



Established 1915

**BROWARD**  
County Public Schools



# **2023-24 Tentative District Budget First Public Hearing August 1, 2023**

Dr. Peter B. Licata  
Superintendent of Schools

600 Southeast Third Avenue  
Fort Lauderdale, FL 33301

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# **BROWARD COUNTY PUBLIC SCHOOLS**

## **The School Board of Broward County, Florida**

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**Dr. Peter B. Licata**

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## **EXECUTIVE SUMMARY**

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**The School Board of  
Broward County, Florida**

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Sarah Leonardi  
Nora Rupert  
Dr. Allen Zeman

Dr. Peter B. Licata  
Superintendent of Schools

**School Board Members:**

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.

As your new Superintendent, I am committed to ensuring our schools provide outstanding student-centered, teacher-supported and principal-led learning experiences. My driving philosophy is "Every 1 Counts." No matter where a student resides in Broward County, he or she deserves access to the same high-quality instruction, facilities and resources. Our collective goal is to move this District to higher levels of achievement and earn an "A" rating from the state.

There is a strong foundation in place, which we will continue to enhance and improve. Over the past year, the District implemented numerous academic initiatives aligned with the District's Strategic Plan's goals for proficiency in Early Literacy, Algebra and Science, as well as College and Career Readiness.

Most recently, this included the 2023 Summer Experience, which offered a full range of academic programs for eligible students in pre-K – 12th grade based on need. The Summer Experience was hosted at 52 school sites and ran for 22 instructional days from June through July 2023. It focused on targeted academic needs, course recovery and graduation requirements, as well as Extended School Year for Exceptional Education and support for English Language Learners. Approximately 12,000 BCPS students participated.

The District also offered numerous extended learning opportunities throughout the 2022-23 school year. These programs aimed to support students' individual academic needs with tutoring programs available after school, on Saturdays, and during winter and spring breaks.

The 2022-23 school year also included the launch of the state's new Florida Assessment of Student Thinking (FAST), which is modeled after Florida's new educational standards called the Benchmarks for Excellent Student Thinking (B.E.S.T.). Students take FAST three times a year, marking a major shift from the former Florida Standards Assessment that was taken only once a year in the spring.

To prepare for this transition, District staff worked closely with school leadership to provide training, professional development and assistance with understanding how the results reflect students' learning. Schools utilized data from the first two FAST administrations to make real-time adjustments in interventions and/or enrichments for students prior to the third and final assessment in the spring of 2023.

Overall, the FAST results showed BCPS students made significant progress and outperformed the state in the majority of tested areas. District staff continues to analyze the results and will use the information to best meet the needs of our District's diverse learners. Staff is also reviewing results from End of Course exams, and – as data becomes available – performance scores from Advanced Placement, International Baccalaureate and Cambridge AICE courses. These areas are included in the state's College and Career Acceleration component data, which has a direct impact on the grade our District earns from the Florida Department of Education. This is an area where we have opportunities for improvement.

In addition to academics, ensuring safe and secure learning and working environments is always a top priority. As we prepare for the upcoming school year, we remain vigilant in our adherence to established safety and security protocols, and we will continue to introduce additional layers of protection for schools, as determined to be appropriate. In 2022-23, this included the use of handheld metal detectors for random screenings during the school day and changing to plain language emergency protocols to ensure all communications are clearly understood by students and staff, as well as first responders.

For our school facilities, a major area of focus is the District's SMART capital bond program. More than 200 projects are now in construction, 80 projects are in construction closeout, and, following the 2020 schedule reset, more than 40 projects are ahead of schedule. The School Choice Enhancement Program is forecasted to be completed before the start of the 2023-24 school year. We understand the importance of this work to our community – and our responsibility for ensuring the best possible learning environments for our students.

These are just some of the notable accomplishments over the past year. In developing the budget for the fiscal year 2023-24, the School Board held seven workshops. Below are a few highlights from the 2023-24 recommended budget:

- Continues to hold harmless the funding for class size compliance despite continued reduction in funding by the State of Florida.
- Funds the equivalent of 154 teaching positions to assist students in accelerating their learning through American Rescue Plan (ARP) funding. 148 of which are allocated directly to schools and 6 positions in the Regional Offices.
- Maintains the investment for air quality improvement projects through the use of ARP funding.



Transmittal Letter  
District Budget 2023-24  
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- The District and School Board were also honored with the Certificate of Achievement for Excellence in Financial Reporting and with the Distinguished Budget Presentation Award from the Government Finance Officers Association, as well as it has been recognized with the Meritorious Budget Award and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International.

In addition to these highlights, the budget ensures fiscal stability and attempts to manage the impact of the ARP funding cliff. Like most large Districts across the nation and the state of Florida, Broward County Public Schools has continued to see declines in enrollment since the pandemic. In addition, the District also saw an increase in the number of students choosing other educational options provided by the States Family Empowerment Scholarship option.

With the School Board's support and direction; effective District leadership; dedicated teachers, administrators and staff; and community support – BCPS is continuing its tradition of excellence in education and is well on its way to becoming an "A" rated school district. The proposed budget supports our shared values and priorities, as together, we remain true to the District's vision of educating today's students to succeed in tomorrow's world.

Sincerely,



Dr. Peter B. Licata  
Superintendent  
Broward County Public Schools

## 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 over 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. As of the 2020 census, 35.51 percent are White, 30.18 percent are Hispanic, 27.63 percent are Black or African American, 2.25 percent are two or more races, 3.55 percent are Asian, while 0.88 percent account for all other races, including Native American and Pacific Islander. The median age for Broward County is 49.5 years, with 21.3 percent under the age of 18, 20.9 percent from 18 to 34 years, 41.2 percent from 35 to 64 years, 9.5 percent from 65 to 74 years, and 7.1 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 April 2023 unemployment rate of 2.3 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 2023, the Consumer Price Index (CPI) for Broward increased nine percent over the last twelve months, the largest twelve-month change since August 1982. Broward County home prices increased by 9 percent compared to June 2022; the median price of a home in Broward is currently \$400,834.

### 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 July 11, 2023, BCPS welcomed Dr. Peter B. Licata as the District's new Superintendent of schools. The School Board selected Dr. Licata to lead the nation's sixth largest school district on June 14, 2023, following a national search for a transformational leader.

Dr. Licata's experience in Educational and Global Leadership will be useful in collaborating with stakeholders, creating partnerships, and focusing on preparing students and making their education a priority.



## 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 12<sup>th</sup> 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 includes 137 elementary, 36 middle, 29 high, 6 multi-level, 2 virtual schools as well as 3 technical colleges, 7 Pre-K sites and 17 additional instructional sites. In addition, the District provides adult education at 21 community schools at existing school facilities throughout Broward County. For the 2023-24 school year there are currently 88 charter schools in Broward County.

## ENROLLMENT

<b>2022-23 Benchmark Enrollment Pre-Kindergarten to Grade 12</b>	
Pre-Kindergarten	5,353
Elementary (K - 5)	83,280
Middle (6 - 8)	43,655
High (9 - 12)	68,708
Centers	3,725
<b>District-Managed Schools</b>	<b>204,721</b>
Charter Schools	49,663
<b>Total 2022-23 Benchmark</b>	<b>254,384</b>

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

### 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 3,254 students from 2021-22 to 2022-23 and is projected to continue the trend of annual decline through 2027-28. 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 2023-24 to 2027-28, overall enrollment in district-managed schools is projected to decrease by more than 5,200 students, with the total enrollment below 196,000.

### *District-Managed School Enrollment from 2021-22 to 2022-23 and Five-Year Projected Enrollment*

	Enrollment		Projected Benchmark Enrollment				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Districtwide Summary							
Total PK	4,771	5,353	5,353	5,353	5,353	5,353	5,353
Total K-5	84,111	83,280	81,425	81,323	81,231	81,264	81,313
Total 6-8	45,691	43,655	42,633	41,712	41,027	40,370	39,909
Total 9-12	69,959	68,708	67,638	66,842	66,309	65,580	65,211
PK-12 Subtotal	204,532	200,996	197,049	195,230	193,920	192,567	191,786
Total Centers	3,443	3,725	3,725	3,725	3,725	3,725	3,725
District Total	207,975	204,721	200,774	198,955	197,645	196,292	195,511



## 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 2021-22 to 2002-23, charter school enrollment increased by 1,617 students and is expected to continue the increasing trend. Within the next five years, overall enrollment at charter schools is predicted to increase by 4,157 students, from 49,663 students in 2022-23 to 53,820 students in 2027-28.

### *Charter School Enrollment from 2021-22 to 2022-23 and Five-Year Projected Enrollment*

Charters Summary	Enrollment		Projected Benchmark Enrollment				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Elementary	25,178	25,601	25,947	26,396	26,845	27,295	27,744
Middle	13,555	14,169	14,360	14,609	14,858	15,407	15,355
High	9,313	9,893	10,027	10,200	10,374	10,548	10,721
Total Charters	48,046	49,663	50,334	51,206	52,077	52,949	53,820



## 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](http://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 **254,384** 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 2022-23, 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 seventh consecutive year. **BCPS** offers over **50 Career, Technical, Adult and Community Educational (CTACE)** programs in middle and high schools.
- ❖ **BCPS** serves a diverse population of students that speak **153 different languages** from **183 countries**. Approximately **32,000** students receive services through the District's **English Language Learners (ELL)** program.
- ❖ **BCPS Federal Graduation Rate** for the **2021-22 school year** is **87.2 percent**, which includes traditional high schools, centers, and charter schools. The graduation rate for traditional **BCPS District high schools** is **93.9 percent**, excluding centers and charter schools.
- ❖ **Fifteen BCPS schools** were awarded the **2022-23 Magnet School of Distinction**, which is a top merit award and is only awarded to a select group of magnet schools. An **additional five BCPS schools** received the **2022-23 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.



## 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.



## 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.** School and district grades will not be released until winter of 2023 according to FDOE.

### Student Performance

School grades for the 2021-22 school year are shown below.

2021-22 School Grades										
	A		B		C		D		F	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Elementary	61	37%	48	29 %	44	27%	8	5%	3	2%
Middle	12	27%	11	24%	21	47%	1	2%	0	0%
High	14	35%	6	15%	19	48%	1	2%	0	0%
Combination	18	55%	6	18%	9	27%	0	0%	0	0%
Total	105	37%	71	25%	93	33%	10	4%	3	1%

### Student Performance: Test Scores

#### FAST English Language Arts 2022-23

(Percentage Level 3 and above by grade level)

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

#### FAST Math 2022-23

(Percentage Level 3 and above by grade level)

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

#### Statewide Science Assessment 2022-23

(Percentage Level 3 and above by grade level)

Grade	5 <sup>th</sup>	8 <sup>th</sup>
Florida	51%	44%
<b>Broward</b>	<b>46%</b>	<b>38%</b>

#### 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
<b>Broward</b>	<b>51</b>	<b>62</b>	<b>64</b>	<b>47</b>	<b>61</b>

## DISTRICT BUDGET

### 2023-24 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-eighth consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2022-23 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 2023-24 are \$11.3 billion, up \$651.2 million from 2022-

23. 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 2022-23 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 2023-24 is \$2.8 billion, down \$111.5 million from 2022-23. For the 2023-24 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

### 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 2023-24 is \$12.3 billion, up approximately \$1.3 billion from 2022-23.

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 2023-24 Tentative Budget reflects the District's continued commitment to student achievement, school safety, and decision-making focused on students. At its core, the Tentative 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 2023-24; 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.

#### 2023-24 Budget Calendar

- ✓ By July 1, 2023  
Property Appraiser certifies tax roll.
- ✓ By July 19, 2023  
District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 24, 2023  
Provide tentative budget to the Board.
- ✓ July 28, 2023  
Advertise in the newspaper.
- ✓ August 1, 2023  
First Public Hearing on proposed millage rate and tentative budget.
- ✓ August 4, 2023  
Advise Property Appraiser of proposed millage rate.
- ✓ September 12, 2023  
Second Public Hearing to adopt millage rate and final budget.
- ✓ September 15, 2023  
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 2022-23. 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, and for 2022-23, the increase was 9.9 percent. For 2023-24, the increase is projected at 11.8 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 2023-24 Budget achieves the following:

- Continues to hold harmless the funding for class size compliance despite continued reduction in funding by the State of Florida.
- Funds the equivalent of 154 teaching positions to assist students in accelerating their learning through American Rescue Plan (ARP) funding. 148 of which are allocated directly to schools and 6 positions in the Regional Offices.
- Maintains the investment for air quality improvement projects through the use of ARP funding.
- The District and School Board were also honored with the Certificate of Achievement for Excellence in Financial Reporting and with the Distinguished Budget Presentation Award from the Government Finance Officers Association, as well as it has been recognized with the Meritorious Budget Award and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International.

## SECURE THE NEXT GENERATION REFERENDUM

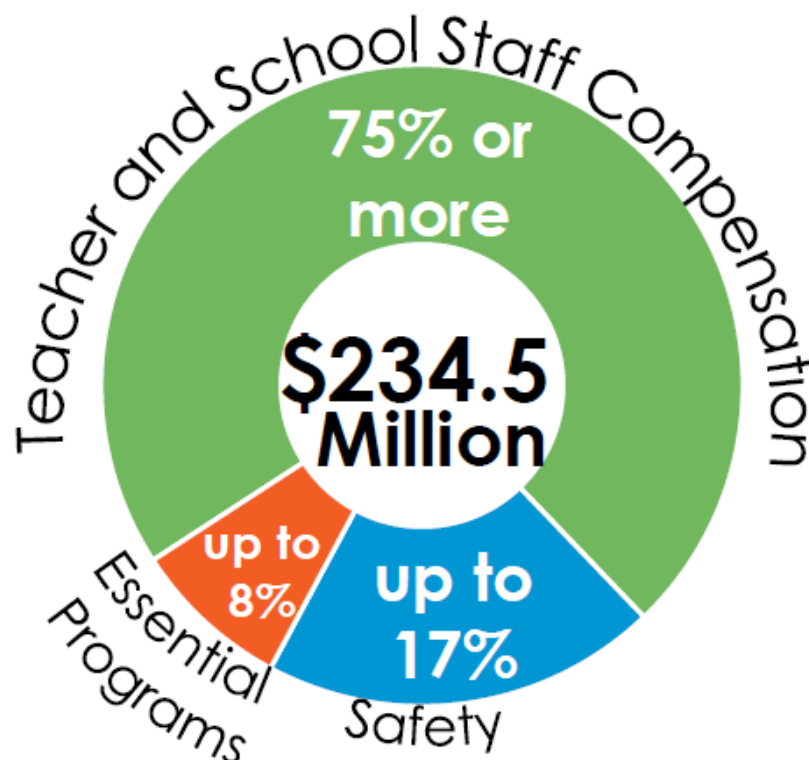
### Secure the Next Generation Referendum

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.

As aforementioned, in 2018, voters approved a similar referendum for half a mill, also known as the Secure the Next Generation Referendum. The funds generated from the referendum became available to the District beginning in the 2019-20 school year. 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 2023-24 school year is as of July 1<sup>st</sup>, 2023, Ad Valorem estimates, and is calculated at \$234.5 million for traditional public schools and \$54.3 million for public charter schools. based on 96% collectivity rate. 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](http://www.browardschools.com/secure).



## 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 cost differential 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.

	2022-23	2023-24*	% Inc/(Dec)
Property Value (billion)	\$265.4	\$302.4	13.91%

Millage	2022-23 Millage Rate	2023-24* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.1740	3.2290	1.7%
RLE Prior Period Adj	0.0290		(100%)
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	5.4510	5.4770	0.48%
Voted:			
Referendum	0.5000	1.0000	100%
GOB Debt Service	0.1873	0.1896	1.23%
Total	6.1383	6.6666	8.61%

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 2023-24 school year, the State has required that BCPS contribute \$927.1 million in property tax dollars in order to receive \$2.3 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.229 mills, which does not include the millage



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for the Prior Period Adjustment on \$302.4 billion of property value. The \$927.1 million which accounts for the 3.229 RLE mills will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2023.

The State mandated Required Local Effort (RLE) has increased to \$927.1 million in 2023-24. The RLE millage has increased by .81 percent and the overall non-voted millage has increased by .48 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has increased by 8.61 percent. The gross taxable value in Broward County as of budget adoption has increased by \$36.9 billion, or 13.91 percent from \$265.4 billion to \$302.4 billion.

\* The 2023-24 Millage rate is based on the 1st Calculation Conference Report, and property values on the 7/1/2023 Taxable Value Report.

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

## 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 2023-24 school year is 1.5000, generating approximately \$435.4 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2023-24 is 0.7480 mills, which will result in approximately \$217.1 million in revenue. There is no additional discretionary millage for 2023-24.

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 2023-24 school year is 0.1896 mills, which will result in approximately \$55 million. Finally, the 2022 Referendum 1 millage, is estimated to levy approximately \$290.3 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 2023-24 school year is \$3,160.4 million, an increase of \$408.2 million, or 14.8%, from the 2022-23 budget. State and Federal sources account for 41.1% of the total revenue, with Local sources comprising another 48.2%. The FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 86.0% of the total budget. The majority of 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	2022-23 Budget	2023-24 Budget	Inc/(Dec)
Federal Direct	\$ 2.6	\$ 2.8	\$ 0.2
Federal Through State	9.4	11.0	1.6
State:			
FEFP	751.4	943.9	192.6
Workforce Development	80.3	82.7	2.4
Class Size Reduction	268.6	249.3	(19.2)
School Recognition	22.3	-	(22.3)
Other State	7.2	9.8	2.7
Local:			
Local Taxes (incl. prior yr.)	1,143.2	1,442.9	299.7
Interest	9.2	5.0	(4.2)
Fees	28.8	30.2	1.4
Other Local	50.7	44.8	(6.0)
Transfers In and Other Financing Sources	160.5	162.6	2.1
Beginning Fund Balance	218.1	175.4	(42.7)
<b>Total</b>	<b>\$ 2,752.2</b>	<b>\$ 3,160.4</b>	<b>\$ 408.2</b>

General Fund Appropriations	2022-23 Budget	2023-24 Budget	Inc/(Dec)
Instruction	\$ 1,618.6	\$ 1,987.3	\$ 368.7
Pupil Personnel Services	163.5	155.5	(8.0)
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	110.6	116.6	6.1
School Administration	146.1	155.2	9.2
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	332.5	351.8	19.3
Student Transportation Services	89.9	102.0	12.1
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service, Food Service	118.9	116.3	(2.6)
Transfers and Ending Fund Balance	172.2	175.8	3.6
<b>Total</b>	<b>\$ 2,752.2</b>	<b>\$ 3,160.4</b>	<b>\$ 408.2</b>

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 \$479.1 million and for various initiatives such as class size reduction at \$249.3 million.

*Based on 2023-24 on FEFP First Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.*

## 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 Outlay Budget Revenue	2022-23 Budget	2023-24 Budget	Incr/ (Decr)
Federal	\$0.0	\$0.0	\$0.0
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	27.8	30.2	2.4
Other	32.0	16.4	(15.6)
Local:			
Millage	385.3	435.4	50.1
Other	14.3	10.2	(4.1)
Transfers	0.0	0.0	0.0
Other Financing Sources	20.2	49.8	29.6
Committed Project Balances	993.3	853.9	(139.4)
<b>Total</b>	<b>\$1,472.9</b>	<b>\$1,395.9</b>	<b>(\$77.0)</b>

capital leases. Committed project balances make up a significant part of the budget. These are funds 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, less capital projects funds will carryover each year resulting in the decrease shown here and decreases to the future annual

capital budgets. The capital projects funds budget for the 2023-24 school year is \$1.4 billion, a decrease of \$77 million, 5.2 percent lower than the previous year. This decrease is due to the ongoing work and completion of SMART Program construction projects. The 2023-24 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 2023-24 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 a detailed capital outlay plan that appropriates \$3.7 billion in estimated capital projects funds over five years through fiscal year 2027-28.

Capital Outlay Budget Appropriations	2022-23 Budget	2023-24 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	101.5	86.9	(14.6)
Furniture & Equipment	36.9	53.9	17.0
Motor Vehicles (incl. Buses)	42.5	43.8	1.3
Land	0.0	0.0	0.0
Improvements other than			
Buildings	11.0	10.7	(0.3)
Remodeling & Renovations	935.7	832.1	(103.6)
Charter School Local			
Capital improvement	0.0	5.6	5.6
Computer Software	0.0	0.0	0.0
Transfers	345.3	362.9	17.6
<b>Total</b>	<b>\$1,472.9</b>	<b>\$1,395.9</b>	<b>(\$77.0)</b>

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

## 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 2023-24 school year is \$196.0 million, an increase of \$11.8 million from the previous year.

Special Revenue, Food Service Revenue	2022-23 Final	2023-24 Budget	Inc/(Dec)
Federal through State	\$106.7	\$118.6	\$11.9
State Sources	1.1	1.1	0.0
Local Sources	16.81	6.2	(10.6)
Fund Balances	59.6	70.1	10.5
<b>Total</b>	<b>\$184.2</b>	<b>\$196.0</b>	<b>\$11.8</b>

Special Revenue, Food Service Appropriations	2022-23 Final	2023-24 Budget	Inc/(Dec)
Salaries & Fringe Ben.	\$56.7	\$62.7	\$6.0
Purchased Services	5.6	8.5	2.9
Energy Services	2.1	2.1	0.0
Materials & Supplies	78.8	57.9	(20.9)
Capital Outlay	3.7	3.3	(0.4)
Other Expense	4.2	3.7	(0.5)
Transfers	0.0	0.0	0.0
Fund Balance	33.1	57.8	24.7
<b>Total</b>	<b>\$184.2</b>	<b>\$196.0</b>	<b>\$11.8</b>

**Special Revenue, Other** budget for the FY 2023-24 school year is \$624.5 million, a decrease of \$243.9 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 \$102.3 million, Individuals with Disabilities Education Act (IDEA) at \$71.1 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$11.8 million, Early Head Start and Head Start at \$18.1 million, ESSER II at \$23.0 million, and ARP at \$302.5 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 2023-24 include staff development for academic improvement and improved teacher quality.

For additional information on the ARP and ESSER II grants refer to Executive Summary ARP and ESSER II Funding Purposes.

Special Revenue, Other Revenue	2022-23 Amended	2023-24 Budget	Inc/(Dec)
Federal Direct	\$637.1	\$401.1	\$(236.0)
Federal through State	218.4	219.4	1.0
State Sources	2.9	0.9	(2.0)
Local Sources	10.0	3.1	(6.9)
Incoming Transfers			
<b>Total</b>	<b>\$868.4</b>	<b>\$624.5</b>	<b>\$(243.9)</b>

Special Revenue, Other Appropriations	2022-23 Amended	2023-24 Budget	Inc/(Dec)
Salaries & Fringe Ben.	\$422.5	\$275.9	\$(146.6)
Purchased Services	224.4	191.6	(32.8)
Energy Services	0.1	2.3	2.2
Materials & Supplies	29.2	35.7	6.5
Capital Outlay	130.5	64.6	(65.9)
Other Expense	61.7	54.4	(7.3)
<b>Total</b>	<b>\$868.4</b>	<b>\$624.5</b>	<b>\$(243.9)</b>

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

## ARP

### Federal Stimulus

Program	Total	Charter Schools	BCPS Share
ARP – Amended Award	\$577.6	\$108.8	\$468.8
ARP-Estimated Balance	\$302.5	\$108.6	\$193.9

### 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.

## ESSER II

Program	Total	Charter Schools	BCPS Share
ESSER II - Award	\$256.9	\$49.1	\$207.8
ESSER II-Estimated Balance	\$23.0	\$20.3	\$2.7

**ESSER II Funding Purpose**

The Elementary and Secondary School Emergency Relief (ESSER II) funds under the Coronavirus Relief and Response Supplemental Appropriations (CRRSA) Act are provided to Local Educational Agencies (LEAs) to address the impact that the Novel Coronavirus Disease 2019 ("COVID-19") has had, and continues to have, on elementary and secondary schools in Florida. This includes helping school districts and other LEAs safely reopen schools, restore and maintain high-quality learning environments, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.

Pre-Award costs are authorized for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19.

LEAs shall provide an allocation to all charter schools within its district. Unless otherwise agreed between the district and the charter school(s), the charter school allocation shall be not less than the pro-rata share of the district's total allocation, based on the district's total unweighted FTE and the charter school's total unweighted FTE reported in the 2020-21 survey 3.

LEAs may take reasonable and necessary administrative costs, to include direct and indirect costs. Indirect costs may be taken up to the negotiated, unrestricted indirect cost rate. However, to ensure that the total administrative costs are reasonable, the total direct and indirect costs may not exceed five percent (5%) of the LEA's total award.

## Federal Stimulus Timeline (ESSERII & ARP)



## 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 2023-24 is \$244.4 million. Overall result for the annual debt service is a net increase of \$1.0 million (\$243.4 million in FY23 vs \$244.4 million in FY24, 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	2022-23 Adopted	2023-24 First Hearing	Inc/(Dec)
State Sources	\$ 1.4	\$ 0.5	\$ (0.9)
Local Sources	48.1	55.0	6.9
Transfers In	201.2	200.7	(0.5)
Other Financing Sources	-	-	-
<b>Subtotal</b>	<b>\$ 250.7</b>	<b>\$ 256.2</b>	<b>\$ 5.5</b>
Fund Balance	71.8	65.1	(6.7)
<b>Total</b>	<b>\$ 322.5</b>	<b>\$ 321.3</b>	<b>\$ (1.2)</b>

As of June 30, 2023, the District had \$2.20 billion in outstanding debt compared to \$2.26 billion last fiscal year. Debt breakdown (expressed in millions) as follows: Certificate of Participation account for \$1,342.60 million of total debt, State Issued COBI Bonds are \$3.71 million, Voted Debt GOB are \$743.85 million, and Leases represent \$106.81 million.

Debt Service Appropriations	2022-23 Adopted	2023-24 First Hearing	Inc/(Dec)
SBE & COBI	\$ 1.4	\$ 0.5	\$ (0.9)
District Bonds	52.9	52.9	(0.0)
Transfers Out	-	-	-
Other Debt Service	185.8	187.6	1.9
ARRA Economic Stimulus Debt Service	3.3	3.3	-
Other Financing Uses	-	-	-
<b>Subtotal</b>	<b>\$ 243.4</b>	<b>\$ 244.4</b>	<b>\$ 1.0</b>
Fund Balance	79.1	76.9	(2.1)
<b>Total</b>	<b>\$ 322.5</b>	<b>\$ 321.3</b>	<b>\$ (1.2)</b>

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.

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 2023-24 are \$0.7 million.

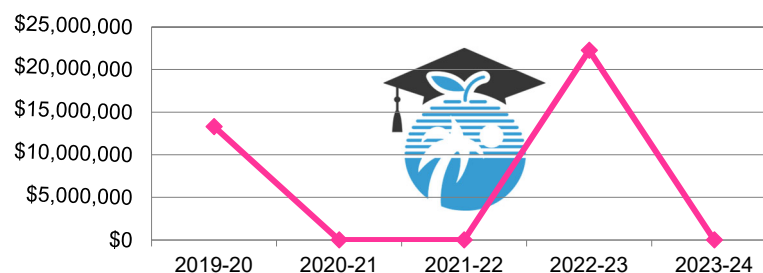
Other Internal Services Revenue	2022-23 Adopted	2023-24 Tentative	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.6	0.5	( 0.1)
Transfers	0.0	0.0	0.0
Fund Balance	0.3	0.2	( 0.1)
<b>Total</b>	<b>\$0.9</b>	<b>\$0.7</b>	<b>(\$0.2)</b>

Other Internal Services Appropriations	2022-23 Adopted	2023-24 Tentative	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	0.3	0.1	( 0.2)
<b>Total</b>	<b>\$0.9</b>	<b>\$0.7</b>	<b>(\$0.2)</b>

## 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 the 2021-22 school year were available. BCPS was funded \$22.3 million in School Recognition Funds in 2022-23.

### School Recognition Trend - 5 Years

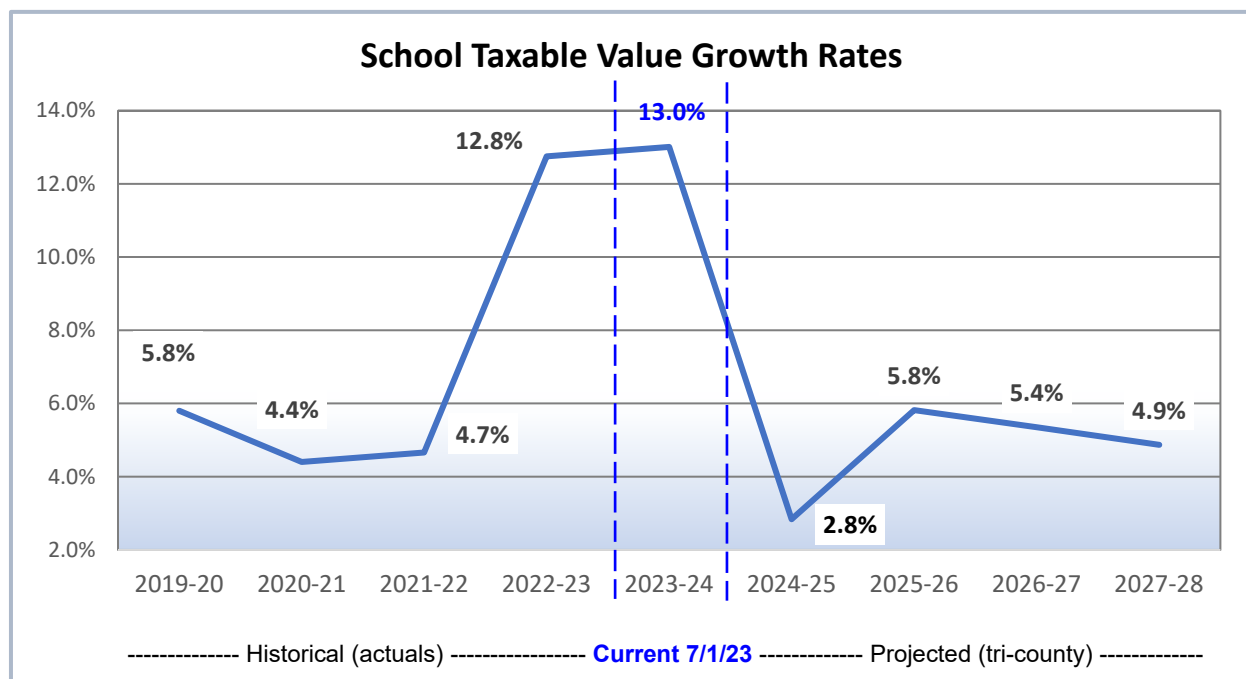


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## SCHOOL TAXABLE VALUE GROWTH RATES

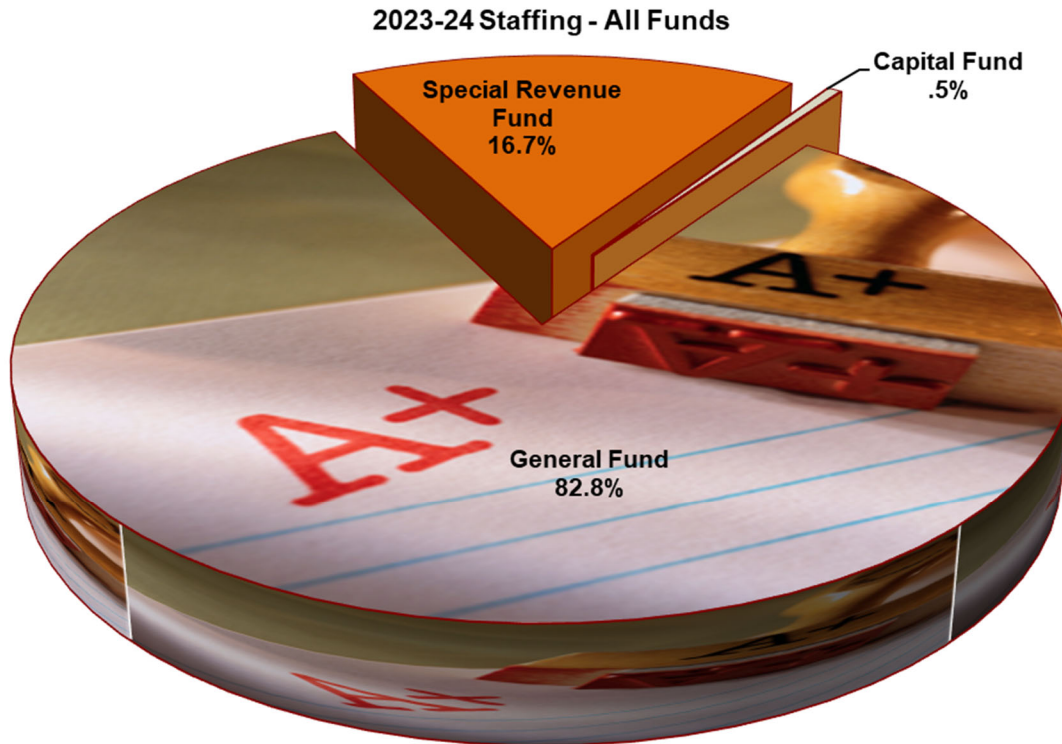
The July 1, 2023, Broward County Property Appraiser's (BCPA) taxable value estimates are higher than previous projections by the State's Office of Economic and Demographic Research. BCPA taxable value estimates for the 2023-24 budget result in a 13 percent increase over the 2022-23 estimated school taxable 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 2022-23 and 2023-24. The District will continue to monitor trends in property values and work with the County Property Appraiser's office for future projections.



## 2023-24 STAFFING – ALL FUNDS

The 2023-2024 Staffing - All Funds analysis shows that General Fund positions are 82.8% of the budgeted full time equivalent positions in the District. Positions within the Special Revenue Funds make up 16.7% of the total staffing, and .5% 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
<b>Fund:</b>						
General Fund	24,114	23,587	22,338	22,418	22,829	82.8%
Special Revenue Fund	4,251	4,243	5,615	5,077	4,621	16.7%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	187	188	194	133	133	0.5%
Internal Services Fund	9	5	5	4	5	0.0%
<b>TOTAL</b>	<b>28,561</b>	<b>28,024</b>	<b>28,152</b>	<b>27,632</b>	<b>27,588</b>	<b>100.0%</b>

Overall, staffing from 2022-23 to 2023-24 is projected to decrease. Special Revenue decrease is attributed to decreased Funding Allocation. Capital Fund positions are projected to remain the same. Capital funded positions were reviewed as a result of Auditor General recommendations. Because of changes in the organization over time and the changes in the functions of certain positions those positions were moved to the general fund transfer because they support general fund maintenance/capital improvements and not capital budget projects. Capital transfer was increased to offset these costs. Internal Service Fund increased by 1 position in 2023-24.

## PER STUDENT EXPENDITURE

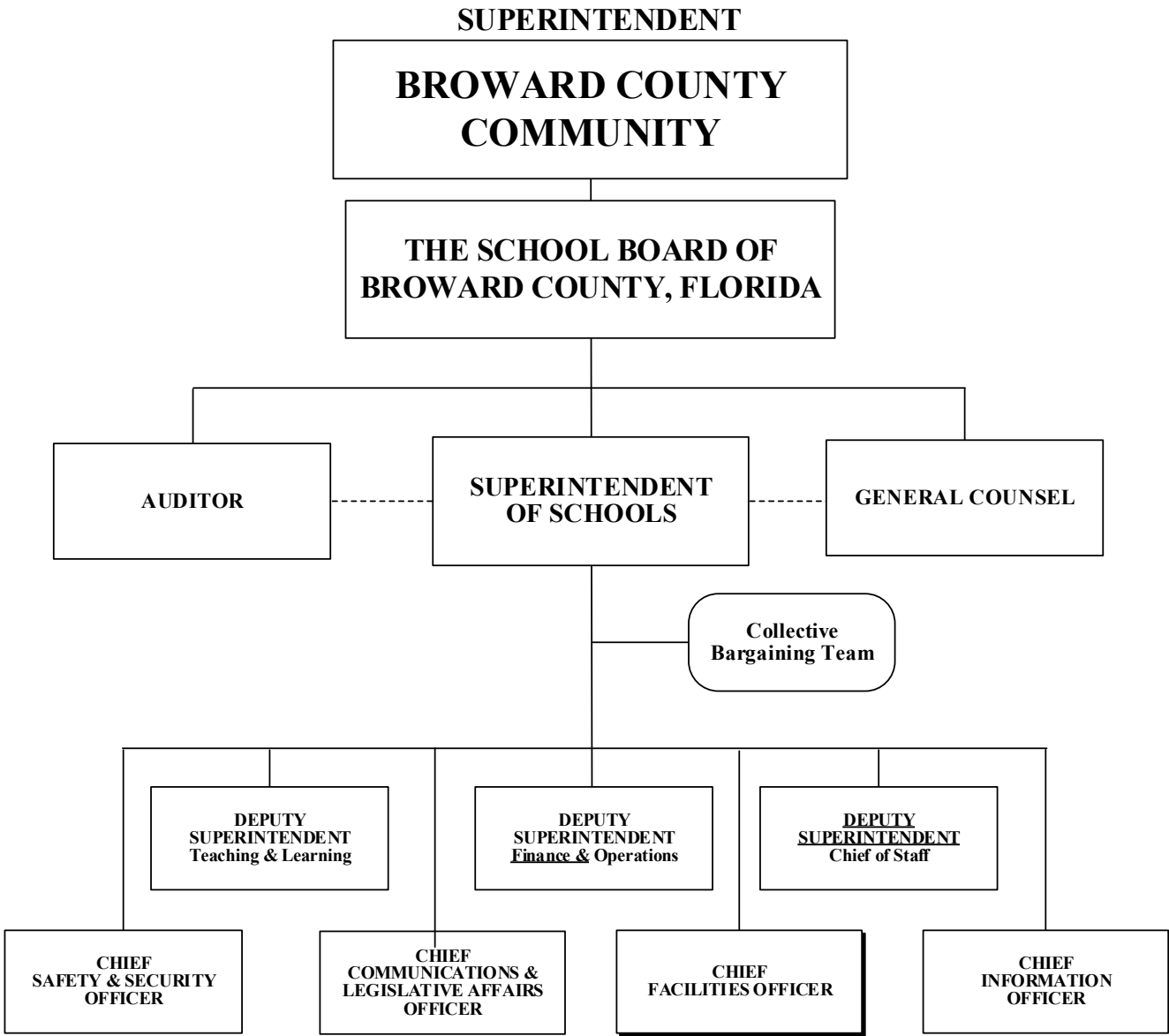
### Per Student Expenditure

District	2021-22 Per Pupil Expenditure (WFTE)				Total
	Basic	ESOL	ESE	Career	
Broward	\$7,063	\$6,511	\$11,450	\$6,642	\$8,020
Miami Dade	7,837	7,873	12,943	10,336	9,326
Palm Beach	7,970	9,747	14,169	11,417	9,558
Florida	6,994	7,030	11,146	7,529	7,962

Source: FLDOE Program Cost Analysis Series Reports  
General Fund Only



PRINCIPAL OFFICIALS



Board Approved: 5/16/23

The complete District’s organizational chart can be found in the Organizational Section of this book.

## PRINCIPAL OFFICIALS



Superintendent of Schools	
Dr. Peter B. Licata	Superintendent of Schools
Jaime R. Alberti	Chief Safety and Security Officer
Marylin Batista	General Counsel
Joris Jabouin	Chief Auditor
Shelley Meloni	Chief Facilities Officer (Task Assigned)
Dr. Josiah Phillips	Chief Information Officer
John Sullivan	Chief Communications Officer and Legislative Affairs Officer
Dr. Valerie Wanza	Deputy Superintendent, Chief of Staff
Deputy Superintendent of Teaching and Learning	
Alan Strauss	Deputy Superintendent of Teaching and Learning (Task Assigned)
Saemone Hollingsworth	Chief Academic Officer
Angela Fulton	Central Regional Superintendent
Dr. Jermaine Fleming	North Regional Superintendent
Christine Semisch	South Regional Superintendent (Task Assigned)
Dr. Theodore Toomer	Non-Traditional Schools Associate Superintendent
Deputy Superintendent of Operations	
Judith M. Marte	Deputy Superintendent of Finance & Operations
Erum Motiwala, CPA	Associate Superintendent, Finance



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**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 school 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 2023-24 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 \$21,742,075.

Description	2022-23 FEFP Conference Report		2022-23 FEFP 4th Calculation		2023-24 FEFP Conference Report	
FEFP Safe School Allocation	18,363,762		18,351,528		21,742,075	
Charter School	(3,247,407)		(3,332,023)		(3,940,200)	
<b>District-Managed Schools</b>	<b>\$15,116,355</b>		<b>\$15,019,505</b>		<b>\$17,801,875</b>	
Positions	FY 2022-23 Budgeted		FY 2022-23 Actual		FY 2023-24 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Armed Safe School Officers (ASSO)	42.6	2,334,492	42.9	2,448,725	42.9	2,448,725
School Resource Officers (SROs) <sup>(1)</sup>	200	12,362,400	200	12,362,400	200	12,362,400
<b>District Totals</b>	<b>242.6</b>	<b>\$14,696,892</b>	<b>242.9</b>	<b>\$14,811,125</b>	<b>242.9</b>	<b>\$14,811,125</b>

<sup>(1)</sup> FY2022-23 SRO cost is \$20,661,800. The difference of \$8,299,400 has been covered with Referendum funds.

## LEGISLATION SUMMARY

### Marjory Stoneman Douglas High School Public Safety Act

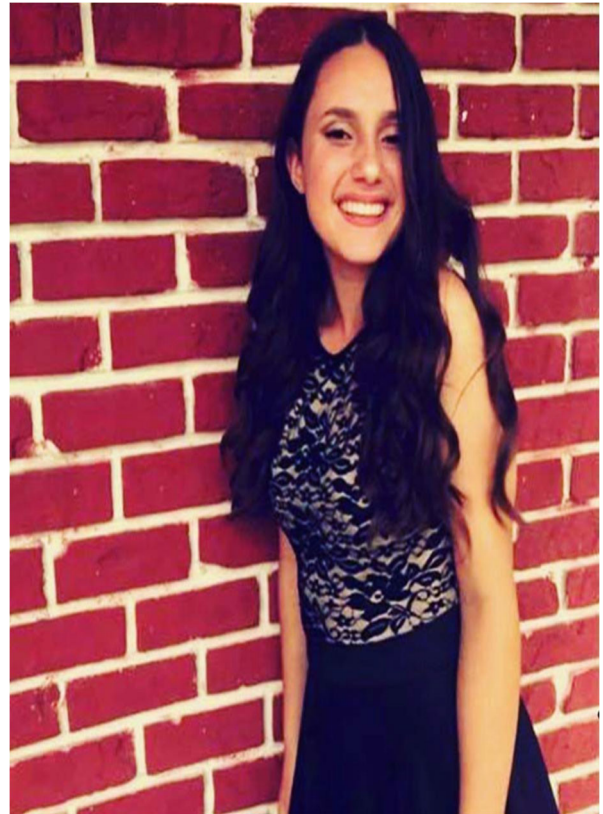
In March of 2018, the Marjory Stoneman Douglas High School (MSDHS) Public Safety Act, Senate Bill (SB) 7026 was passed by the Florida Legislature and mandates several school safety reforms:

- Creation of the FLDOE Office of Safe Schools ([www.fldoe.org/safe-schools/](http://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 cost 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<sup>th</sup>, 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 Safer Watch as our provider of the mobile panic button. We have successfully completed all testing of every school site to ensure that all schools can connect with all three Public Service Answering Point's in Broward County.

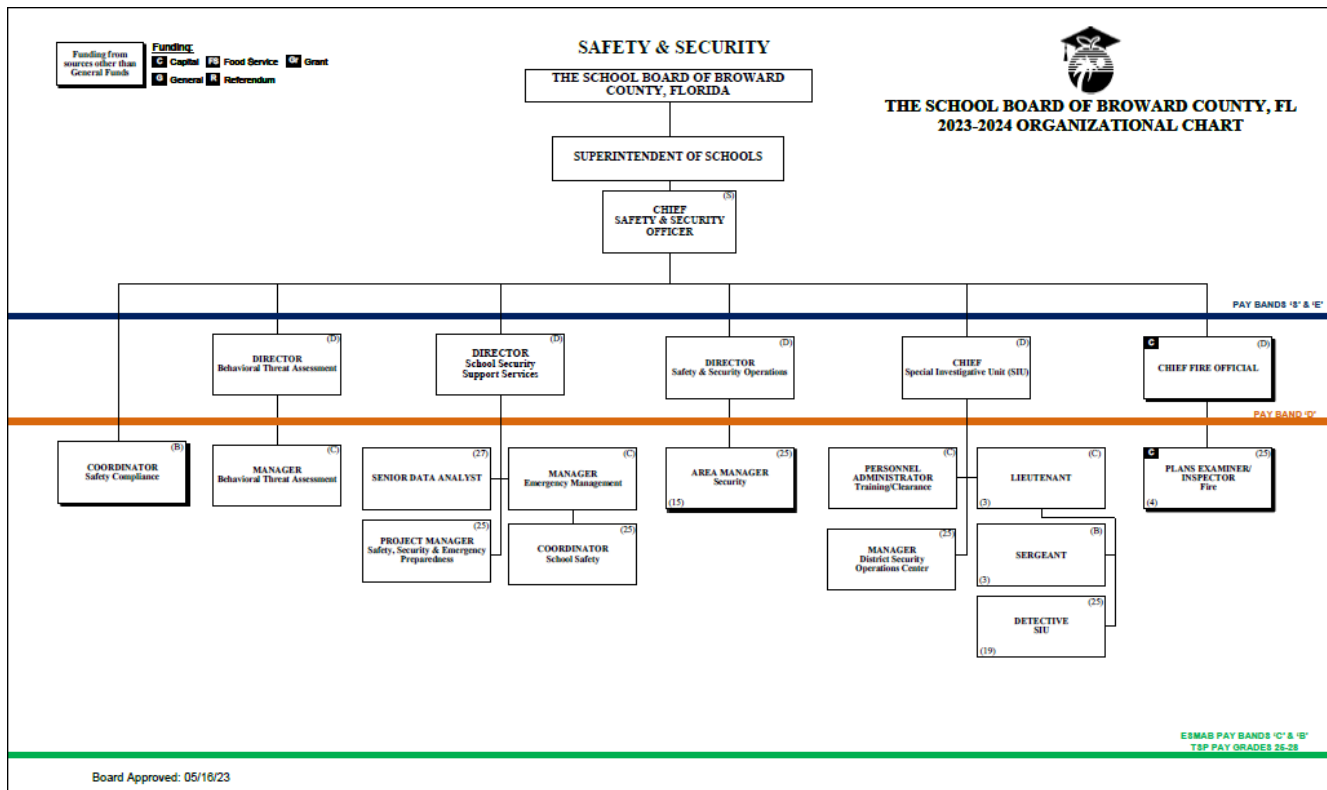


## SAFETY AND SECURITY UPDATES

### 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.

This year, SSEP also created the position of Coordinator of Safety Compliance to provide an additional layer of oversight to ensure compliance with all legislative school safety requirements. SSEP also expanded our team by two additional sergeants and one lieutenant in support of our individualized service to our schools.



### Mobile Panic Alert System (Alyssa's Alert)

FLDOE developed a competitive solicitation to contract for a mobile panic alert system and identified ten FLDOE approved vendors to assist with the implementation of the "Alyssa's Alert" system requirement. Broward County Public Schools (BCPS) assembled a working group of internal and external security stakeholders to review and evaluate each of the ten FLDOE approved vendors. BCPS selected the Motorola Solutions SaferWatch mobile panic alert system, which is capable of connecting diverse emergency services technologies to ensure real-time coordination between multiple first responder agencies.

The Safety, Security & Emergency Preparedness Division of Broward County Schools, has successfully tested each school site to ensure that the emergency communications between all Broward County School sites and the 911 communications PSAP's is effective and efficient.



## SAFETY AND SECURITY UPDATES

### Other 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.



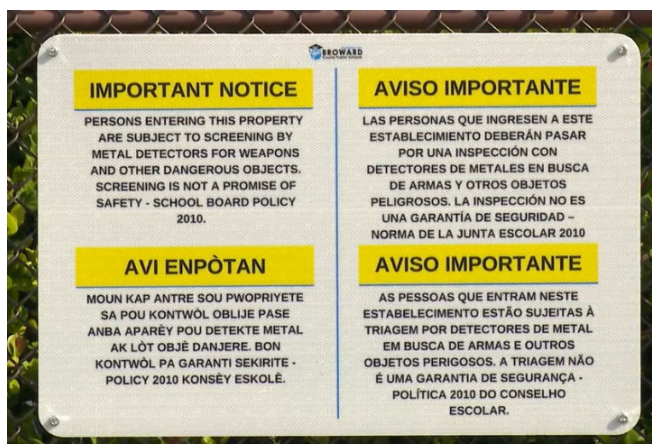
### FLDOE Rule 6A-1.0018

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, with regards to all 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.

There are budgetary implications associated with this rule, as additional District staffing support will be needed to meet the requirements set forth by this rule, such as annual review of school safety policies for all District and charter schools, managing charter school security staff and providing charter schools with Safe School Officers if they are unable to do so.

### Randomized Weapons Screening 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 2022-23 school year and is supported by a team of security and BCPS law enforcement personnel. In addition, we also expanded our screening program to our athletics events to ensure a safe and secure environment.

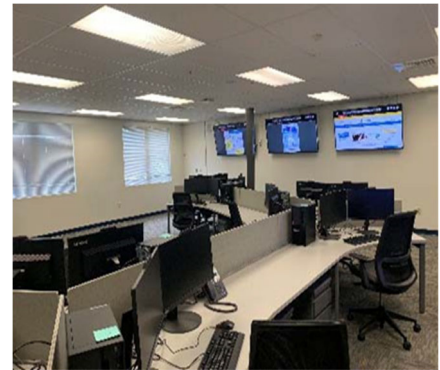
## SAFETY AND SECURITY UPDATES

### Safety and Security Administrative Building

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

Work continues to further enhance the building for improved hurricane resilience which is imperative for the safety of the staff that are assigned to work on-site through storms and other emergencies.

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 inception. Additionally, the DSOC's round-the-clock monitoring of schools led to multiple trespassing and burglary apprehensions.



### School Security Risk Assessments

As required by the MSDHS Public Safety Act (SB 7026), the District completed School Security Risk Assessments (SSRAs) for all District Schools in the summer of 2022, with the assistance of school-based teams, District personnel, and first responder agencies within the respective municipal jurisdictions. These assessments were built on the assessments completed in 2018 and 2019 by Safe Havens International, the District's independent security consulting firm. The information contained in the SSRAs, when aggregated, also identified opportunities to enhance the safety and security of all District schools and informed the recommendations for use of the FLDOE School Hardening Grant allocation.

### Expansion of Video Surveillance

The video surveillance expansion project provided \$6.2 million to install approximately 2,500 new analytic and digital cameras throughout all school campuses in the priority areas identified by Safe Havens International. The District completed Phase II of the video surveillance expansion project in January 2020. During the Phase II expansion, existing video surveillance coverage was improved by adding camera views and leveraging enhanced camera analytics based on site assessments performed at all District schools.

Since the completion of Phase II, the District has received an additional \$2.9 million in E-Rate funding for the installation and/or replacement of additional cameras. The DSOC conducted a thorough review of the surveillance systems and continues to identify any areas where coverage gaps may still exist.

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. One thousand additional cameras were installed in FY22 and the FY23 planning is already in motion.

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.

## SAFETY AND SECURITY UPDATES

### Radio System Mitigation and Enhancement

The first phase of this project migrated the District's bus and other non-emergency radio traffic from Broward County's existing public safety radio system and onto the newly developed local government radio system. The migration of the District's bus radios was completed in August 2019 and staff is now working to install radio consoles at each bus dispatch center.

The second phase of this project purchased and deployed additional radios and repeaters to enhance existing local radio networks at all schools. The District purchased 1,100 radios for wide distribution and an additional 300 radios were purchased by SSEP to pair with the additional security staff at schools. Phase two was completed by the start of the 2020-21 school year and staff has worked to finish installing repeaters at all school sites which were experiencing radio communications issues by April 2022. In total, the School Board authorized \$4.5 million for this critical project.

The third phase of the project would be to upgrade school two-way radio communications from analog to digital. Digital radio communications remove static from radio transmissions and provides additional radio channels for use on campus. It also provides the ability to communicate directly with school administration, staff and monitor on-campus emergencies in real-time using the TRBONET application. The TRBONET application allows two-way communications from District administrative locations to schools and administrative sites through the use of a computer program. The District will need to purchase approximately 1,000 additional radios to replace obsolete and end of life models for newer radios capable of working in a digital environment as schools are upgraded and additional TRBONET licenses for the system as schools are migrated an additional \$700,000 will be needed to continue with this phase.

### RAPTOR Visitor and Volunteer Management System

With a continued focus on campus safety for students, staff, and visitors, BCPS began using 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.

Once entry is approved, the Raptor system will issue a badge that identifies the visitor, as well as the date and the purpose of his or her visit. The streamlined process not only creates an improved check-in process for visitors but also provides an additional layer of safety for our students and staff.

### Role Specific Emergency Protocols

The District continues to improve training for staff and students on critical safety and security protocols. The District has transitioned to Plain Language Protocols in an effort to ensure that all faculty, staff, students, and stakeholders improve response efforts during an incident.

The use of the Standard Response Protocol (SRP) to transition to plain language occurred at the start of the 2022-2023 school year. The Plain Language Emergency Protocols will continue to be used in the 2023-24 school year.

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## SAFETY AND SECURITY UPDATES

### 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 when faced with a crisis situation 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 the assistance from the Enterprise Risk Management Working Group, the Broward Sheriff's Office (BSO) and 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 Safety Security and Emergency Preparedness (SSEP) Division has met with every municipality, both police and fire department in Broward County to collaborate and share our plans to ensure that in the event of an emergency in BCPS, we can work efficiently to ensure the safety of all students, staff, and visitors on our campuses.

### Tip, Threat, and Social Media Monitoring

SSEP has designed and implemented a system to record and track every tip and threat received, no matter the significance. 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 strong collaboration to occur between school-based staff and SSEP simultaneously. As part of investigations, SIU's Protective Research Analyst Unit conducts thorough research including social media monitoring and background investigations for tips and threats concerning threats of violence to Broward County Public Schools. The analysts' findings are provided to SIU detectives, outside law enforcement agencies, and the appropriate District personnel to ensure the safety of the District's students, staff, and visitors.

### Enforcement of Existing Security Protocols

BCPS' commitment to safety is evidenced by its existing safety and security policies and procedures. Here are some examples:

- Schools Safety Plans – Regularly reviewed and updated with input from appropriate District personnel, local law enforcement, and fire officials.
- Classroom Doors – Policy 2150 Safer Spaces requires all classroom doors must be locked at all times.

Student and Staff ID Badges – All schools must have identification badges produced for all students and staff members. All visitors must wear a visible identification badge.



## SAFETY AND SECURITY UPDATES

### Navigate360 Emergency Management Suite School Safety Portal

In May 2021, the District launched the Navigate360 EMS School Safety Portal which offers schools access to an enhanced safety plan template and additional emergency preparedness resources through a convenient web portal and mobile application. The Navigate360 EMS template will replace the current school safety plan.

The District has 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.



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 2023–24 school year.

Additional features include detailed school maps and floor plans, easy access to emergency procedures, a call list, and several other safety-related features and resources. Access to Navigate360 is currently limited to school administrators and safety and security personnel.

### Safety and Security Improved Visitor Arrival Experience



In an effort to further improve security and improve the arrival experience for parents, visitors, and others, the District has installed a video intercom at the arrival point of each school. Visitors will be asked to identify themselves prior to admittance through the Single Point of Entry (SPE). Additionally, schools received fixed duress button 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.

Initial site survey work to determine placement for the video/intercom system and fixed duress button(s) was completed in April 2021.

These enhancements integrate seamlessly with the District's mobile panic alert system in accordance with Alyssa's Law.

## SAFETY AND SECURITY POSITIONS



On August 28, 2018, Broward County residents approved a referendum to increase the local millage by ½ mill for a period of 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 four years. The referendum increased voter's investment in education from half-mil to one mill to continue securing funds for all public schools and will now also include charter schools. Up to 17 percent of the funds are allocated for school safety.

During the 2022-23 school year, additional School Guardians, Campus Monitors, Security Specialists, and Campus Security Managers were added to provide additional security support across our schools.

Florida statute 1006.12 grants school districts options on how to implement 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 employed by the District)
- School Guardian
- School Security Guard

For the 2023-24 school year, the BCPS contribution to SRO salaries is \$103,000. For overall funding of both armed and unarmed school-based security staff, BCPS contributes 84.0 percent of funding as compared to 16.0 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	\$ 28,493,773	66.7%	\$ 45,872,024	100.0%	\$ 74,365,797	84.0%
Cities/Municipalities	\$ 14,208,498	33.3%	\$ -	0.0%	\$ 14,208,498	16.0%
<b>Totals</b>	<b>\$ 42,702,271</b>	<b>100.0%</b>	<b>\$ 45,872,024</b>	<b>100.0%</b>	<b>\$ 88,574,295</b>	<b>100.0%</b>



## 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 2022-23 academic year, BCPS raised the number of Armed Guardians from 73 to 113. 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	2022-23 Positions General Fund	2022-23 Positions Referendum	2022-23 Total Positions	2023-24 Additional Positions <sup>(4)</sup>	2023-24 Positions
Area Security Managers	-	15	15	TBD	15
Armed Guardians (ASSO) <sup>(1)</sup>	43	85	128	TBD	128
Campus Monitor	224	482	706	TBD	706
Campus Security Managers <sup>(2)</sup>	34	9	43	TBD	43
Security Specialist	142	108	250	TBD	250
Safe School Officers (SSO)	3	9	12	TBD	12
School Resource Officers (SRO) <sup>(3)</sup>	120	80	200	TBD	200
<b>Total Staffing Levels</b>	<b>566</b>	<b>788</b>	<b>1,354</b>	<b>-</b>	<b>1,354</b>

<sup>(1)</sup> 2022-23 Armed Guardians (ASSO) Referendum positions includes 15 Guardian contract positions.

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

<sup>(3)</sup> 2023-24 SRO additional positions is contingent on SRO contract negotiations.

<sup>(4)</sup> 2023-24 additional positions: Any new school-based positions will be determined based on risk-analysis.

# 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 1<sup>st</sup> 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 1<sup>st</sup>.

### District MHAA Expenditure Funded by FEFP MHAA for 2023-24

The 2023-24 FEFP total District funding for the MHAA is \$13.3 million, and the charter schools proportionate share is \$1.8 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 2023-24 FEFP MHAA funds, along with related training and materials.

Position Titles	FY 2022-23 Actuals		FY 2023-24 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Behavior Tech, Wellness Center			1	49,586
Clerk Specialist IV	1	61,326	4	225,291
Clerk Specialist B	1	68,529	2	133,986
Clinical Nurses	9	882,169	11	886,444
Clinical Nursing Supervisors	1	108,231	1	125,156
Coordinators	4	270,076	4	500,624
Counselor EAP	4	331,437	4	357,077
Database Researcher Assistant	1	64,191	1	67,405
Department Secretary	1	75,956	1	77,238
District Coordinator, Suicide Prevention	1	62,086	1	125,156
Family Counselor	1	85,548	1	89,269
Guidance Counselors - Elementary	7	569,117	7	612,048
Guidance Counselor - High	1	70,648	1	91,354
Guidance Director High	2	137,225	2	190,545
Instructional Facilitator	2	162,499	4	353,409
Office Manager	1	85,726	1	74,292
School Nurse	3	212,534	4	322,343
School Psychologist	4	335,693	4	371,421
School Social Workers	30	2,191,995	32	2,833,027
Service Manager, Recovery	1	135,290	1	125,156
Specialist, Positive Behavior Intervention	7	772,585	7	876,092
Supervisor Family Counseling Services	2	219,695	2	250,312
Technology Support Specialist II	1	64,577	1	64,348
Therapist, Family Counseling Program	12	890,809	12	1,071,231
<b>Salary and Fringe</b>	<b>97</b>	<b>\$7,857,945</b>	<b>109</b>	<b>\$ 9,823,226</b>
<b>Training/Materials/Contractual Services</b>		<b>\$2,134,637</b>		<b>\$ 6,245,274</b>
<b>Total District Appropriations</b>		<b>\$9,992,582</b>		<b>\$ 16,068,500</b>



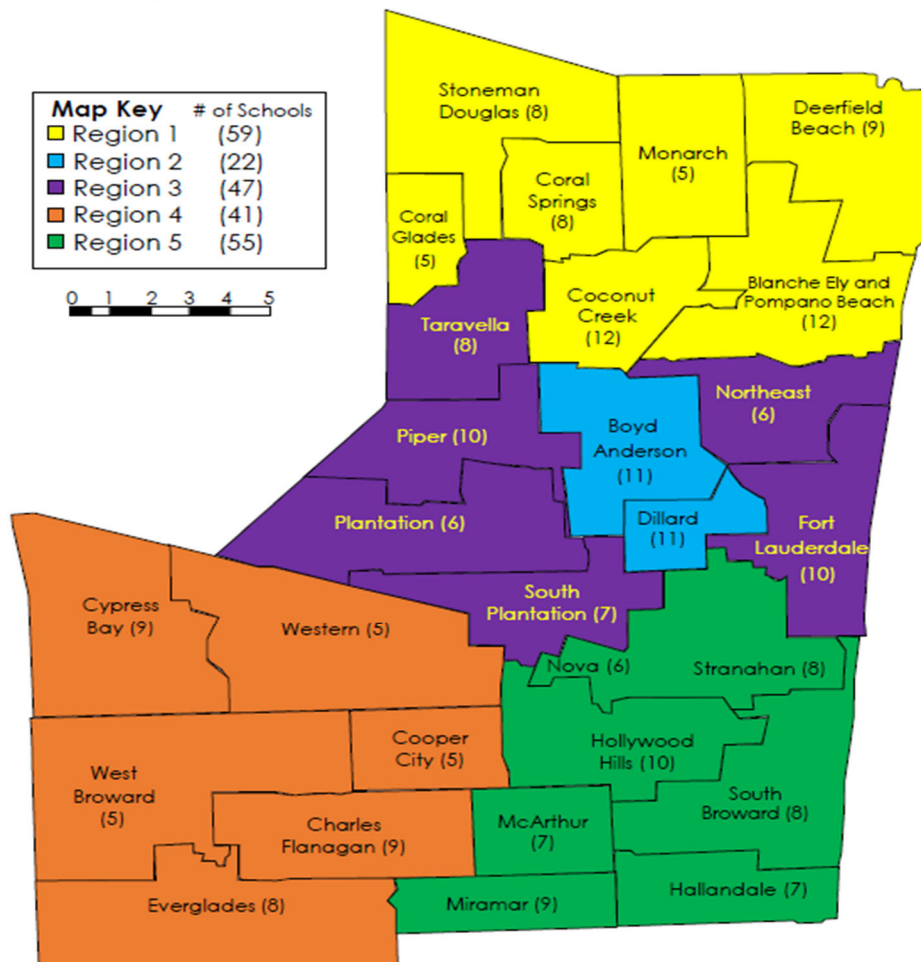
## MENTAL HEALTH ASSISTANCE FUNDING

### 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.

### 2022-23 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 2022-23 provided funding for 117 full time staff and in 2023-24 proposing funding for 122 full time staff as depicted in the table below.

Referendum Position Titles	2023 Actual Positions	2023 Actual Salary/Fringe	2024 Actual Positions	2024 Actual Salary/Fringe
Behavioral Technician	2	42,832	2	99,173
Clerical Support IV	1	30,211	1	56,323
District Coordinator, Suicide Prevention	1	70,609	1	101,701
Family Counselors - ESE	10	819,989	10	874,354
Guidance Counselors	28	2,226,248	28	2,557,910
Guidance Director High	2	171,195	2	190,545
Guidance Support Resource Elementary	1	97,390	1	91,354
Instructional Facilitator	2	125,759	7	618,466
School Nurse	2	122,825	2	161,172
School Psychologist	20	1,597,035	20	1,857,106
School Social Worker	17	1,283,170	17	1,505,046
Teacher Behavioral Support	11	259,943	11	971,876
Teacher Hospital Homebound (MSD)	2	152,092	2	168,974
Teacher on Special Assignment (Suicide Prevention)	5	379,904	5	441,762
Teacher Resource-Elementary	1	41,013	1	84,487
Therapist, Family Counseling	12	953,110	12	1,071,231
<b>Total Referendum Positions</b>	<b>117</b>	<b>\$8,373,325</b>	<b>122</b>	<b>\$10,851,478</b>
Operating Cost		\$1,870,891		\$1,879,407
<b>Total Operating Cost</b>		<b>\$1,870,891</b>		<b>\$1,879,407</b>
<b>Total Mental Health Referendum Appropriations</b>		<b>\$10,244,216</b>		<b>\$14,610,292</b>

## 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 March 2023)




SMART APPROPRIATIONS	PROGRAM YEARS 1-5 (FY15-FY19)	PROGRAM YEAR 6 (FY20)	PROGRAM YEAR 7 (FY21)	PROGRAM YEAR 8 (FY22)	PROGRAM YEAR 9 (FY23)	TOTAL
<b>SAFETY</b>	\$ 87.6	\$ 57.0	\$ 11.4	\$ 8.7		<b>\$ 164.7</b>
<b>MUSIC &amp; ART</b>	32.0	9.5	2.2	1.9		<b>45.6</b>
<b>ATHLETICS</b>	6.8					<b>6.8</b>
<b>RENOVATION</b>	555.6	375.8	108.7	180.1	79.9	<b>1,300.1</b>
<b>TECHNOLOGY</b>						
Computers and Hardware (District-Owned Schools)	56.5					<b>56.5</b>
Charter School Technology	12.0					<b>12.0</b>
<b>TOTAL</b>	<b>\$750.5</b>	<b>\$442.3</b>	<b>\$122.3</b>	<b>\$190.7</b>	<b>\$79.9</b>	<b>\$ 1,585.7</b>

# SMART Program

HIGHLIGHTS BY THE NUMBERS

(As of March 2023)



	<p><b>189</b> Fire alarm, fire sprinkler projects underway or complete</p> <p>Single Point of Entry upgrades complete</p>	
	<p><b>60,076</b> instruments delivered</p> <p><b>136</b> kilns delivered</p> <p><b>\$1.3 M</b> budget for theatre equipment</p>	<div><p>MUSIC IS COMPLETE</p></div> 
	<p>All <b>15</b> tracks complete</p> <p><b>30 of 30</b> weight rooms complete</p>	<div><p>ATHLETICS IS COMPLETE</p></div> 
	<p><b>207</b> projects in construction</p> <p><b>208</b> School Choice Enhancements complete</p>	
	<p><b>83,362</b> computing devices delivered</p> <p><b>2:1</b> student to computer ratio</p>	<div><p>TECHNOLOGY IS COMPLETE</p></div> 

# SMART Program

COMPLETED RENOVATIONS

(As of March 2023)



## PRIMARY RENOVATIONS PROCESS CHART



## SCHOOLS WITH RENOVATIONS IN CLOSEOUT

Attucks Middle School	Hollywood Central Elementary School
Bayview Elementary School	Indian Ridge Middle School
Bennett Elementary School	James S. Rickards Elementary School
Boyd Anderson Elementary School	Lake Forest Elementary School
Bright Horizons Center	Lanier James Middle School
Charles W. Flanagan High School	Liberty Elementary
Coconut Creek Elementary School	Manatee Bay Elementary
Colbert Museum Magnet	Maplewood Elementary School
Coral Cove Elementary School	Marjory Stoneman Douglas High School
Coral Park Elementary School	McNicol Middle School
Cypress Bay High School	Miramar Elementary School
Cypress Elementary School	Mirror Lake Elementary School
Cypress Run Education Center	Morrow Elementary School
Dave Thomas Education Center - West	Norcrest Elementary School
Davie Elementary School	North Lauderdale Elementary School
Discovery Elementary School	Nova Middle School
Dr. Martin Luther King Jr. Montessori Academy	Palm Cove Elementary School
Eagle Ridge Elementary School	Panther Run Elementary School
Everglades Elementary School	Park Lakes Elementary School
Everglades High School	Parkway Middle School
Fairway Elementary School	Pine Ridge Education Center
Falcon Cove Middle School	Pinewood Elementary School
Forest Hills Elementary School	Pioneer Middle School
Fox Trail Elementary School	Plantation Elementary School
Gator Run Elementary School	Silver Lakes Elementary School
Gulfstream Academy of Hallandale Beach K-8 (f.k.a. Hallandale Adult & Community Center)	Silver Palms Elementary School
	Silver Ridge Elementary School





# SMART Program

COMPLETED RENOVATIONS

(As of March 2023)



PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH RENOVATIONS IN CLOSEOUT	
Silver Shores Elementary School	West Broward High School
Silver Trail Middle School	Western High School
Sunrise Middle School	Westglades Middle School
Sunset Lakes Elementary School	Westwood Heights Elementary School
Tamarac Elementary School	Virginia Shuman Young Elementary School
Tradewinds Elementary School	Wingate Oaks Center
Watkins Elementary School	





# SMART Program

ACTIVE CONSTRUCTION  
(As of March 2023)

## PRIMARY RENOVATIONS PROCESS CHART



## SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

Annabel C. Perry Pre K-8	Deerfield Beach Elementary School
Atlantic Technical, Arthur Ashe, Jr Campus	Deerfield Beach High School
Atlantic West Elementary	Deerfield Beach Middle School
Attucks Middle School	Deerfield Park Elementary School
Apollo Middle School	Dillard 6-12
Bair Middle School	Dillard Elementary School
Banyan Elementary School	Driftwood Elementary School
Blanche Ely High School	Driftwood Middle School
Boulevard Heights Elementary School	Eagle Point Elementary School
Boyd H. Anderson High School	Embassy Creek Elementary School
Bright Horizons Center	Endeavour Primary Learning Center
Broadview Elementary School	Fairway Elementary School
C. Robert Markham Elementary School	Flamingo Elementary School
Castle Hill Elementary School	Floranada Elementary School
Central Park Elementary School	Forest Glen Middle School
Challenger Elementary School	Forest Hills Elementary School
Chapel Trail Elementary School	Fort Lauderdale High School
Charles W. Flanagan High School	Gator Run Elementary School
Coconut Palm Elementary School	Griffin Elementary School
Collins Elementary School	Gulfstream Academy of Hallandale Beach K-8 (f.k.a. Hallandale Elementary)
Cooper City Elementary School	Gulfstream Early Learning Center of Excellence (f.k.a. Gulfstream Middle School)
Cooper City High School	Hallandale Magnet High School
Coral Glades High School	Harbordale Elementary School
Coral Park Elementary School	Hawkes Bluff Elementary School
Coral Springs High School	Henry D. Perry Education Center
Country Hills Elementary School	Heron Heights Elementary School
Country Isles Elementary School	Hollywood Central Elementary School
Cresthaven Elementary School	Hollywood Hills High School
Croissant Park Elementary School	Hollywood Park Elementary School
Cross Creek School	Horizon Elementary School
Crystal Lake Middle School	James S. Hunt Elementary School
Dania Elementary School	
Dave Thomas Education Center - East	





# SMART Program

ACTIVE CONSTRUCTION  
(As of March 2023)

## PRIMARY RENOVATIONS PROCESS CHART



## SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

J.P. Taravella High School	Nova Middle School
Lake Forest Elementary School	Oakland Park Elementary School
Lakeside Elementary School	Oakridge Elementary School
Larkdale Elementary School	Olsen Middle School
Lauderdale Lakes Middle School	Oriole Elementary School
Lauderhill 6-12 STEM-MED Magnet School	Park Ridge Elementary School
Lauderhill Community School at Park Lakes	Park Spings Elementary School
Learning Center (f.k.a. Castle Hill Annex)	Park Trails Elementary School
Lauderhill-Paul Turner Elementary School	Parkside Elementary School
Lyons Creek Middle School	Parkway Middle School
Maplewood Elementary School	Pasadena Lakes Elementary School
Margate Elementary School	Pembroke Lakes Elementary School
Marjory Stoneman Douglas High School	Pembroke Pines Elementary School
McArthur High School	Peters Elementary School
McFatter Technical College, Broward Fire Academy	Pines Lakes Elementary School
McFatter Technical High School & Technical College	Pines Middle School
McNab Elementary School	Piper High School
Meadowbrook Elementary School	Plantation High School
Millennium 6-12 Collegiate Academy	Plantation Middle School
Miramar High School	Plantation Park Elementary School
Mirror Lake Elementary School	Pompano Beach Elementary School
Monarch High School	Pompano Beach Middle School
Morrow Elementary School	Quiet Waters Elementary School
New Renaissance Middle School	Ramblewood Elementary School
New River Middle School	Ramblewood Middle School
Nob Hill Elementary School	Riverglades Elementary School
Norcrest Elementary School	Riverland Elementary School
North Lauderdale Pre K-8	Rock Island Elementary School
North Side Elementary School	Royal Palm STEM Museum Magnet (f.k.a: Royal Palm Elementary School)
Northeast High School	Sandpiper Elementary School
Nova Blanche Forman Elementary School	Sawgrass Springs Middle School
Nova High School	Sea Castle Elementary School
	Seagull Alternative High School





# SMART Program

ACTIVE CONSTRUCTION  
(As of March 2023)

## PRIMARY RENOVATIONS PROCESS CHART



## SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

- |                                  |   |
|----------------------------------|---|
| Seminole Middle School           | The Quest Center                        |
| Sheridan Hills Elementary School | Thurgood Marshall Elementary School     |
| Sheridan Park Elementary School  | Tropical Elementary School              |
| Sheridan Technical High School   | Village Elementary School               |
| Silver Lakes Middle School       | Virginia Shuman Young Elementary School |
| Silver Ridge Elementary School   | Walker Elementary School                |
| South Broward High School        | Walter C. Young Middle School           |
| South Plantation High School     | Welleby Elementary School               |
| Stephen Foster Elementary School | West Hollywood Elementary School        |
| Stirling Elementary School       | Westchester Elementary School           |
| Stranahan High School            | Westglades Middle School                |
| Sunland Park Academy             | Westpine Middle School                  |
| Sunrise Middle School            | Whiddon Rogers Educational Center       |
| Sunshine Elementary School       | William E. Dandy Middle School          |
| Tamarac Elementary School        | Wilton Manors Elementary School         |
| Tedder Elementary School         | Wingate Oaks Center                     |
| Tequesta Trace Middle School     | Winston Park Elementary School          |



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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 183 countries speaking 153 languages, and approximately 31,718 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 including 137 elementary, 36 middle, 29 high, 6 multi-level, 2 virtual schools, as well as 3 technical colleges, 7 Pre-K sites and 17 additional instructional sites. In addition, the District provides adult education at 21 community schools at existing school facilities throughout Broward County. For the 2023-24 school year, there are currently 88 charter schools in Broward County.

For the 2023-24 school year, students are scheduled to start school on Monday, August 21, 2023, and their last day is scheduled for Monday, June 10, 2024. 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.

2022-23 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,353
Elementary (K - 5)	83,280
Middle (6 - 8)	43,655
High (9 - 12)	68,708
Centers	3,725
<b>District Managed Schools</b>	<b>204,721</b>
Charter Schools	49,663
<b>Total 2022-23 Benchmark</b>	<b>254,384</b>

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

## 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



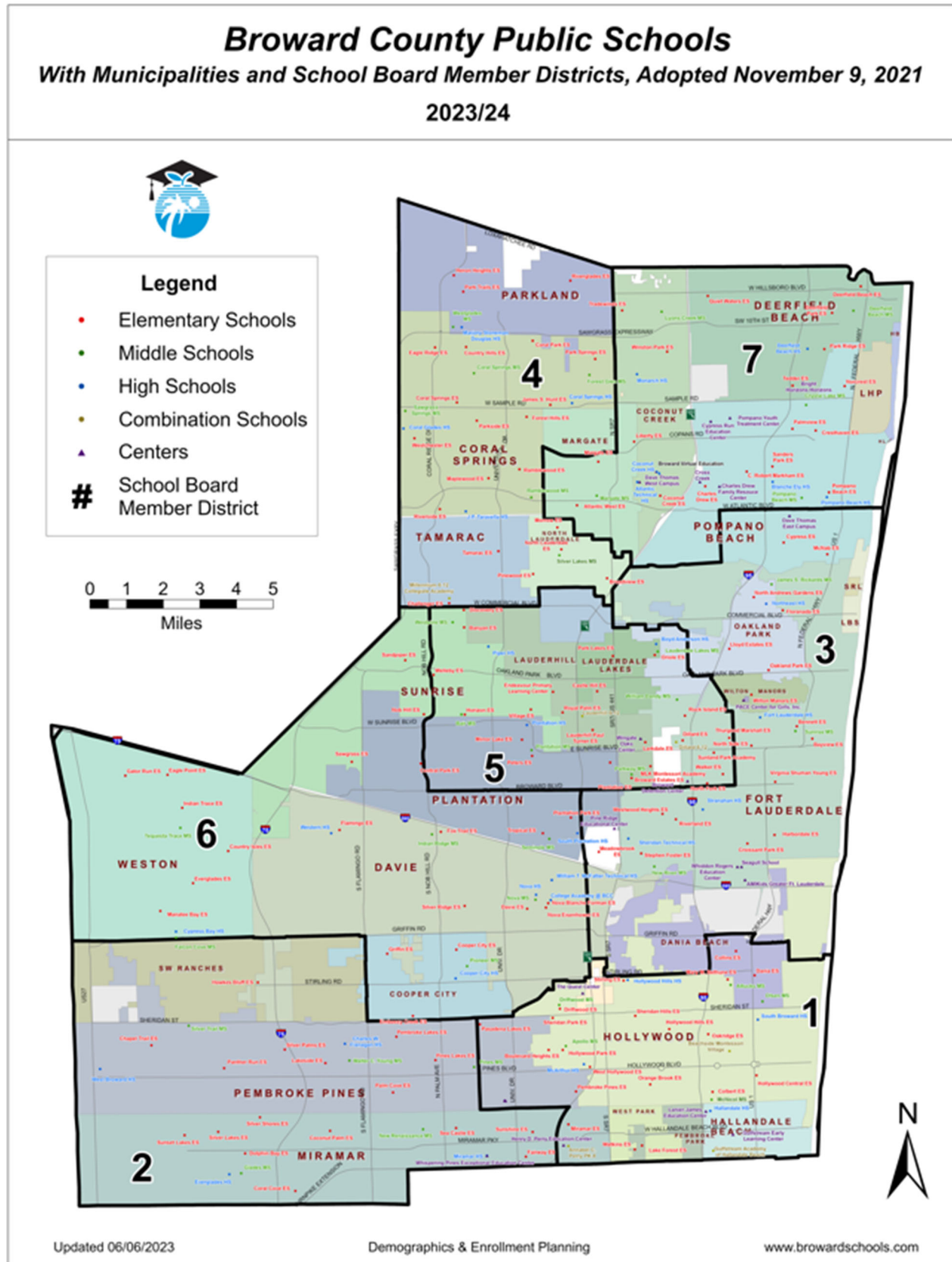
**Brenda Fam, Esq**  
District 6



**Nora Rupert**  
District 7



# BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT



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:

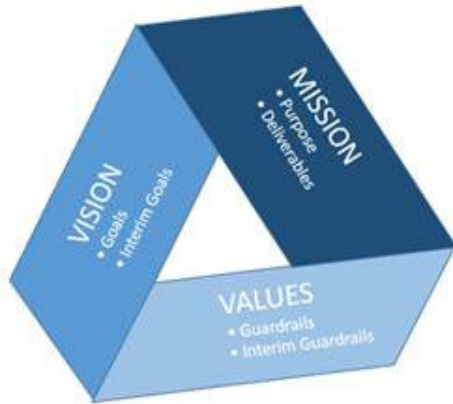
1. April 25, 2022 (in-person at Northeast High School and broadcasted through BECON TV)
2. April 28, 2022 (in-person at McArthur High School and broadcasted through BECON TV)
3. May 4, 2022 (in-person at Plantation High School and broadcasted through BECON TV)
4. May 11, 2022 (Virtual)

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.

\*See Glossary



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## BUDGET MESSAGE PRIORITIES AND ISSUES

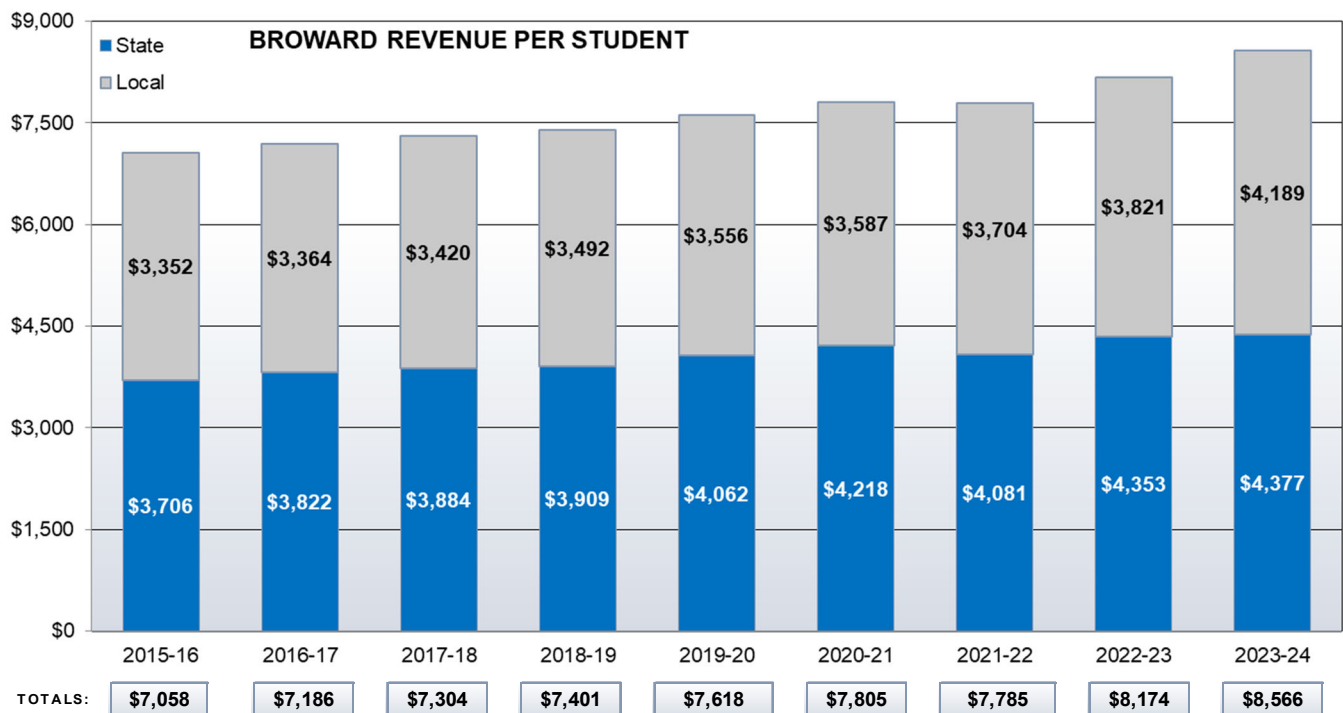
Broward County Public Schools (BCPS) is committed to its mission of educating all students to reach their highest potential. During a year of tremendous change and transition for BCPS, providing students with a world-class education to best prepare them for their futures remains the District's unwavering focus. Among various goals, the 2023-24 Budget achieves the following:

- Continues to hold harmless the funding for class size compliance despite continued reduction in funding by the State of Florida.
- Funds the equivalent of 154 teaching positions to assist students in accelerating their learning through American Rescue Plan (ARP) funding. 148 of which are allocated directly to schools and 6 positions in the Regional Offices.
- Maintains the investment for air quality improvement projects through the use of ARP funding.
- The District and School Board were also honored with the Certificate of Achievement for Excellence in Financial Reporting and with the Distinguished Budget Presentation Award from the Government Finance Officers Association, as well as it has been recognized with the Meritorious Budget Award and the Certificate of Excellence in Financial Reporting from the Association of School Business Officials International.

### 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 2015-16 through 2023-24.



Note: Projected data is as of the 2023-24 FEFP 1<sup>st</sup> Calculation

## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

This District Educational Facilities Plan (DEFP-FY24) covers the five-year period beginning July 1, 2023, and ending June 30, 2028. 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 6, 2022.

### School Safety Funding

The District is committed to providing a safe and supportive environment and recognizes that students and staff need to feel safe and supported in order to perform and achieve their maximum potential.

As part of the District's strategic goals, the District strives to develop approaches that foster safer schools and buildings.

In FY2018-19, SB 7026 provided funding to replace the 1200 Building at Marjory Stoneman Douglas High School. In total, the 2018 Florida Legislature approved \$26.3 million for the District to replace the 1200 building and construct a memorial. The following projects were developed to accomplish this:



- Provide temporary portables – This project is complete
- Build a new permanent classroom building – This project is complete
- Demolish the 1200 building
- Construct a memorial

Also, in 2018-19 the District used funding from the State security grant to fund \$6.2 million for security cameras, \$1.8 million for public announcement (PA) systems at schools, and \$1.6 million for charter schools. The District also entered into a \$19.8 million capital lease to implement additional PA systems and upgrade the District's radio communications system.

In 2019-20 the District used \$4 million in State security grant to enhance the District's single point of entry and implement additional school security upgrades at District schools and provided \$0.8 million to charter schools.

In FY2020-21 the District used \$3.3 million in State security funding to upgrade school security hardware and provided \$0.7 million to charter schools. In addition, the District is using Federal funding in the E-rate program to further improve its infrastructure to support security cameras.

In FY2021-22 the District identified local funding to continue to upgrade and replace security cameras. The State Security Grant funds provided another \$3.3 million for District schools and \$0.7 million for charter schools to continue upgrading school security hardware.

In FY2022-23 The State security grant funding identified approximately \$1.9 million to fund school hardening needs identified in the Florida Safe School Assessment Tool (FSSAT) completed by District and charter schools.

In FY2023-24 The District did not receive State security grant funding, however, in this year's DEFP \$51 million in new safety/security funding is included to address intercoms and security communications equipment as well as address safety and security concerns district-wide.



## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

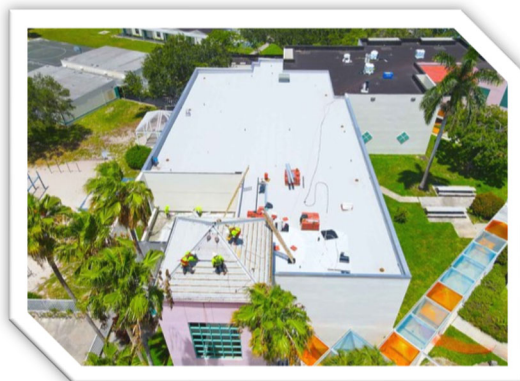
### Funding for Capital Outlay Needs

The DEFP-FY23 sustains funding for district-wide 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 \$116.5 million in this plan include funding for:

- Safety and Security Intercom Upgrades
- 25 New playgrounds and other playground upgrades and repairs
- Covered walkway projects at 6 schools
- Increased funding for school furniture fixtures & equipment (FF&E) and school custodial equipment
- Portable Demolitions

New Recommendations - Summary (in thousands)						
Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Safety/Security	\$6,031	\$12,250	\$11,250	\$11,000	\$10,500	\$51,031
Facilities	11,059	3,980	4,273	4,320	3,538	27,170
Equipment	2,762	1,190	1,186	1,188	1,190	7,516
Vehicles	1,488	2,877	3,346	3,847	4,374	15,932
Maintenance/Minor Capital Outlay	2,380	2,380	2,380	2,380	2,380	11,900
Environmental	1,185	435	435	435	435	2,925
<b>Total</b>	<b>\$24,905</b>	<b>\$23,112</b>	<b>\$22,870</b>	<b>\$23,170</b>	<b>\$22,417</b>	<b>\$116,474</b>



## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

### New Recommendation Details (in thousands)

<b>Safety/Security Projects</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Total</b>
Armored Vests	\$ 53	\$	\$	\$	\$	\$ 53
Bi-Directional Antenna	500	500	500	500		2,000
Electronic Door Access	500	250	250			1,000
Fire Alarm Operational Analysis	300	300	300	300	300	1,500
Intercom Project	3,000	10,000	10,000	10,000	10,000	43,000
IT Radio Coverage	150					150
Knox Boxes	208					208
Local Government Radio System	120					120
Playground Repairs	250	250				500
Protective Netting for Baseball and Softball	750	750				1,500
School Replacement Radios	100	100	100	100	100	500
Stairwell Protections/Safety Renovations	100	100	100	100	100	500
<b>Total Safety/Security Projects</b>	<b>\$ 6,031</b>	<b>\$ 12,250</b>	<b>\$ 11,250</b>	<b>\$ 11,000</b>	<b>\$ 10,500</b>	<b>\$ 51,031</b>

<b>Facilities Projects</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Total</b>
ADA Projects	\$	\$ 500	\$ 500	\$ 150	\$ 150	\$ 1,300
Capital Overhead (PMOR DEFP Projects)	4,654					4,654
Covered Walkway - Coconut Creek High			1,073			1,073
Covered Walkway - Glades Middle		780				780
Covered Walkway - Stranahan	600					600
Covered Walkway - Tradewinds Elem	780					780
Covered Walkway- Castle Hill Elem				1,170		1,170
Covered Walkway- Pinewood Elem					488	488
Driftwood ES - Structural Repairs	3,200					3,200
New Playgrounds (25 Sites)	700	1,200	1,200	1,500	1,400	6,000
Playground Poured-in-Place Surfacing	500	500	500	500	500	2,500
Portable Demolitions	1,525					1,525
Resurfacing of Outdoor Athletic Play-Courts	1,000	1,000	1,000	1,000	1,000	5,000
Roof Asset Management Program (RAMP) *	(2,500)					(2,500)
Structural Inspection Program	600					600
<b>Total Facilities Projects</b>	<b>\$ 11,059</b>	<b>\$ 3,980</b>	<b>\$ 4,273</b>	<b>\$ 4,320</b>	<b>\$ 3,538</b>	<b>\$ 27,170</b>

PMOR = Project Management Owner's Representative

ADA = The Americans with Disabilities Act

FF&amp;E = Furniture, Fixtures &amp; Equipment

## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Broadcast/Technology Equipment Refresh	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Damaged Music Instrument/Equipment Replacements	45					45
Football Helmets	369					369
KCW Board Room and Control Room Equipment Refresh	400					400
Kiln Replacements	87	90	86	88	90	441
Kronos Project	550					550
Network Switch Replacements	200	200	200	200	200	1,000
School Classroom, Media Center, and Cafeteria FF&E	350	350	350	350	350	1,750
School Custodial Equipment	500	500	500	500	500	2,500
Video playback and archive system	160					160
Video Router	50					50
<b>Total Equipment</b>	<b>\$ 2,761</b>	<b>\$ 1,190</b>	<b>\$ 1,186</b>	<b>\$ 1,188</b>	<b>\$ 1,190</b>	<b>\$ 7,515</b>

Vehicles	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Bus Lifts	\$ 300	\$	\$	\$	\$	\$ 300
Bus Replacement Increase	2,326	2,877	3,346	3,847	4,374	16,770
Hazmat Sheds	220					220
White Fleet Adjustment *	(1,359)					(1,359)
<b>Total Vehicles</b>	<b>\$ 1,487</b>	<b>\$ 2,877</b>	<b>\$ 3,346</b>	<b>\$ 3,847</b>	<b>\$ 4,374</b>	<b>\$ 15,931</b>

Maintenance/Minor Capital Outlay	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Maintenance of Schools	\$ 2,380	\$ 2,380	\$ 2,380	\$ 2,380	\$ 2,380	\$ 11,900
<b>Total Maintenance/MCO</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 11,900</b>

Environmental	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Aging Tank Removal/Replacement including Fuel Depot Canopy	\$ 750	\$	\$	\$	\$	\$ 750
Lead-Based Paint Survey/Stabilization	50	50	50	50	50	250
Surface Water Management Licenses	225	225	225	225	225	1,125
Trash Compactors	160	160	160	160	160	800
<b>Total Environmental</b>	<b>\$ 1,185</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 2,925</b>

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



## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

### **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 in a SMART Program Reserve to mitigate these funding risks. As projects are awarded to execute the program these reserve funds are used to offset the additional costs to complete the projects. The SMART program is \$1,585.7 million as of March 31, 2023.

The update to the DEFP-FY24 focuses on adding funding to bring the SMART reserves in alignment with the Atkins Risk Assessment. To keep the SMART Program on schedule to complete by October 2025, and align with contract awards, \$47 million is needed in FY 2024.

Then as more projects close out in FY 2025 and FY 2026, \$23 million from project savings is expected to return to capital reserves. After the final SMART projects are awarded the program risk greatly diminishes.

More information about the SMART Program is available on a quarterly basis when the District prepares the quarterly Bond Oversight Committee reports. The websites where this information can be found are:

<http://www.broward.k12.fl.us/boc/index.html> (Bond Oversight Committee website)

<https://bcpssmartfutures.com> (District's SMART Program Updates)

Each quarter after the Bond Oversight Committee meets, a representative from the Committee presents an update to the School Board at a workshop.



## CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

### **Fiscal Planning – Long Range Facility Planning**

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 master plan to plan for the facilitation and execution of the master planning and modernization of its public-school buildings.

In conjunction with the long range plan the District is also moving forward with a structural assessment and evaluation program funded in this plan at \$1.1 million to include:

- Scope of assessment includes building structural systems
- Incorporation of other significant building conditions affecting structural system performance or condition (e.g., building enclosure failure causing deterioration)
- Assessment parameters shall be defined for consistent application and comparison of conditions across a building and across the portfolio
- Relative rating/prioritization system to be established to enable comparison of conditions within a building and across the District portfolio
- Identify target facilities for pilot field assessment in collaboration with the District seeking to provide as representative a sample of the portfolio as possible; anticipate approximately 5 to 10 percent of the buildings will be included in the pilot sample

Program Manual deliverable detailing assessment scope, methodology, criteria, and rating system; for use by the selected consultant for the pilot assessment and by multiple consultants to complete assessment of the remainder of the portfolio

Also in place is the Roof Asset Management Program with an annual appropriation of \$3.0 million that includes the following components:

- Roof surveys and condition assessments
- Roof asset management plan (RAMP)
- 10-year budget plans for the total cost of ownership
- Online database and reporting tools
- Moisture analysis –as needed
- Preventive maintenance and minor repair
- Training for in-house capabilities
- Mentoring to expand local contractor capabilities
- Annual updates to budgets and project scopes
- Emergency leak response management

CAPITAL OUTLAY BUDGET  
FUNDING PRIORITIES

**Reserves**

The District sustains reserves to stabilize the SMART Program and other capital projects in the DEFP. These reserves protect ongoing projects over the duration of the SMART Program so that changes in the economic environment and other risks are mitigated. There are SMART reserve funds the Board previously identified to be set aside for the SMART Program. These reserves are shown on the Appropriations page, and details of the approved transactions that impact the reserve funds are shown in the Appendix.

**Total SMART Reserve**

\$ 225 million	SMART Reserve established FY 2018
\$ 211 million	COPs Series 2020A
\$ 47 million	PMOR Allocation (FY21, FY22, and FY23)
\$ 29 million	SMART Program Needs (Markham ES FY22)
\$ 46 million	SMART Program Needs (FY24 and FY25) → <i>Realigned into FY23</i>
\$ 133 million	Cumulative GOB Premiums (May 17, 2022)
<u>\$ 47 million</u>	Aligning Funding to the Atkins Risk Assessment (FY24)
<b>\$ 738 million</b>	

The capital budget also includes an unallocated reserve that can be used for future SMART Program budget impacts and other Board approved needs. **Additional allocations to the SMART Program require the Board’s approval**, and all future amounts are subject to change based on economic conditions and the results of annual legislative action.

## 2023 LEGISLATIVE SESSION FISCAL IMPACT



Legislative Affairs Department  
Broward County Public Schools

End of Session Report

### OVERVIEW

The Legislature adjourned from the Regular Legislative Session at 11 a.m. on Friday, May 5. The 2023 session included:

- 1,873 bills and proposed committee bills filed
- 2,674 amendments filed
- 3,229 votes taken
- 52 Floor Sessions
- 356 bills passed both chambers

This Legislative Session yielded a \$117 billion budget, with a record \$26.7 billion added to the Florida Education Finance Program (FEFP). An overview of legislative topics related to Broward County Public Schools (BCPS) can be found below.

Each bill headline below is hyperlinked to the Senate's webpage. This site will provide bill language, analysis and more information.

*All bills and budget items in this document were approved by the Governor.*

### BUDGET HIGHLIGHTS

**BCPS Unweighted Full-Time Equivalent (FTE) Student Funds:** \$8.566.01 (4.43% increase).

#### BCPS Funding Highlights

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

program The full budget is linked [here](#).

#### FEFP

	2022/23	2023/24
Base Student Allocation (BSA) (Per student)	\$4,587.40	\$5,139.73 (12.04% increase) <i>Many categoricals below have been collapsed into the BSA</i>
<b>Broward Specific Funds:</b>		
Base Funding FEFP	\$1,368,165,328	\$1,587,558,299
Classroom Teacher and Other Instructional Personnel Salary Increase	\$72,449,293	\$94,142,207

## 2023 LEGISLATIVE SESSION FISCAL IMPACT

<i>Included within the Base</i>	<i>Replaces Teacher Salary Increase Allocation</i>	
DJJ Supplemental Allocation	\$222,306	\$220,360
Educational Enrichment Allocation	\$57,213,756 (SAI Allocation)	\$59,827,600
ESE Guaranteed Allocation	\$101,688,971	\$105,567,857
Instructional Materials Allocation	\$20,820,216	Collapsed into BSA, District is still required to allocate \$300/ teacher for instructional materials
Mental Health Assistance Allocation	\$11,861,652	\$13,292,890
Reading Instruction Allocation	\$14,810,779	<i>Collapsed into BSA</i>
Safe Schools Allocation	\$18,351,528	\$21,742,075
Student Transportation Allocation	\$33,581,055	434,956,025
Teachers Classroom Supplies Allocation	\$4,934,703	<i>Collapsed into BSA</i>
Turnaround Supplemental Services Allocation	\$733,760	<i>Collapsed into Educational Enrichment Allocation</i>

The full FEFP is linked [here](#).

### FAMILY EMPOWERMENT SCHOLARSHIP (FUNDED WITHIN FEFP)

	<b>Projected FTE</b>	<b>Projected Funds</b>
<b>Educational Options</b>	15,568.84	\$119,723,623
<b>Unique Abilities</b>	8,965.93	\$95,663,302
<b>Total</b>	24,534.77	\$215,386,925

*These projected Family Empowerment Scholarship (FES) funds that will be reduced from the budget will be offset by the \$47,897,841 of State-Funded Discretionary Supplement.*

### NON-FEFP BUDGET

#### Community Funding Highlights

- \$1,250,000 for 4KIDS of South Florida - Prevention, Foster Family Recruitment & Hope 4 Healing
- \$200,000 for FLITE Center - Helping Older Teens Powerfully Engage
- \$150,000 for Parkland Public Safety Personnel Health and Safety Initiative
- \$600,000 for Eagles' Haven Wellness Center
- \$704,846 for Fort Lauderdale Education Enrichment Program
- \$2,000,000 for Safer, Smarter Schools (Lauren's Kids)
- \$549,500 for Junior Achievement of South Florida Youth Workforce Program A

full list of county-by-county allocations can be found [here](#).

### ACADEMICS/ SCHOOL-BASED

#### HB 443 Education

- Extends the validity period of an adjunct teaching certificate from three to five years.
- Expands the definition of a "classroom teacher" eligible for the Florida Teachers Supply Assistance Program to also include an administrator or a substitute teacher who holds a valid teaching certificate and is filling a teaching vacancy.
- Requires district school boards to display in each cafeteria a poster on how to provide first aid for choking (BCPS Democracy in Action submission).
- Authorizes charter schools to give enrollment preference to students who are the children of a school safety officer assigned to the charter school.
- Requires the sponsor to annually provide a report on the services provided to charter schools from the administrative fee.



## 2023 LEGISLATIVE SESSION FISCAL IMPACT

- Requires the sponsor to make timely payments and reimbursement of federal grant funds.
- Requires the State Board of Education to adopt rules for a standard charter school monitoring tool.
- Requires a charter school to place a student on a progress monitoring plan for at least one semester before dismissing the student when the school limits enrollment based on
- Authorizes a not-for-profit entity to loan certain assets to other charter schools in the state that are operated by the same entity, provided the loan is repaid within five years.
- Includes charter school personnel in certain school district training.
- Includes additional accountability measures for charter schools.

**Approved by Governor; Chapter No. 2023-102; Effective Date: July 1, 2023**

### **SB 240** Education

- Requires school boards to provide all students in high school with the option to enroll in at least one work-based learning opportunity, including diversified education, pre-apprenticeships, and apprenticeships.
- Establishes regional education consortia with representatives from local businesses and education institutions with the goal of linking local education programs to specific industry and employment needs.
- Provides discretion to school boards to certify instructors to teach CTE programs.
- Requires school boards to award teachers with in-service credit toward renewal of a professional certificate for supporting students in extracurricular Career and Technical Education (CTE) activities.
- Provides additional bonus funding within the FEFP for CTE.
- Expands options for students to earn credit through extracurricular participation in career and technical organizations.
- Appropriates \$102 million for school boards and colleges to fund the expansion of CTE programs.

**Approved by Governor; Chapter No. 2023-81; Effective Date: July 1, 2023**

### **HB 633** K-12 Education

- Repeals the penalty for schools that exceed class size maximums.
- Requires that a student whose parent is active-duty military personnel and who meets the criteria for special academic programs offered at a public school be offered enrollment in the academic program – even if the open enrollment window has closed.

**Approved by Governor; Chapter No. 2023-104; Effective Date: July 1, 2023**

### **HB 1069** Education

- Prohibits classroom instruction on sexual orientation and gender identity in pre-kindergarten through 8th grade ([rule-making extended this to grade 12, with some exceptions](#)).
- Specifies that instruction in grades nine through 12 be age and developmentally appropriate, as well as consistent with state standards.
- Requires the Department of Education to approve all instructional materials used to teach reproductive health.
- Prohibits any requirement that an employee, contractor, or student at a public K–12 educational institution refer to another individual by a personal title or pronoun that does not align with the person's sex.

**Approved by Governor; Chapter No. 2023-105; Effective Date: July 1, 2023**

### **HB 1537** Education

- Extends temporary teaching certificates from three years to five years.
- Requires instruction on Asian American and Pacific Islander history.
- Requires each school district to annually review and confirm that all reproductive health and disease information available on the district's website is accurate.
- Replaces one practical arts credit with one CTE credit.
- Authorizes school districts to select the Classic Learning Test (CLT) and allows students to earn a concordant score on the CLT to meet the requirements for the Bright Futures Scholarship Program.



## 2023 LEGISLATIVE SESSION FISCAL IMPACT

- Allows Bright Futures students to combine volunteer and paid work hours to meet initial eligibility requirements.
- Provides language for the concordant score for graduation requirements.

**Approved by Governor; Chapter No. 2023-39; Effective Date: July 1, 2023**

### **SB 478** Early Childhood Music Education Incentive Program

Converts the Early Childhood Music Education Incentive Pilot Program into a permanent program administered by the Department of Education.

**Approved by Governor; Chapter No. 2023-168; Effective Date: May 30, 2023**

### **SB 196** Guidance Services on Academic & Career Planning

- Requires a middle grade student's personalized academic and career plan to be developed in consultation with a certified school counselor and include information on the CTE graduation pathway option and work-based learning opportunities.
- Expands the required annual school district parental notification on high school acceleration options to include information on career and academic planning options, as well as foundational and soft- skill credentialing programs.

**Approved by Governor; Chapter No. 2023-89; Effective Date: July 1, 2023**

### **HB 225** Interscholastic Activities

- Authorizes that any high school may become a member of an approved athletic association.
- Requires that students who transfer between schools during the school year be permitted to complete the interscholastic and intrascholastic activities in which they participated at the school from which they transferred.

**Approved by Governor; Chapter No. 2023-97; Effective Date: July 1, 2023**

### **HB 379** Technology in K-12 Schools

- The bill requires school boards to prohibit any device used by a student on campus from accessing a website, application, or software that does not have an Internet safety policy.
- To ensure instructional time that is free from distraction, school boards must adopt rules prohibiting the use of wireless communication devices during instructional time and may authorize a teacher to withhold a student's device.
- School boards must implement internet website filtering to prevent a student's device from connecting to social media sites while using district-owned computer servers and prohibits TikTok on district-owned devices or as a platform used to communicate or promote any school related organization.
- Students in grades six through 12 must receive instruction on the social, emotional and physical effects of social media.

**Approved by Governor; Chapter No. 2023-36; Effective Date: July 1, 2023**

### **HB 551** Required African-American Instruction

- Requires school districts to provide evidence that requirements relating to the instruction of African American history are being met.
- Allows the Florida Department of Education (FLDOE) to seek input from and contract with recognized African American educational organizations to support curriculum on the history of African Americans.
- Requires school districts to submit to the Commissioner of Education and post on their website an implementation plan.

**Approved by Governor; Chapter No. 2023-103; Effective Date: July 1, 2023**

### **HB 389** Menstrual Hygiene Products in Public Schools

School districts may make menstrual hygiene products available in each school within the district, at no charge.

**Approved by Governor; Chapter No. 2023-100; Effective Date: July 1, 2023**



## 2023 LEGISLATIVE SESSION FISCAL IMPACT

### **SB 662** Student Online Personal Information Protection

Substantially restricts the operator of a website, online service or online application that is used for K-12 school purposes from collecting, disclosing or selling student data – or from using student data to engage in targeted advertising.

**Approved by Governor; Chapter No. 2023-170; Effective Date: July 1, 2023**

### **HB 733** Middle School and High School Start Times

Requires that no later than July 1, 2026, the instructional day for all public schools, including charter schools, must begin no earlier than:

- 8 a.m. for middle schools
- 8:30 a.m. for high schools

**Approved by Governor; Chapter No. 2023-78; Effective Date: July 1, 2023**

### **HB 891** Year-round School Pilot Program

- Creates, beginning with the 2024/25 school year, a year-round school pilot program.
- Allows school districts to apply for participation in the pilot program and specifies that the Commissioner of Education must select five school districts to participate in the pilot program.

**Approved by Governor; Chapter No. 2023-66; Effective Date: July 1, 2023**

### **HB 7039** Student Outcomes

- Creates a framework for increasing mathematics proficiency.
- Expands parental notification requirements to include any student in kindergarten through grade three who exhibits the characteristics of dyslexia – and any student in kindergarten through grade four who exhibits a substantial deficiency in mathematics or the characteristics of dyscalculia.
- Revises school district reporting requirements for reading plans.
- Expands the New Worlds Reading Initiative to pre-kindergarten students and provides math scholarship accounts for students in kindergarten through fifth grade.
- Appropriates \$150 million for school districts statewide to implement the bill.

**Approved by Governor; Chapter No. 2023-108; Effective Date: July 1, 2023**

### **HB 1521** Facility Requirements Based on Sex

Requires public and private sector entities that maintain a restroom or changing facility to have restrooms separately designated for males and females or have a unisex restroom or changing facility.

Limits instances when a person may enter a restroom or changing facility designated for the opposite sex to the following circumstances:

- For assisting or chaperoning a minor child, elderly person or disabled person.
- For law enforcement or governmental regulatory purposes.
- For emergency situations.
- For custodial, maintenance or inspection purposes – if not in use.
- If the appropriate designated restroom or changing facility is out of order or under repair and the opposite designated restroom or changing facility contains no person of the opposite sex.

Requires educational institutions to establish disciplinary procedures for violators who are under 18-years-old.

**Approved by Governor; Chapter No. 2023-106; Effective Date: July 1, 2023**

## **SPECIAL NEEDS**

### **SB 290** Public School Student Progression for Students with Disabilities

- Authorizes a parent to retain his or her child in prekindergarten, in consultation with the individual education plan team, if the child meets certain requirements.

## 2023 LEGISLATIVE SESSION FISCAL IMPACT

- Requires that a four-year old student with an Individual Education Plan (IEP), who has been retained in a public school pre-kindergarten program and has demonstrated a substantial deficiency in early literacy skills, receive instruction in such skills.
- Revises the “good cause exemptions” from mandatory retention, which allows a student in grade three who has a learning disability and who is severely below grade-level, be promoted to grade four, if the student was retained in a pre-kindergarten program.

**Approved by Governor; Chapter No. 2023-91; Effective Date: July 1, 2023**

### **HB 19 Individual Education Plans**

- Requires IEPs for certain students to contain information on legal rights and responsibilities that transfer to students at age 18.
- Requires information to include ways in which the student may provide informed consent to allow his or her parent to continue to participate in educational decisions.

**Approved by Governor; Chapter No. 2023-96; Effective Date: July 1, 2023**

### **HB 795 Private Instructional Personnel**

The bill eliminates the requirement for employment by an enrolled Medicaid provider so that more registered behavior technicians can provide Applied Behavior Analysis services.

**Approved by Governor; Chapter No. 2023-281; Effective Date: July 1, 2023**

## **SAFETY**

### **HB 543 Public Safety**

- The bill amends the Guardian program to be named the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Guardian Program.
- Creates new Behavioral Threat Management Operational Processes, a Threat Assessment Instrument and a Threat Management Portal.
- Updates the membership of school district and charter school threat assessment teams.
- Renames threat assessment teams as threat management teams to align with new processes.
- Requires the FLDOE to adopt emergency rules establishing which School Environmental Safety Incident Reporting incidents require referral to law enforcement.
- Establishes the Florida Safe Schools Canine Program.
- Requires all law enforcement agencies to adopt a written active assailant response policy.
- Includes provisions relating to Constitutional Carry.

**Approved by Governor; Chapter No. 2023-18; Effective Date: July 1, 2023**

### **HB 301 Emergency Response Mapping Data**

Creates School Mapping Data Grant Program within FLDOE and provides requirements for the program.

**Approved by Governor; Chapter No. 2023-99; Effective Date: July 1, 2023**

## **SCHOOL CHOICE/ CHARTER SCHOOLS**

### **HB 1 Education**

- Expands the state’s voucher program to provide vouchers to any K-12 student in the state of Florida.
- The bill also provides flexibility for traditional public schools as it relates to educator certificate requirements, transportation, cost per student station, capital improvement funding, transfer of student records and the online course requirement for high school graduation.

**Approved by Governor; Chapter No. 2023-16; Effective Date: July 1, 2023**

### **HB 1259 Education**

- Requires school districts to share revenue resulting from the discretionary 1.5 millage on a per-FTE basis with eligible charter schools.
- Includes a five-year glide path of sharing, increasing by 20% each year until reaching the full 100%.

**Approved by Governor; Chapter No. 2023-69; Effective Date: July 1, 2023**



## 2023 LEGISLATIVE SESSION FISCAL IMPACT

### HUMAN RESOURCES

#### **HB 1035** K-12 Teachers

- Requires the Commissioner of Education to conduct a comprehensive review of all federal, state and local teacher training requirements by December 31, 2023.
- Creates a mechanism by which a teacher may seek clarification or redress for being directed to take an action that would violate state or federal law.
- Establishes the process by which a teacher or staff member may request the appointment of a special magistrate.

**Approved by Governor; Chapter No. 2023-38; Effective Date: July 1, 2023**

#### **SB 676** Level 2 Background Screenings

- Modifies current background screening standards and requirements for individuals who work with children and other vulnerable persons.
- Revises the background screening standards for individuals who have direct contact with a student in a district school system, a charter school, or a private school that participates in a state scholarship program by replacing the list of disqualifying offenses with the Level 2 screening standard in s. 435.04(2), F.S.

**Approved by Governor; Chapter No. 2023-220; Effective Date: July 1, 2024**

#### **HB 121** Florida KidCare Program Eligibility

Increases income eligibility threshold for Kidcare to 300% of the Federal Poverty Level.

**Approved by Governor; Chapter No. 2023-277; Effective Date: June 22, 2023**

#### **SB 1550** Prescription Drugs

Addresses the transparency of a manufacturer's prescription drug price increases above certain thresholds and the relationships between pharmacy benefit managers, pharmacy benefits plans and programs, and pharmacy providers for delivering pharmacy services to covered persons.

**Approved by Governor; Chapter No. 2023-29; Effective Date: July 1, 2023**

#### **SB 256** Employee Organizations Representing Public Employees

- Enacts several new requirements of the employee organizations that represent public employees in collective bargaining.
- Requires employees who wish to join certain employee organizations, including teachers' unions, to sign a membership authorization form that is prescribed by PERC.
- Prohibits certain employee organizations from receiving their members' dues and assessments via salary deduction from the members' public employer.

**Approved by Governor; Chapter No. 2023-35; Effective Date: Upon becoming law.**

#### **SB 7024** Retirement

Makes the following modification to the DROP program:

- Eliminates the restrictive entry window for eligible members to participate in DROP, allowing for entry into DROP at any age as long as years of service or age and vesting requirements are met.
- Extends the maximum amount of time for eligible members to participate in DROP from 60 to 96 calendar months for all classes, and from 96 to 120 calendar months for certain instructional personnel.
- Increases the interest rate applied to a member's accrued monthly benefit from 1.3 percent to 4 percent.
- Increases the monthly retiree health insurance subsidy from \$5 to \$7.50 for each year of service. The maximum benefit is adjusted from \$150 to \$225 per month and the minimum benefit is adjusted from \$30 to \$45 per month.
- Increases the allocations to investment plan accounts by 2 percent for each membership class in the investment plan.
- Revises the employer FRS contribution rates based on the actuarial valuation and actuarial studies.

## 2023 LEGISLATIVE SESSION FISCAL IMPACT

- Declares that the act fulfills an important state interest. It provides that a proper and legitimate state purpose is served by the amendment, which includes providing benefits that are managed, administered, and funded in an actuarially sound manner.

**Approved by Governor; Chapter No. 2023-193; Effective Date: June 6, 2023**

### SCHOOL BUSES AND SCHOOL ZONES

#### **SB 766** Enforcement of School Bus Passing Infractions

Authorizes school districts to install and maintain school bus infraction detection systems.

**Approved by Governor; Chapter No. 2023-171; Effective Date: July 1, 2023**

#### **HB 657** Enforcement of School Zone Speed Limits

Authorizes counties and municipalities to install automated speed detection systems to enforce speed limits in school zones within 30 minutes of a school session.

**Approved by Governor; Chapter No. 2023-174; Effective Date: July 1, 2023**

### SCHOOL BOARD

#### **HJR 31** Partisan Elections for Members of District School Boards

Proposes amendments to State Constitution to require school board members to be elected in partisan election.

**Signed by Officers and filed with Secretary of State**

#### **HB 477** Term Limits for District School Board Members

Reduces the length of the term limit for school board members to eight years from 12 years. The term limit applies to terms of office beginning on or after November 8, 2022.

**Approved by Governor; Chapter No. 2023-37; Effective Date: July 1, 2023**



## DISTRICT FINANCES

Broward County Public Schools (BCPS) 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 amount 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 (FY) 2024 budget adoption calendar is detailed on page 5-34.

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 FY 2024 tentative budget and millage rates on August 1, 2023. The hearing provides the public the opportunity for input on the budget process and for the School Board to tentatively approve the 2023 millage rates and approve the FY 2024 proposed budget. (Note: Local property taxes are assessed for November 2023 collection; hence, 2023 tax collections fund the FY 2024 budget). The second and final public hearing will be held on September 12, 2023, 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 2023-24.

### 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 FY 2024 budget process began after the adoption of the FY 2023 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 FY 2023-24 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2023, the Property Appraiser certified the tax roll for Broward County at \$302.4 billion, up \$34.8 billion, or 13.01 percent increase over July 1, 2022. This is the eleventh increase in the tax roll since the housing market crash in FY 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 2017-18. However, in 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 2019-20, revenue increased by 2.38 percent. In 2020-21, revenue increased by 2.64 percent and in 2021-22, revenue increased by 3.14 percent. In 2022-23, revenue increased by 9.9 percent and in 2023-24, revenue increased by 11.8 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 2022-23 marked the ninth 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	Saturday 7/1/2023	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Wednesday 7/19/2023	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/23, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	<b>Monday, July 24, 2023 *</b>	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 2023-24 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 28	Friday 7/28/2023	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
	<b>Tuesday August 1, 2023**</b>	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 + 34	Friday 8/4/2023	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	<b>Tuesday, Sept. 12, 2023**</b>	65-80 days after Certification of Value. (Between 9/3/2023 and 9/18/2023)	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 9/15/2023	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 9/15/2023	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	Monday 10/9/2023	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 \$1.6 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 transportation 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 2023-24 DEFP on September 5, 2023. 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 2023-24 DEFP lays out a \$3.7 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 **S**afety, **M**usic & Arts, **A**thletics, **R**enovations and **T**echnology Program (SMART). The SMART Program currently includes \$1.6 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 2023-24 DEFP on September 5, 2023. The first year of the DEFP constitutes the 2023-24 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

### 2023-24 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
<b>Tuesday 1/24/2023</b>	The School Board holds first of a series of workshops to discuss the fiscal year 2023-24 preliminary budget		
<b>Tuesday 6/20/2023</b>	The School Board holds final workshop to discuss the fiscal year 2023-24 budget		
<b>Tuesday 7/18/2023</b>	The School Board discusses the fiscal year 2023-24 budget at Regular School Board meeting		
<b>Tuesday 7/25/2023</b>	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2023-24 to 2027-28	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
<b>Tuesday 8/1/2023</b>	The School Board holds the first public hearing on the fiscal year 2023-24 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
<b>Tuesday 9/5/2023</b>	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2023-24 to 2027-28	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
<b>Tuesday 9/12/2023</b>	The School Board holds the second public hearing to adopt the fiscal year 2023-24 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
<b>Friday 9/29/2023 to meet state deadline 10/1/2023</b>	The Adopted District Educational Facilities Plan must be submitted to the Department of Education  An electronic version of the plan is to be submitted to DOE on their approved forms	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)



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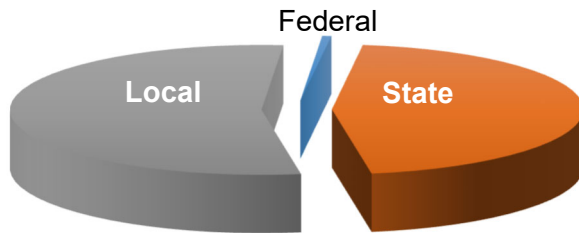
FINANCIAL

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## 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.



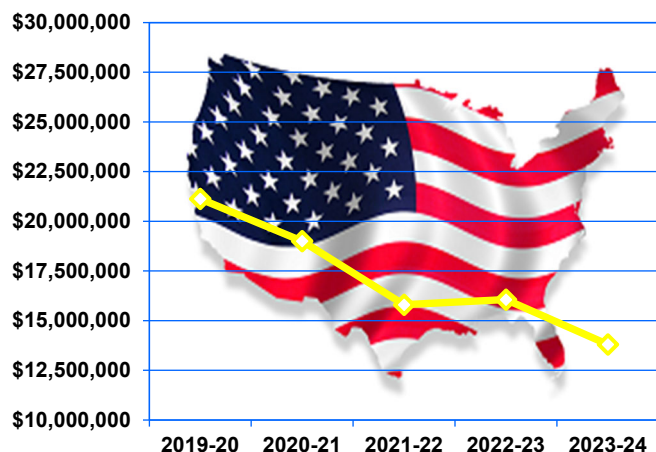
From the three major revenue sources in 2023-24, the District expects to receive 0.5 percent of General Fund financial support from Federal sources, 40.6 percent from State sources, and 48.2 percent from Local sources. The remaining 10.7 percent is comprised of transfers from other funds and fund balance.

### 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

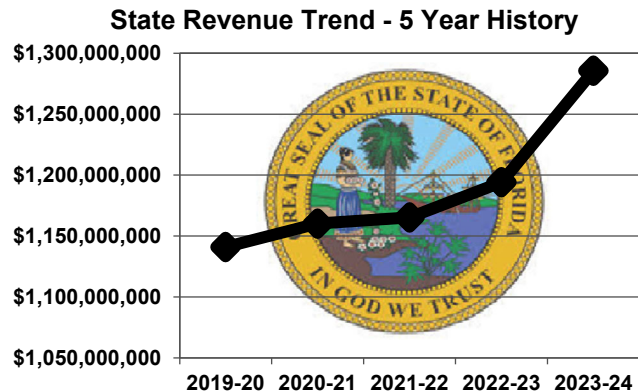
Funds for state support to school districts are provided primarily by legislative appropriations. While several tax sources are deposited in the state's General Revenue Fund, the predominant source is Sales Tax. Revenue from state sources primarily includes revenue received for the operations of the 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 2023-24 were \$11.3 billion, plus \$3.2 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

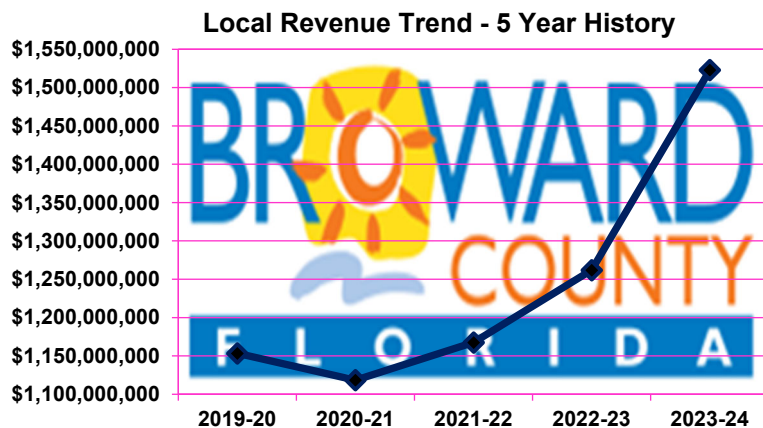
In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, Safe Schools, Student Transportation, and Educational Enrichment for at-risk students (previously known as Supplemental Academic Instruction (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 2023-24, 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 \$22.3 million in School Recognition Funds in 2022-23.



### 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 \$9.9 billion as the RLE contribution from counties for 2023-24. 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 2023-24. Per the 2023-24 FEFP First Calculation, the statewide equalized Required Local Effort millage rate is 3.2290. The total combined millage levied by the School Board of Broward County is set at 6.6666, which includes the following:

- Required Local Effort 3.2290
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 1.0000 (voter-approved)
- Debt Service 0.1896 (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 2023-24 Millage rate is based on the 1<sup>st</sup> Calculation Conference Report.



## 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.



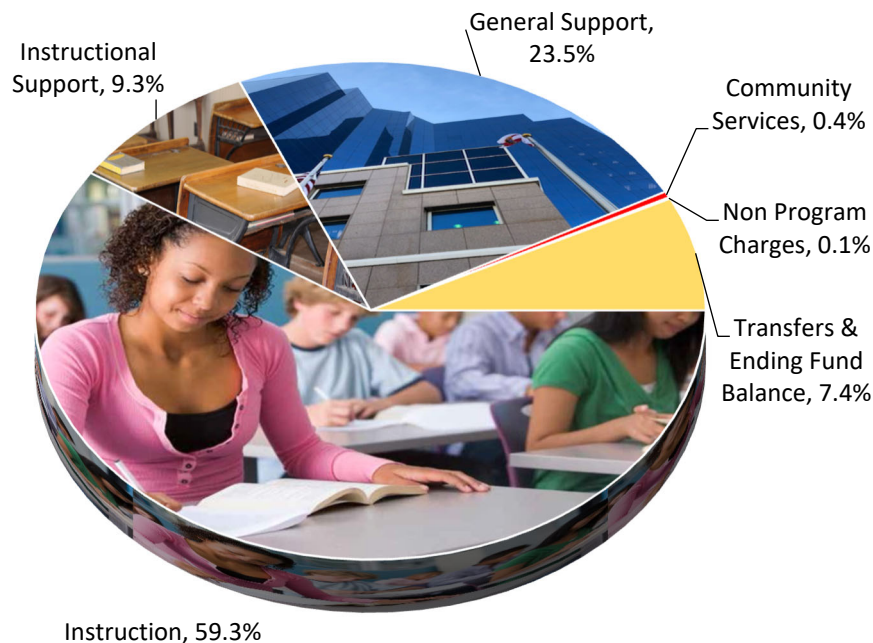
## MAJOR EXPENDITURE CATEGORIES

### General Fund

For 2023-24, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 59.3 percent, followed by General Support at 23.5 percent. Within General Support, 10.3 percent is for operation and maintenance of plant, 5.2 percent is for school administration, 3.5 percent is for student transportation, and the remaining 4.5 percent covers general administration and fiscal and central services. Instructional Support is 9.3 percent of projected expenditures. Community Services and Non-program Charges combined are 0.5 percent of the projected General Fund expenditures. This is a total of 92.6 percent. The remaining 7.4 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures
Instruction	\$1,987,267,410
Instructional Support	258,903,196
General Support	723,090,948
Community Services	13,160,107
Non-program Charges	2,210,000
Transfers and Ending Fund Balance	175,763,077
<b>TOTAL</b>	<b>\$3,160,394,738</b>

### 2023-24 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.

*Based on 2023-24 on FEFP 1<sup>st</sup> calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.*

## 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.

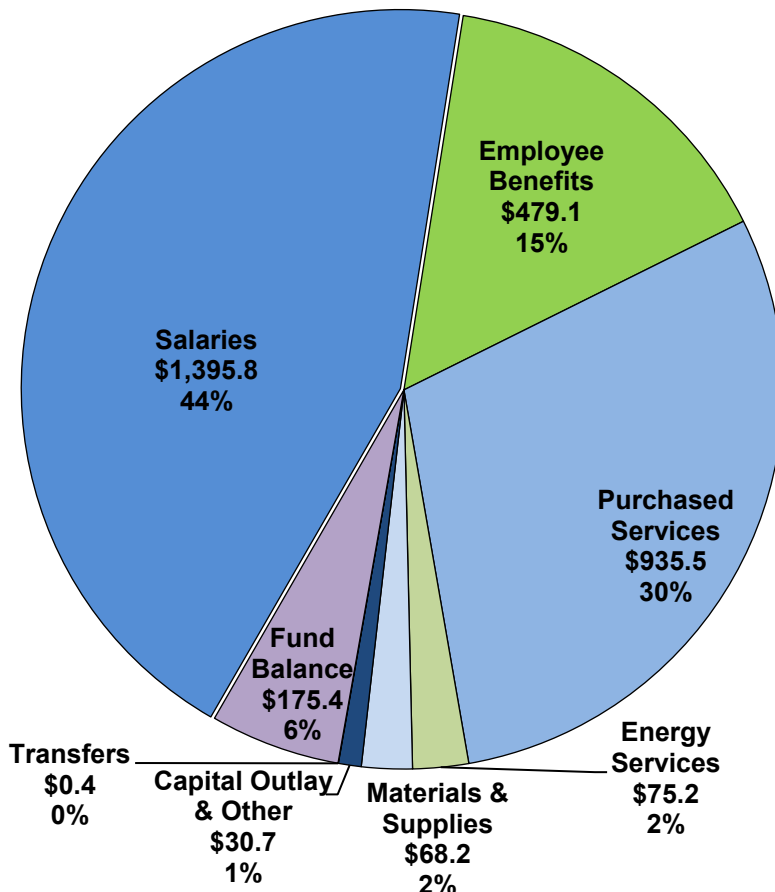
**Purchased Services** - Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**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	\$1,395,816,300
Employee Benefits	479,127,701
Purchased Services	935,535,323
Energy Services	75,175,252
Materials & Supplies	68,232,707
Capital Outlay & Other	30,744,378
Transfers	360,825
Fund Balance	175,402,252
<b>TOTAL</b>	<b>\$3,160,394,738</b>

As of FY24 FEFP First 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.

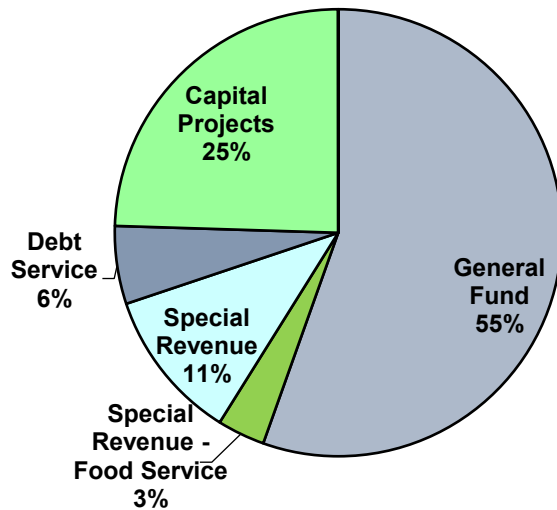
**Fund Balance** - Governmental Funds report the difference between their assets and liabilities as fund balance. Under Generally Accepted Accounting Principles (GAAP), fund balance is divided into reserved and unreserved portions.

*Based on 2023-24 on FEFP First Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.*

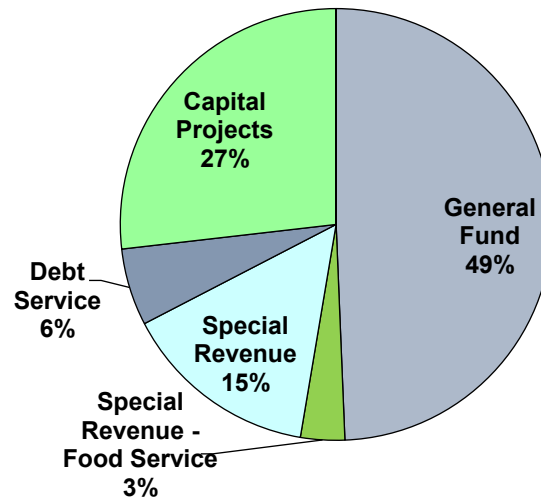


## ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES

2023-24 BUDGET



2022-23 AMENDED BUDGET

**Fund Title:**

	2023-24 Budget	2022-23 Amended Budget
General Fund	\$3,160,394,738	\$2,752,199,079
Special Revenue - Food Service	195,960,373	184,189,077
Special Revenue	624,508,081	822,217,326
Debt Service	321,337,019	322,488,726
Capital Projects	1,395,885,724	1,494,567,008
Internal Services	700,161	858,976
<b>Sub-Total</b>	<b>\$5,698,786,096</b>	<b>\$5,576,520,192</b>
Less Transfers Out:	(363,300,361)	(348,787,684)
<b>TOTAL ALL FUNDS</b>	<b>\$5,335,485,735</b>	<b>\$5,227,732,508</b>

Information for fiscal year 2023-24 is as of FEFP 1st calculation. Information for fiscal year 2022-23 for General Fund is from the Budget Amendment dated April 30, 2023; Special Revenue is from the Budget Amendment dated March 31, 2023; Capital Projects is from the Budget Amendment dated April 30, 2023; and Special Revenue Food Service, Special Revenue ESSER and ESSER II, Special Revenue Other CRRSA, Special Revenue Other ARP, Special Revenue Miscellaneous Funds, Debt Service, and Internal Services are from the 2022-23 Adopted Budget.

NOTE: Amounts include Fund Balance

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

## DISTRICT BUDGET SUMMARY

## BUDGET SUMMARY

FISCAL YEAR  
2023-2024

## PROPOSED MILLAGE LEVY

## OPERATING

LOCAL EFFORT	3.2290
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	1.0000
DEBT SERVICE	0.1896
CAPITAL OUTLAY	1.5000
<b>TOTAL</b>	<b>6.6666</b>

## BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 13,805,287	\$ 738,997,957	\$ -	\$ -	\$ -	\$ 752,803,244
State Sources	1,285,788,427	2,045,215	521,645	46,575,785	-	1,334,931,072
Local Sources	1,522,802,542	9,250,674	55,034,072	445,551,135	500,000	2,033,138,423
<b>TOTAL REVENUES</b>	<b>\$ 2,822,396,256</b>	<b>\$ 750,293,846</b>	<b>\$ 55,555,717</b>	<b>\$ 492,126,920</b>	<b>\$ 500,000</b>	<b>\$ 4,120,872,739</b>
Transfers In	162,596,230	40,000	200,664,131			363,300,361
Nonrevenue Sources			0	49,812,564		49,812,564
Fund Balances/Net Assets-July 1, 2023	175,402,252	70,134,608	65,117,171	853,946,240	200,161	1,164,800,432
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>\$ 3,160,394,738</b>	<b>\$ 820,468,454</b>	<b>\$ 321,337,019</b>	<b>\$ 1,395,885,724</b>	<b>\$ 700,161</b>	<b>\$ 5,698,786,096</b>
<b>EXPENDITURES</b>						
Instruction	\$ 1,987,267,410	\$ 385,761,845				\$ 2,373,029,255
Student Support Services	155,453,050	29,440,020				184,893,070
Instructional Media Services	26,205,998	0				26,205,998
Instruction & Curriculum						
Development Services	37,591,566	36,760,821				74,352,387
Instructional Staff Training Services	6,939,318	38,418,952				45,358,270
Instructional-Related Technology	32,713,264	22,194,575				54,907,839
Board	5,586,239					5,586,239
General Administration	11,679,099	28,305,109				39,984,208
School Administration	155,223,033	1,963,733				157,186,766
Facilities Acquisition & Construction	15,170,000	59,800,238		1,032,946,188		1,107,916,426
Fiscal Services	13,008,803	847,506				13,856,309
Food Service	-	138,270,574				138,270,574
Central Services	76,873,108	8,318,419			628,000	85,819,527
Student Transportation Services	101,996,729	4,662,945				106,659,674
Operation of Plant	249,734,369	5,962,406				255,696,775
Maintenance of Plant	86,904,921	0				86,904,921
Administrative Technology Services	6,914,647					6,914,647
Community Services	13,160,107	1,999,956				15,160,063
Debt Service	2,210,000		244,410,039			246,620,039
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,984,631,661</b>	<b>\$ 762,707,099</b>	<b>\$ 244,410,039</b>	<b>\$ 1,032,946,188</b>	<b>\$ 628,000</b>	<b>\$ 5,025,322,987</b>
Transfers Out	360,825		-	362,939,536	-	363,300,361
Fund Balances/Net Assets-June 30, 2024	175,402,252	57,761,355	76,926,980	-	72,161	310,162,748
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$ 3,160,394,738</b>	<b>\$ 820,468,454</b>	<b>\$ 321,337,019</b>	<b>\$ 1,395,885,724</b>	<b>\$ 700,161</b>	<b>\$ 5,698,786,096</b>

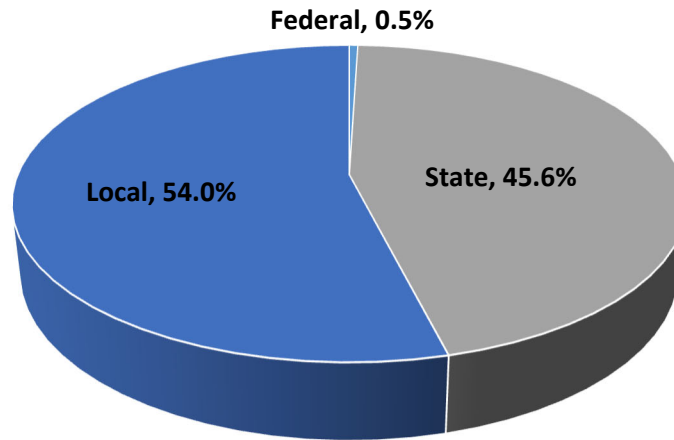
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE  
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Note: General Fund information uses 2023-24 FEFP First Calculation.



## REVENUE TREND

### 2023-24 Operating Budget (in millions)

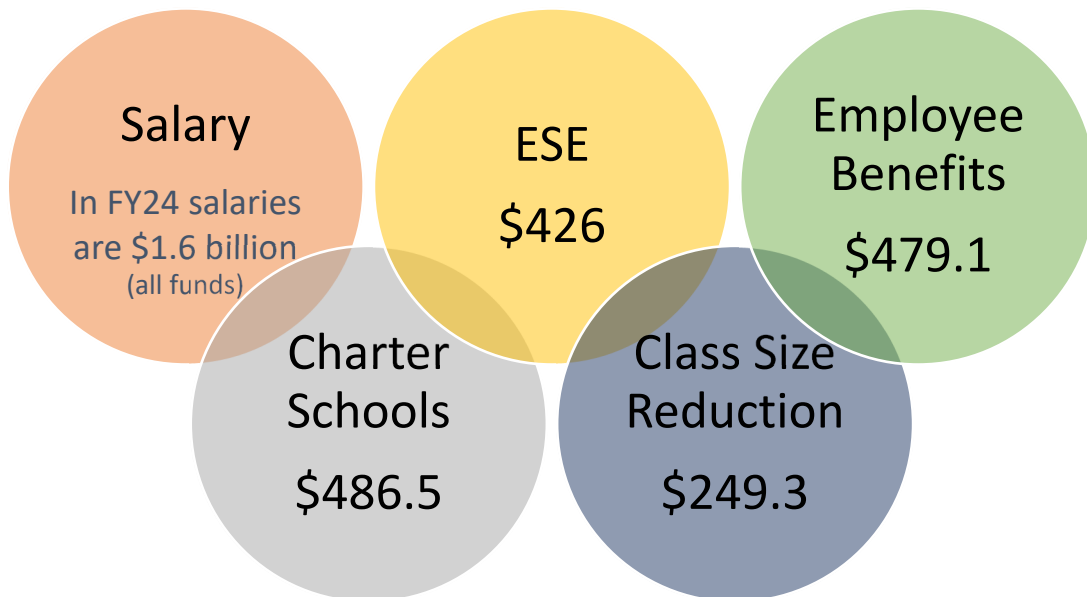


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023*	FY 2024**
Federal	\$ 15.0	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 29.1	\$ 21.1	\$ 19.0	\$ 15.8	\$ 11.9	\$ 13.8
State	939.1	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3	1,129.7	1,285.8
Local	830.4	889.8	949.3	959.0	984.2	995.6	1,034.8	1,153.3	1,118.3	1,167.5	1,232.0	1,522.8
<b>Total</b>	<b>\$ 1,784.5</b>	<b>\$ 1,916.1</b>	<b>\$ 1,982.6</b>	<b>\$ 2,023.2</b>	<b>\$ 2,093.9</b>	<b>\$ 2,123.0</b>	<b>\$ 2,171.8</b>	<b>\$ 2,315.4</b>	<b>\$ 2,297.5</b>	<b>\$ 2,348.6</b>	<b>\$ 2,373.5</b>	<b>\$ 2,822.4</b>

\* FY 2023 from General Fund Budget Amendment as of April 30, 2023.

\*\* FY 2024 Total Projected Revenues.

### MAJOR APPROPRIATIONS (in millions)

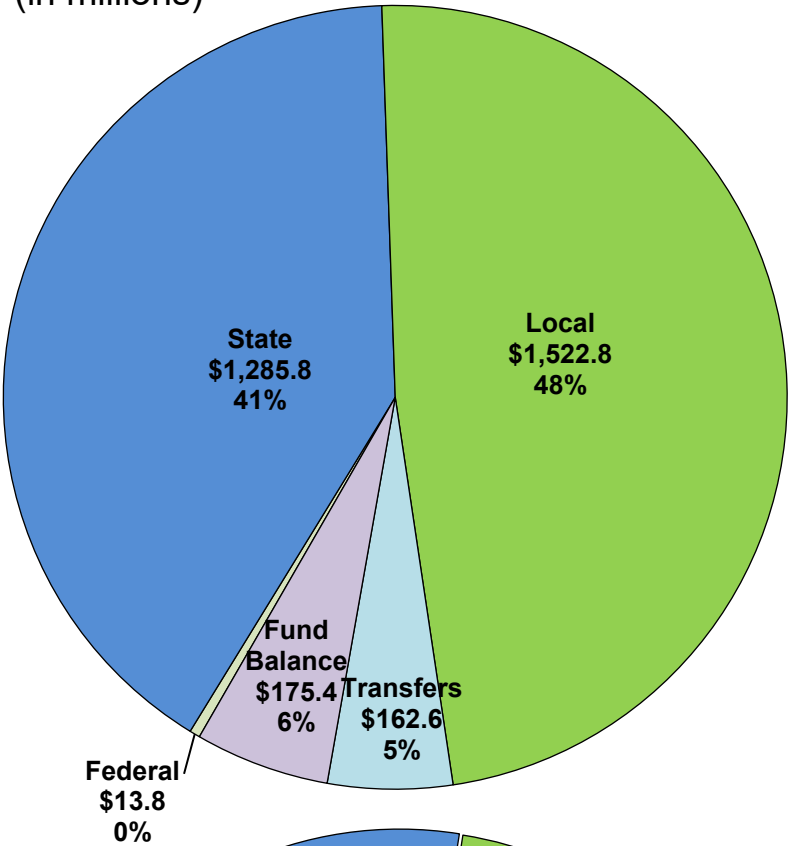


Note: 2023-24 based on FEFP First Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

**GENERAL FUND**  
**ESTIMATED REVENUE AND APPROPRIATIONS**  
(in millions)

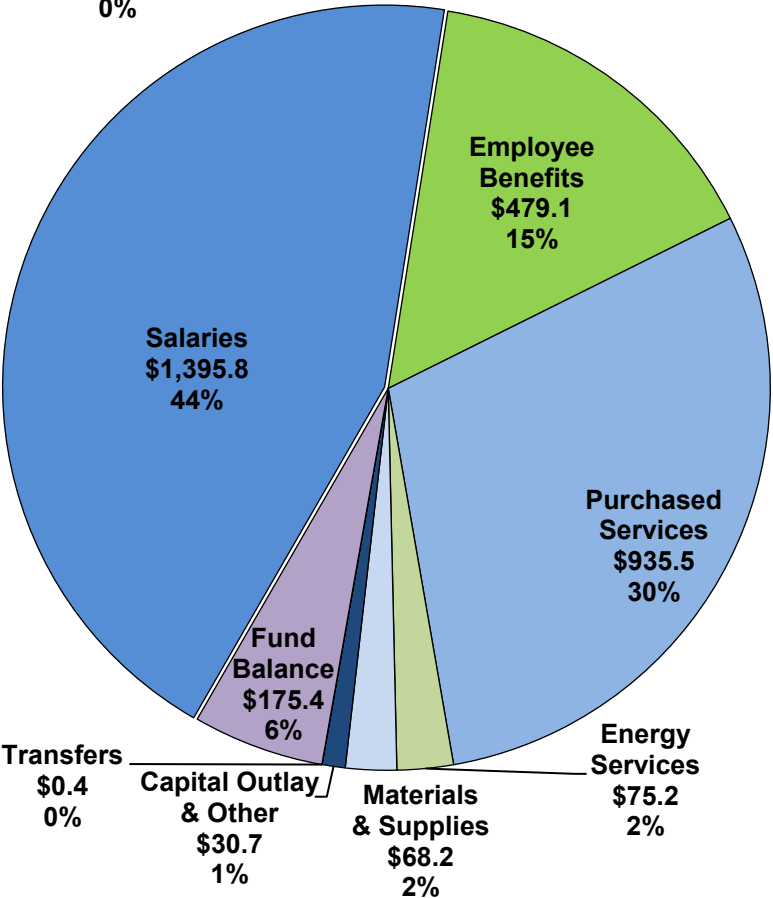
**REVENUE CATEGORIES**

- 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  
Includes \$486 million for charter schools
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out
- Fund Balance

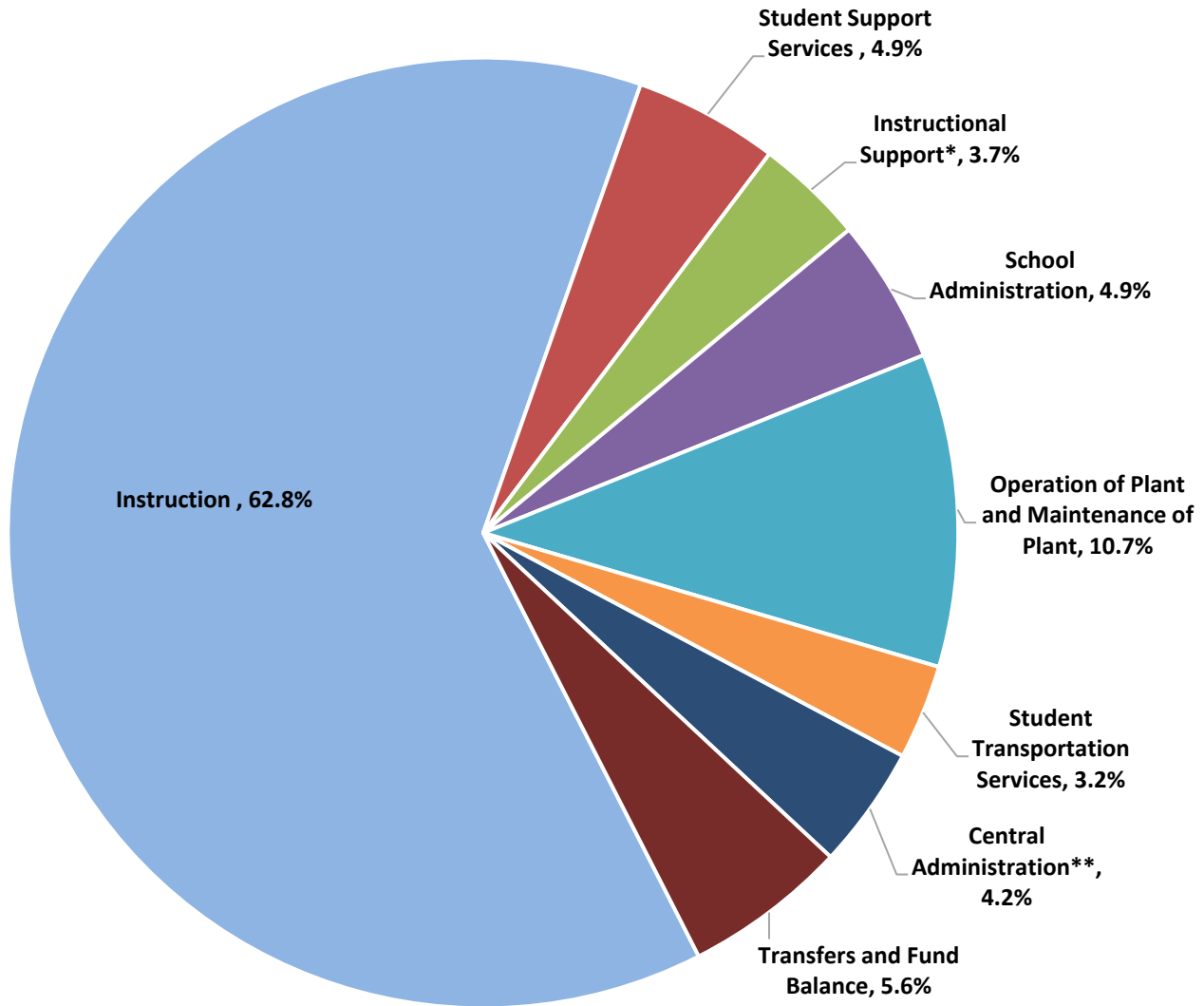


Based on 2023-24 on FEFP First Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.





## 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 2023-24 FEFP First Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.*



## GENERAL FUND COMPARISON OF REVENUES

Revenues:	2023-24 First Hearing	2022-23 Revenue	Difference	
Federal				
Medicaid, ROTC, & Other	\$13,805,287	\$11,922,935	\$1,882,352	(a)
State				
FEFP	943,948,458	751,388,870	192,559,588	(b)
Workforce	88,917,122	80,298,602	8,618,520	(c)
Class Size	249,316,473	268,564,217	(19,247,744)	(d)
Other <sup>1</sup>	3,606,374	29,439,603	(25,833,229)	(e)
Local				
Ad Valorem Taxes	1,442,877,487	1,143,212,744	299,664,743	(f)
Other <sup>2</sup>	79,925,055	88,770,255	(8,845,200)	(g)
Other Financing Sources	162,596,230	160,454,224	2,142,006	(h)
<b>TOTAL</b>	<b>\$2,984,992,486</b>	<b>\$2,534,051,450</b>	<b>\$450,941,036</b>	

### Comments:

- (a) Anticipated increase in Medicaid administrative claims in FY 2023-24 and ROTC revenue.
- (b) The increase is primarily due to the method in which the State allocates FEFP funds to the McKay and FES scholarship programs. These programs are funded by the State at the beginning of the school year, and then removed in the FEFP third calculation.
- (c) The increase is due to additional funding provided by the State for Workforce Development.
- (d) Decrease in State revenue for Class Size Reduction.
- (e) The decrease is primarily due to the receipt of School Recognition funds in FY 2022-23.
- (f) The increase is primarily due to the 1 mill voter-approved Referendum levying an estimated \$290.3 million and the State's certified higher estimated increase in current year taxable values.
- (g) The decrease is primarily due to lower projected revenue collections from Indirect Cost from grants and food service, and investment income in FY 2023-24.
- (h) The increase is primarily due to increases in the maintenance and repairs transfer from Capital funds.

<sup>1</sup> State Other includes funds for Adults with Disabilities and VPK funding.

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

NOTE: Information for 2022-23 is from General Fund Amendment as of April 30, 2023. Information for 2023-24 is as of the FEFP First Calculation



## GENERAL FUND COMPARISON OF APPROPRIATIONS

Appropriation:	2023-24 First Hearing	2022-23 Amended	Difference	
Instruction	\$1,987,267,410	\$1,618,615,908	\$368,651,502	(a)
Student Support Services	155,453,050	163,472,926	(8,019,876)	(b)
Instructional Media Services	26,205,998	23,711,995	2,494,003	(c)
Instruction & Curriculum Dev.	37,591,566	35,870,259	1,721,307	(d)
Instructional Staff Training	6,939,318	6,611,487	327,831	
Instruction-Related Technology	32,713,264	31,674,718	1,038,546	(e)
Board	5,586,239	14,838,967	(9,252,728)	(f)
General Administration	11,679,099	11,772,008	(92,909)	
School Administration	155,223,033	146,063,004	9,160,029	(g)
Facilities Acquisition & Construction	15,170,000	10,120,000	5,050,000	(h)
Fiscal Services	13,008,803	11,839,370	1,169,433	(i)
Food Services	0	549,124	(549,124)	(j)
Central Services	76,873,108	71,334,356	5,538,752	(k)
Student Transportation	101,996,729	89,905,077	12,091,652	(l)
Operation of Plant	249,734,369	226,115,253	23,619,116	(m)
Maintenance of Plant	86,904,921	90,278,317	(3,373,396)	(n)
Administrative Technology	6,914,647	5,937,823	976,824	(o)
Community Services	13,160,107	12,688,570	471,537	
Debt Service	2,210,000	2,647,314	(437,314)	
Other Financing Uses	360,825	2,750,351	(2,389,526)	(p)
<b>TOTAL</b>	<b>\$2,984,992,486</b>	<b>\$2,576,796,827</b>	<b>\$408,195,659</b>	

### Comments:

- (a) The increase is primarily due to appropriating the Florida Empowerment, McKay and Gardiner Scholarships in this function in lieu of Assigned Fund Balance, increased funding for Charter schools, anticipated increase in Referendum supplements, Health Insurance, FRS costs, and allocating the PreK Contracts to this function in FY 2024.
- (b) The decrease is primarily due to a decrease in Medicaid appropriations, and allocating the PreK Contracts to the Instructional Function in FY 2024.
- (c) The increase is due to the allocation of funds within the Instructional Media Services functions for media expenditure for purchasing new and replacement instructional materials.



## GENERAL FUND COMPARISON OF APPROPRIATIONS

**Comments Continued:**

- (d) The increase is primarily due to increases in Health Insurance and FRS costs.
- (e) The increase is primarily due to increases in Health Insurance and FRS costs.
- (f) The decrease is primarily due to the appropriation of funding for the MSD settlement agreement within this function in FY 2023. The funding for the FY 2024 payment is set aside in Fund Balance.
- (g) The increase is primarily due to increases in Health Insurance and FRS costs as well as the allocation of Districtwide items, such as longevity and CAP adjustment, to this function.
- (h) The increase is primarily due to the appropriation of funds supported by the Capital Transfer to the General Fund, for Facilities Acquisition & Construction function for PPO Minor Capital Improvements.
- (i) The increase is primarily due to increases in Health Insurance and FRS costs, as well the impact of FY 2024 organizational changes applicable to this function, and additional funds for audit management software.
- (j) The decrease is primarily due to one-time funds allocated in FY 2023 for the Collective Bargaining Agreement between SBBC and FOPE Food Service for supplements paid from Referendum funds (Board Agenda Item #HH-4, approved 8/17/22).
- (k) The increase is primarily due to increases in Health Insurance and FRS costs, increases in the property and casualty insurance premiums, as well as additional support for SAP-ERP Project Implementation.
- (l) The increase is primarily due to increases in Health Insurance and FRS costs, as well as an increase in projected fuel costs.
- (m) The increase is primarily due to the 1 mill voter-approved Referendum portion for safety, increases in Health Insurance and FRS costs, as well as additional funds for security for athletic events, K-9 program, and for increases in utilities costs for electricity, water/sewer, and refuse.
- (n) The decrease is primarily due to funds allocated in the Maintenance of Plant function in FY 2023 for PPO emergency flood response and repairs resulting from the damages to schools and District facilities impacted by the floods of April 2023.
- (o) The increase is primarily due to additional support for FOCUS School Software.
- (p) The decrease is primarily due to a one-time transfer of Workforce Education funding to the Capital Project Funds in FY 2023 for the classroom addition project at McFatter Technical College & High School.

NOTE: Information for 2022-23 is from General Fund Amendment as of April 30, 2023. Information for 2023-24 is as of the FEFP First Calculation.

## GENERAL FUND REVENUE

Revenue Account Description	2020-21 Revenue	2021-22 Revenue	2022-23 Proj. Revenue	2022-23 Amendments	2022-23 Budget	2023-24 Proj. Revenue
<b>Federal Direct:</b>						
Federal Impact, Current Operations	-	-	-	-	-	-
Reserve Officers Training Corps (ROTC)	2,178,531	2,396,186	2,557,000	-	2,557,000	2,795,287
Miscellaneous Federal Direct	8,913	12,384	-	45,000	45,000	-
<b>Total Federal Direct</b>	<b>2,187,444</b>	<b>2,408,570</b>	<b>2,557,000</b>	<b>45,000</b>	<b>2,602,000</b>	<b>2,795,287</b>
<b>Federal Through State and Local:</b>						
Medicaid	11,258,609	13,150,750	13,500,000	(4,179,065)	9,320,935	11,010,000
National Forest Funds	-	-	-	-	-	-
Federal Through Local	-	-	-	-	-	-
Miscellaneous Federal Through State	89,096	84,606	-	-	-	-
<b>Total Federal Through State and Local</b>	<b>11,347,705</b>	<b>13,235,356</b>	<b>13,500,000</b>	<b>(4,179,065)</b>	<b>9,320,935</b>	<b>11,010,000</b>
<b>State:</b>						
Florida Education Finance Program (FEFP)	775,208,673	707,103,297	878,747,842	(127,358,972)	751,388,870	943,948,458
Workforce Development	77,776,734	77,776,734	79,600,602	-	79,600,602	81,988,620
Workforce Development Capitalization Incentive Grant	-	-	-	-	-	-
Workforce Reserves & Reimbursements	-	-	-	-	-	-
Workforce Education Performance Incentive	595,000	698,000	698,000	-	698,000	692,852
Adults with Disabilities	718,821	935,233	800,000	-	800,000	800,000
CO&DS Withheld for Administrative Expenditure	169,337	169,337	-	-	-	-
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	446,500	-	446,500	446,500
State Forest Funds	-	-	-	-	-	-
State License Tax	283,190	315,510	309,000	-	309,000	308,368
District Discretionary Lottery Funds	-	-	-	-	-	-
<b>Categorical Programs:</b>						
Class Size Reduction Operating Funds	303,025,894	268,163,345	268,778,476	(214,259)	268,564,217	249,316,473
Florida School Recognition Funds	-	-	-	22,256,862	22,256,862	-
Voluntary Prekindergarten Program	3,228,851	3,577,689	3,320,000	-	3,320,000	3,993,348
Preschool Projects	-	-	-	-	-	-
<b>Other State:</b>						
Reading Programs	-	-	-	-	-	-
Full-Service Schools Program	-	-	-	-	-	-
State Through Local	-	-	-	-	-	-
Other Miscellaneous State Revenues	698,079	249,973	250,000	2,057,241	2,307,241	4,293,808
<b>Total State</b>	<b>1,162,151,078</b>	<b>1,059,435,619</b>	<b>1,232,950,420</b>	<b>(103,259,128)</b>	<b>1,129,691,292</b>	<b>1,285,788,427</b>
<b>Local:</b>						
District School Taxes	1,065,978,638	1,094,137,605	1,143,212,744	-	1,143,212,744	1,442,877,487
Tax Redemptions	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Excess Fees	-	-	-	-	-	-
Tuition	-	-	-	-	-	-
Rent	313,010	1,122,665	961,000	-	961,000	1,953,863
Investment Income	6,857,594	3,758,207	2,000,000	7,227,705	9,227,705	5,000,000
Gain on Sale of Investments	1,195,825	-	-	-	-	-
Net Increase (Decrease) in Fair Value of Investments	(5,666,349)	(13,262,690)	-	-	-	-
Gifts, Grants and Bequests	14,473	1,314	-	1,433	1,433	-
<b>Student Fees:</b>						
Adult General Education Course Fees	484,692	641,907	650,000	-	650,000	800,000
Postsec Career Cert-Appl Tech Diploma Course Fees	4,915,922	5,693,807	6,000,000	-	6,000,000	6,000,000
Continuing Workforce Education Course Fees	-	-	-	-	-	-
Capital Improvement Fees	277,057	338,128	277,056	-	277,056	338,041
Postsecondary Lab Fees	-	-	-	-	-	-
Lifelong Learning Fees	8,065	77,154	80,000	-	80,000	80,000
GED® Testing Fees	-	-	-	-	-	-
Financial Aid Fees	554,113	676,256	650,000	-	650,000	650,000
Other Student Fees	694,747	1,081,871	828,057	-	828,057	1,198,041
<b>Other Fees:</b>						
Preschool Program Fees	934,034	2,175,908	2,220,000	-	2,220,000	2,375,938
Prekindergarten Early Intervention Fees	-	-	-	-	-	-
School-Age Child Care Fees	4,775,931	13,017,766	15,600,000	-	15,600,000	16,023,641
Other Schools, Courses and Classes Fees	745,048	2,510,761	2,500,000	-	2,500,000	2,708,689
<b>Miscellaneous Local:</b>						
Miscellaneous Local Sources	26,223,699	48,187,653	49,775,004	-	49,775,004	42,796,841
<b>Total Local</b>	<b>1,108,306,498</b>	<b>1,160,158,314</b>	<b>1,224,753,861</b>	<b>7,229,138</b>	<b>1,231,982,999</b>	<b>1,522,802,541</b>
<b>Total Revenue</b>	<b>\$ 2,283,992,726</b>	<b>\$ 2,235,237,859</b>	<b>\$ 2,473,761,281</b>	<b>\$ (100,164,055)</b>	<b>\$ 2,373,597,226</b>	<b>\$ 2,822,396,256</b>
Transfers In	126,697,633	133,428,961	144,376,831	16,077,393	160,454,224	162,596,230
<b>Subtotal Revenue &amp; Transfer In</b>	<b>\$ 2,410,690,359</b>	<b>\$ 2,368,666,819</b>	<b>\$ 2,618,138,112</b>	<b>\$ (84,086,662)</b>	<b>\$ 2,534,051,450</b>	<b>\$ 2,984,992,486</b>
Fund Balance	201,252,492	218,147,630	218,147,629	-	218,147,629	175,402,252
<b>Total Revenue &amp; Fund Balance</b>	<b>\$ 2,611,942,850</b>	<b>\$ 2,586,814,449</b>	<b>\$ 2,836,285,741</b>	<b>\$ (84,086,662)</b>	<b>\$ 2,752,199,079</b>	<b>\$ 3,160,394,738</b>

NOTE: 2023-24 is based on the FEFP First Calculation.

First Public Hearing – August 1, 2023



## GENERAL FUND SCHOOL APPROPRIATIONS

	2020-21		2021-22		2022-23		2022-23		2022-23		2022-23		2023-24	
	Expenditures	Positions	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions					
ELEMENTARY	Administration Teachers	30,287,808	323.0	30,052,441	318.4	321.2	31,890,125	89,829	31,979,954	316.1			32,163,673	
	Support Teachers	291,543,294	5,322.4	241,276,703	4,675.0	4,589.2	279,484,016	(6,281,973)	273,202,043	4,541.5			273,995,936	
	Paraprofessionals	44,797,737	867.0	45,017,469	820.7	861.0	58,929,119	(5,416,038)	53,513,081	966.1			60,011,391	
	Clerical	14,708,401	854.1	14,102,685	800.2	892.5	18,322,643	296,187	18,618,830	973.8			21,910,719	
	Operational	21,758,603	660.7	19,906,260	605.7	687.2	23,960,268	166,598	24,126,866	683.5			24,197,674	
	Supplies	23,252,537	651.5	23,386,263	649.1	885.5	25,069,706	5,281,513	30,351,219	990.5			32,675,435	
	Other Salary	9,067,745		10,763,926			11,589,363	2,516,895	14,106,258				7,184,866	
	Other Expenditures	43,208,187		53,596,250			46,581,345	11,984,055	58,565,400				75,666,610	
ELEMENTARY Total	11,070,144		8,177,348			5,542,401	18,452,385	23,994,786				14,331,494		
	489,694,454	8,678.6	446,279,344	7,869.2	8,236.5	501,368,986	27,089,451	528,458,437	8,411.5				542,137,798	
MIDDLE	Administration Teachers	14,012,358	144.0	13,870,062	144.0	144.2	14,368,464		14,368,464	144.0			14,401,080	
	Support Teachers	107,412,847	1,961.2	92,494,537	1,755.3	1,749.0	107,997,444	(4,467,249)	103,530,195	1,756.5			105,032,847	
	Paraprofessionals	20,181,835	365.7	19,470,700	349.8	346.0	22,896,633	(1,102,500)	21,794,133	374.2			23,198,375	
	Clerical	3,210,313	186.6	3,364,664	191.8	185.6	4,150,632	(63,114)	4,087,518	189.7			4,427,507	
	Operational	8,490,645	276.7	7,439,055	249.3	281.5	9,221,036	(5,616)	9,215,420	279.9			9,244,800	
	Supplies	9,622,183	316.1	9,431,894	313.4	453.6	10,379,169	4,357,539	14,736,708	456.0			15,574,400	
	Other Salary	3,435,528		3,970,123			2,852,694	502,734	3,355,428				2,286,890	
	Other Expenditures	19,604,192		22,634,275			18,135,842	3,612,329	21,748,171				28,508,566	
MIDDLE Total	2,751,855		2,116,125			1,655,366	4,272,252	5,927,618				4,423,877		
	188,721,755	3,250.4	174,791,436	3,003.6	3,160.0	191,657,280	7,106,374	198,763,654	3,200.2			207,098,342		
HIGH	Administration Teachers	15,352,493	155.1	15,603,048	159.2	160.6	16,595,940	(96,779)	16,499,161	162.1			16,743,572	
	Support Teachers	157,356,087	2,770.8	144,715,876	2,651.6	2,627.1	162,688,116	(7,839,378)	154,848,738	2,709.7			162,659,017	
	Paraprofessionals	23,818,347	427.1	23,096,218	392.4	406.4	26,929,359	(1,453,119)	25,476,240	454.6			28,107,377	
	Clerical	6,329,993	342.2	6,419,159	338.4	344.7	7,860,390	40,697	7,901,087	344.1			8,156,375	
	Operational	11,437,254	383.8	10,632,409	359.3	383.3	12,497,851	(44,896)	12,452,955	390.0			12,731,790	
	Supplies	12,025,598	393.8	11,751,295	386.2	635.6	13,189,252	7,679,725	20,868,977	637.2			22,151,046	
	Other Salary	10,266,820		11,251,711			10,792,261	752,497	11,544,758				9,670,736	
	Other Expenditures	37,037,862		43,401,246			39,651,202	5,175,537	44,826,739				51,522,698	
HIGH Total	9,346,132		8,131,908			5,639,838	9,002,809	14,642,647				9,301,446		
	282,970,586	4,472.7	275,002,870	4,287.1	4,557.7	295,844,209	13,217,093	309,061,302	4,697.6			321,044,057		

Note: 2023-24 is based on FEFP First Calculation



## GENERAL FUND SCHOOL APPROPRIATIONS

	2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2022-23		2022-23		2023-24	
	Expenditures		Positions		Expenditures		Positions		Adopted		Amendments		Amended Budget		Positions		Proj. Budget	
MULTI-LEVEL	Administration	2,678,182	27.9		2,654,429		27.0	23.0		2,376,005			2,376,005			23.0	2,384,000	
	Teachers	24,327,363	462.4		20,434,695		416.1	346.0		20,477,775	(488,124)		19,989,651			339.1	20,276,093	
	Support Teachers	4,048,380	78.4		3,978,167		73.3	63.1		4,460,331	(293,506)		4,166,825			71.4	4,420,972	
	Paraprofessionals	925,627	56.9		884,896		54.9	41.8		821,409	122,429		943,838			48.1	1,081,216	
	Clerical	1,647,476	52.8		1,460,568		48.9	45.9		1,585,348			1,585,348			45.8	1,510,940	
	Operational	2,187,996	73.8		2,264,912		78.6	102.6		2,239,168	1,090,272		3,329,440			102.5	3,504,333	
	Supplies	1,078,874			1,079,453					574,794	300,589		875,383				509,416	
	Other Salary	4,284,355			4,879,037					3,881,793	23,767		3,905,560				5,334,136	
	Other Expenditures	780,913			1,005,954					440,096	788,223		1,228,319				1,000,985	
MULTI-LEVEL Total		41,959,166	752.2		38,642,111		698.8	622.4		36,856,719	1,543,650		38,400,369			629.9	40,022,091	
CENTERS	Administration	2,266,533	27.0		2,305,209		27.0	27.0		2,379,537	10,190		2,389,727			27.0	2,413,833	
	Teachers	7,437,216	144.0		6,901,926		135.0	136.6		7,938,753	434,822		8,373,575			138.4	8,272,518	
	Support Teachers	5,077,545	93.8		5,146,154		90.3	86.8		5,282,840	(223,843)		5,058,997			93.9	5,796,002	
	Paraprofessionals	3,762,481	191.3		3,476,775		184.6	170.4		4,173,335	63,114		4,236,449			174.0	4,486,738	
	Clerical	1,707,640	53.0		1,622,039		49.6	51.6		1,825,533	13,966		1,839,499			50.7	1,831,995	
	Operational	1,248,443	32.4		1,217,345		33.9	57.5		1,266,789	878,083		2,144,872			60.9	2,385,798	
	Supplies	497,937			625,622					699,471	185,061		878,532				796,962	
	Other Salary	2,133,260			2,850,897					2,384,275	366,478		2,750,753				3,986,709	
	Other Expenditures	2,213,562			1,865,264					1,703,251	587,682		2,290,933				2,045,929	
CENTERS Total		26,344,616	541.5		26,011,229		520.4	529.9		27,647,784	2,315,553		29,963,337			544.8	32,016,484	
ADULT HIGH	Administration	1,328,656	13.1		1,493,778		15.0	15.1		1,583,117			1,583,117			15.0	1,587,324	
	Teachers	6,771,657	117.7		5,324,033		101.8	104.1		6,241,697	(59,153)		6,182,544			104.3	6,232,889	
	Support Teachers	3,507,999	62.6		3,434,306		55.0	63.4		3,997,715	(59,153)		3,938,562			61.1	3,803,939	
	Paraprofessionals	1,020,920	51.4		909,375		48.3	49.8		1,054,881			1,054,881			49.8	1,105,607	
	Clerical	1,497,129	50.2		1,262,998		42.3	45.0		1,533,091			1,533,091			42.9	1,507,006	
	Operational	1,593,341	44.7		1,643,027		45.0	75.0		1,684,644	989,929		2,674,573			73.0	2,727,107	
	Supplies	257,684			341,978					267,773	77,015		344,788				382,890	
	Other Salary	4,800,311			2,795,690					2,752,509	151,055		2,903,564				3,620,284	
	Other Expenditures	177,368			303,097					477,464	419,813		897,277				816,371	
ADULT HIGH Total		20,955,065	339.7		17,508,282		307.5	352.3		19,592,891	1,519,506		21,112,397			346.1	21,783,417	

Note: 2023-24 is based on FEFP First Calculation





## GENERAL FUND SCHOOL APPROPRIATIONS

	2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2022-23		2023-24		2023-24	
	Expenditures	Positions	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget							
TECH COLLEGES & COMMSCHOOLS	Administration	3,067,790	31.2	3,005,748	32.4	32.7	3,237,991		3,237,991	31.6	3,190,969							
	Teachers	25,601,175	409.9	24,483,783	414.8	423.7	25,297,650	(61,269)	25,236,381	431.5	25,796,828							
	Support Teachers	3,917,826	63.9	3,773,712	61.4	60.1	3,683,776		3,683,776	63.1	3,955,570							
	Paraprofessionals	1,092,601	46.7	1,083,761	47.9	46.9	1,149,081		1,149,081	45.6	1,182,002							
	Clerical	6,652,488	199.3	6,475,634	198.1	198.5	7,125,752		7,125,752	198.8	7,215,145							
	Operational	4,323,465	144.1	4,471,871	142.2	149.3	4,430,428	323,774	4,754,202	151.4	5,193,954							
	Supplies	1,138,368		1,758,051			3,794,387	12,710	3,807,097		5,043,590							
	Other Salary	7,999,354		11,371,339			12,723,365	(255,962)	12,467,403		13,916,030							
	Other Expenditures	8,793,030		9,004,036			10,165,009	5,295,281	15,460,290		12,463,733							
TECH COLLEGES & COMMSCHOOLS Total	62,586,095	895.2	65,427,935	896.9	911.2	71,607,439	5,314,534	76,921,973	922.0	77,957,821								

Note: 2023-24 is based on FEFP First Calculation



## GENERAL FUND DIVISION APPROPRIATIONS

		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2022-23		2023-24	
		Expenditures		Positions		Expenditures		Positions		Adopted		Amendments		Amended Budget		Positions	
BOARD	Administration	420,638	9.0	423,392	9.0	423,392	9.0	423,392	2,912	426,303	9.0	427,500	9.0	427,500	9.0	427,500	
	Clerical	532,696	9.0	537,777	9.0	537,777	9.0	537,777	36,072	573,850	10.0	606,134	10.0	606,134	10.0	606,134	
	Supplies	8,648		9,246		9,246		12,697		12,697		12,697		12,697		12,697	
	Other Salary			6,033		6,033						-					
BOARD Total		1,098,522	18.0	1,193,564	18.0	1,193,564	18.0	1,216,534	38,984	1,255,518	19.0	1,315,999	19.0	1,315,999	19.0	1,315,999	
SUPERINTENDENT & GEN. COUNSEL		2,231,607	14.1	2,378,801	15.9	2,378,801	15.9	2,035,497	(257,024)	1,778,472	12.0	1,892,399	12.0	1,892,399	12.0	1,892,399	
	Technical	1,487,769	20.0	1,516,732	20.0	1,516,732	20.0			-							
	Clerical	1,155,782	23.0	1,180,985	23.3	1,180,985	23.3	669,897	50,351	720,248	13.0	749,523	13.0	749,523	13.0	749,523	
	Supplies	3,619		26,853		26,853		12,088		12,088		12,088		12,088		12,088	
	Other Salary	25,302		268,492		268,492		1,996		1,996		1,996		1,996		1,996	
	Other Expenditures	1,719,310		1,353,338		1,353,338		924,216		924,216		925,816		925,816		925,816	
SUPERINTENDENT & GEN. COUNSEL Total		6,623,388	57.1	6,725,201	59.2	6,725,201	59.2	3,643,693	(206,673)	3,437,020	25.0	3,581,821	25.0	3,581,821	25.0	3,581,821	
CHIEF AUDITOR																	
	Administration							290,284	4,316	294,600	3.0	424,878	3.0	424,878	3.0	424,878	
	Technical							1,345,910	72,349	1,418,259	20.0	1,533,990	20.0	1,533,990	20.0	1,533,990	
	Clerical							435,165	40,380	475,546	10.0	473,087	10.0	473,087	10.0	473,087	
	Supplies							16,550		16,550		18,950		18,950		18,950	
	Other Expenditures							635,406		635,406		873,006		873,006		873,006	
CHIEF AUDITOR Total								2,723,316	117,045	2,840,360	33.0	3,323,911	33.0	3,323,911	33.0	3,323,911	
CHIEF OF STAFF		337,080	2.0	330,284	2.0	330,284	2.0	781,781	(51,413)	730,368	5.0	656,253	5.0	656,253	5.0	656,253	
	Technical	151,223	2.0	157,726	2.0	157,726	2.0	845,831	(414,884)	430,947	5.0	423,458	5.0	423,458	5.0	423,458	
	Clerical	333,144	6.0	411,269	7.2	411,269	7.2	815,381	(354,298)	461,083	8.0	375,765	8.0	375,765	8.0	375,765	
	Support	882,602	20.0	895,520	20.0	895,520	20.0	895,520	(16,702)	878,818	20.0	872,923	20.0	872,923	20.0	872,923	
	Supplies	45,546		21,433		21,433		134,379		134,379		59,455		59,455		59,455	
	Other Salary	19,240		43,266		43,266		43,791		43,791		38,651		38,651		38,651	
	Other Expenditures	22,840		136,879		136,879		24,082,141		24,082,141		56,036		56,036		56,036	
CHIEF OF STAFF Total		1,791,674	30.0	1,996,376	31.2	1,996,376	31.2	27,598,824	(837,297)	26,761,527	38.0	2,482,540	38.0	2,482,540	38.0	2,482,540	
SAFETY, SECURITY & EMERGENCY PREP		875,779	6.0	1,118,306	8.0	1,118,306	8.0	674,574	80,803	755,377	5.4	750,357	5.4	750,357	5.4	750,357	
	Technical	7,359,565	107.9	7,552,133	109.5	7,552,133	109.5	6,835,860	(1,570,733)	5,265,126	67.0	5,290,950	67.0	5,290,950	67.0	5,290,950	
	Clerical	1,836,890	43.6	2,396,070	54.6	2,396,070	54.6	1,791,570	(96,533)	1,695,037	38.4	1,772,204	38.4	1,772,204	38.4	1,772,204	
	Instructional Specialist								303,570	303,570	4.0	324,878	4.0	324,878	4.0	324,878	
	Support	19,124,604	724.5	21,519,112	761.9	21,519,112	761.9	21,509,247	(15,299,520)	6,209,727	168.1	7,298,081	168.1	7,298,081	168.1	7,298,081	
	Supplies	249,030		520,958		520,958		488,937		488,937		533,735		533,735		533,735	
	Other Salary	418,486		602,261		602,261		497,974		497,974		6,776,970		6,776,970		6,776,970	
	Other Expenditures	38,668,778		39,904,345		39,904,345		13,998,710		13,998,710		14,531,366		14,531,366		14,531,366	
	Safety Referendum Reserve											11,930,115		11,930,115		11,930,115	
	Safety FEPP Reserve											1,022,810		1,022,810		1,022,810	
SAFETY, SECURITY & EMERGENCY PREP Total		68,533,131	882.1	73,613,185	934.0	73,613,185	934.0	45,796,872	(16,582,413)	29,214,459	282.9	50,231,467	282.9	50,231,467	282.9	50,231,467	

Note: 2023-24 is based on FEPP First Calculation

## GENERAL FUND DIVISION APPROPRIATIONS

		2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
		Expenditures	Positions	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget		
DEPUTY SUPERINTENDENT, TEACHI	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Supplies												
	Other Salary												
	Other Expenditures												
DEPUTY SUPERINTENDENT, TEACHING & LEARNING Total				114,835	1.0	33.2	388,944	2,924,968	3,313,912	39.0	75,500	3,865,555	
ACADEMICS													
	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Support												
	Supplies												
	Other Salary												
	Other Expenditures												
ACADEMICS Total				87,479,781	603.3	661.5	106,660,806	2,982,730	109,643,536	651.5	110,447,149		
REGIONAL/ASSOC. SUPERINTENDENT													
	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Support												
	Supplies												
	Other Salary												
	Other Expenditures												
REGIONAL/ASSOC. SUPERINTENDENT Total													
OSPA													
	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Support												
	Supplies												
	Other Salary												
	Other Expenditures												
OSPA Total													
STUDENT SUPPORT INITIATIVES													
	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Support												
	Supplies												
	Other Salary												
	Other Expenditures												
STUDENT SUPPORT INITIATIVES Total													
	Administration												
	Technical												
	Clerical												
	Instructional Specialist												
	Support												
	Supplies												
	Other Salary												
	Other Expenditures												
	Mental Health Reserve												
	Mental Health FEFP Reserve												
STUDENT SUPPORT INITIATIVES Total													

Note: 2023-24 is based on FEFP First Calculation



## GENERAL FUND DIVISION APPROPRIATIONS

	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
	Expenditures	Positions	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	
DEPUTY SUPERINTENDENT, FIN & O Administration			73,584	0.3	1.0	225,000	-	225,000	1.0	225,000	
Clerical			33,076	0.5	2.0	133,908	8,581	142,489	2.0	145,641	
Supplies			200			35,134		35,134		35,134	
Other Expenditures			2,385			8,250		8,250		8,000	
DEPUTY SUPERINTENDENT, FIN & OPER Total			109,246	0.8	3.0	402,292	8,581	410,873	3.0	413,775	
CHIEF PEOPLE OFFICE											
Administration	902,101	7.0	912,801	7.0	7.0	912,801	(1,070)	911,731	7.0	911,478	
Technical	2,682,781	34.8	2,755,436	35.6	39.3	2,816,254	303,404	3,119,658	40.3	3,225,030	
Clerical	2,437,975	58.7	2,386,472	56.7	57.7	2,340,352	184,497	2,524,849	59.0	2,553,470	
Instructional Specialist	184,473	4.1	55,656	0.9	12.8	150,077		150,077	1.0	56,404	
Supplies	34,623		59,123			39,170		39,170		42,206	
Other Salary	131,939		191,694			122,747		122,747		187,418	
Other Expenditures	786,161		927,396			764,981		764,981		751,078	
CHIEF PEOPLE OFFICE Total	7,160,053	104.6	7,288,578	100.3	116.7	6,996,305	636,908	7,633,212	107.3	7,727,083	
COMMUNICATIONS & LEGISLATIVE											
Administration	396,749	3.0	418,013	3.1	5.0	645,497	19,139	664,636	6.0	824,853	
Technical	3,399,757	50.0	3,298,894	48.0	48.9	3,585,768	(63,189)	3,522,579	48.0	3,446,055	
Clerical	830,346	19.0	847,416	19.0	20.0	847,416	94,064	941,480	20.0	934,229	
Instructional Specialist	115,072	2.0	-	-		-		-		-	
Support	627,797	10.0	623,680	10.0	11.0	623,680	77,023	700,703	11.0	701,660	
Supplies	78,574		56,069			123,824		123,824		127,401	
Other Salary	28,469		102,277			36,457		36,457		36,457	
Other Expenditures	1,211,541		1,029,081			1,745,060		1,745,060		1,484,828	
COMMUNICATIONS & LEGISLATIVE Total	6,688,306	84.0	6,375,431	80.1	84.9	7,607,701	127,037	7,734,739	85.0	7,555,482	
FACILITIES											
Administration					3.7	302,178	186,849	489,027		512,716	
Technical					61.0	1,885,915	3,337,032	5,222,947		5,242,063	
Clerical					55.9	1,939,879	438,721	2,378,600		2,315,693	
Support					62.9	2,254,809	565,679	2,820,488		3,014,406	
Supplies						11,214,217		11,214,217		11,220,371	
Other Salary						181,698		181,698		165,015	
Other Expenditures						55,002,790		55,002,790		70,861,983	
FACILITIES Total					183.4	72,781,486	4,528,281	77,309,767	186.8	93,332,246	
FINANCIAL MANAGEMENT											
Administration	1,052,685	8.3	1,138,052	9.4	13.6	1,599,079	195,457	1,794,536	11.1	1,426,992	
Technical	4,016,602	57.0	4,081,164	58.2	112.4	7,546,680	970,221	8,516,902	70.3	5,139,761	
Clerical	2,412,901	59.2	2,574,114	62.1	174.5	7,293,872	685,048	7,978,919	76.0	3,482,121	
Instructional Specialist	59,652	1.0	66,744	1.0	1.0	66,744	4,115	70,859	1.0	69,206	
Support					50.4	2,858,029	(202,103)	2,655,926			
Supplies	55,581		111,311			144,150		144,150		196,734	
Other Salary	16,755		66,012			28,419		28,419		77,195	
Other Expenditures	19,120,457		1,903,539			2,816,792		2,816,792		28,283,965	
FINANCIAL MANAGEMENT Total	26,734,633	125.5	9,940,937	130.7	351.9	22,353,765	1,652,738	24,006,504	158.3	38,675,974	

Note: 2023-24 is based on FEFP First Calculation

## GENERAL FUND DIVISION APPROPRIATIONS

		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2022-23		2022-23		2022-23		2023-24		2023-24	
		Expenditures		Positions		Expenditures		Positions		Positions		Adopted		Amendments		Amended Budget		Positions		Proj. Budget		Proj. Budget	
INFORMATION & TECHNOLOGY	Administration	1,028,144	8.0	1,038,136	8.1	18.7	1,213,844	1,067,992	2,281,836	25.0	2,944,775												
	Technical	8,243,598	99.7	10,513,830	127.2	139.3	10,623,559	899,733	11,523,292	140.0	11,331,468												
	Clerical	2,390,735	50.0	2,452,356	51.0	56.4	2,505,448	310,982	2,816,430	58.0	2,912,377												
	Support					15.0		1,015,848	1,015,848	15.0	1,017,293												
	Supplies	11,641		753,270			535,375		535,375		535,375												
	Other Salary	2,032,306		53,238					-														
	Other Expenditures	17,081,849		16,912,814			14,617,368		14,617,368		18,717,368												
INFORMATION & TECHNOLOGY Total		30,788,273	157.7	31,723,643	186.3	229.5	29,495,595	3,294,554	32,790,149	238.0	37,458,656												
OPERATIONS	Administration								-	2.5	381,807												
	Technical								-	44.8	3,544,506												
	Clerical								-	100.1	4,490,705												
	Support								-	50.4	2,626,683												
	Supplies								-		55,762												
	Other Salary										26,112												
	Other Expenditures								-		982,451												
OPERATIONS Total									-	197.8	12,108,026												
STRATEGY & OPERATIONS	Administration	1,186,502	8.8	1,260,226	9.6				-														
	Technical	4,634,052	57.5	4,837,541	59.9				-														
	Clerical	6,682,149	154.1	6,357,230	147.2				-														
	Support	5,951,226	122.1	5,813,920	118.1				-														
	Supplies	3,938,100		3,412,544					-														
	Other Salary	606,343		377,092					-														
	Other Expenditures	63,055,481		52,793,145					-														
STRATEGY & OPERATIONS Total		86,053,853	342.6	74,851,698	334.7				-														
PORTFOLIO SERVICES	Administration	737,042	6.0						-														
	Technical	1,748,408	21.0						-														
	Clerical	787,420	18.0						-														
	Instructional Specialist	594,051	8.0						-														
	Support	95,007	2.0						-														
	Supplies	457,901							-														
	Other Salary	336,201							-														
	Other Expenditures	3,241,226							-														
PORTFOLIO SERVICES Total		7,997,256	55.0						-														
		342,817,302	2,857.2	339,978,501	2,961.1	2,434.7	373,318,119	(4,753,569)	368,564,550	2,482.8	428,173,107												

Note: 2023-24 is based on FEFP First Calculation

## GENERAL FUND OTHER APPROPRIATIONS

	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget		
TRANSPORTATION COST	235,256	2.0	249,568	2.0	249,568	72,455	322,023	2.0	235,341		
Technical	2,643,113	35.0	2,661,783	35.3	2,790,316	362,241	3,152,557	43.0	3,372,864		
Clerical	1,891,600	52.0	1,933,148	52.0	1,933,148	392,725	2,325,874	62.0	2,328,303		
Support	44,452,492	1,696.2	47,331,283	1,695.8	44,501,109	(466,592)	44,034,517	1,487.0	43,341,846		
Supplies	3,174,883		3,605,463		4,963,174		4,963,174		6,892,174		
Other Salary	4,192,971		11,129,462		7,981,652		7,981,652		8,062,210		
Other Expenditures	1,816,132		3,359,137		4,059,903		4,059,903		4,328,903		
District-Fuel	4,432,759		10,449,738		13,000,000		13,000,000		13,900,000		
TRANSPORTATION COST Total	62,839,206	1,785.2	80,719,583	1,785.1	79,478,870	360,830	79,839,700	1,594.0	82,461,642		
UTILITIES											
Communication	8,257,986		8,324,671		8,300,000		8,300,000		8,300,000		
Electric	38,312,637		47,175,761		55,700,000		55,700,000		60,446,440		
Water/Sewer	9,421,083		12,046,566		12,200,000		12,200,000		12,200,000		
Gas/Oil	383,370		535,309		575,000		575,000		575,000		
Refuse	4,964,578		5,460,698		5,900,000		5,900,000		5,900,000		
UTILITIES Total	61,339,654		73,543,004		82,675,000		82,675,000		87,421,440		
FRINGE											
Health Ins	169,374,687		168,597,504		162,683,886		162,683,886		177,675,926		
Dental					2,328,322		2,328,322		2,335,096		
Vision	3,518,672		2,953,365		1,113,755		1,113,755		1,116,902		
Flex Account					98,354		98,354		98,590		
Life	1,889,513		1,752,003		1,820,397		1,820,397		1,825,236		
Disability	2,850,315		2,574,200		2,832,870		2,832,870		2,840,613		
Unemployment	2,116,978		1,060,042		991,772		991,772		1,057,078		
Workers Comp	10,447,502				13,699,138		13,699,138		14,502,096		
FICA	95,707,006		93,140,298		91,883,611		91,883,611		97,558,013		
Retirement	128,339,623		134,000,560		151,293,385		151,293,385		180,118,151		
FRINGE Total	414,244,296		404,077,973		428,745,490		428,745,490		479,127,701		
CHARTER SCHOOLS											
Other Expenditures	375,040,685		376,769,610		389,192,044	25,321,088	414,513,132		486,521,037		
CHARTER SCHOOLS Total	375,040,685		376,769,610		389,192,044	25,321,088	414,513,132		486,521,037		
OTHER FINANCIAL USES											
Transfers Out to Capital	1,663,950		30,000				-		320,825		
Transfers Out to Debt Svc - COPs	320,816		344,825		320,825		320,825		-		
Transfers Out to Debt Svc - Energy Leases					-		-		-		
Transfers Out to Debt Svc - TAN					-		-		-		
Transfers Out to Special Revenue	44,982		40,000		40,000		40,000		40,000		
OTHER FINANCIAL USES Total	2,029,748		414,825		360,825		360,825		360,825		

Note: 2023-24 is based on First Calculation

## GENERAL FUND OTHER APPROPRIATIONS

	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget		
DISTRICT WIDE											
FTE Not Rolled Out					16,358,017	(16,358,017)	-		2,312,823		
Supplement Adv. Degree	1,078,910		1,058,847		1,085,576		1,085,576		458,123		
Sick/Vacation Payout	7,711,259		9,556,425		7,711,259		7,711,259		7,711,259		
Sick Leave Incentive	2,444,346		2,837,794		2,444,346		2,444,346		2,063,312		
DROP Sick Pay	8,815,687		8,374,266		8,815,687		8,815,687		8,815,687		
Federation Incentive	657,265		97,857		659,115		659,115		659,115		
Early Retire/Resig Reward	104,500		-		104,500		104,500				
Extended Sick Leave	193,836		7,776		511,930		511,930				
Longevity	1,183,040		1,117,494		1,183,040		1,183,040		1,056,600		
CAP Adjustment	724,500		477,000		760,897		760,897		459,300		
Contracted Supplements	3,167,118		4,358,049		4,029,644		4,029,644		4,029,644		
Nat'l Teacher Cert Supp	1,339,142		1,207,374		1,790,722		1,790,722		1,095,616		
Lead Program	3,245,553		3,512,097		4,139,450		4,139,450		4,934,703		
Expected Salary Lapse					(62,000,000)		(62,000,000)		(64,859,558)		
GF Contribution to Referendum Supplements					2,492,314		2,492,314		2,492,314		
TSIA (Increase over previous year)					13,802,215		13,802,215		15,662,284		
Debt Svc for TAN and Energy Lease					2,210,000		2,210,000		2,210,000		
FES Scholarship					110,520,228		110,520,228		215,472,425		
FES Scholarship (FEFP Deduction)						(117,818,565)	(117,818,565)				
BTU-ESP Additional Day					347,073		347,073				
Transfer CSR to ESSER					(708,213)		(708,213)		(708,213)		
FNS Credit					(3,689,765)		(3,689,765)		(5,000,000)		
Transfer FES Growth to ARP					(20,000,000)		(20,000,000)		(20,000,000)		
ARP Non-Enrollment Assistance					(2,000,000)		(2,000,000)				
\$15 Minimum Wage Increase					2,000,000		2,000,000				
Kelly Services - Substitute Teachers					20,250,000		20,250,000				
Kelly Services - Administrative Fee					5,062,500		5,062,500				
48 Teacher Positions				89.0	(2,839,344)		(2,839,344)				
Transferred Capital Positions					8,729,287		8,729,287				
Settlement Payment						8,333,333	8,333,333				
Security Athletic Sports							1,489,432				
			32,604,979	89.0	125,259,910	(125,843,249)	(583,339)		178,866,724		
DISTRICT WIDE Total											
	946,158,745	1,785.2	968,129,974	1,785.1	1,105,712,139	(100,161,331)	1,005,550,808	1,594.0	1,314,759,368		

Note: 2023-24 is based on FEFP First Calculation





## GENERAL FUND SUMMARY &amp; FUND BALANCE

	2020-21	2020-21	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23	2022-23	2023-24	2023-24
	Expenditures	Positions	Expenditures	Positions	Positions	Adopted	Amendments	Amended Budget	Positions		Proj. Budget	
SCHOOLS	1,113,231,737	18,930.3	1,043,663,207	17,583.4	18,369.9	1,144,575,308	58,106,161	1,202,681,469	18,752.2		1,242,060,010	
DIVISIONS	342,817,302	2,857.2	339,978,501	2,961.1	2,434.7	373,318,119	(4,753,569)	368,564,550	2,482.8		428,173,107	
OTHER	946,158,745	1,785.2	968,129,974	1,785.1	1,702.2	1,105,712,139	(100,161,331)	1,005,550,808	1,594.0		1,314,759,368	
	<b>2,402,207,784</b>	<b>23,572.7</b>	<b>2,351,771,683</b>	<b>22,329.6</b>	<b>22,506.8</b>	<b>2,623,605,566</b>	<b>(46,808,739)</b>	<b>2,576,796,827</b>	<b>22,828.9</b>		<b>2,984,992,486</b>	
FUND BALANCE												
Nonspendable	25,449,927		27,837,941			27,837,941	-	27,837,941			27,837,941	
Restricted	13,417,326		15,540,776			15,540,776	(13,670,885)	1,869,891			1,869,891	
Committed	54,327,295		54,327,295			54,327,295	-	54,327,295			54,327,295	
Assigned/Unassigned	108,057,944		120,441,617			114,974,163	(23,607,038)	91,367,125			91,367,125	
	<b>201,252,492</b>		<b>218,147,630</b>			<b>212,680,175</b>	<b>(37,277,923)</b>	<b>175,402,252</b>			<b>175,402,252</b>	
	<b>2,603,460,276</b>	<b>23,572.7</b>	<b>2,569,919,312</b>	<b>22,329.6</b>	<b>22,506.8</b>	<b>2,836,285,741</b>	<b>(84,086,662)</b>	<b>2,752,199,079</b>	<b>22,828.9</b>		<b>3,160,394,738</b>	

Note: 2023-24 is based on FEFP First Calculation

## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	82,357.45	39,284.48	62,673.81	6,858.63
UNWTD FTE: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>82,357.45</b>	<b>39,284.48</b>	<b>62,673.81</b>	<b>6,858.63</b>
WTD FTE: K-12	94,663.41	41,089.64	65,148.77	7,138.30
WTD FTE: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>94,663.41</b>	<b>41,089.64</b>	<b>65,148.77</b>	<b>7,138.30</b>
INSTR ALLOCATION: K-12	\$147,712,841	\$72,228,180	\$109,632,005	\$12,282,900
INSTR ALLOCATION: Workforce Education	-	-	-	-
<b>TOTAL</b>	<b>\$147,712,841</b>	<b>\$72,228,180</b>	<b>\$109,632,005</b>	<b>\$12,282,900</b>
SUPPORT ALLOCATION: K-12	\$92,365,390	\$41,701,018	\$52,119,815	\$8,100,388
CATEGORICAL	\$302,010,067	\$93,203,700	\$159,322,414	\$19,675,019
<b>TOTAL SCHOOL GENERAL FUND</b>	<b>\$542,088,298</b>	<b>\$207,132,898</b>	<b>\$321,074,234</b>	<b>\$40,058,307</b>

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support Funding	563,165	352,375	350,807	60,388
2. Administrative costs - Adults with Disabilities	-	-	-	-
3. Adults with Disabilities	-	-	-	-
4. Adv. Int. Cert. of Education (AICE)	-	-	10,473,516	106,471
5. Advanced Placement	-	-	5,320,308	105,351
6. Alternative to External Suspension Program	-	-	-	-
7. Armed Safe School Officer	1,467,072	-	-	-
8. Assistant Principal Summer Scheduling	-	-	135,000	-
9. Athletics	-	-	1,092,124	70,866
10. Behavior Change	-	20,250	345,491	-
11. Boost	590,639	27,432	-	22,859
12. Broward County Family Counseling	320,861	-	-	-
13. Broward Truancy Intervention Program (BTIF)	285,197	-	-	6,622
14. Broward Virtual Education	-	-	6,009,060	-
15. Budget Reduction Adjustment - Prior Years	-	-	-	-
16. Business Support Center Package Fees	(2,415,500)	(550,500)	(615,000)	(212,000)
17. Campus Monitors - Additional Support	-	22,610	355,732	22,610
18. Children Service Council-Transportation	-	-	354,662	32,336
19. Class Size Reduction - State	64,642,909	27,112,502	42,962,838	4,847,619
20. FY22 CSR K-3 Reduction FY24 FY23 FY22	-	-	-	-
21. Community Foundation of Broward	-	940,548	-	-
22. Custodial - Community School	-	91,340	146,144	-
23. Custodial Allocation	24,417,199	10,202,438	13,410,079	1,937,542
24. DJJ Supplemental Allocation	-	-	-	-
25. DOP Contracts	-	-	-	-
26. DOP Staff	-	-	-	-



## SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	FY24 POFR
378.48	664.76	2,859.92	1,783.78	-	216.86	197,078.17
-	-	486	10,796.92	3,005.19	-	14,288.43
378.48	664.76	3,346.24	12,580.70	3,005.19	216.86	211,366.60
380.92	2,326.83	2,866.90	1,852.85	0.00	225.48	215,693.10
-	-	851	13,340.40	5,265.44	-	19,456.90
380.92	2,326.83	3,717.96	15,193.25	5,265.44	225.48	235,150.00
\$1,254,047	\$7,579,421	\$5,518,859	\$1,699,537	\$0	\$559,225	\$358,467,015
-	-	1,373,611	42,635,627	7,708,603	-	51,717,841
\$1,254,047	\$7,579,421	\$6,892,470	\$44,335,164	\$7,708,603	\$559,225	\$410,184,856
\$2,226,844	\$4,964,463	\$6,464,514	\$1,795,801	\$0	\$553,233	\$210,291,466
\$5,244,759	\$8,780,597	\$8,399,377	\$24,032,275	\$60,224	\$855,256	\$621,583,688
\$8,725,650	\$21,324,481	\$21,756,361	\$70,163,240	\$7,768,827	\$1,967,714	\$1,242,060,010

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	FY24 POFR
1,130,556	369,153	231,738	638,916	-	190,398	3,887,496
-	229,932	192,839	-	-	-	422,771
-	641,612	158,388	-	-	-	800,000
-	-	-	-	-	-	10,579,987
-	-	-	175,285	-	-	5,600,944
804,821	-	-	-	-	-	804,821
36,949	122,256	40,752	81,496	-	-	1,748,525
-	-	-	-	-	-	135,000
-	-	-	-	-	-	1,162,990
1,130,868	391,664	-	-	-	-	1,888,273
-	-	-	-	-	-	640,930
-	-	-	-	-	-	320,861
-	-	-	-	-	-	291,819
-	-	-	-	-	-	6,009,060
-	(281,000)	(1,065,293)	-	-	-	(1,346,293)
(41,000)	(61,500)	-	-	-	-	(3,895,500)
-	-	-	-	-	-	400,952
-	-	-	-	-	-	386,998
-	-	1,062,059	1,146,634	-	-	141,774,561
-	-	-	-	-	-	-
-	-	-	-	-	-	940,548
-	-	-	-	(237,484)	-	-
330,763	699,599	893,347	1,374,192	-	-	53,265,159
-	28,814	-	-	-	116,169	144,983
-	100,000	504,543	-	-	533,382	1,137,925
-	-	138,416	-	-	-	138,416

## SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
27. Drew Resource Center	-	-	-	-
28. Dual Enrollment	-	-	(663,525)	(2,700)
29. ELL Meta Consent ESP	4,903,132	1,259,590	1,079,286	267,918
30. ESE	100,154,406	18,449,041	24,465,022	3,748,002
31. Federal Aid Fund Trust FAFT	-	-	-	-
32. Fees	7,873,442	236,178	71,250	377,484
33. High School Scheduling	-	-	-	266,144
34. Industry Certified Career - CAPE	-	-	125,000	-
35. Industry Certified Career - DIGITAL TOOLS	-	22,775	-	-
36. Innovative & Magnet Programs	2,792,312	2,119,184	2,218,806	678,942
37. Instructional Materials & Science Lab	517,197	247,881	396,611	43,178
38. Instructional Mitigation Units	1,932,416	-	-	120,776
39. Intensive Reading Program	-	-	4,521,612	182,603
40. International Baccalaureate	-	-	444,764	-
31. Materials & Supplies Instructional Allocation	2,096,864	807,967	1,239,399	136,748
42. Medicaid	757,320	23,623	-	-
43. Other	247,392	72,122	164,481	12,288
44. Purchased Services - Brinks	-	-	-	-
45. Purchased Services - Lexmark	-	-	-	-
46. R.O.T.C.	-	-	1,826,735	60,388
47. Reading Coach	-	-	-	-
48. Referendum Security and Supplements	67,068,286	24,483,257	31,836,787	4,942,495
49. Referendum Mental Health (Nurses - Park Ri	114,396	-	-	-
50. Security Positions	67,830	1,837,090	5,411,212	475,498
51. Security Relief	-	484,100	11,128	258,099
52. Service Learning	-	-	187,670	6,281
53. Small School Funding	2,294,744	-	-	181,164
54. Substitutes	8,603,875	2,432,844	2,941,349	437,678
55. Summer Programs	5,794,286	308,457	346,858	172,536
56. Supplemental Academic Instruction (SAI) Edi	2,714,742	2,207,052	1,774,860	278,639
57. Teen Parent Program	-	-	-	-
58. Transfers	-	(20,250)	(345,491)	-
59. Transition Funding	59,919	13,794	87,839	-
60. Turnaround School Supplemental Services A	733,760	-	-	-
61. Vending Machines	-	-	800,000	-
62. Voluntary Pre-K	2,627,162	-	40,000	-
63. Workforce Education (WFE)	-	-	-	-
64. World Language	785,044	-	-	30,194
<b>Total School General Fund Allocations</b>	<b>\$302,010,067</b>	<b>\$93,203,700</b>	<b>\$159,322,414</b>	<b>\$19,675,019</b>



## SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	FY24 POFR
-	-	196,758	-	-	-	196,758
-	-	-	-	-	-	(666,225)
-	14,896	157,766	-	-	-	7,682,588
379,696	2,672,202	678,535	1,431,775	-	15,157	151,993,836
-	-	-	650,000	-	-	650,000
-	-	60,000	1,801,841	40,000	-	10,460,195
-	-	-	-	-	-	266,144
-	-	-	-	-	-	125,000
-	-	-	-	-	-	22,775
-	-	-	275,127	-	-	8,084,371
2,925	4,004	18,047	11,256	-	864	1,241,963
-	-	-	-	-	-	2,053,192
41,500	-	73,779	13,834	-	-	4,833,328
-	-	-	-	-	-	444,764
-	51,045	44,763	31,715	-	-	4,408,501
-	31,851	-	-	-	-	812,794
3,000	4,520	7,135	7,284	-	1,000	519,222
(4,000)	4,000	(4,190)	4,190	-	-	-
(15,316)	20,616	(31,379)	31,379	-	(5,300)	-
-	-	-	-	-	-	1,887,123
-	120,776	-	-	-	-	120,776
347,525	2,781,629	2,204,547	4,162,473	-	-	137,826,999
440,335	-	-	-	-	-	554,731
350,875	163,295	793,713	277,427	-	-	9,376,940
-	-	-	-	-	-	753,327
698	866	7,778	5,352	-	-	208,645
-	-	60,388	-	-	-	2,536,296
186,330	230,231	258,112	264,798	-	3,586	15,358,803
-	424,609	-	76,634	-	-	7,123,380
19,297	15,527	1,133,459	7,838	-	-	8,151,414
-	-	207,621	-	-	-	207,621
-	-	-	-	-	-	(365,741)
98,937	-	-	-	-	-	260,489
-	-	-	-	-	-	733,760
-	-	-	-	-	-	800,000
-	-	-	-	-	-	2,667,162
-	-	375,756	11,562,829	257,708	-	12,196,293
-	-	-	-	-	-	815,238
<b>\$5,244,759</b>	<b>\$8,780,597</b>	<b>\$8,399,377</b>	<b>\$24,032,275</b>	<b>\$60,224</b>	<b>\$855,256</b>	<b>\$621,583,688</b>



## **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-Marshall/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.
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.



## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

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 high schools & Dillard 6-12.
18. Children's Services Council - Select High Schools are funded for transportation services to support the programs offered by the Children's Services Council.
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. FY22 CSR K-3 Reduction FY24 FY23 FY22 – Beginning in 21-22 State reduced CSR funding for K-3 students. It's currently being funded by ARP funding.
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 and community school.
23. Custodial Allocation – Funding based on the number of teachers and 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. 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.
30. 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).



## **GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION**

31. 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.
32. Fees – Revenue schools receive to offset cost of services provided such as the Before & Afterschool Child Care program.
33. High School Scheduling – Lauderhill 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.
34. 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.
35. 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.
36. Innovative & Magnet Programs – Funds for unique programs. Programs requirements are reviewed annually.
37. Instructional Materials Science Lab – Lab materials funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
38. Instructional Mitigation Units - Funding provided for Additional Instructional Positions.
39. Intensive Reading Program – Funding is for high school, multi-level 6-12, 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, and 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 and Shared Savings Incentive Award.



## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

44. Purchased Services-Brinks – Budget realigned to Treasury's Office for billing.
45. Purchased Services-Lexmark – Budget realigned to IT Department for 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.
48. Referendum Security and Supplements – 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 ES & Walker ES are funded a nurse each. Behavior Change Centers funded Behavior Technicians, Guidance/Family Counselors, Social Workers, Teacher-Behavioral Support and Teacher-Resource positions.
50. Security Position - 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. Supplemental Academic Instruction/FY24 Educational Enhancement per FEFP - Funds to provide additional instruction and support to enable students to meet grade-level standards.

## GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

- 57. 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.
- 58. Transfers – Transfer of funds from one location to another in the 00000 activity.
- 59. Transition Funding – Salary lapse funds realigned to mitigate impact of funding formula change.
- 60. Turnaround School Supplemental Services Allocation - Additional funding provided to schools that are consistently receiving below average school grades.
- 61. 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.
- 62. Voluntary Pre-K (VPK) - The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.
- 63. 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.
- 64. World Language – Funding for 24 elementary schools that offer programs to provide instruction in a target world language.



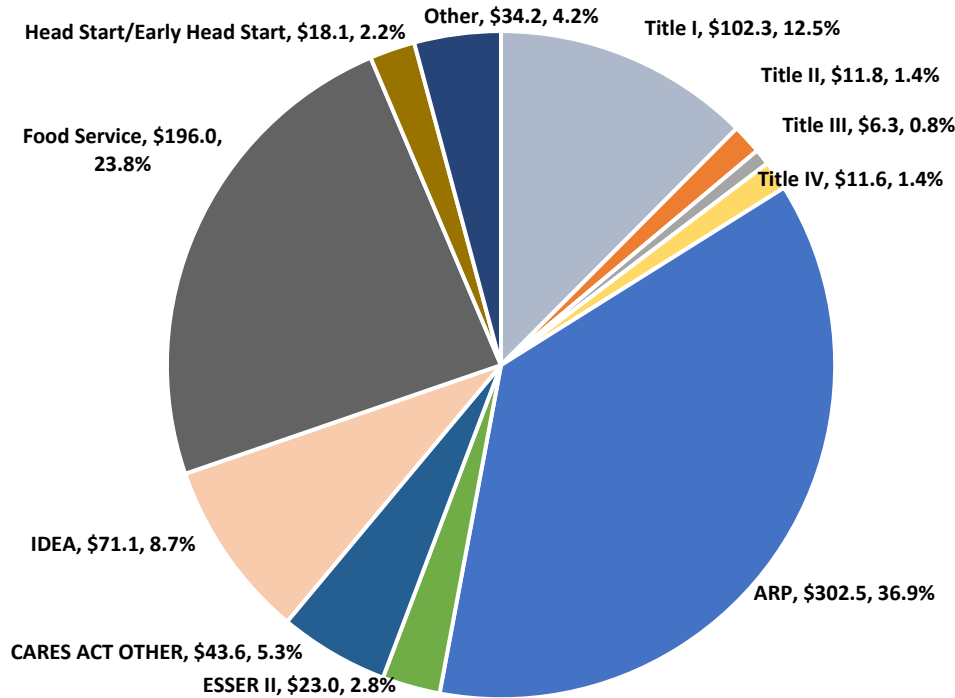
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2023-24 SPECIAL REVENUE  
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

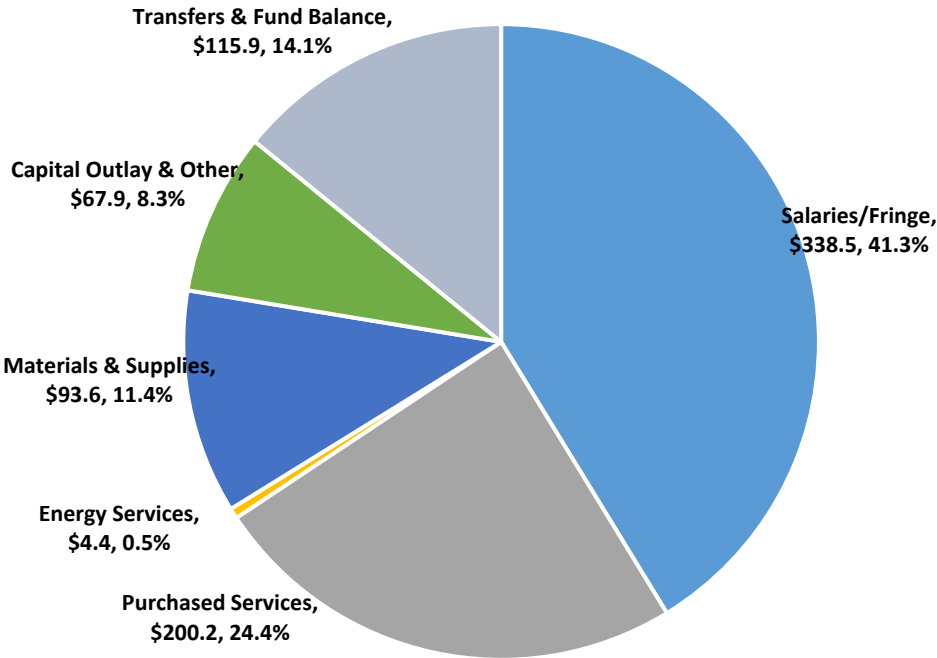
REVENUE  
CATEGORIES

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



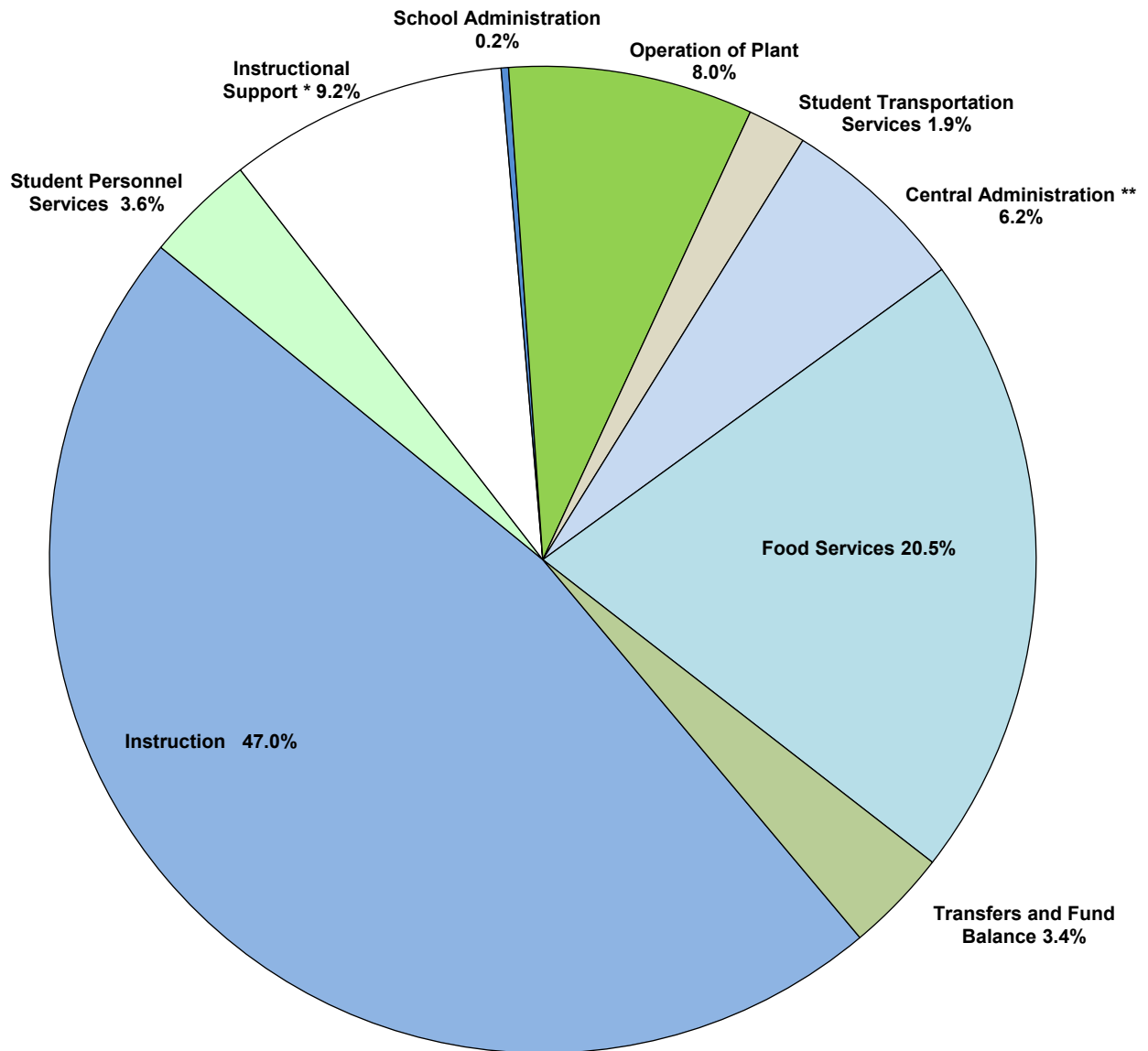
APPROPRIATION  
CATEGORIES

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



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

## SPECIAL REVENUE APPROPRIATIONS BY CATEGORY (BY FUNCTION)



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

\*\* Includes General Administration and Central Services.

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

## SPECIAL REVENUE COMPARISON OF REVENUES

Revenues:	2023 - 24 First Hearing	2022 - 23 Amended*	Difference	
IDEA	\$ 71,085,344	\$ 66,462,391	\$ 4,622,953	(a)
HS/EHS	18,059,691	18,059,691	-	
TITLE I	102,252,416	92,286,205	9,966,211	(b)
TITLE II	11,797,186	11,520,700	276,486	(c)
TITLE III	6,370,721	7,394,154	(1,023,433)	(d)
TITLE IV	11,558,450	13,114,342	(1,555,893)	(e)
FOOD SERVICES	195,960,373	184,189,077	11,771,296	(f)
CARES ACT OTHER	43,568,254	56,444,179	(12,875,925)	(g)
OTHER	34,348,028	64,578,546	(30,230,518)	(h)
ESSER II	23,008,325	51,709,918	(28,701,593)	(i)
ARP	302,459,666	486,874,000	(184,414,334)	(j)
<b>TOTAL</b>	<b>\$ 820,468,454</b>	<b>\$ 1,052,633,203</b>	<b>\$ (232,164,750)</b>	

### Comments:

- (a) Increase is mainly due to FY 2023 certified roll-forward reflected in FY 2024 allocation.
- (b) Increase from FY 2024 estimated roll forward of \$6.8 M and FY 2024 state allocation of \$3.1 M.
- (c) FY 2024 state allocation increase.
- (d) Decrease is due to reduced funding allocation \$ .6 M and FY 2023 roll forward was greater than FY 2024 estimated roll forward \$ .4 M.
- (e) Decrease is due to reduced funding allocation with Twenty First Century.
- (f) Increase in Federal State funding for Food Services \$11.8 M.
- (g) Decrease due to other Cares Act grants ending \$3.1 M and spending of ARP/ESSER grants received during FY 2023 per narrative/allocation.
- (h) Various grants either ended in FY 2023 or funding reduced and grants are in the initial application preparation stage.
- (i) Grant is in final year. Decrease in line with narrative/allocation award \$28.7 M.
- (j) Grant is in 3rd year of allocation. Decrease is in line with spending per narrative/allocation award \$184.4 M.

\*Note: Information for FY 2023 is from all Special Revenue latest Amendments.





## SPECIAL REVENUE COMPARISON OF APPROPRIATIONS

APPROPRIATIONS:	2023-24 First Hearing	2022-23 Amended*	Difference	
Instruction	\$385,761,845	\$519,273,119	(\$133,511,274)	(a)
Pupil Personnel Services	29,440,020	40,926,355	(11,486,335)	(b)
Instructional Media Services	-	30,000	(30,000)	(c)
Instruction and Curriculum Dev Svc	36,760,821	38,580,932	(1,820,111)	(d)
Instructional Staff Training Services	38,418,952	53,014,883	(14,595,931)	(e)
Instruction Related Technology	22,194,575	35,645,861	(13,451,286)	(f)
General Administration	28,305,109	36,190,591	(7,885,483)	(g)
School Administration	1,963,733	6,840,962	(4,877,229)	(h)
Facilities Acquisition and Construction	59,800,238	82,988,637	(23,188,399)	(i)
Fiscal Services	847,506	2,170,879	(1,323,373)	(j)
Food Services	196,031,929	185,484,035	10,547,894	(k)
Central Services	8,318,419	17,251,671	(8,933,252)	(l)
Student Transportation Services	4,662,945	7,869,108	(3,206,163)	(m)
Operation of Plant	5,962,406	15,899,543	(9,937,137)	(n)
Community Services	1,999,956	10,466,627	(8,466,671)	(o)
<b>Total</b>	<b>\$ 820,468,454</b>	<b>\$ 1,052,633,203</b>	<b>\$ (232,164,749)</b>	

### Comments:

- (a) The result of multi-year grants expenditures and realignment: ESSER II, ARP, and Other Cares Act in conjunction with a positive offset of Title I Part A by \$9.6 M.
- (b) The result of multi-year grants expenditures and realignment: ESSER II, ARP and Other Cares Act coupled with Twenty First Century reduced allocation.
- (c) Title III difference in funding.
- (d) Antiterrorism and Emergency Assistance Program Grant ended in FY 2023.
- (e) The result of multi-year grants expenditures and realignment: ESSER II, ARP and Other Cares Act. In addition to function allocation changes on Title I A, Title II A, Title IV, Equity for Instructional Performance (EQUIP), and Title I UNISIG.
- (f) Multi-year grants expenditures and realignment: ESSER II and ARP.
- (g) Decrease due to expenditures of ARP and reduction of restricted indirect cost rate from 7.06% to 4.72%.
- (h) The result of multi-year grants expenditures and realignment: ARP and Other Cares Act.
- (i) Decrease due to HVAC expenditures and realignment in ESSER II and ARP.
- (j) Multi-year grants expenditures and realignment: ESSER II and ARP.
- (k) Increase in Food Services thru Federal State funding.
- (l) Multi-year grant expenditures and realignment of COVID medical claims: ARP.
- (m) The result of multi-year grants expenditures: ESSER II, ARP, and Other Cares Act along with Twenty First Century reduction.
- (n) Multi-year grant expenditures and realignment: ESSER II and ARP; and Twenty First Century reduction.
- (o) The result of FY 2023 PELL funds and the HERF Cares ACT Tech Center grant sunset.

\* Note: Information for FY 2023 is from all Special Revenue latest Amendments.

## SPECIAL REVENUE ESSER II

Division	ESSER II (J98580008.2123) Technology Assistance Description	Estimated Balance
Information Technology	1. Technology Firewall Upgrade; Access Switches; F5Loader; Break/Replace; Servers	\$ 285,635
<b>TECHNOLOGY TOTAL</b>		<b>\$ 285,635</b>
Division	ESSER II (J97300006A.2023) Lump Sum Description	Estimated Balance
Information Technology	1. Technology Firewall Upgrade; Access Switches; F5Loader; Break/Replace; Servers	\$ -
	2. Poly Studio Video Bars	-
Student Support Initiatives & Recovery (SSIR)	3. Climate Survey	-
	4. Choose Peace/Stop Violence	452,348
	5. SERV Positions	-
	6. Contracted Services for Mental Health Support	-
	7. Contracted Services for Nursing Services (include medically fragile students) Invo Healthcare Associates; Speech Rehab Services; Sinai Home Health Sierra Lifecare; Creative Solution; Trinity Health; CR & RA Investment	-
Regional & Non-Traditional Offices for Schools	8. Teacher Incentive Funds	-
	9. Professional Development	80,000
	10. Additional Supplies & Material Allocation to Schools (Mini Grants) Material & Supplies, Instructional Staff; Non-Instructional Staff; Security	-
	11. Summer Experience Instructional; Non-Instructional; Administration; Guidance Counselor; Social Workers; Micro-Tech; Printing; TutorMate; Substitute; Summer Attendance Stipends	-
Safety, Security & Emergency Preparedness	12. Summer Experience Security Security Specialist; Campus Monitors; Armed Guards; SRO	-
Strategy & Operations	13. Summer Experience Transportation	-
	14. PPE	-
	15. HVAC	-
	16. Additional Hours for Custodial Services	-
Academics	17. Instructional Material ELA Adoption	-
	18. Instructional Software-Nearpod & Vocabulary.com	-
	19. Translator Service for COVID communication	-
Finance	20. COVID-19 Related Medical Claim Cost	-
	21. FY22 State Reduction of Class Size Funding	-
	22. Funds Set Aside to Retain Staff in the event Enrollment Growth does not Materialize (E2)	-
	23. COVID -19 Vaccination Financial Incentive Program for employees	-
	24. Additional hours for staff to provide supervision to students during lunch period to ensure social distancing (Lunch)	-
Human Resources	25. Additional Positions -Academic Acceleration - Options: Teachers; Teacher Assistant; Interim Substitutes; Extra Periods	-
	26. HR Staff	-
SSIR	27. IMT/Registrars - Non-enrollment Activities	-
Regional & Non-Traditional Offices for Schools	28. Ask BRIA	-
<b>LUMP SUM TOTAL</b>		<b>\$ 532,348</b>
<b>Total (Tech &amp; Lump Sum)</b>		<b>\$ 817,982</b>
	Charter School Staff	\$ -
	Charter School Allocation	20,264,423
	Indirect Cost	1,925,919
<b>GRANT TOTAL</b>		<b>\$ 23,008,325</b>

Notes: <sup>1</sup> The estimated balances will be revised after year-end closing.



## SPECIAL REVENUE ARP

American Rescue Plan 21-22 to 23-24			
Division	Priority	ARP LEARNING LOSS (J97300009.2124) Description	Estimated Balance
Human Resources	1. Academic & SEL	Additional Teachers (Academic Acc)	\$ 10,162,279
		Supplemental Instructional Services	7,322,169
		Subs - Kelly Services	100,000
Regional & Non-Traditional Offices for Schools		<sup>1</sup> Summer Experience: 1) Instructional 2) Non-Instructional 3) Administration; Guidance Counselor; 4) Social Workers; Micro-Tech; 5) Printing; Tutor Mate; 6) Substitute, Summer Attendance Stipends	15,775,624
		Professional Development - Summer	1,322,333
		Instructional Material & Supplies - Summer	2,026,505
		Student Tutoring Services on Saturday	102,349
		Math Textbooks Instructional	314,335
		Social Studies Textbooks Instructional	6,803,945
		Spring Intervention Camp	2,500,931
		Winter intervention Camp	1,505,546
		Ask BRIA	200,295
Academics		PCG - Tutoring	-
		Scholastic	1,408,834
Safety, Security & Emergency	4. School Support	Summer Experience Security	1,524,053
Strategy & Operations		Summer Experience - Transportation	3,004,985
		<b>TOTAL</b>	<b>\$ 54,074,181</b>
Division	Priority	ARP LUMP SUM (J97300008.2124) Description	Estimated Balance
Human Resources	1. Academic & SEL	Additional Teachers (Academic Acc)-Learning Loss	\$ 1,383
		Employee re-opening supplements	11,561
		Sign-on Bonuses-ESPs, Campus Monitors, & Fac.	37,717
		Supplement to Itinerants	-
		Supplemental Instructional Services- Learning Loss	1,383
		Disaster Relief	699
Student Support Initiatives & recovery (SSIR)		Contracted Services for Mental Health Support	5,013,843
Regional & Non-Traditional Offices for Schools		Spring Intervention Camp - Learning Loss	464
		Winter intervention Camp - Learning Loss	226
		Math Textbooks Instructional	7,585,400
		Social Studies Textbooks Instructional	650,000
SSIR	2. Health & Safety	Contracted Nursing Services	30,799
Finance		Sick Leave Days Cost	1,018
		COVID-19 Related Medical Claim Cost	6,704,350
Strategy & Operations		PPE	50,032
		HVAC	59,600,238
		Additional Custodial Assignments	2,256,132
Information Technology	3. Information Technology	Educational technology Tech Capacity support	16,997,654
SSIR	4. School Support	Non Enrollment Assistant allocation	762,767
Finance	5. Retain Existing Staff	State Reduction of Class Size Funding	23,708,041
		FES Scholarship Expansion - Estimated	3,157
Human Resources		Subs - Kelly Services	345,839
		HR Staff	1,055,188
		Employee retention supplements	1,575,833
		<b>TOTAL</b>	<b>\$ 126,393,724</b>
		Charter School Staff	\$ 238,196
		<b>6. Charter Schools</b>	108,618,368
		<b>7. Indirect Costs</b>	13,135,197
		<b>GRAND TOTAL</b>	<b>\$ 302,459,666</b>

Note: <sup>1</sup> The estimated balances will be revised after year-end closing.



## SUMMARY – SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

<b>Grant</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Inc/(Dec)</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Inc/(Dec)</b>
SPECIAL REVENUE						
Other	3,758.46	3,301.84	(456.62)	868,444,127	624,508,081	(243,936,046)
Food Service	1,319.00	1,319.00	0.00	184,189,077	195,960,373	11,771,296
Capital Projects	133.10	133.10	0.00	12,179,633	13,249,098	1,069,465
GRAND TOTAL	5,210.56	4,753.94	(456.62)	\$ 1,064,812,837	\$ 833,717,552	\$ (231,095,285)



## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

SPECIAL REVENUE - OTHER	Positions			Budget		
	2022-23	2023-24	Inc/(Dec)	2022-23	2023-24	Inc/(Dec)
AAA Foundation for Traffic Safety	0.00	0.00	0.00	6,000	-	(6,000)
Achieving Career Equity For Students (ACES)	2.78	18.00	15.22	3,302,611	3,012,558	(290,053)
Adult General Education (AGE)	24.68	21.29	(3.39)	3,092,192	2,391,429	(700,763)
AmeriCorps	0.00	0.00	0.00	259,603	-	(259,603)
Antiterrorism & Emergency Assistance Program (AEAP)	0.86	0.00	(0.86)	3,694,642	-	(3,694,642)
ARP - IAWA	0.00	0.00	0.00	4,233,043	3,449,007	(784,036)
ARP - Summer Learning Camp	0.00	0.00	0.00	5,336,595	3,844,935	(1,491,660)
ARP ESSER Instructional Materials	0.00	0.00	0.00	2,715,608	2,715,608	-
ARP ESSER Supplemental	0.00	0.00	0.00	14,732,716	14,732,716	-
ARP IDEA Part B	0.00	0.00	0.00	13,819,884	8,045,272	(5,774,612)
ARP IDEA Special Education Preschool Entitlement	0.00	0.00	0.00	909,901	765,307	(144,594)
ARP Targeted Math and STEM	0.00	0.00	0.00	2,495,355	2,426,461	(68,894)
ARP-Homeless	7.49	8.00	0.51	3,125,606	2,476,214	(649,392)
ARP/ESSER III	879.19	454.18	(425.01)	486,874,000	302,459,666	(184,414,334)
BESTT	0.03	0.00	(0.03)	105,966	-	(105,966)
Broward Comp Universal Reduction of Violence (BCURV)	0.46	1.00	0.54	370,834	271,399	(99,435)
Build Your Future	0.77	0.33	(0.44)	193,415	109,148	(84,267)
Cares Act Relief Fund	0.00	0.00	0.00	3,103,522	-	(3,103,522)
Carl Perkins DJJ	0.00	0.00	0.00	74,179	-	(74,179)
Carl Perkins Postsecondary	7.01	5.79	(1.22)	938,120	776,003	(162,117)
Carl Perkins Secondary	7.50	7.50	(0.00)	2,796,534	2,975,152	178,618
Community Oriented Policing Services (COPS)-Raptor	0.00	0.00	0.00	126,778	110,484	(16,294)
Computer Science	0.00	0.00	0.00	1,672,993	680,101	(992,892)
Computer Science 4 ALL	1.00	1.00	0.00	255,970	148,853	(107,117)
Dolphin Digital	0.00	0.00	0.00	100,000	-	(100,000)
Early Head Start	28.20	28.30	0.10	1,284,022	1,284,022	-
EARMARK - Broward Mentoring Program	0.00	0.00	0.00	500,000	305,618	(194,382)
English Literacy & Civics	5.67	5.09	(0.58)	1,081,948	834,902	(247,046)
Entrepreneurship Education & Training	0.00	0.00	0.00	100,000	-	(100,000)
Equity for Instr Performance (EQUIP)	23.34	24.41	1.07	5,814,963	5,828,449	13,486
ESSER High Quality	0.00	0.00	0.00	184,622	-	(184,622)
ESSER I	0.00	0.00	0.00	662,822	-	(662,822)
ESSER II	58.34	13.23	(45.11)	51,709,918	23,008,325	(28,701,593)
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	4,680,109	1,180,188	(3,499,921)
ESSER II SUPPLEMENTAL	0.00	0.00	0.00	12,956,446	10,564,736	(2,391,710)
ESSERII - Career Dual Enrollment	2.00	1.00	(1.00)	1,422,593	335,196	(1,087,397)
Family Counseling Program	21.91	21.91	0.00	1,654,232	1,500,000	(154,232)
FDLRS	14.13	14.13	0.00	1,420,785	1,420,785	-
FDLRS General Revenue	0.27	0.27	0.00	29,470	29,470	-
Grow your Future	1.00	1.00	0.00	150,790	209,149	58,359
Head Start	302.87	285.85	(17.02)	16,775,669	16,775,669	-
Healthcare Relief	0.00	0.00	0.00	711,036	-	(711,036)
HIITS - High Impact Reading	0.00	0.00	0.00	2,928,821	873,350	(2,055,471)
ICAN	9.63	11.00	1.37	2,769,711	3,492,771	723,060
IDEA Part B- Entitlement	1,409.33	1,411.62	2.29	63,254,888	67,684,731	4,429,843
IDEA Part B- PreK	15.00	15.00	0.00	1,672,588	1,865,697	193,109
In School Youth	1.39	2.00	0.61	187,881	187,881	-
Jobs for FL Graduates	0.54	0.00	(0.54)	765,000	-	(765,000)
LEAP AHEAD/TIF	2.63	2.00	(0.63)	189,861	-	(189,861)
Mental Health - Internship CA	1.00	1.00	0.00	946,866	1,021,703	74,837
National Science Foundation	0.00	0.00	0.00	220,145	217,911	(2,234)
New York Life Grief	0.00	0.00	0.00	165,000	165,000	-
Open Door	0.00	0.00	0.00	500,000	-	(500,000)
Other Local	0.00	0.00	0.00	239,738	19,114	(220,624)
Out of School Youth (OSY)	3.33	4.00	0.67	512,654	512,654	-
Pathways to Career Opportunities	0.00	0.00	0.00	138,339	-	(138,339)
PELL	0.00	0.00	0.00	4,528,770	-	(4,528,770)
Promoting Adolescent	3.00	3.00	0.00	692,697	-	(692,697)
Public Charter School Program	0.00	0.00	0.00	960,951	-	(960,951)
School is Cool	0.00	0.00	0.00	83,897	-	(83,897)
SEDNET IDEA Part B	0.64	0.64	0.00	72,628	72,628	-
SEDNET IDEA Part B Trust	0.36	0.36	0.00	41,502	41,503	1
SFAA Regional Marketplace	0.00	0.00	0.00	149,975	165,000	15,025
STOP	2.00	2.00	0.00	1,731,130	-	(1,731,130)
Supplemental Summer PD	0.00	0.00	0.00	570,950	-	(570,950)
Teacher Prep (TPrep)	0.00	0.00	0.00	228,795	-	(228,795)
Technology Empowered Agriculture (TEA) Gardens	3.05	3.00	(0.05)	222,168	-	(222,168)



## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

SPECIAL REVENUE - OTHER	Positions			Budget		
	2022-23	2023-24	Inc/(Dec)	2022-23	2023-24	Inc/(Dec)
Title I - Turnaround	0.00	0.00	0.00	366,013	-	(366,013)
Title I - UNISIG	0.31	0.00	(0.31)	2,023,553	-	(2,023,553)
Title I - UNISIG Unified	6.46	8.53	2.07	-	2,621,680	2,621,680
Title I Part A	769.61	781.17	11.56	89,105,782	99,038,669	9,932,887
Title I Part C Migrant	1.80	1.80	0.00	107,438	104,314	(3,124)
Title I Part D	7.29	7.00	(0.29)	683,419	487,753	(195,666)
Title II, Part A	60.08	63.44	3.36	11,520,700	11,797,186	276,486
Title III - English Language Learners (ELL)	37.04	37.23	0.19	7,394,154	6,370,721	(1,023,433)
Title IV - Student Support & Academic Enrichment	19.04	22.16	3.12	9,062,583	9,506,690	444,107
Title IV - Twenty First Century	4.34	5.06	0.72	4,051,760	2,051,760	(2,000,000)
Title IX: Homeless Education	1.86	2.00	0.14	222,700	222,700	-
Transfer IN - GL	0.00	0.00	0.00	40,000	40,000	-
UNISIG - Strategic Initiatives	4.30	2.00	(2.30)	2,090,363	-	(2,090,363)
UniSIG Supplemental Teacher Allocation	0.00	0.00	0.00	660,000	-	(660,000)
Verizon Innovation Learning	4.90	3.54	(1.36)	525,000	310,000	(215,000)
Wallace	0.00	0.00	0.00	14,629	-	(14,629)
Youth Mental Health	0.00	0.00	0.00	355,743	-	(355,743)
TOTAL	3,758.46	3,301.84	(456.62)	\$ 868,444,127	\$ 624,508,081	\$ (243,936,046)



## SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

	Positions			Budget		
	2022-23	2023-24	Inc/(Dec)	2022-23	2023-24	Inc/(Dec)
<b>SPECIAL REVENUE - FOOD SERVICE</b>						
Food Service	1,319.00	1,319.00	0.00	184,189,077.00	195,960,373.00	11,771,296.00
TOTAL	1,319.00	1,319.00	0.00	\$ 184,189,077.00	\$ 195,960,373.00	\$ 11,771,296.00
<b>SPECIAL REVENUE - CAPITAL PROJECTS</b>						
Capital Projects	133.10	133.10	0.00	12,179,633	13,249,098	1,069,465
TOTAL	133.10	133.10	0.00	\$ 12,179,633	\$ 13,249,098	\$ 1,069,465
<b>GRAND TOTAL</b>	<b>5,210.56</b>	<b>4,753.94</b>	<b>(456.62)</b>	<b>\$ 1,064,812,837</b>	<b>\$ 833,717,552</b>	<b>\$ (231,095,285)</b>

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.

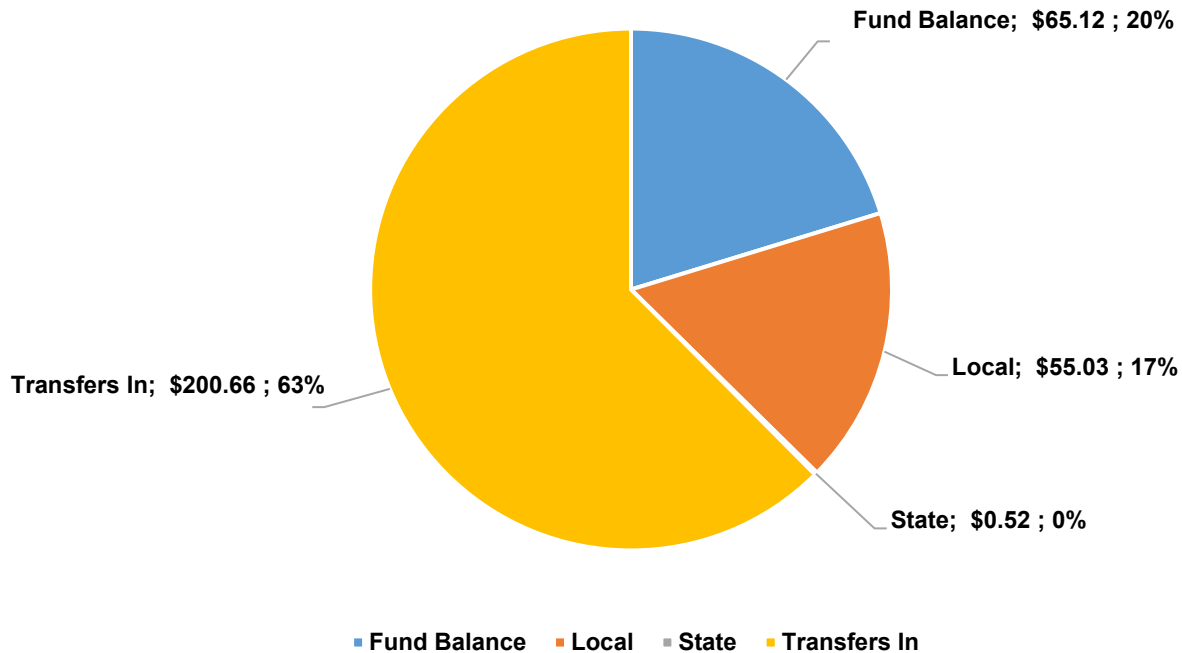


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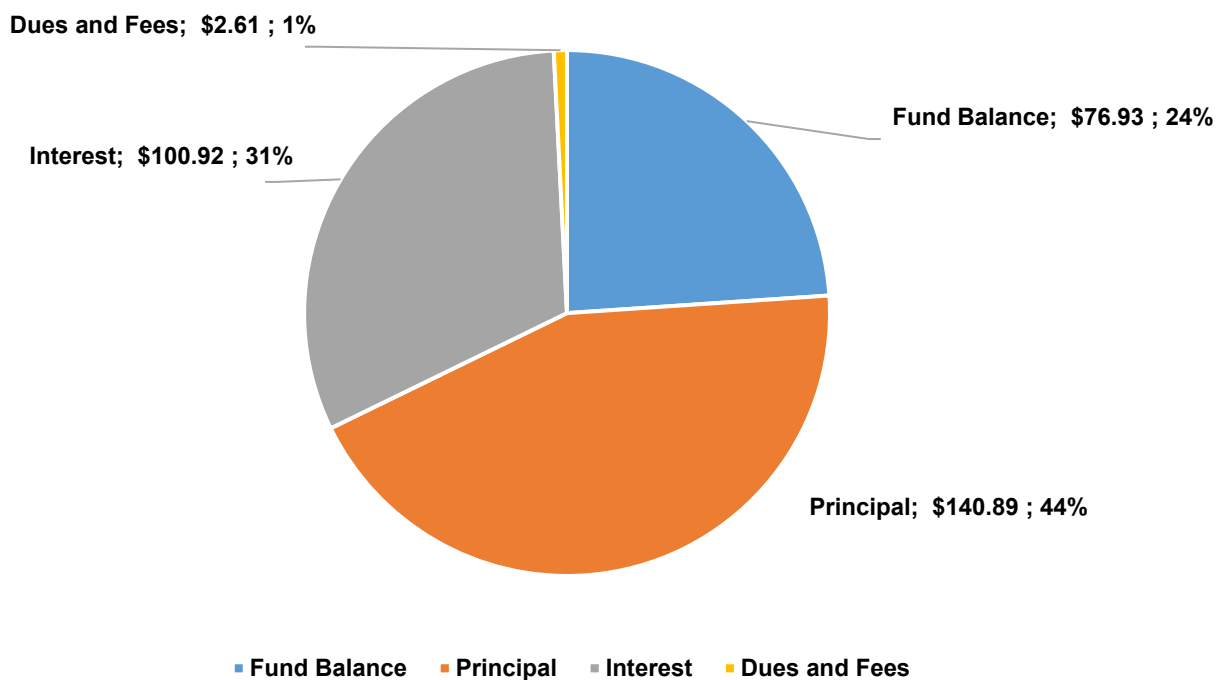


**DEBT SERVICE**  
**ESTIMATED REVENUE AND APPROPRIATIONS**  
(in millions)

**Revenue Categories**



**Appropriations Categories**



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

## DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2023-24 First Hearing	2022-23 Adopted	Difference
State			
SBE/COBI Bonds	\$ 521,645	\$ 1,404,720	\$ (883,075) (a)
Local			
District Bonds	55,034,072	48,106,886	6,927,186 (b)
District Bonds - Fund Balance	-	6,651,853	(6,651,853) (c)
Other Financing Sources			
Transfers In	200,664,131	201,208,096	(543,965) (d)
<b>TOTAL</b>	<b>\$ 321,337,019</b>	<b>\$ 322,488,726</b>	<b>\$ (1,151,707)</b>

## Comments:

- (a) Due to defeasance of COBI State bonds Series 2020A.
- (b) Increase due to issuance of fourth and final tranche GOB Series 2022 resulting in additional P & I payments.
- (c) Accumulated fund balance from prior years to be used for P& I GOB payments.
- (d) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.



## DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2023-24 First Hearing	2022-23 Adopted	Difference
Redemption of Principal	\$ 140,885,755	\$ 132,979,854	\$ 7,905,901 (a)
Interest	100,918,273	108,276,664	(7,358,391) (b)
Dues and Fees	2,606,011	2,162,500	443,511 (c)
Other Financing Sources			
Other - Fund Balance	76,926,980	79,069,708	(2,142,728) (d)
<b>TOTAL</b>	<b>\$ 321,337,019</b>	<b>\$ 322,488,726</b>	<b>\$ (1,151,707)</b>

**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) Fund balance reduction to be used for P&I GOB payments.

**2023-24 CAPITAL OUTLAY BUDGET  
ESTIMATED REVENUE AND FINANCING SOURCES**

**REVENUE AND FINANCING (in millions):**

	<b>FY 2023-24</b>
Millage	\$435.4
Local	44.0
State	39.2
<b>Sub-Total (New Revenue)</b>	<b>518.6</b>
Carryover Sources	
Carryover Allocated to Capital Project & Programs	761.4
Unallocated Carryover	115.9
<b>Sub-Total (Carryover)</b>	<b>877.3</b>
<b>TOTAL REVENUE AND FINANCING</b>	<b>\$1,395.9</b>

**2023-24 CAPITAL OUTLAY BUDGET  
ESTIMATED APPROPRIATIONS**

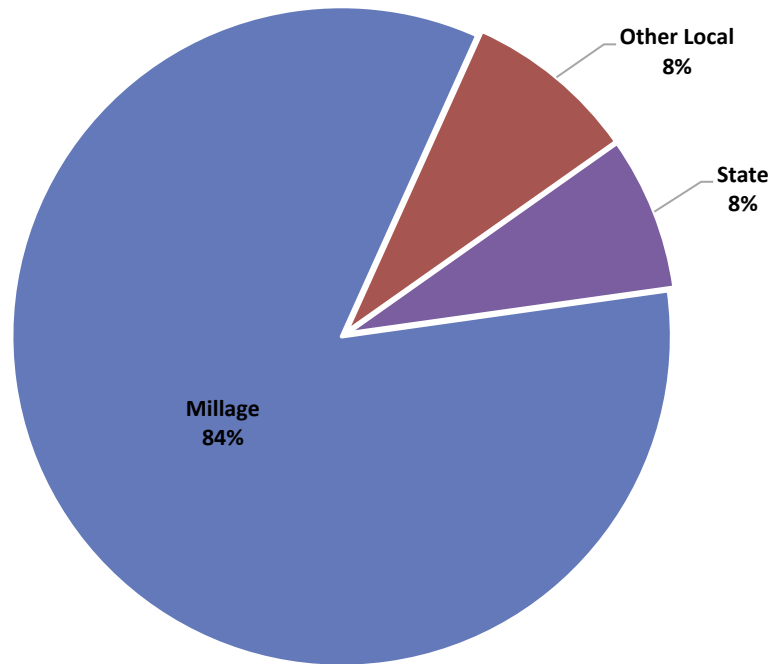
**APPROPRIATIONS (in millions):**

	<b>FY 2023-24</b>
COPs Debt Service - Existing	\$165.8
Equipment & Building Lease Payments	35.2
Technology Refresh	16.6
New/Replacement Buses	14.9
New/Replacement White Fleet	2.4
Facilities / Capital Salaries	13.0
Quality Assurance	0.2
Capital Transfer to General Fund	
Maintenance	126.9
Property & Casualty Insurance	
Facility Projects	58.4
SMART Program Reserve *	47.0
Safety/Security	9.5
Equipment	3.3
IT Projects	2.5
Charter Schools - State PECO	30.2
Charter Schools - Local Millage	5.6
<b>Sub-Total (Appropriations)</b>	<b>531.5</b>
Carryover Allocated to Capital Project & Programs	761.4
Unallocated Reserve *	103.0
<b>Sub-Total (Carryover &amp; Unallocated Reserve)</b>	<b>864.4</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,395.9</b>

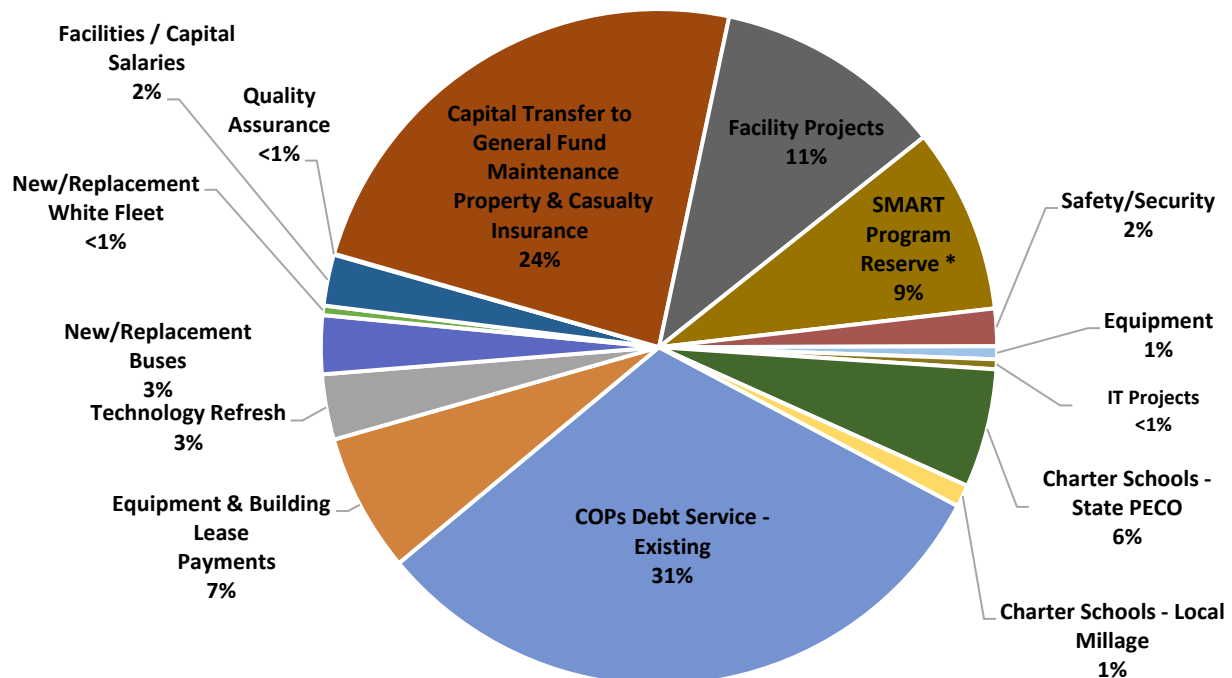


## 2023-24 CAPITAL OUTLAY BUDGET

### FY 2023-24 Estimated Revenue and Financing (Excluding Carryover)



### FY 2023-24 Estimated Appropriations (Excluding Carryover)



## CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2023-24 First Hearing	2022-23 Amended	Difference
Local			
Millage	\$ 435,396,135	\$ 385,266,034	\$ 50,130,101 (a)
Other <sup>1</sup>	43,980,864	58,543,978	(14,563,114) (b)
State <sup>2</sup>	39,200,000	59,766,658	(20,566,658) (c)
Carryover <sup>3</sup>	877,308,725	993,337,038	(116,028,313) (d)
<b>TOTAL</b>	<b>\$ 1,395,885,724</b>	<b>\$ 1,496,913,708</b>	<b>\$ (101,027,984)</b>

## Comments:

- (a) Increased revenue from millage is the result of continuing increases in property values.
- (b) Final FY 2022-23 local revenue includes proceeds from construction financing (COPs Series 2022) issued during the year. No construction financing is planned in 2023-24.
- (c) The higher revenue from State sources in FY 2022-23 is primarily the result of the Florida Department of Environmental Protection's (DEP) electric bus grant.
- (d) Carryover decrease is related to ongoing SMART Program and other construction projects that will continue to spend fund balances down during FY 2023-24. As construction projects continue to move from the design phase, into the construction phase and subsequent completion, the carryover in future years is expected to decrease accordingly.

<sup>1</sup> Local Other includes impact/mitigation fees, sale of land and equipment lease proceeds.

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

<sup>3</sup> For FY 2023-24, Carryover includes \$247.5 million from Millage, \$341.2 million from other local sources, \$256.1 million from GOB, and \$32.5 million from State sources.





## CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2023-24 First Hearing	2022-23 Amended	Difference
COPs Debt Service - Existing	\$ 165,750,923	\$ 166,184,665	\$ (433,742) (a)
Equipment & Building Lease Payments	35,229,912	33,513,330	1,716,582 (b)
Technology Refresh	16,569,578	-	16,569,578 (c)
New/Replacement Buses	14,900,000	12,326,800	2,573,200 (d)
New/Replacement White Fleet	2,356,286	3,659,900	(1,303,614) (d)
Facilities / Capital Salaries	13,000,000	11,911,161	1,088,839 (e)
Quality Assurance	230,000	230,000	-
Capital Transfer to General Fund Maintenance	126,917,947	129,303,854	(2,385,907) (f)
Property & Casualty Insurance			
Facility Projects	58,398,500	19,208,082	39,190,418 (g)
SMART Program Reserve *	47,000,000	67,483,000	(20,483,000) (h)
Safety/Security	9,531,000	2,146,769	7,384,231 (i)
Equipment	3,314,735	4,354,000	(1,039,265) (j)
IT Projects	2,480,766	5,704,809	(3,224,043) (k)
Charter Schools - State PECO	30,200,000	27,800,000	2,400,000 (l)
Charter Schools - Local Millage	5,561,351	-	5,561,351 (m)
Carryover Allocated to Capital Project & Programs	761,424,726	888,468,205	(127,043,479) (n)
Unallocated Reserve *	103,020,000	124,619,133	(21,599,133) (o)
<b>TOTAL</b>	<b>\$ 1,395,885,724</b>	<b>\$ 1,496,913,708</b>	<b>\$ (101,027,984)</b>

## Comments:

- (a) Payments for outstanding COPs issuances.
- (b) Increase for new technology equipment lease and new bus & white fleet lease payments.
- (c) Technology refresh for school and department technology equipment. This annual program was funded from the Federal ESSER grant programs in fiscal year 2022-23.
- (d) Replacement vehicle funding is increased due to inflation on vehicle prices increased costs related to new mandates on bus safety systems. This will allow the Transportation Department to continue purchasing 100 replacement buses per year.
- (e) In FY 2022-23 the vacancy rate was higher than normal. This increase accounts for filling capital funded positions assuming a more normal vacancy rate.
- (f) During FY 2022-23, \$11 million in funding was added to the Physical Plant Operations department budget for an emergency flood response. FY 2023-24 does not include the additional funding for the flood. However, additional inflationary cost increases account for the remaining difference.
- (g) The increase is related to funding for planned facilities renovation projects. Examples are the new Coral Glades High auditorium and Parkway Middle replacement.

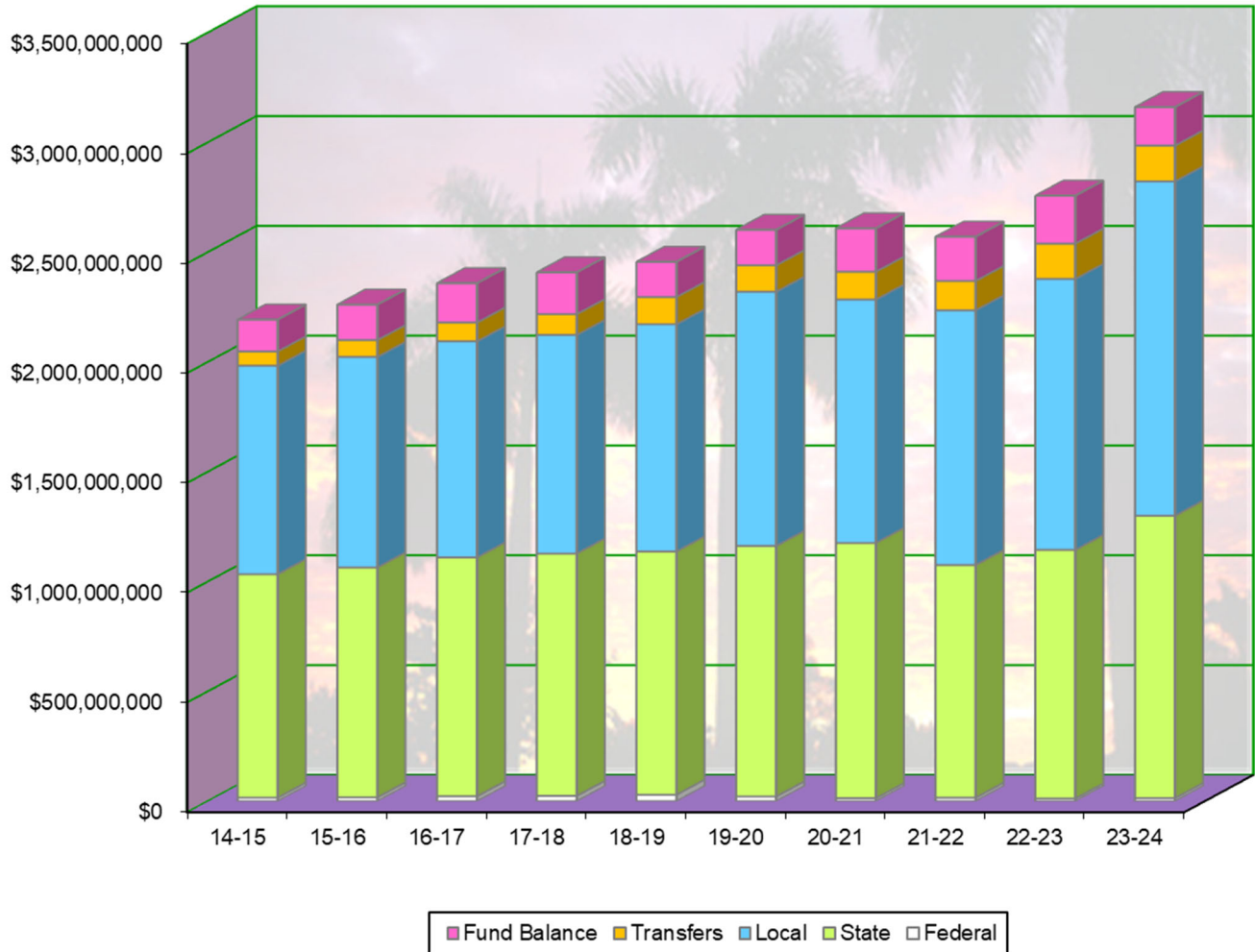
**CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS**

Comments (continued):

- (h) FY 2023-24 appropriation of additional SMART Reserve funding is to keep this reserve aligned with the SMART Program Risk Assessment. The SMART program reserve will continue to decrease as budget impacts are approved by the School Board when construction contracts are awarded.
- (i) FY 2023-24 includes funding for additional safety projects such as the intercom upgrade/replacement project, bi-directional antennas, and protective netting for baseball and softball fields.
- (j) For FY 2022-23 the Board appropriated one-time funding of \$900k for music equipment replacement for equipment that was moisture damaged during the summer.
- (k) FY 2022-23 included funding for E-rate that is not included in FY 2023-24 appropriations. The IT department continues to monitor the availability of funds from the Federal E-rate program.
- (l) The State budget increased annual funding for Charter school PECO (Public School Capital Outlay).
- (m) Amended Florida Statutes require the District to share capital millage with charter schools. The amended statute has a phase-in period such that by fiscal year 2027-28 the calculated value of the proportionate share will be 100% or effectively an equal split of the capital millage after accounting for the cost of debt service from financings completed before 2017.
- (n) Carryover is expected to continue decreasing as the major construction projects from the District's SMART Program are completed.
- (o) Unallocated reserve balance after funding newly approved District Educations Facilities Plan (DEFP) needs. **Use of the unallocated reserve requires the School Board's approval.**



## 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.

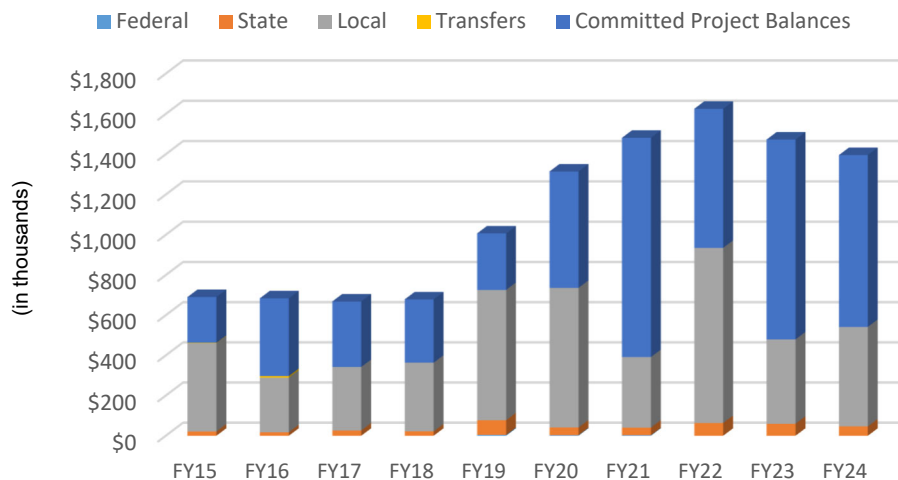
## CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

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 \$1.6 billion and is supported with funding from the \$800 million GOB and other capital outlay funding. As the construction projects that are funded from the SMART Program are completed, we will see future revenues that will be more in-line with the levels shown in FY15 through FY18 in the chart below.

### 10 Year Revenue Trend



### 10 Year Revenue Narrative

- **Local funds**
  - From fiscal year 2014 to 2024 Capital Millage increase by an average of 7.3%. 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 constitutes most of the committed project balance. Spike related to SMART program are shown as ongoing projects in FY 2020 through 2024
- **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 increased State funding for charter school capital outlay. Every year since FY18, 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 2024        \$5.4 million
- FY 2025        \$12.2 million
- FY 2026        \$22.3 million
- FY 2027        \$34.9 million
- FY 2028        \$50.7 million

### **School Safety Funding**

The District is committed to providing a safe and supportive environment and recognizes that students and staff need to feel safe and supported in order to perform and achieve their maximum potential.

As part of the District's strategic goals, the District strives to develop approaches that foster safer schools and buildings.

In FY2018-19, SB 7026 provided funding to replace the 1200 Building (Bldg. 12) at Marjory Stoneman Douglas High School. In total, the 2018 Florida Legislature approved \$26.3 million for the District to replace the 1200 building and construct a memorial. The following projects were developed to accomplish this:

- Provide temporary portables – This project is complete
- Build a new permanent classroom building – This project is complete
- Demolish 1200 Building (Bldg 12)
- Construct a memorial

Also, in 2018-19 the District used funding from the State security grant to fund \$6.2 million for security cameras, \$1.8 million for public announcement (PA) systems at schools, and \$1.6 million for charter schools. The District also entered into a \$19.8 million capital lease to implement additional PA systems and upgrade the District's radio communications system.

In 2019-20 the District used \$4 million in State security grant to enhance the District's single point of entry and implement additional school security upgrades at District schools and provided \$0.8 million to charter schools.

## **CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND**

In FY2020-21 the District used \$3.3 million in State security funding to upgrade school security hardware and provided \$0.7 million to charter schools. In addition, the District is using Federal funding in the E-rate program to further improve its infrastructure to support security cameras.

In FY2021-22 the District identified local funding to continue to upgrade and replace security cameras. The State Security Grant funds provided another \$3.3 million for District schools and \$0.7 million for charter schools to continue upgrading school security hardware.

In FY2022-23 The State security grant funding identified approximately \$1.9 million to fund school hardening needs identified in the Florida Safe School Assessment Tool (FSSAT) completed by District and charter schools.

In FY2023-24 The District did not receive State security grant funding, however, in this year's DEFP \$51 million in new safety/security funding is included to address intercoms and security communications equipment as well as address safety and security concerns district-wide.



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

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

This District Educational Facilities Plan (DEFP-FY24) covers the five-year period beginning July 1, 2023, and ending June 30, 2028. This plan sustains funding for the **S**afety, **M**usic and Arts, **A**thletics, **R**enovations and **T**echnology (SMART) Program and other projects that were approved in the DEFP adopted on September 6, 2022.

### **School Safety Funding**

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## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

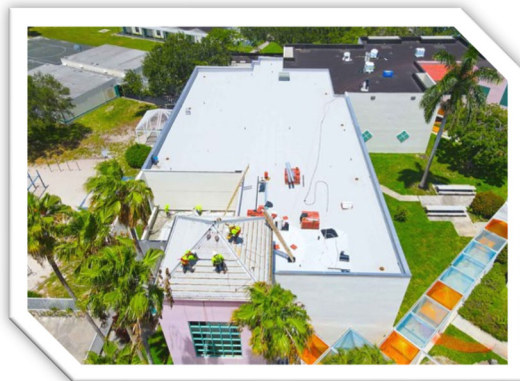
### Funding for Capital Outlay Needs

The DEFP-FY23 sustains funding for district-wide 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 \$116.5 million in this plan include funding for:

- Safety and Security Intercom Upgrades
- 25 New playgrounds and other playground upgrades and repairs
- Covered walkway projects at 6 schools
- Increased funding for school furniture fixtures & equipment (FF&E) and school custodial equipment
- Portable Demolitions

New Recommendations - Summary (in thousands)						
Category	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Safety/Security	\$6,031	\$12,250	\$11,250	\$11,000	\$10,500	\$51,031
Facilities	11,059	3,980	4,273	4,320	3,538	27,170
Equipment	2,762	1,190	1,186	1,188	1,190	7,516
Vehicles	1,488	2,877	3,346	3,847	4,374	15,932
Maintenance/Minor Capital Outlay	2,380	2,380	2,380	2,380	2,380	11,900
Environmental	1,185	435	435	435	435	2,925
<b>Total</b>	<b>\$24,905</b>	<b>\$23,112</b>	<b>\$22,870</b>	<b>\$23,170</b>	<b>\$22,417</b>	<b>\$116,474</b>



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

### New Recommendation Details (in thousands)

<b>Safety/Security Projects</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Total</b>
Armored Vests	\$ 53	\$	\$	\$	\$	\$ 53
Bi-Directional Antenna	500	500	500	500		2,000
Electronic Door Access	500	250	250			1,000
Fire Alarm Operational Analysis	300	300	300	300	300	1,500
Intercom Project	3,000	10,000	10,000	10,000	10,000	43,000
IT Radio Coverage	150					150
Knox Boxes	208					208
Local Government Radio System	120					120
Playground Repairs	250	250				500
Protective Netting for Baseball and Softball	750	750				1,500
School Replacement Radios	100	100	100	100	100	500
Stairwell Protections/Safety Renovations	100	100	100	100	100	500
<b>Total Safety/Security Projects</b>	<b>\$ 6,031</b>	<b>\$ 12,250</b>	<b>\$ 11,250</b>	<b>\$ 11,000</b>	<b>\$ 10,500</b>	<b>\$ 51,031</b>

<b>Facilities Projects</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>Total</b>
ADA Projects	\$	\$ 500	\$ 500	\$ 150	\$ 150	\$ 1,300
Capital Overhead (PMOR DEFP Projects)	4,654					4,654
Covered Walkway - Coconut Creek High			1,073			1,073
Covered Walkway - Glades Middle		780				780
Covered Walkway - Stranahan	600					600
Covered Walkway - Tradewinds Elem	780					780
Covered Walkway- Castle Hill Elem				1,170		1,170
Covered Walkway- Pinewood Elem					488	488
Driftwood ES - Structural Repairs	3,200					3,200
New Playgrounds (25 Sites)	700	1,200	1,200	1,500	1,400	6,000
Playground Poured-in-Place Surfacing	500	500	500	500	500	2,500
Portable Demolitions	1,525					1,525
Resurfacing of Outdoor Athletic Play-Courts	1,000	1,000	1,000	1,000	1,000	5,000
Roof Asset Management Program (RAMP) *	(2,500)					(2,500)
Structural Inspection Program	600					600
<b>Total Facilities Projects</b>	<b>\$ 11,059</b>	<b>\$ 3,980</b>	<b>\$ 4,273</b>	<b>\$ 4,320</b>	<b>\$ 3,538</b>	<b>\$ 27,170</b>

PMOR = Project Management Owner's Representative

ADA = The Americans with Disabilities Act

FF&E = Furniture, Fixtures & Equipment



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

Equipment	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Broadcast/Technology Equipment Refresh	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 250
Damaged Music Instrument/Equipment Replacements	45					45
Football Helmets	369					369
KCW Board Room and Control Room Equipment Refresh	400					400
Kiln Replacements	87	90	86	88	90	441
Kronos Project	550					550
Network Switch Replacements	200	200	200	200	200	1,000
School Classroom, Media Center, and Cafeteria FF&E	350	350	350	350	350	1,750
School Custodial Equipment	500	500	500	500	500	2,500
Video playback and archive system	160					160
Video Router	50					50
<b>Total Equipment</b>	<b>\$ 2,761</b>	<b>\$ 1,190</b>	<b>\$ 1,186</b>	<b>\$ 1,188</b>	<b>\$ 1,190</b>	<b>\$ 7,515</b>

Vehicles	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Bus Lifts	\$ 300	\$	\$	\$	\$	\$ 300
Bus Replacement Increase	2,326	2,877	3,346	3,847	4,374	16,770
Hazmat Sheds	220					220
White Fleet Adjustment *	(1,359)					(1,359)
<b>Total Vehicles</b>	<b>\$ 1,487</b>	<b>\$ 2,877</b>	<b>\$ 3,346</b>	<b>\$ 3,847</b>	<b>\$ 4,374</b>	<b>\$ 15,931</b>

Maintenance/Minor Capital Outlay	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Maintenance of Schools	\$ 2,380	\$ 2,380	\$ 2,380	\$ 2,380	\$ 2,380	\$ 11,900
<b>Total Maintenance/MCO</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 2,380</b>	<b>\$ 11,900</b>

Environmental	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Aging Tank Removal/Replacement including Fuel Depot Canopy	\$ 750	\$	\$	\$	\$	\$ 750
Lead-Based Paint Survey/Stabilization	50	50	50	50	50	250
Surface Water Management Licenses	225	225	225	225	225	1,125
Trash Compactors	160	160	160	160	160	800
<b>Total Environmental</b>	<b>\$ 1,185</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 435</b>	<b>\$ 2,925</b>

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



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

### **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 in a SMART Program Reserve to mitigate these funding risks. As projects are awarded to execute the program these reserve funds are used to offset the additional costs to complete the projects. The SMART program is \$1,585.7 million as of March 31, 2023.

The update to the DEFP-FY24 focuses on adding funding to bring the SMART reserves in alignment with the Atkins Risk Assessment. To keep the SMART Program on schedule to complete by October 2025, and align with contract awards, \$47 million is needed in FY 2024.

Then as more projects close out in FY 2025 and FY 2026, \$23 million from project savings is expected to return to capital reserves. After the final SMART projects are awarded the program risk greatly diminishes.

More information about the SMART Program is available on a quarterly basis when the District prepares the quarterly Bond Oversight Committee reports. The websites where this information can be found are:

<http://www.broward.k12.fl.us/boc/index.html> (Bond Oversight Committee website)

<https://bcpssmartfutures.com> (District's SMART Program Updates)

Each quarter after the Bond Oversight Committee meets, a representative from the Committee presents an update to the School Board at a workshop.



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

### **Fiscal Planning – Long Range Facility Planning**

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 master plan to plan for the facilitation and execution of the master planning and modernization of its public-school buildings.

In conjunction with the long range plan the District is also moving forward with a structural assessment and evaluation program funded in this plan at \$1.1 million to include:

- Scope of assessment includes building structural systems
- Incorporation of other significant building conditions affecting structural system performance or condition (e.g., building enclosure failure causing deterioration)
- Assessment parameters shall be defined for consistent application and comparison of conditions across a building and across the portfolio
- Relative rating/prioritization system to be established to enable comparison of conditions within a building and across the District portfolio
- Identify target facilities for pilot field assessment in collaboration with the District seeking to provide as representative a sample of the portfolio as possible; anticipate approximately 5 to 10 percent of the buildings will be included in the pilot sample

Program Manual deliverable detailing assessment scope, methodology, criteria, and rating system; for use by the selected consultant for the pilot assessment and by multiple consultants to complete assessment of the remainder of the portfolio

Also in place is the Roof Asset Management Program with an annual appropriation of \$3.0 million that includes the following components:

- Roof surveys and condition assessments
- Roof asset management plan (RAMP)
- 10-year budget plans for the total cost of ownership
- Online database and reporting tools
- Moisture analysis –as needed
- Preventive maintenance and minor repair
- Training for in-house capabilities
- Mentoring to expand local contractor capabilities
- Annual updates to budgets and project scopes
- Emergency leak response management



## DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2023-24 THROUGH 2027-28

### Reserves

The District sustains reserves to stabilize the SMART Program and other capital projects in the DEFP. These reserves protect ongoing projects over the duration of the SMART Program so that changes in the economic environment and other risks are mitigated. There are SMART reserve funds the Board previously identified to be set aside for the SMART Program. These reserves are shown on the Appropriations page, and details of the approved transactions that impact the reserve funds are shown in the Appendix.

#### **Total SMART Reserve**

\$ 225 million	SMART Reserve established FY 2018
\$ 211 million	COPs Series 2020A
\$ 47 million	PMOR Allocation (FY21, FY22, and FY23)
\$ 29 million	SMART Program Needs (Markham ES FY22)
\$ 46 million	SMART Program Needs (FY24 and FY25) → <i>Realigned into FY23</i>
\$ 133 million	Cumulative GOB Premiums (May 17, 2022)
<u>\$ 47 million</u>	Aligning Funding to the Atkins Risk Assessment (FY24)
<b>\$ 738 million</b>	

The capital budget also includes an unallocated reserve that can be used for future SMART Program budget impacts and other Board approved needs. **Additional allocations to the SMART Program require the Board's approval**, and all future amounts are subject to change based on economic conditions and the results of annual legislative action.


# DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW

## FISCAL YEARS 2023-24 THROUGH 2027-28

### Supporting the District’s Strategic Plan

The process of Adopting the DEFP provides the public with an opportunity 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.

### 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.



## 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 preventive 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): 37,106,577

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)	650	\$56,292,349	\$38,866,648	\$95,158,997
Environmental Health and Safety (Includes Energy Conservation)	23.2	2,065,856	2,225,000	4,290,856
Athletics	2	119,043	933,450	1,052,493
Applied Learning			193,804	193,804
BECON			150,000	150,000
Building Department			250,000	250,000
IT	15	1,411,509	1,000,000	2,411,509
Chief Fire Official	1.5	148,367	150,000	298,367
Procurement & Warehouse (including Material Stockroom)	23.8	1,974,091		1,974,091
Risk Management (Property & Casualty Insurance)			26,616,113	26,616,113
Charter School PECO (Flow-through funding from the State)			30,200,000	30,200,000
	<b>715.5</b>	<b>\$62,011,215</b>	<b>\$100,585,015</b>	<b>\$162,596,230</b>

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



## DEBT OVERVIEW

Debt 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 debt 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 debt 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 debt 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. (See "COP's" below and sec. 1013.64). The Capital Outlay Surtax must be shared with charter schools. (See page 3 below.)

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<b>GOBs</b> 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.
<b>RANs</b> 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.
<b>RANs</b> 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 revenue.
<b>COBI Bonds</b> 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.

## DEBT OVERVIEW

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p><b>COPs</b> 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 agreement entered into by the School Board. The District is assigned underlying ratings of Aa3 by Moody's and A+ by S&amp;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. Capital outlay millage cannot be used to finance the portion of the cost of new construction of educational plant space with a total cost per student station that exceeds statutory maximums set forth in sec. 1013.64, as adjusted annually by FDOE, unless architectural or construction contracts were entered into prior to July 1, 2017. Further, a School Board cannot use funds <b>from any source</b> to finance the cost of new construction of educational plant space exceeding such limits, unless such financing is structured as a lease purchase agreement, which would include a COP issue, or is paid entirely from local impact fees. Thus, under current law, a school board with sales surtax bonding authority must structure its financing as a COP, rather than a sales tax revenue bond, if its CIP includes construction of new classroom space that might exceed statutory cost maximums. In that situation COP payments could be funded primarily from sales surtax revenues.</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, after subtracting the amount necessary to service its outstanding obligations that were incurred as of March 1, 2017. The amount to be shared can be further reduced by legislative appropriations for charter school capital, as provided in CS/HB 7055 (2018). Sec. 1013.62 provides that State appropriations for charter capital outlay are to be credited against the District's sharing obligation, with compliance to be verified by the Auditor General. 2019-2022 appropriations for charter school capital have been sufficient such that the District has not had to share any of its capital outlay millage with charter schools. On May 25, 2022 the School Board issued \$151,260,000 Certificates of Participation, Series 2022B for various capital projects.</p>
<p><b>Local Government Infrastructure Surtax/Sales Tax Revenue Bonds</b> 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, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64(6)(b)1. and 2.)</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>



## DEBT OVERVIEW

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<b>School Capital Outlay Surtax/ Sales Tax Revenue Bonds</b> 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, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64(6)(b)1. and 2.)	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.

## 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
<b>SERIES 2003A-1 (continued)</b>			
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
<b>SERIES 2003A-2</b>			
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
<b>SERIES 2004</b>			
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
<b>SERIES 2005</b>			
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
<b>SERIES 2006</b>			
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
Flamingo Elementary	Roofing, Drainage Repairs, Restrooms and Covered Walkways	Complete	2,078,300
Sandpiper Elementary	Additions	Complete	916,900
Seminole Middle	IAQ Repairs, Roofing, Bus Drive, Fire Alarm Upgrade, and Relocatables	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
<b>SERIES 2007</b>			
Elementary School "C" (Area G #1)	New Elementary School	Complete	29,280,000
Bennett Elementary	Kitchen/Cafeteria Replacement	Complete	9,195,500
Bethune Elementary	Kitchen/Cafeteria Replacement & Classroom Addition	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
<b>SERIES 2007 (continued)</b>			
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 Reroofing, Covered	Complete	7,320,000
Flamingo Elementary	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
<b>SERIES 2008</b>			
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
<b>SERIES 2008 (continued)</b>			
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
<b>SERIES 2009</b>			
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
<b>SERIES 2010</b>			
Cooper City HS	Phase Replacement	Complete	27,667,500
Fort Lauderdale HS	Phase Replacement	Complete	23,332,500
<b>SERIES 2011-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2012-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2015-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2015-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2016-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2016-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2017-C</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2019-A</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
<b>SERIES 2019-B</b>			
Debt Service Refinance	Reduce Debt Service	Complete	N/A



### CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
<b>SERIES 2020</b>			
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
<b>SERIES 2022</b>			
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
<b>COPs PROJECT TOTALS</b>			<b>\$2,251,469,469</b>



# INFORMATION

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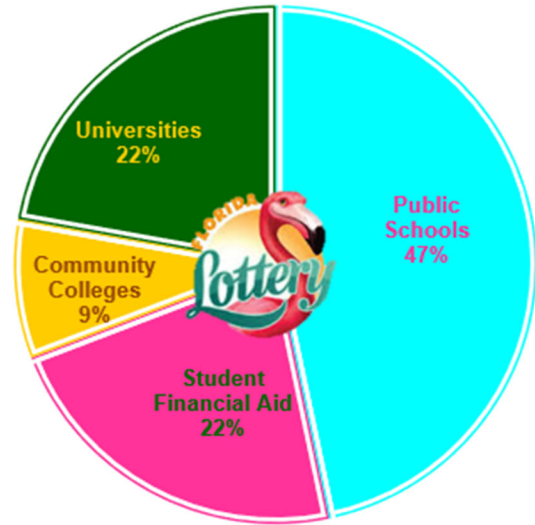


## FLORIDA LOTTERY

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.

2023-24 Legislative Appropriations from the  
Education Enhancement "Lottery" Trust Fund

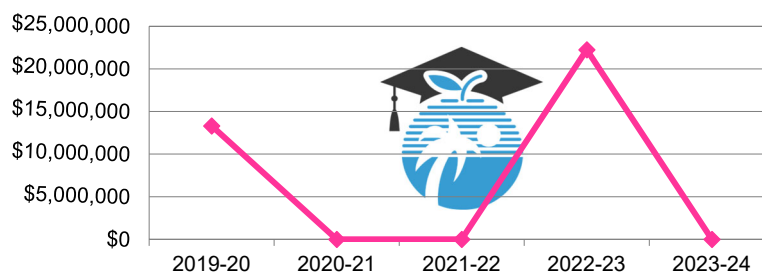
Fixed Capital Outlay	\$119,633,253
Class Size Reduction	103,776,356
FL Education Finance Program	1,102,689,174
Workforce Education	148,311,351
Public Schools Total	1,474,410,134
Student Financial Aid	708,307,738
Community Colleges	273,857,996
Universities	699,567,868
Grand Total	\$3,156,143,736



### 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 the 2021-22 school year were available. BCPS was funded \$22.3 million in School Recognition Funds in 2022-23.

### 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	=
272,606.05		1.10737153		301,876.18		\$5,139.73		1.0232	
(*)				(**)					
BASE FUNDING	+	Safe School	+	Educational Enrichment	+	ESE Guaranteed	+	DJJ Supplemental	+
\$1,587,558,299		\$21,742,075		\$59,827,600		\$105,567,857		\$220,360	
Student Transportation	+	Mental Health Assistance	=	STATE AND LOCAL FEFP DOLLARS					
\$34,956,025		\$13,292,890		\$1,823,165,106					

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	+	Class Size Reduction	+	State-Funded Discretionary Supplement	=
\$1,823,165,106		\$927,114,489		\$896,050,617		\$249,316,473		\$47,897,841	
								***	
Total State Funding	-	Family Empowerment Scholarships	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM	
\$1,193,264,931		\$215,472,425		\$977,792,506		\$1,141,881,178		\$2,119,673,684	

\* BASE FUNDING includes Reading Instruction, Instructional Materials, and Teacher Classroom Supplies. Classroom Teacher and Other Instructional Salary Increase \$94,142,207 is included in BASE FUNDING as well.

\*\* EDUCATIONAL ENRICHMENT includes Turnaround School Supplemental Services \$733,760.

\*\*\* REQUIRED LOCAL EFFORT \$927,114,489 and DISCRETIONARY MILLAGE \$214,766,689.



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## WHERE DOES THE MONEY GO? 2023-24

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, 93.5 percent of the District's resources are spent on school level services.

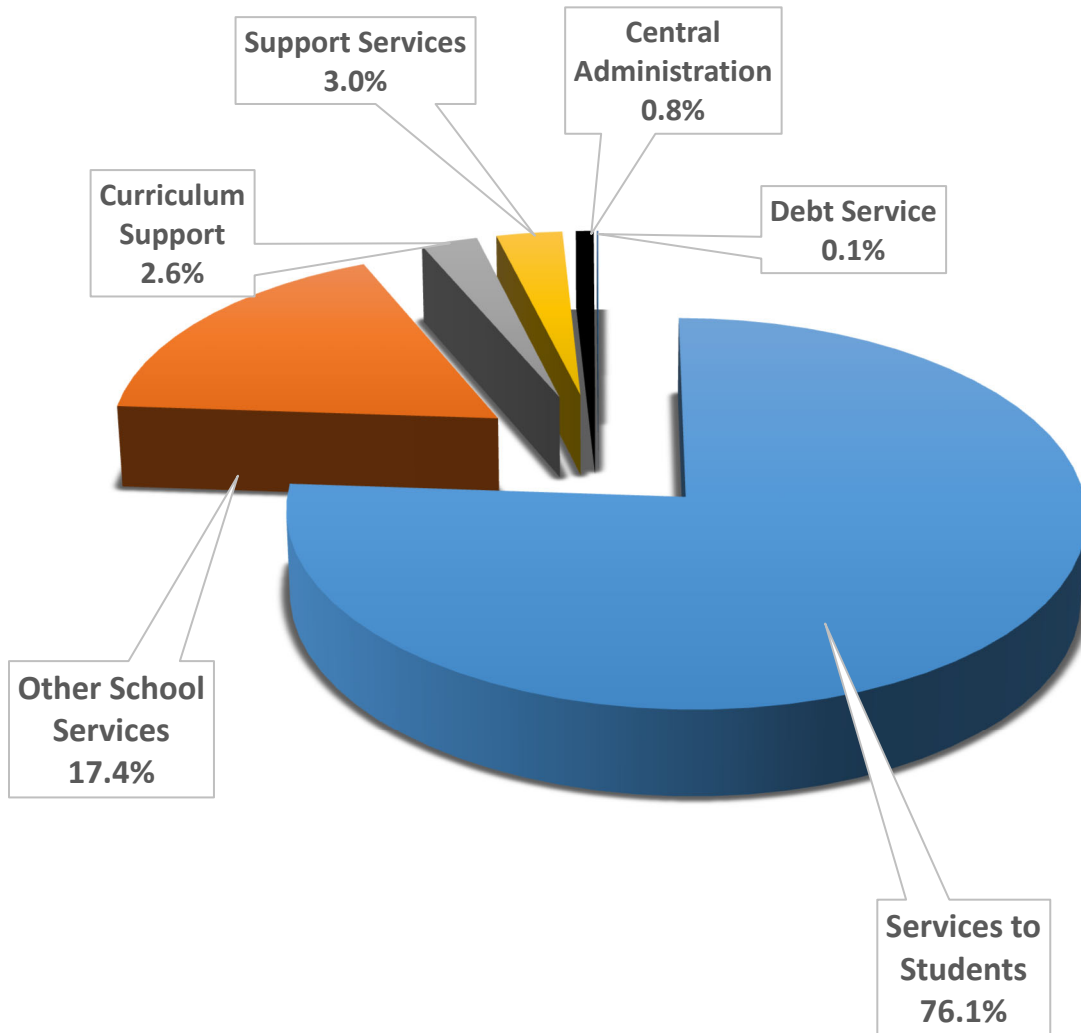
	FY 2022-23 Amended Budget		FY 2023-24 Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
<b>School Level Services</b>				
Instruction	\$ 1,618.6	62.9%	\$ 1,987.3	66.6%
Student Support Services	163.5	6.4%	155.4	5.2%
Instructional Media Services	23.7	0.9%	26.2	0.9%
Student Transportation Services	89.9	3.5%	102.0	3.4%
<b>Sub-Total Direct Services to Students</b>	<b>\$ 1,895.7</b>	<b>73.6%</b>	<b>\$ 2,270.9</b>	<b>76.1%</b>
Operation of Plant	\$ 226.1	8.8%	\$ 249.7	8.4%
Maintenance of Plant	90.3	3.5%	86.9	2.9%
Facilities Acquisition and Construction	10.1	0.4%	15.2	0.5%
School Administration	146.1	5.7%	155.2	5.2%
Community Services	12.7	0.5%	13.2	0.4%
<b>Total School Level Services</b>	<b>\$ 2,381.0</b>	<b>92.5%</b>	<b>\$ 2,791.1</b>	<b>93.5%</b>
<b>Curriculum Support</b>				
Instr. and Curriculum Dev. Services	\$ 35.9	1.4%	\$ 37.6	1.3%
Instructional Staff Training Services	6.6	0.3%	6.9	0.2%
Instruction-Related Technology	31.7	1.2%	32.7	1.1%
<b>Total Curriculum Support</b>	<b>\$ 74.2</b>	<b>2.9%</b>	<b>\$ 77.2</b>	<b>2.6%</b>
<b>Support Services</b>				
Fiscal Services	\$ 11.8	0.5%	\$ 13.0	0.4%
Central Services	71.3	2.8%	76.9	2.6%
Food Services	0.6	0.0%		0.0%
<b>Total Support Services</b>	<b>\$ 83.7</b>	<b>3.2%</b>	<b>\$ 89.9</b>	<b>3.0%</b>
<b>Central Administration</b>				
Board	\$ 14.8	0.6%	\$ 5.6	0.2%
General Administration	11.8	0.5%	11.7	0.4%
Administrative Technology Services	5.9	0.2%	6.9	0.2%
<b>Total Central Administration</b>	<b>\$ 32.5</b>	<b>1.3%</b>	<b>\$ 24.2</b>	<b>0.8%</b>
<b>Debt Service</b>	<b>\$ 2.6</b>	<b>0.1%</b>	<b>\$ 2.2</b>	<b>0.1%</b>
<b>Total Appropriations</b>	<b>\$ 2,574.0</b>	<b>100.0%</b>	<b>\$ 2,984.6</b>	<b>100.0%</b>
<b>Transfers to Other Funds</b>	<b>\$ 2.8</b>		<b>\$ 0.4</b>	
<b>Ending Fund Balance</b>	<b>\$ 175.4</b>		<b>\$ 175.4</b>	
<b>Total Appropriations, Transfers Out &amp; Ending Fund Balance</b>	<b>\$ 2,752.2</b>		<b>\$ 3,160.4</b>	

\* FY 2022-23 is from the General Fund Amendment as of 4/30/23. Information for FY 2023-24 is from the FEFP 1<sup>st</sup> calculation.

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



## WHERE DOES THE MONEY GO? 2023-24



## EXISTING DEBT SERVICE OBLIGATIONS AS OF JUNE 30, 2023

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
<b>Bonds Payable:</b>				
<b>Capital Outlay Bond Issues:</b>				
2017-A	2017A	2.00 - 5.00%	1/1/2028	\$ 1,991,000
2019-A	2019A	5.00%	1/1/2029	481,000
<b>Total capital outlay bond issues</b>				<b>\$ 2,472,000</b>
<b>General Obligation Bond (GOB):</b>				
General obligation bonds	District Bonds 2015	5.00%	7/1/2040	\$ 122,405,000
General obligation bonds	District Bonds 2019	5.00%	7/1/2047	160,815,000
General obligation bonds	District Bonds 2021	5.00%	7/1/2050	200,645,000
General obligation bonds	District Bonds 2022	5.00%	7/1/2050	259,985,000
<b>Total general obligation bond issues</b>				<b>\$ 743,850,000</b>
<b>Lease Purchase Agreements:</b>				
Certificates of Participation - QSCB	2009A-QSCB	(i)	7/1/2024	49,913,000
Certificates of Participation - QSCB	2010A-QSCB	6.45%	7/1/2027	51,645,000
Certificates of Participation - Refunding	2015A	5.000%	7/1/2030	169,460,000
Certificates of Participation - Refunding	2015B	5.00%	7/1/2032	125,490,000
Certificates of Participation - Refunding	2016A	3.25 - 5.00%	7/1/2033	147,385,000
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	93,905,000
Certificates of Participation - Refunding	2019A	5.000%	7/1/2029	103,090,000
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	56,100,000
Certificates of Participation	2022B	5.000%	7/1/2036	151,260,000
<b>Total certificates of participation</b>				<b>\$ 1,290,958,000</b>
<b>Total bonds and certificate of participation payable</b>				<b>\$ 2,037,280,000</b>
<b>Less: amount due with one year</b>				<b>(118,519,500)</b>
<b>Total long-term debt, net of premium and discounts</b>				<b>\$ 1,918,760,500</b>

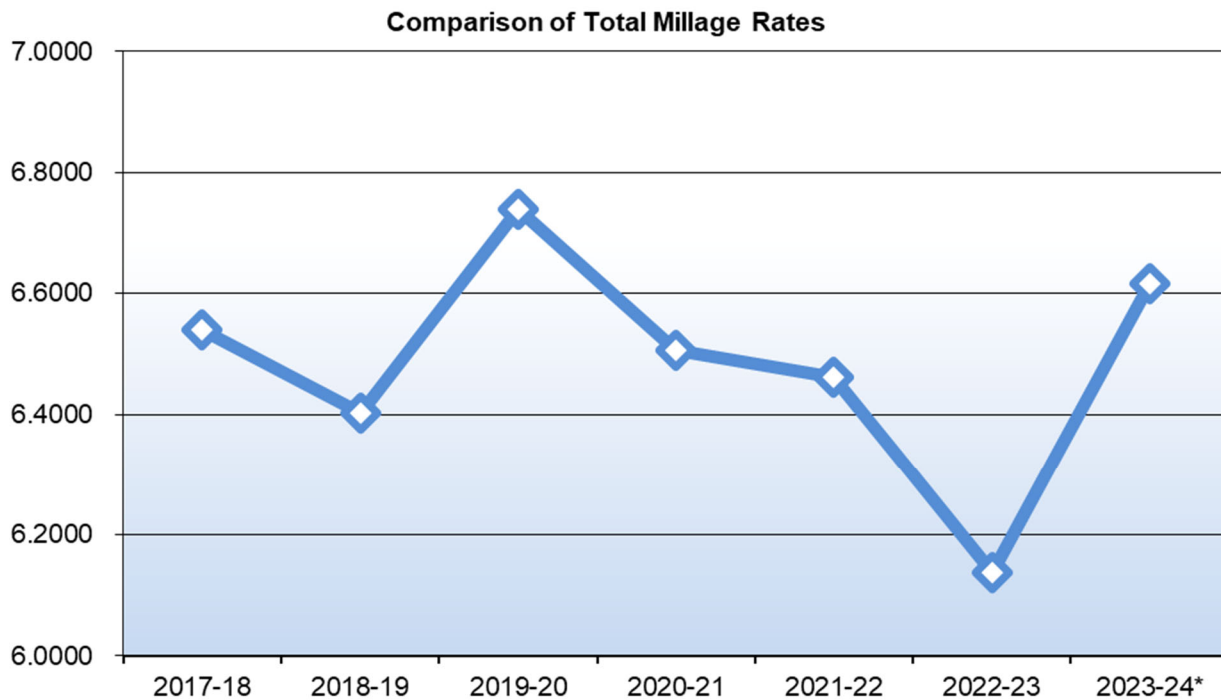
(i) Series 2009A-QSCBs (Qualified School Construction Bonds) are issued with principal only repaid by the District (no interest) and the investor receives a tax credit in lieu of interest payment. Annual payments of \$4,540,000 are being made for eleven consecutive years, being deposited in an escrow account held by a fiscal agent. The annual payment, however, may be reduced through the purchase of Treasury Strips by the fiscal agent, which when coupled with interest earnings and net appreciation in market value, will be sufficient to pay off the principal balance of the QSCB, in full, at maturity on July 1, 2024.



## 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 2023-24, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.229.

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 PPFAM rate for 2023-24 is not available.



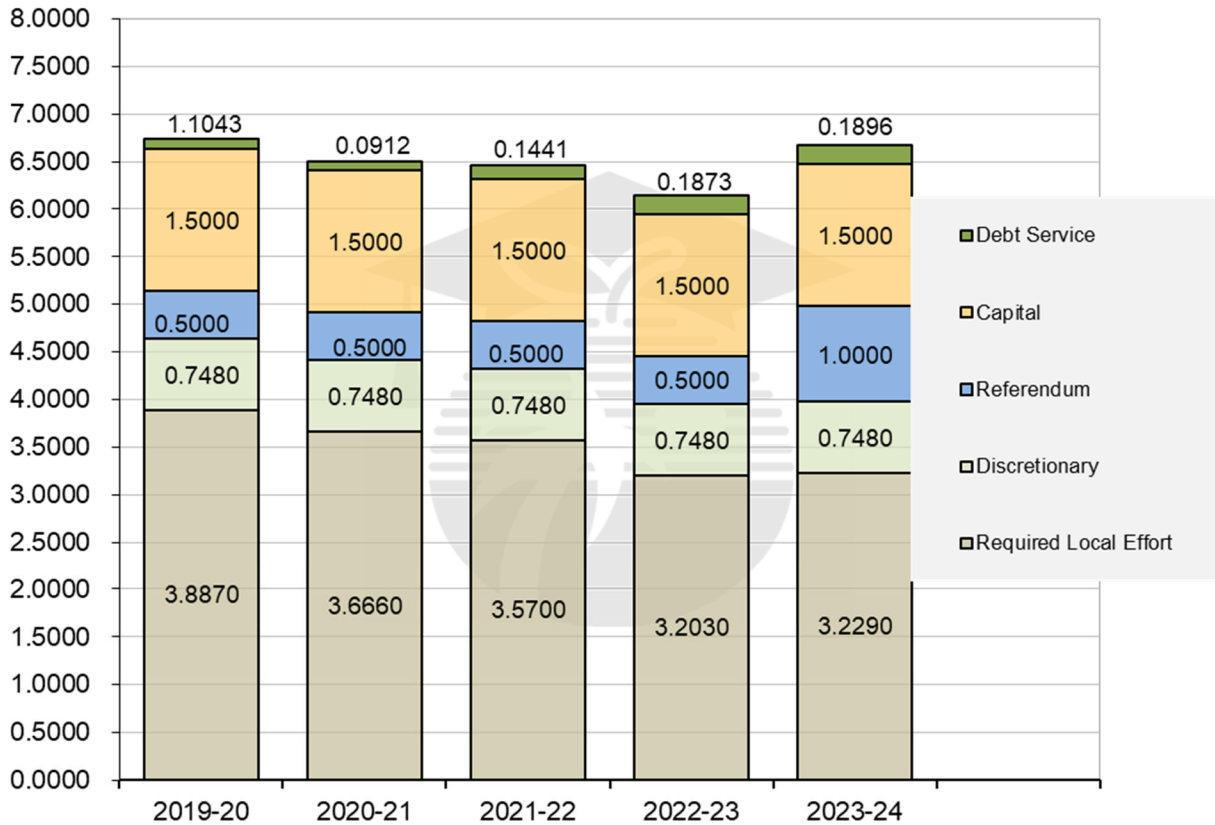
	Millage Rates					Millage Rates		
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24*	% Inc/(Dec)
<b>Non-Voted Millage:</b>								
Required Local Effort (RLE)	4.2120	3.9970	3.8250	3.6370	3.5300	3.1740	3.2290	0.81%
RLE Prior Period Adjustment	0.0140	0.0300	0.0620	0.0290	0.0400	0.0290	0.0000	
Discretionary 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	6.4740	6.2750	6.1350	5.9140	5.8180	5.4510	5.4770	0.48%
<b>Voted Millage:</b>								
Referendum			0.5000	0.5000	0.5000	0.5000	1.0000	1.23%
GOB Debt Service	0.0654	0.1279	0.1043	0.0912	0.1441	0.1873	0.1896	
<b>TOTAL NON-VOTED AND VOTED MILLAGE</b>	<b>6.5394</b>	<b>6.4029</b>	<b>6.7393</b>	<b>6.5052</b>	<b>6.4621</b>	<b>6.1383</b>	<b>6.6666</b>	<b>8.61%</b>

\* 2023-24 RLE is from the FEFP 1st Calculation.

## 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 FY 2023-24, this Required Local Effort (RLE) levy is currently estimated to be 3.2290 mills, which does not include the Prior Period Funding Adjustment Millage rate (PPFAM).

Comparison of Millage Rates



	2019-20	2020-21	2021-22	2022-23	2023-24*	% Inc/(Dec) 2022-23 to 2023-24
<b>Non-Voted Millage:</b>						
Required Local Effort (RLE)	3.8250	3.6370	3.5300	3.1740	3.2290	0.81%
RLE Prior Period Adjustment	0.0620	0.0290	0.0400	0.0290	0.0000	
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	6.1350	5.9140	5.8180	5.4510	5.4260	0.48%
<b>Voted Millage:</b>						
Referendum	0.5000	0.5000	0.5000	0.5000	1.0000	100.00%
Debt Service Millage	0.1043	0.0912	0.1441	0.1873	0.1896	1.23%
<b>TOTAL NON-VOTED</b>	<b>6.7393</b>	<b>6.5052</b>	<b>6.4621</b>	<b>6.1383</b>	<b>6.6666</b>	<b>8.61%</b>

\* 2023-24 RLE millage rate is as of the FEFP 1<sup>st</sup> 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.

	2022-23 Final	2023-24		
		Adjusted	Gross	
Taxable Values: <sup>1</sup>	\$265,430,875,670	\$298,398,880,679	\$302,358,426,389	
	2022-23 Millage Rate	Rolled Back Millage Rate	2023-24 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u>				
Required Local Effort (RLE)	3.1740	2.8491	3.2290	
RLE Prior Period Adjustment	0.0290		0.0000	
<b>Sub-Total State Millage</b>	<b>3.2030</b>	<b>2.8491</b>	<b>3.2290</b>	<b>13.33%</b>
<u>Local Millage</u>				
Discretionary Millage	0.7480	0.6654	0.7480	
Referendum	0.5000	0.4448	1.0000	
Capital Millage	1.5000	1.3343	1.5000	
<b>Sub-Total Local Millage</b>	<b>2.7480</b>	<b>2.4444</b>	<b>3.2480</b>	<b>32.88%</b>
<b>Total State and Local Millage</b>	<b>5.9510</b>	<b>5.2935</b>	<b>6.4770</b>	<b>22.36%</b>
<u>Debt Service Millage</u>				
GOB Debt Service	0.1873	0.1896	0.1896	0.00%
<b>TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE</b>	<b>6.1383</b>	<b>5.4831</b>	<b>6.6666</b>	<b>21.58% <sup>2</sup></b>

When comparing the 2022-23 State millage rate of 3.2030 to the 2.8491 Rolled Back millage rate, there is a 13.33 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 21.58 percent.

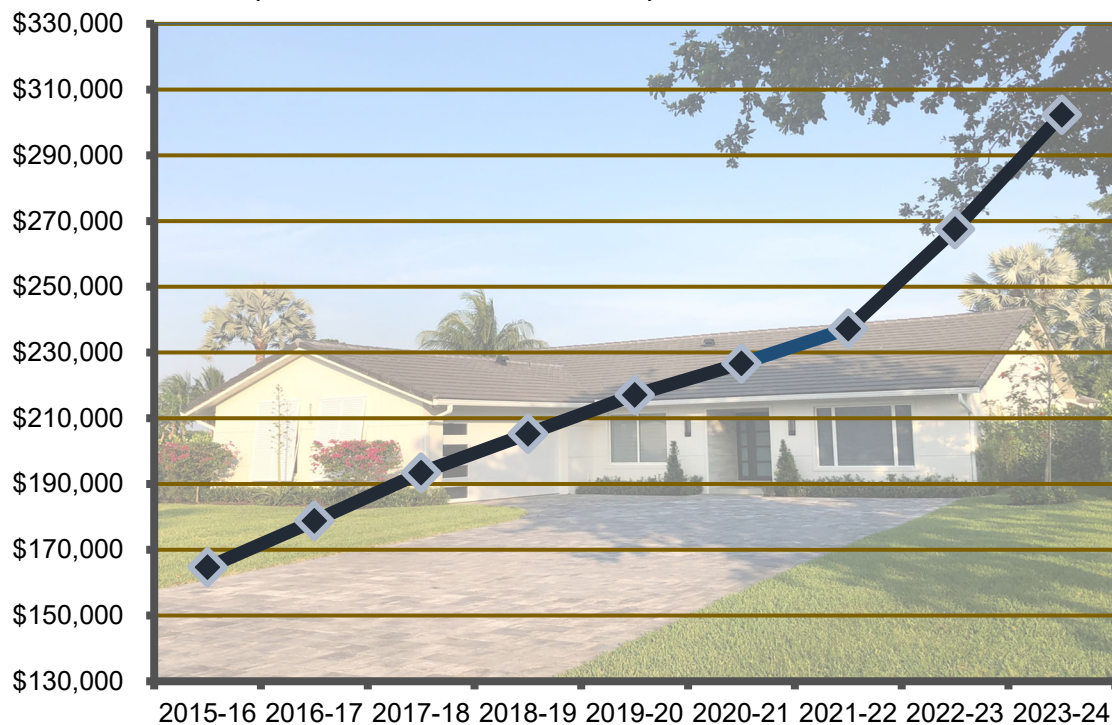
<sup>1</sup> 2023-24 RLE Millage provided on the FEFP 1st Calculation. Gross Taxable Value as of budget adoption using July 1<sup>st</sup> Certified Taxable values.

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

## 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 in 2012 and continues through 2024 with Gross Taxable Value increases of 8.20 percent in 2017-18, 6.12 percent in 2018-19, 5.76 percent in 2019-20, 4.41 percent in 2020-21, 4.66 percent in 2021-22, 12.75 percent in 2022-23 and 13.01 percent in 2023-24.

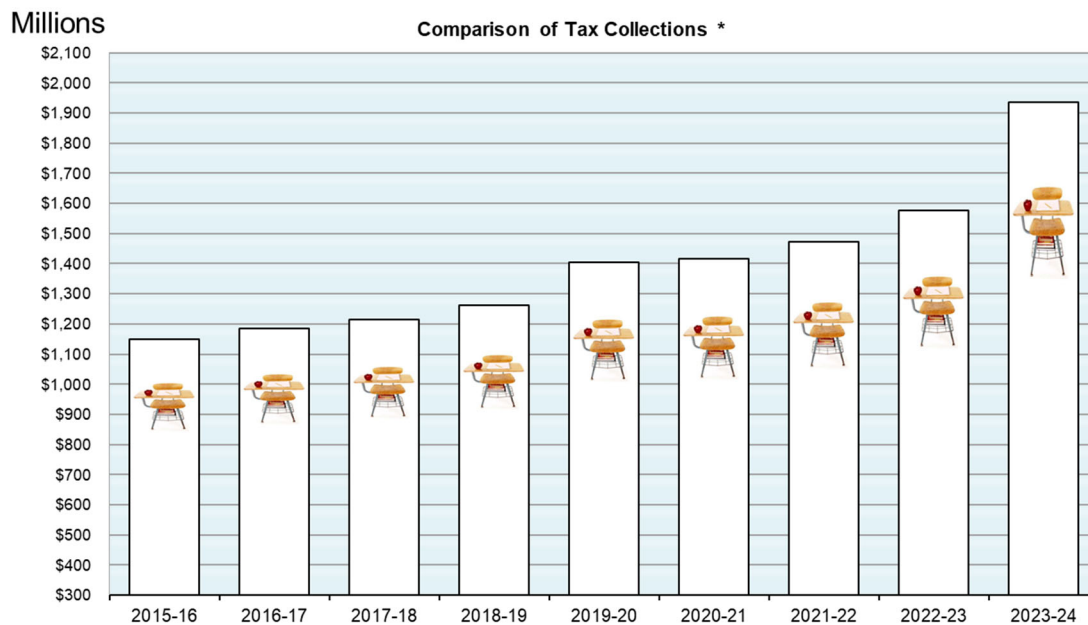


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%
2017-18	\$193,471,849,512	\$14,668,038,203	8.20%
2018-19	\$205,307,398,982	\$11,835,549,470	6.12%
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%

\*Gross Taxable Value as of budget adoption using July 1<sup>st</sup> 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 also contributed to a subsequent decline in tax collections between 2008-09 and 2011-12. The four consecutive years of decline placed a financial hardship on school districts' budgets throughout the State of Florida. As the housing market bounced back, tax collections have also gradually increased from 2012-13 through 2023-24.

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	\$1,935,074,581	\$358,488,917	22.74%

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

Note: The 2023-24 Millage rate is based on the 1<sup>st</sup> Calculation, and property values on the 7/1/2023 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	\$335,349	X	3.0%	\$345,409		\$10,060
Homestead Exemption <sup>1</sup>	25,000			25,000		0
<b>Taxable Value</b>	<b>\$310,349</b>			<b>\$320,409</b>		<b>\$10,060</b>
	Millage	Taxes		Millage	Taxes	
<b>Non-Voted:</b>						
Required Local Effort <sup>2</sup>	3.1740	\$994		3.2290	\$1,035	\$41
RLE Prior Period Adjustment	0.0290			0.0000		
Discretionary	0.7480	232		0.7480	240	8
Capital Projects	1.5000	466		1.5000	481	15
Non-Voted Taxes	5.4510	\$1,692		5.4770	\$1,755	\$63
<b>Voted:</b>						
Referendum	0.5000	\$155		1.0000	\$320	\$165
GOB Debt Service	0.1873	58		0.1896	61	3
<b>School Board Taxes</b>	<b>6.1383</b>	<b>\$1,905</b>		<b>6.6666</b>	<b>\$2,136</b>	<b>\$232</b>

### Average Condominium Value Property Tax

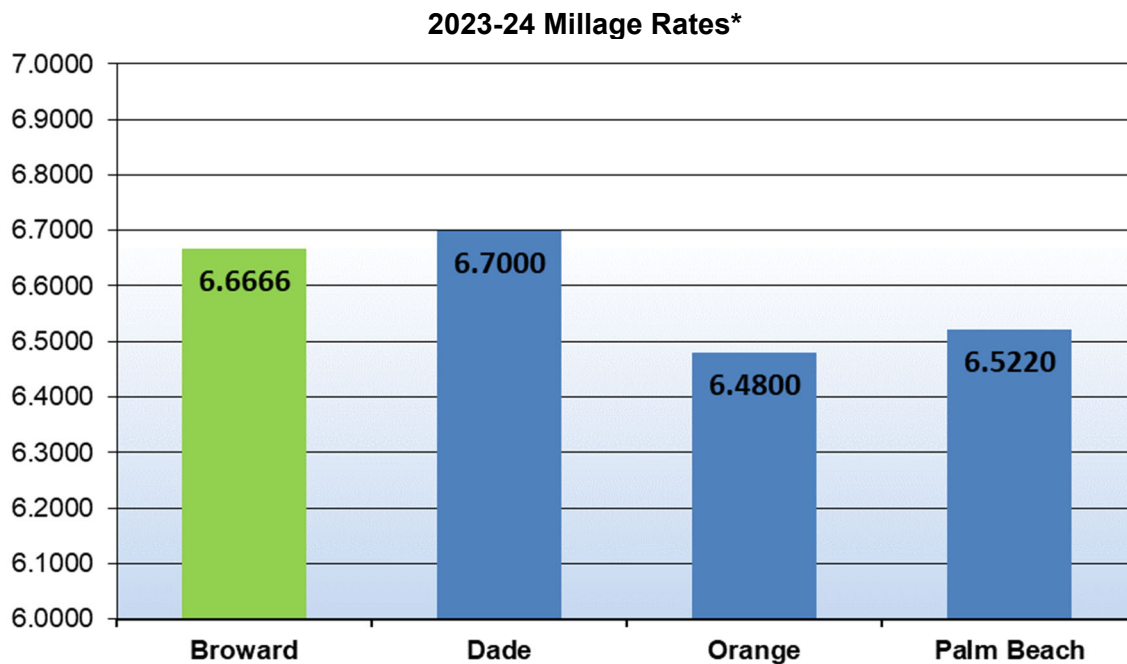
	Last Year			This Year		Inc/(Dec)
Assessed Value	\$206,101	X	3.0%	\$212,284		\$6,183
Homestead Exemption <sup>1</sup>	25,000			25,000		0
<b>Taxable Value</b>	<b>\$181,101</b>			<b>\$187,284</b>		<b>\$6,183</b>
	Millage	Taxes		Millage	Taxes	
<b>Non-Voted:</b>						
Required Local Effort <sup>2</sup>	3.1740	\$580		3.2290	\$605	\$25
RLE Prior Period Adjustment	0.0290			0.0000		
Discretionary	0.7480	135		0.7480	140	5
Capital Projects	1.5000	272		1.5000	281	9
Non-Voted Taxes	5.4510	\$987		5.4770	\$1,026	\$39
<b>Voted:</b>						
Referendum	0.5000	\$91		1.0000	\$187	\$97
GOB Debt Service	0.1873	34		0.1896	36	2
<b>School Board Taxes</b>	<b>6.1383</b>	<b>\$1,112</b>		<b>6.6666</b>	<b>\$1,249</b>	<b>\$137</b>

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

<sup>2</sup> The Required Local Effort is 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.



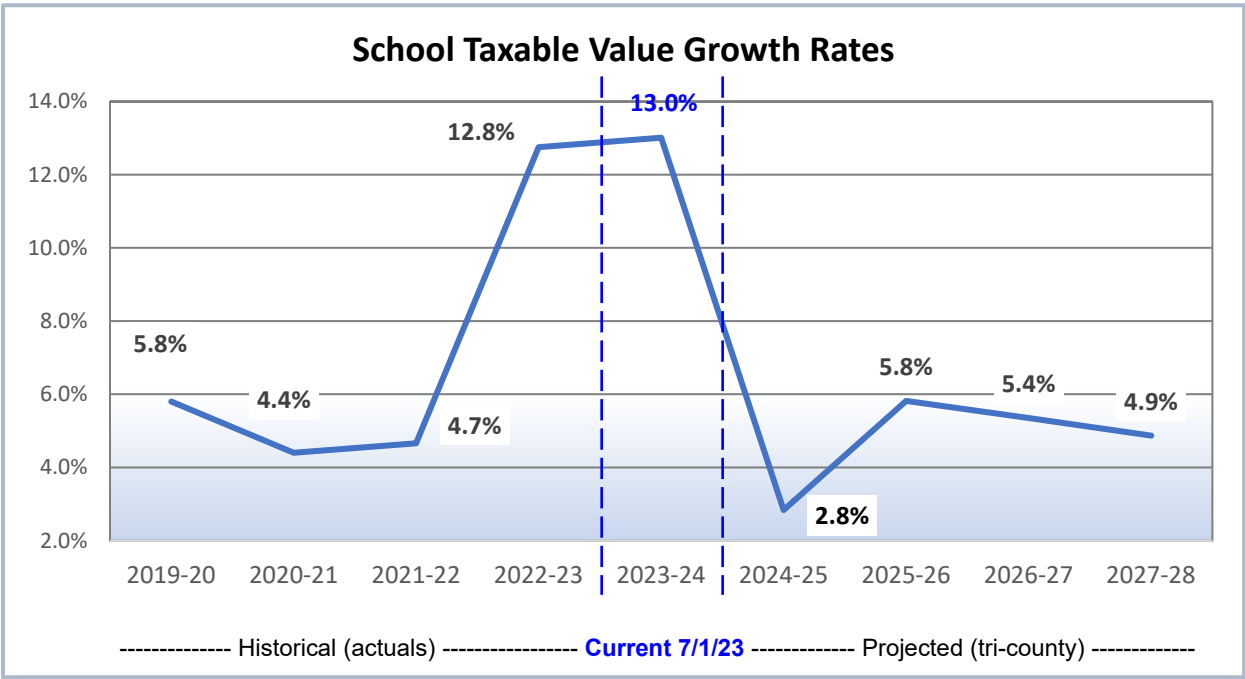
	Broward	Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.2290	3.3190	3.2320	3.2740
RLE Prior Period Adjustment *	0.0000	0.0000	0.0000	0.0000
Total RLE	3.2290	3.3190	3.2320	3.2740
Additional Operating	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	1.0000	1.0000	0.0000	0.0000
Voted Debt	0.1896	0.1330	0.0000	0.0000
Total Millage	6.6666	6.7000	6.4800	6.5220

\* 2023-24 RLE millage rate is as of the FEFP 1<sup>st</sup> Calculation.

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2023, 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 2023-24 budget result in a 13 percent increase over the 2022-23 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 2022-23 and 2023-24. 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:

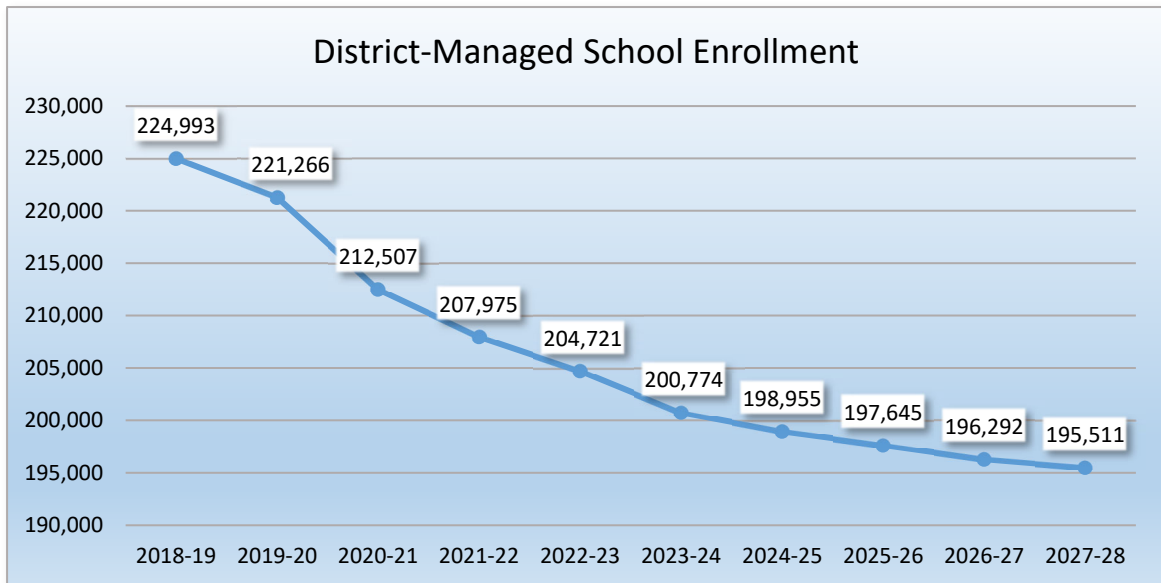
- The location and number of bilingual clusters.
- The location and number of Exceptional Student Education (ESE) clusters.
- Magnet programs (first-year projections are difficult due to the lack of a "track record").
- Reassignments - Transfers between schools due to the District's reassignment policy.
- 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 2018-19 through 2022-23 and the five-year projected enrollment from 2023-24 through 2027-28. 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 2023-24 to 2027-28, enrollment in district-managed schools is projected to decrease by more than 5,200 students, with a total enrollment below 196,000.



In contrast, charter school enrollment increased by 1,617 students from 2021-22 to 2002-23 and is expected to continue the increasing trend. Over the next five years, charter schools are projected to increase by 4,157 students, from 49,663 students in 2022-23 to 53,820 students in 2027-28.

### 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 that 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 2018-19 through 2022-23, with the enrollment increases or decreases between 2021-22 and 2022-23.

<b>BCPS Student Enrollment Counts, 2018-19 through 2022-23</b>						
<b>PK - 12 Schools</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23 Inc/(Dec)</b>
Elementary Schools	97,176	94,809	87,950	85,421	86,660	1,239
Middle Schools	43,419	43,600	42,142	40,697	39,107	(1,590)
High Schools	67,946	67,416	67,180	67,199	66,124	(1,075)
Multi-Level Combination Schools	11,281	10,984	11,132	11,215	9,105	(2,110)
ESE Contract Agency Schools	362	346	294	263	227	(36)
Center Schools	4,447	4,111	3,809	3,180	3,498	318
<b>District-Managed Schools Total</b>	<b>224,631</b>	<b>221,266</b>	<b>212,507</b>	<b>207,975</b>	<b>204,721</b>	<b>(3,254)</b>
Charter Schools	45,919	46,704	48,208	48,046	49,663	1,617
<b>Grand Total</b>	<b>270,550</b>	<b>267,970</b>	<b>260,715</b>	<b>256,021</b>	<b>254,384</b>	<b>(1,637)</b>



## STUDENT ENROLLMENT – DISTRICT SCHOOLS

The tables below list the Benchmark Day Enrollment by school from 2018-19 through 2022-23, with the enrollment increases or decreases between 2021-22 and 2022-23.

Historic Benchmark Day Enrollment, 2018-19 through 2022-23						
Elementary Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Atlantic West	712	690	644	633	618	(15)
Banyan	612	565	490	450	401	(49)
Bayview	578	551	501	526	553	27
Bennett	366	327	304	301	322	21
Boulevard Heights	669	668	648	604	586	(18)
Broadview	806	746	699	684	734	50
Broward Estates	388	327	286	283	274	(9)
C. Robert Markham	596	580	526	514	570	56
Castle Hill	621	590	566	554	560	6
Central Park	865	815	755	730	702	(28)
Challenger	1,033	948	943	903	910	7
Chapel Trail	808	846	832	795	742	(53)
Charles Drew	514	504	482	442	436	(6)
Coconut Creek	629	606	526	468	470	2
Coconut Palm	737	675	600	517	516	(1)
Colbert	700	701	634	615	613	(2)
Collins	369	346	334	298	307	9
Cooper City	738	753	711	697	737	40
Coral Cove	666	638	560	519	500	(19)
Coral Park	607	603	550	508	505	(3)
Coral Springs*					465	465
Country Hills	845	870	811	866	838	(28)
Country Isles	984	933	846	812	849	37
Cresthaven	585	568	515	505	468	(37)
Croissant Park	771	757	710	706	691	(15)
Cypress	758	752	694	675	735	60
Dania	461	481	395	378	407	29
Davie	740	749	708	689	674	(15)
Deerfield Beach	590	592	536	536	584	48
Deerfield Park	628	616	601	581	540	(41)
Dillard	854	803	696	670	614	(56)
Discovery	972	942	838	822	807	(15)
Dolphin Bay	697	670	617	630	589	(41)
Driftwood	640	601	608	528	512	(16)
Dr. Martin Luther King, Jr. Academy	496	501	501	495	488	(7)
Eagle Point	1,420	1,349	1,245	1,160	1,175	15
Eagle Ridge	862	895	802	819	837	18
Embassy Creek	1,239	1,252	1,159	1,190	1,271	81
Endeavour Primary Learning Center	391	379	332	326	345	19
Everglades	1,031	1,027	965	902	921	19
Fairway	707	699	596	556	561	5
Flamingo	666	675	609	620	651	31
Floranada	754	729	707	712	745	33
Forest Hills	726	686	711	700	696	(4)
Fox Trail	1,200	1,176	1,114	1,093	1,131	38

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

*Historic Benchmark Day Enrollment, 2018-19 through 2022-23 (continued)*

Elementary Schools, continued	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Gator Run	1,313	1,259	1,210	1,252	1,213	(39)
Griffin	623	659	626	544	584	40
Harbordale	497	509	464	494	480	(14)
Hawkes Bluff	867	800	731	724	724	0
Heron Heights	1,142	1,139	1,048	1,049	1,040	(9)
Hollywood Central	433	416	368	334	346	12
Hollywood Hills	755	731	753	741	703	(38)
Hollywood Park	502	491	426	381	404	23
Horizon	587	574	558	548	562	14
Indian Trace	712	731	660	660	693	33
James S. Hunt	625	597	512	480	494	14
Lake Forest	727	661	591	561	564	3
Lakeside	749	697	650	624	622	(2)
Larkdale	417	409	375	376	384	8
Lauderhill Paul Turner	674	620	552	504	549	45
Liberty	979	968	871	812	740	(72)
Lloyd Estates	528	555	501	467	445	(22)
Manatee Bay	1,210	1,196	1,052	1,037	1,058	21
Maplewood	746	724	655	608	580	(28)
Margate	1,024	1,042	1,000	1,005	1,012	7
Mary M. Bethune	436	413	406	414	409	(5)
McNab	620	665	609	600	616	16
Meadowbrook	709	745	688	703	722	19
Miramar	608	557	497	452	439	(13)
Mirror Lake	671	658	598	597	602	5
Morrow	532	502	522	549	522	(27)
Nob Hill	635	650	578	526	538	12
Norcrest	778	741	688	685	670	(15)
North Andrews Gardens	875	846	820	783	774	(9)
North Fork	442	422	417	413	353	(60)
North Lauderdale*					635	635
North Side	363	347	337	330	326	(4)
Nova Blanche Forman	769	770	763	757	774	17
Nova Dwight D. Eisenhower	768	768	758	754	757	3
Oakland Park	603	635	559	547	575	28
Oakridge	526	510	471	472	435	(37)
Orange Brook	697	713	667	654	695	41
Oriole	657	667	613	565	634	69
Palm Cove	596	496	431	445	428	(17)
Palmview	609	616	570	557	530	(27)
Panther Run	555	493	432	401	378	(23)
Park Lakes	1,006	958	919	931	956	25
Park Ridge	579	594	567	567	575	8
Park Springs	1,011	1,000	878	847	840	(7)
Park Trails	1,220	1,114	965	1,041	1,031	(10)
Parkside	865	898	827	771	770	(1)



## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2018-19 through 2022-23 (continued)

Elementary Schools, continued	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Pasadena Lakes	539	532	489	452	476	24
Pembroke Lakes	718	754	683	686	658	(28)
Pembroke Pines	592	624	564	580	589	9
Peters	716	688	623	606	612	6
Pines Lakes	549	525	518	525	499	(26)
Pinewood	584	669	628	623	672	49
Plantation	647	607	578	566	571	5
Plantation Park	543	550	506	476	518	42
Pompano Beach	502	497	438	438	480	42
Quiet Waters	1,203	1,153	1,086	1,103	1,118	15
Ramblewood	880	797	760	718	703	(15)
Riverglades	1,061	1,111	1,102	1,118	1,148	30
Riverland	557	573	534	481	484	3
Riverside	732	735	693	681	676	(5)
Rock Island	585	561	503	442	452	10
Royal Palm	825	831	733	708	711	3
Sanders Park	510	495	436	411	426	15
Sandpiper	619	636	604	624	628	4
Sawgrass	1,027	1,017	972	896	830	(66)
Sea Castle	841	806	806	815	845	30
Sheridan Hills	517	534	514	477	471	(6)
Sheridan Park	690	644	579	557	499	(58)
Silver Lakes	414	410	375	333	358	25
Silver Palms	635	582	535	504	463	(41)
Silver Ridge	1,032	1,044	998	957	964	7
Silver Shores	433	372	331	327	355	28
Stephen Foster	671	679	661	695	686	(9)
Stirling	602	567	511	522	526	4
Sunland Park Academy	434	386	396	360	434	74
Sunset Lakes	897	835	819	782	749	(33)
Sunshine	587	535	506	427	402	(25)
Tamarac	740	672	645	596	628	32
Tedder	583	555	523	545	569	24
Thurgood Marshall	423	431	382	317	326	9
Tradewinds	1,242	1,201	1,054	996	974	(22)
Tropical	1,011	980	825	904	843	(61)
Village	711	663	593	550	552	2
Virginia Shuman Young	690	698	656	668	682	14
Walker	818	818	747	669	538	(131)
Watkins	528	493	434	396	391	(5)
Welleby	802	756	719	617	590	(27)
West Hollywood	535	531	484	469	476	7
Westchester	1,135	1,142	1,068	1,095	1,132	37
Westwood Heights	723	659	612	543	521	(22)
Wilton Manors	616	601	604	586	573	(13)
Winston Park	1,206	1,123	1,033	1,006	1,031	25
<b>TOTAL</b>	<b>97,176</b>	<b>94,809</b>	<b>87,950</b>	<b>85,421</b>	<b>86,660</b>	<b>1,239</b>

\*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, 2018-19 through 2022-23 (continued)*

Middle Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Apollo	1,400	1,419	1,397	1,284	1,166	(118)
Attucks	814	823	866	787	759	(28)
Bair	902	913	901	830	780	(50)
Coral Springs	1,147	1,185	1,053	975	1,011	36
Crystal Lake	1,407	1,339	1,281	1,148	1,064	(84)
Deerfield Beach	1,175	1,178	1,201	1,189	1,141	(48)
Driftwood	1,388	1,395	1,360	1,247	1,139	(108)
Falcon Cove	2,284	2,322	2,229	2,234	2,171	(63)
Forest Glen	1,360	1,313	1,240	1,125	1,104	(21)
Glades	1,396	1,492	1,360	1,341	1,168	(173)
Indian Ridge	1,982	1,979	1,904	1,954	2,013	59
James S. Rickards	882	974	952	816	759	(57)
Lauderdale Lakes	868	884	786	838	814	(24)
Lyons Creek	1,945	1,931	1,808	1,767	1,751	(16)
Margate	1,211	1,256	1,247	1,202	1,092	(110)
McNicol	745	816	775	697	653	(44)
New Renaissance	1,193	1,166	1,118	1,073	1,112	39
New River	1,574	1,621	1,537	1,548	1,583	35
Nova	1,296	1,292	1,333	1,319	1,292	(27)
Olsen	655	657	706	696	629	(67)
Pines	846	830	723	686	598	(88)
Pioneer	1,488	1,519	1,435	1,383	1,405	22
Plantation	717	688	689	660	586	(74)
Pompano Beach	1,106	1,048	1,059	1,020	1,045	25
Ramblewood	1,235	1,166	1,175	1,153	1,121	(32)
Sawgrass Springs	1,204	1,236	1,181	1,182	1,060	(122)
Seminole	1,126	1,150	1,186	1,198	1,076	(122)
Silver Lakes	706	679	662	684	776	92
Silver Trail	1,470	1,521	1,454	1,372	1,269	(103)
Sunrise	1,358	1,338	1,268	1,232	1,256	24
Tequesta Trace	1,614	1,585	1,498	1,448	1,451	3
Walter C. Young	1,108	1,071	1,014	990	872	(118)
Westglades	1,792	1,851	1,804	1,803	1,684	(119)
Westpine	1,022	1,054	1,029	949	922	(27)
William Dandy	1,003	909	911	867	785	(82)
<b>TOTAL</b>	<b>43,419</b>	<b>43,600</b>	<b>42,142</b>	<b>40,697</b>	<b>39,107</b>	<b>(1,590)</b>

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2018-19 through 2022-23 (continued)

High Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Atlantic Technical*	673	683	684	678	674	(4)
Blanche Ely	2,063	2,069	2,037	1,993	1,943	(50)
Boyd H. Anderson	1,808	1,730	1,896	1,982	2,056	74
Charles W. Flanagan	2,526	2,498	2,539	2,588	2,487	(101)
Coconut Creek	1,536	1,716	1,811	1,916	1,905	(11)
College Academy @ BC	445	442	451	451	449	(2)
Cooper City	2,368	2,358	2,343	2,347	2,357	10
Coral Glades	2,485	2,502	2,706	2,817	2,781	(36)
Coral Springs	2,816	2,723	2,555	2,495	2,326	(169)
Cypress Bay	4,807	4,788	4,676	4,852	4,717	(135)
Deerfield Beach	2,453	2,531	2,394	2,333	2,252	(81)
Everglades	2,352	2,267	2,146	2,020	2,053	33
Fort Lauderdale	2,132	2,248	2,325	2,336	2,234	(102)
Hallandale	1,236	1,186	1,178	1,084	1,106	22
Hollywood Hills	1,916	1,967	1,836	1,766	1,708	(58)
J. P. Taravella	3,150	2,901	2,813	2,752	2,585	(167)
Marjory Stoneman Douglas	3,319	3,244	3,350	3,575	3,511	(64)
McArthur	2,066	2,047	2,090	2,021	2,049	28
Miramar	2,432	2,296	2,112	2,095	1,942	(153)
Monarch	2,445	2,409	2,415	2,406	2,358	(48)
Northeast	1,693	1,627	1,612	1,587	1,555	(32)
Nova	2,238	2,248	2,295	2,279	2,248	(31)
Piper	2,439	2,287	2,221	2,229	2,325	96
Plantation	2,054	1,983	1,953	1,979	1,834	(145)
Pompano Beach	1,208	1,210	1,214	1,226	1,290	64
Sheridan Technical*	568	595	575	527	529	2
South Broward	2,309	2,354	2,327	2,308	2,407	99
South Plantation	2,290	2,291	2,323	2,275	2,232	(43)
Stranahan	1,411	1,452	1,521	1,499	1,443	(56)
West Broward	2,713	2,655	2,604	2,600	2,580	(20)
Western	3,383	3,496	3,575	3,592	3,583	(9)
William T. McFatter Technical*	612	613	603	591	605	14
<b>TOTAL</b>	<b>67,946</b>	<b>67,416</b>	<b>67,180</b>	<b>67,199</b>	<b>66,124</b>	<b>(1,075)</b>

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

Combination Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
Annabel C. Perry PK-8	735	709	695	678	629	(49)
Beachside Montessori Village	789	795	787	777	795	18
Broward Virtual Instruction Program	69	67	132	406	114	(292)
Broward Virtual School	357	405	704	708	593	(115)
Coral Springs PK-8*	692	671	628	583		(583)
Dillard 6-12	2,267	2,256	2,469	2,514	2,278	(236)
Gulfstream Academy of Hallandale Beach	1,598	1,527	1,391	1,455	1,298	(157)
Lauderhill 6-12	862	820	799	716	782	66
Millennium 6-12 Collegiate Academy	1,648	1,562	1,484	1,442	1,393	(49)
North Lauderdale PK-8*	762	774	742	663		(663)
Parkway	1,502	1,398	1,301	1,273	1,223	(50)
<b>TOTAL</b>	<b>11,281</b>	<b>10,984</b>	<b>11,132</b>	<b>11,215</b>	<b>9,105</b>	<b>(2,110)</b>

\*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 schools section.

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2018-19 through 2022-23 (continued)

ESE Contract Agency Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
<b>TOTAL</b>	<b>362</b>	<b>346</b>	<b>294</b>	<b>263</b>	<b>227</b>	<b>(36)</b>

Centers	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
AMIKids of Greater Fort Lauderdale	44	16	14	16	15	(1)
Bright Horizons	151	152	145	132	143	11
Broward Detention Center	55	50	44	46	40	(6)
Broward Youth Treatment Center	38	31	13	28	42	14
Cross Creek School	140	141	133	124	102	(22)
Cypress Run Education Center	83	160	121	26	191	165
Dave Thomas Education Center West*	607	585	478	549	459	(90)
Gulfstream Early Learning Center		53	88	72	107	35
Henry D. Perry Education Center* **	1,532	1,196	1,281	885	993	108
Lanier-James Education Center	63	85	81	32	134	102
PACE Center for Girls, Inc.	76	82	66	67	53	(14)
Pine Ridge Education Center	70	59	60	34	38	4
Pompano Youth Treatment Center	21	21	16	13		(13)
Seagull School	205	255	197	176	145	(31)
The Quest Center	122	121	111	104	98	(6)
Whiddon Rogers Education Center*	938	798	650	620	615	(5)
Whispering Pines Exceptional Ed. Center	205	212	211	170	199	29
Wingate Oaks Center	97	94	100	86	124	38
<b>TOTAL</b>	<b>4,447</b>	<b>4,111</b>	<b>3,809</b>	<b>3,180</b>	<b>3,498</b>	<b>318</b>

\*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.

\*\*Includes enrollment from Off Campus Learning Center, which merged with Henry D. Perry Ed. Center in 2017/18.

Charter Schools	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
<b>TOTAL</b>	<b>45,919</b>	<b>46,704</b>	<b>48,208</b>	<b>48,046</b>	<b>49,663</b>	<b>1,617</b>

DISTRICTWIDE SUMMARY	2018-19	2019-20	2020-21	2021-22	2022-23	22-23 Inc/(Dec)
<b>DISTRICT TOTAL WITHOUT CHARTERS</b>	<b>224,631</b>	<b>221,266</b>	<b>212,507</b>	<b>207,975</b>	<b>204,721</b>	<b>(3,254)</b>
TOTAL CHARTERS	45,919	46,704	48,208	48,046	49,663	1,617
<b>DISTRICT TOTAL WITH CHARTERS</b>	<b>270,550</b>	<b>267,970</b>	<b>260,715</b>	<b>256,021</b>	<b>254,384</b>	<b>(1,637)</b>

Data Source: Student enrollment from TERMS

## STUDENT ENROLLMENT – DISTRICT SCHOOLS

BCPS Historical and Five-Year Projected Enrollment										
BCPS PK - 12 Schools	Historic Enrollment					Projected Enrollment				
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
District-Managed <sup>(1)</sup>	224,993	221,266	212,507	207,975	204,721	200,774	198,955	197,645	196,292	195,511
Charter Schools	45,919	46,704	48,208	48,046	49,663	50,334	51,206	52,077	52,949	53,820
<b>District Total</b>	<b>270,912</b>	<b>267,970</b>	<b>260,715</b>	<b>256,021</b>	<b>254,384</b>	<b>251,108</b>	<b>250,161</b>	<b>249,722</b>	<b>249,241</b>	<b>249,331</b>

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

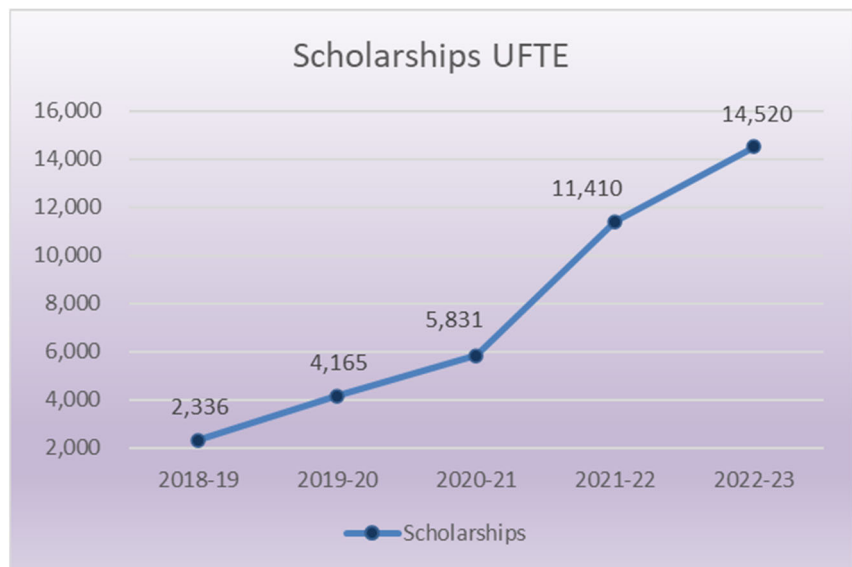
### FLDOE Scholarships

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 Scholarships UFTE graph represents the BCPS five-year historical scholarship UFTE. In FY 2018-19, only McKay Scholarships were included. The rising rate of increase in scholarship UFTE is directly attributed to the continued expansion of the FES program, most notably in FY 2021-22. Similar sharp increases are expected in FY 2023-24 with the elimination of financial eligibility requirements and enrollment caps.





## 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 2021-22 and 2020-21.

## STUDENT EXPENDITURES

### Cost as a Percentage of Revenue (cont.)

An example of the CAPOR report showing the expenditure data for the 2021-22 school year is shown below:

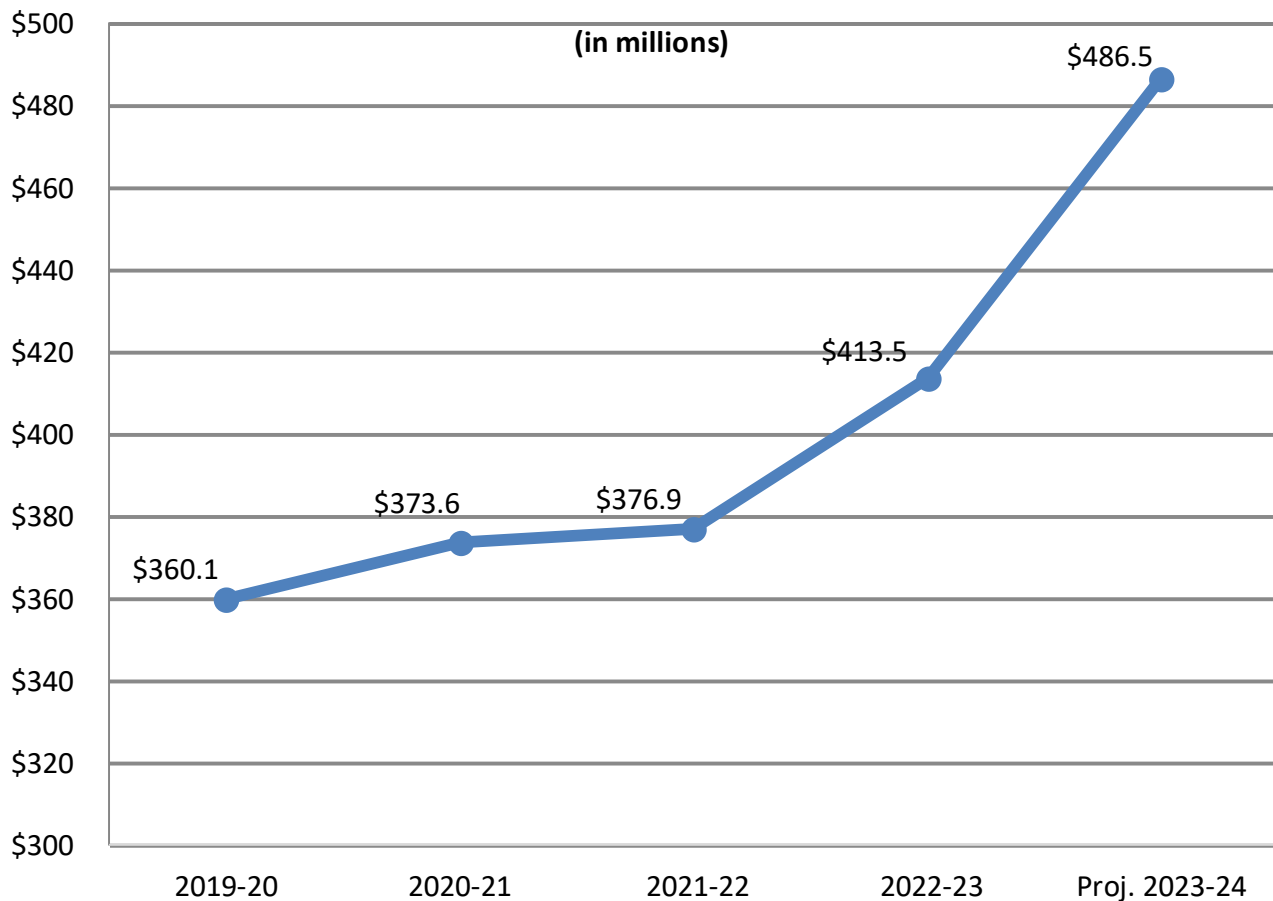
	FEFP REVENUE (In thousands)	EXPENDITURES (In thousands)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
Unweighted FTE	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2021	2022
<b>Basic Programs</b>									
137,476.20	\$905,850	\$572,295	\$965,674	\$1,008,105	63%	107%	111%	\$ 7,448	\$ 7,333
<b>ESOL Programs</b>									
15,892.39	117,047	70,317	118,490	124,066	60%	101%	106%	8,511	7,807
<b>Exceptional Student Programs</b>									
43,337.28	362,941	355,229	556,934	578,807	98%	153%	159%	13,605	13,356
<b>Vocational Programs 9-12</b>									
5,857.50	39,822	23,294	37,905	39,295	58%	95%	99%	6,630	6,709
<b>TOTAL K-12</b>									
202,563.37	\$1,425,660	\$1,021,135	\$1,679,003	\$1,750,273	72%	118%	123%	\$8,794	<b>\$8,641</b>



## CHARTER SCHOOLS SHARE FTE AND EXPENDITURES

	2019-20	2020-21	2021-22	2022-23	Proj. 2023-24
Charter Schools Unweighted FTE	47,262.81	48,664.72	48,220.15	49,610.82	51,134.08

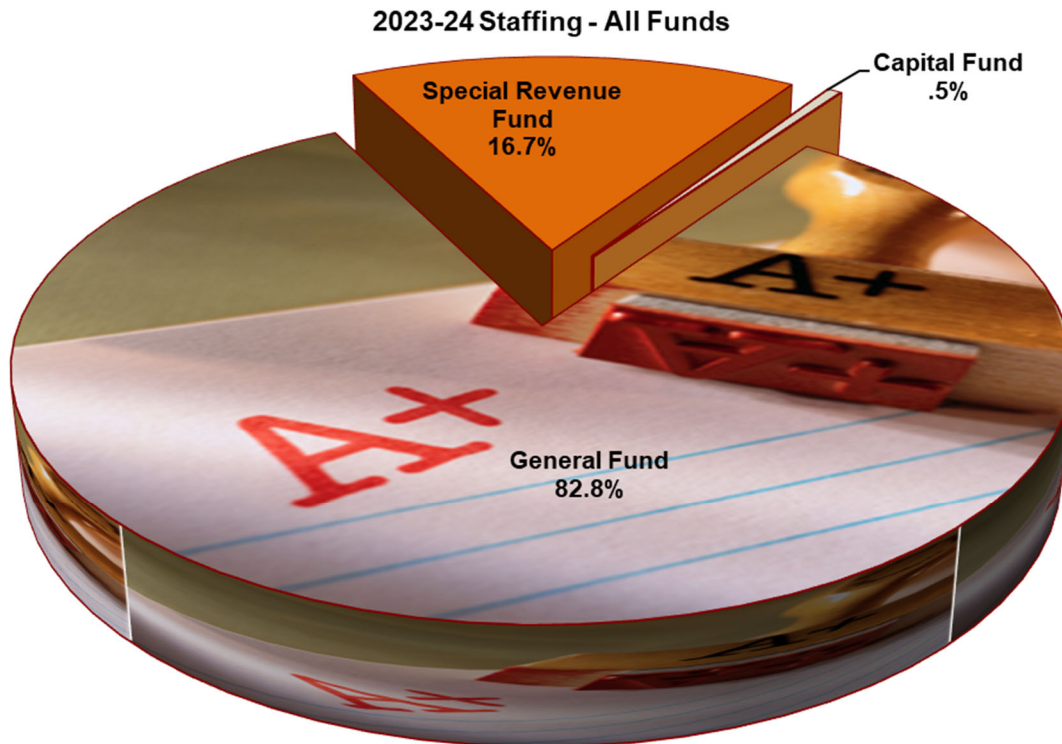
### Charter Schools Expenditures



Note: Unweighted FTE for 2018-19 through 2022-23 as of FEFP final calculation.  
 Projected unweighted FTE for 2023-24 based on DOE FTE Web Forecasting.  
 Expenditures include Charter School Capital Outlay Funds.  
 Expenditures for 2023-24 based on First Calculation.

## 2023-24 STAFFING – ALL FUNDS

The 2023-2024 Staffing - All Funds analysis shows that General Fund positions are 82.8% of the budgeted full time equivalent positions in the District. Positions within the Special Revenue Funds make up 16.7% of the total staffing, and .5% 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>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
<b>Fund:</b>						
General Fund	24,114	23,587	22,338	22,418	22,829	82.8%
Special Revenue Fund	4,251	4,243	5,615	5,077	4,621	16.7%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	187	188	194	133	133	0.5%
Internal Services Fund	9	5	5	4	5	0.0%
<b>TOTAL</b>	<b>28,561</b>	<b>28,024</b>	<b>28,152</b>	<b>27,632</b>	<b>27,588</b>	<b>100.0%</b>

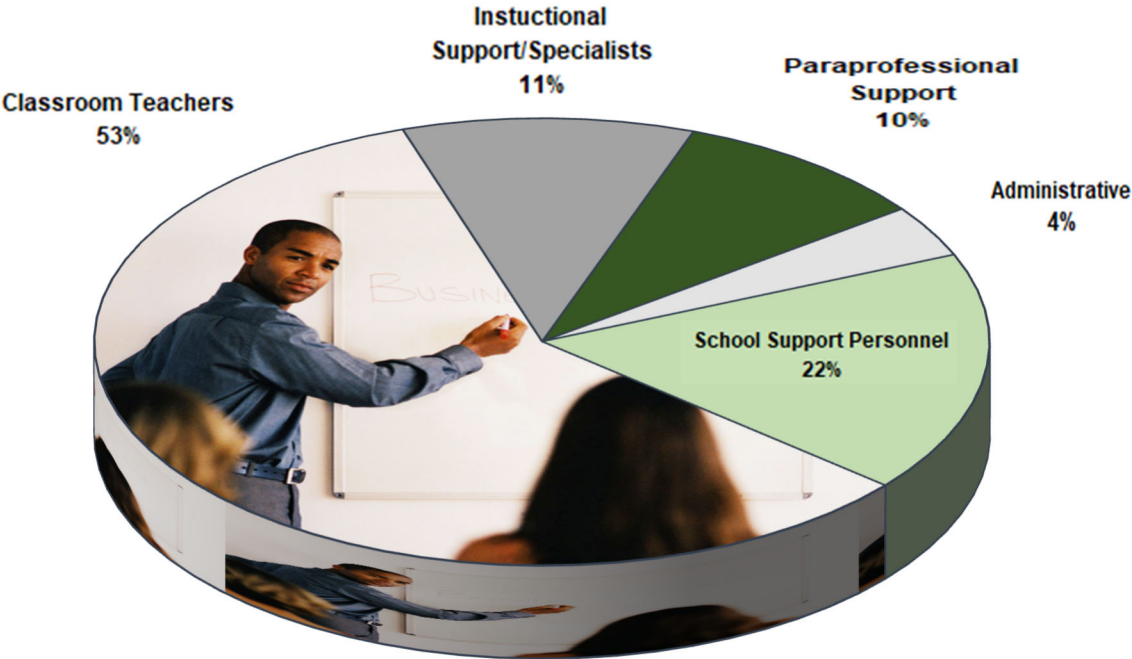
Overall, staffing from 2022-23 to 2023-24 is projected to decrease. Special Revenue decrease is attributed to decreased Funding Allocation. Capital Fund positions are projected to remain the same. Capital funded positions were reviewed as a result of Auditor General recommendations. Because of changes in the organization over time and the changes in the functions of certain positions those positions were moved to the general fund transfer because they support general fund maintenance/capital improvements and not capital budget projects. Capital transfer was increased to offset these costs. Internal Service Fund increased by 1 position in 2023-24.

## 2023-24 GENERAL FUND DETAILED PERSONNEL RESOURCE ALLOCATIONS

SCHOOL AND CENTER STAFF					Budgeted F/T Equiv Positions 2023-24	Increase/ (Decrease)
POSITIONS	2019-20	2020-21	2021-22	2022-23		
<b>ADMINISTRATIVE PERSONNEL:</b>						
Principal	227.6	226.07	226.60	226.7	226.0	(0.7)
Assistant Principal	440.7	444.38	448.70	451.8	451.7	(0.1)
Supervisor, LPN, Nurse, & Specialists	55.2	51.85	47.70	46.3	42.2	(4.1)
<b>TOTAL</b>	<b>723.4</b>	<b>722.3</b>	<b>723.0</b>	<b>724.8</b>	<b>719.9</b>	<b>(5.0)</b>
<b>INSTRUCTIONAL PERSONNEL:</b>						
Classroom Teacher	11,617.1	11,189.4	10,149.7	9,976.9	10,022.0	45.1
<b>TOTAL</b>	<b>11,617.1</b>	<b>11,189.4</b>	<b>10,149.7</b>	<b>9,976.9</b>	<b>10,022.0</b>	<b>45.1</b>
<b>INSTRUCTIONAL SUPPORT/SPECIALISTS:</b>						
Media Specialist/Librarian	116.4	105.7	100.0	114.6	127.9	13.3
Counselor/Director	483.6	477.8	492.3	512.4	514.9	2.6
ESE Specialist	174.0	181.7	171.6	179.6	177.2	(2.4)
Other	1,170.8	1,192.3	1,079.1	1,079.1	1,263.2	184.1
<b>TOTAL</b>	<b>1,944.8</b>	<b>1,957.5</b>	<b>1,843.0</b>	<b>1,885.7</b>	<b>2,083.4</b>	<b>197.6</b>
<b>PARAPROFESSIONAL SUPPORT PERSONNEL:</b>						
All Programs	1,778.7	1,728.2	1,666.1	1,730.5	1,822.8	92.3
<b>TOTAL</b>	<b>1,778.7</b>	<b>1,728.2</b>	<b>1,666.1</b>	<b>1,730.5</b>	<b>1,822.8</b>	<b>92.3</b>
<b>SCHOOL SUPPORT PERSONNEL:</b>						
Clerical/Media Clerk	1,692.7	1,676.5	1,553.2	1,692.9	1,692.5	(0.4)
Head/Asst. Facilities Serviceperson	445.0	448.1	444.5	448.6	448.0	(0.6)
Facilities Serviceperson	933.6	922.7	959.3	937.2	938.4	1.2
Yardman	18.0	17.0	18.4	17.7	17.0	(0.7)
Security/Campus Monitor	541.3	221.1	181.2	911.3	962.9	51.6
Other	46.5	47.5	44.9	44.5	45.5	1.0
<b>TOTAL</b>	<b>3,677.1</b>	<b>3,332.9</b>	<b>3,201.5</b>	<b>4,052.1</b>	<b>4,104.3</b>	<b>52.2</b>
<b>TOTAL SCHOOL AND CENTER</b>	<b>19,741.0</b>	<b>18,930.3</b>	<b>17,583.3</b>	<b>18,369.9</b>	<b>18,752.3</b>	<b>382.3</b>
<b>DIVISIONS</b>					Budgeted F/T Equiv Positions 2023-24	Increase/ (Decrease)
POSITIONS	2019-20	2020-21	2021-22	2022-23		
Administration	113.6	115.1	121.0	129.6	140.7	11.1
Technical	641.8	676.6	712.5	747.9	762.9	15.0
Clerical	641.5	645.2	653.8	674.1	679.0	4.9
Instructional Specialists	547.6	634.0	650.7	669.9	665.4	(4.5)
Support*	1,908.0	2,586.1	2,616.5	1,826.4	1,828.9	2.5
Referendum - Security	521.0					0.0
Emergency IT Positions						0.0
<b>TOTAL DEPARTMENT</b>	<b>4,373.5</b>	<b>4,657.0</b>	<b>4,754.5</b>	<b>4,047.9</b>	<b>4,076.9</b>	<b>28.9</b>
<b>GRAND TOTAL ALL STAFF</b>	<b>24,114.4</b>	<b>23,587.3</b>	<b>22,337.8</b>	<b>22,417.8</b>	<b>22,829.2</b>	<b>411.3</b>

SCHOOL STAFFING – GENERAL FUND

The 2023-24 School Staff analysis shows that teaching positions are 53% of the budgeted full time equivalent positions in schools. The remaining 47% 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.



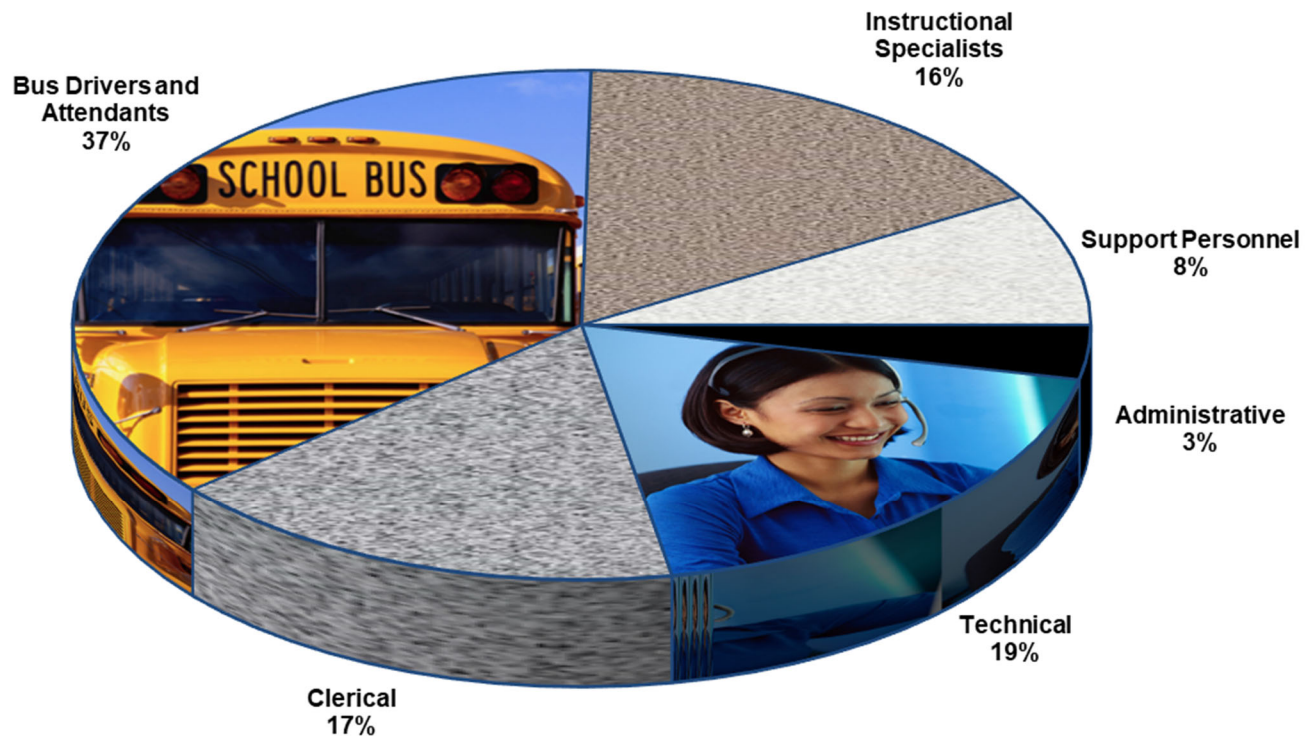
SCHOOL STAFFING:

Position:	General Fund	
	Budgeted Full Time Equiv. Positions	
	2023-24	% to Total
Classroom Teachers	10,022	53%
Instructional Support/Specialists	2,083	11%
Paraprofessional Support	1,823	10%
Administrative	720	4%
School Support Personnel	4,104	22%
TOTAL	18,752	100%

## DEPARTMENT STAFFING – GENERAL FUND

The 2023-24 Department Staff analysis shows that bus driver and attendant positions are 36% of the General Fund budgeted full time equivalent positions in departments and 17% are clerical. Instructional specialists, technical and support personnel, and administrators make up the remaining 47%. 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 Staff 2023-24**



### DEPARTMENT STAFFING:

Position:	General Fund	
	Budgeted Full Time Equiv. Positions	
	2023-24	% to Total
Administrative	141	3%
Technical	763	19%
Clerical	679	17%
Bus Drivers and Attendants	1,487	37%
Instructional Specialists	665	16%
Support Personnel	342	8%
<b>TOTAL</b>	<b>4,077</b>	<b>100%</b>



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 remainder of the 22,010.6 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		
	2023-24	% to Total
School Administrative Staff:		
Principals	226.0	1.0%
Assistant Principals	451.7	2.0%
Sub-Total	677.7	3.0%
District Administrative Staff:		
District Offices	140.7	0.6%
Sub-Total	140.7	0.6%
Total Administrative Staff	818.4	3.6%
Instructional and Support Staff	22,010.6	96.4%
TOTAL	22,829.0	100.0%



## AMORTIZATION SCHEDULE CERTIFICATES OF PARTICIPATION (COPs) - ALL SERIES

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal &amp; Interest</u>
2023	87,225,000.00	67,472,972.90	154,697,972.90
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
<b>TOTAL</b>	<b><u>\$ 1,378,183,000.00</u></b>	<b><u>\$ 458,225,189.50</u></b>	<b><u>\$ 1,836,408,189.50</u></b>

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 &amp; Interest</u>
2023	1,238,000.00	159,220.00	1,397,220.00
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
<b>TOTAL</b>	<b>\$ 3,710,000.00</b>	<b>\$ 516,870.00</b>	<b>\$ 4,226,870.00</b>

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

<b>Fiscal Year</b>	<b>Total Principal</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>
2023	14,525,000.00	38,355,094.44	52,880,094.44
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
<b>TOTAL</b>	<b>\$ 758,375,000.00</b>	<b>\$ 604,032,756.94</b>	<b>\$ 1,362,407,756.94</b>

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 &amp; Interest</u>
2023	29,472,732.23	2,408,132.91	31,880,865.14
2024	28,050,614.96	1,831,208.25	29,881,823.21
2025	24,352,264.47	1,311,148.16	25,663,412.63
2026	15,970,533.28	841,476.14	16,812,009.42
2027	6,979,768.98	508,223.51	7,487,992.49
2028	6,207,921.04	369,619.32	6,577,540.36
2029	4,979,460.00	254,495.12	5,233,955.12
2030	2,509,769.88	64,466.28	2,574,236.16
2031	243,616.93	7,789.93	251,406.86
2032	259,803.90	4,020.21	263,824.11
<b>TOTAL</b>	<b>\$ 119,026,485.67</b>	<b>\$ 7,600,579.83</b>	<b>\$ 126,627,065.50</b>

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 Scale (Effective 2015)

Scale		
<b>A</b>	62% or greater	Schools making excellent progress
<b>B</b>	54%-61%	Schools making above average progress
<b>C</b>	41%-53%	Schools making satisfactory progress
<b>D</b>	32%-40%	Schools making less than satisfactory progress
<b>F</b>	Below 32%	Schools failing to make adequate progress

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. Previously, additional factors were used to raise and lower school grades.

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.** School and district grades will not be released until winter of 2023 according to FDOE.

## 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 5<sup>th</sup> 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%)
<del>Learning Gains (0% to 100%)</del>	<del>Learning Gains (0% to 100%)</del>	
<del>Learning Gains of the Low 25% (0% to 100%)</del>	<del>Learning Gains of the Low 25% (0% to 100%)</del>	

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:

$$\frac{\text{\# of students who passed high school EOC exams} + \text{\# of students who passed industry certifications}}{\text{\# of 8<sup>th</sup> grade students achieving a level 3 or higher on the 7<sup>th</sup> grade math achievement test} + \text{\# of students who took high school EOC exams and/or industry certifications}}$$

#### 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%)
<del>Learning Gains (0% to 100%)</del>	<del>Learning Gains (0% to 100%)</del>			
<del>Learning Gains of the Low 25% (0% to 100%)</del>	<del>Learning Gains of the Low 25% (0% to 100%)</del>			

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:

$$\frac{\text{Students who were eligible to earn college credit through AP, IB, or AICE examinations} + \text{students who earned a C or better in dual enrollment} + \text{students who earned a CAPE certification (for prior year)}}{\text{Graduation Cohort (for prior year)}}$$

## 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%)
Learning Gains (0% to 100%)	Learning Gains (0% to 100%)				
Learning Gains of the Low 25% (0% to 100%)	Learning Gains of the Low 25% (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: Inadequate
- Level 2: Below Satisfactory
- Level 3: On-Grade-Level
- Level 4: Proficient
- Level 5: Mastery



## PERFORMANCE ACCOMPLISHMENTS

### School Performance

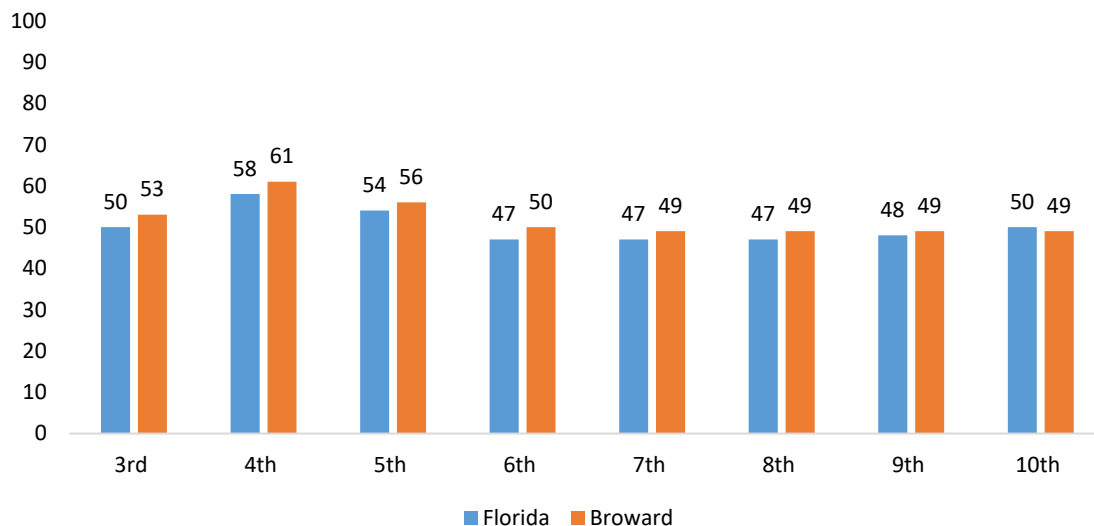
The table below shows school grade distributions for the 2018-19 and 2021-22 school years.

**School Grade Distributions 2018-19 & 2021-22\***  
Traditional and Charter Schools

Grade	Elementary				Middle				High				Combination				Total			
	2019		2022		2019		2022		2019		2022		2019		2022		2019		2022	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
A	57	34	61	37	17	35	12	27	16	43	14	35	15	44	18	55	105	36	105	37
B	45	27	48	29	13	27	11	24	4	11	6	15	6	18	6	18	68	24	71	25
C	54	32	44	27	19	39	21	47	16	43	19	48	12	35	9	27	101	35	93	33
D	12	7	8	5	0	0	1	2	0	0	1	2	1	3	0	0	13	5	10	4
F	0	0	3	2	0	0	0	0	1	3	0	0	0	0	0	0	1	0	3	1
Total	168		164		49		45		37		40		34		33		288		282	
<b>Traditional Schools</b>																				
A	44	33	46	34	9	26	6	20	14	45	12	38	2	20	2	25	69	33	66	32
B	37	27	42	31	11	31	5	17	3	10	4	12	3	30	2	25	54	26	53	26
C	47	35	38	28	15	43	18	60	14	45	16	50	4	40	4	50	80	38	76	37
D	7	5	6	5	0	0	1	3	0	0	0	0	1	10	0	0	8	4	7	3
F	0	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	1
Total	135		134		35		30		31		32		10		8		211		204	
<b>Charter Schools</b>																				
A	13	39	15	50	8	57	6	40	2	33	2	25	13	54	16	64	36	47	39	50
B	8	24	6	20	2	14	6	40	1	17	2	25	3	13	4	16	14	18	18	23
C	7	21	6	20	4	29	3	20	2	33	3	38	8	33	5	20	21	27	17	22
D	5	15	2	7	0	0	0	0	0	0	1	12	0	0	0	0	5	6	3	4
F	0	0	1	3	0	0	0	0	1	17	0	0	0	0	0	0	1	1	1	1
Total	33		30		14		15		6		8		24		25		77		78	

### Student Performance – State Standardized Tests\*

#### FAST English Language Arts 2022-23



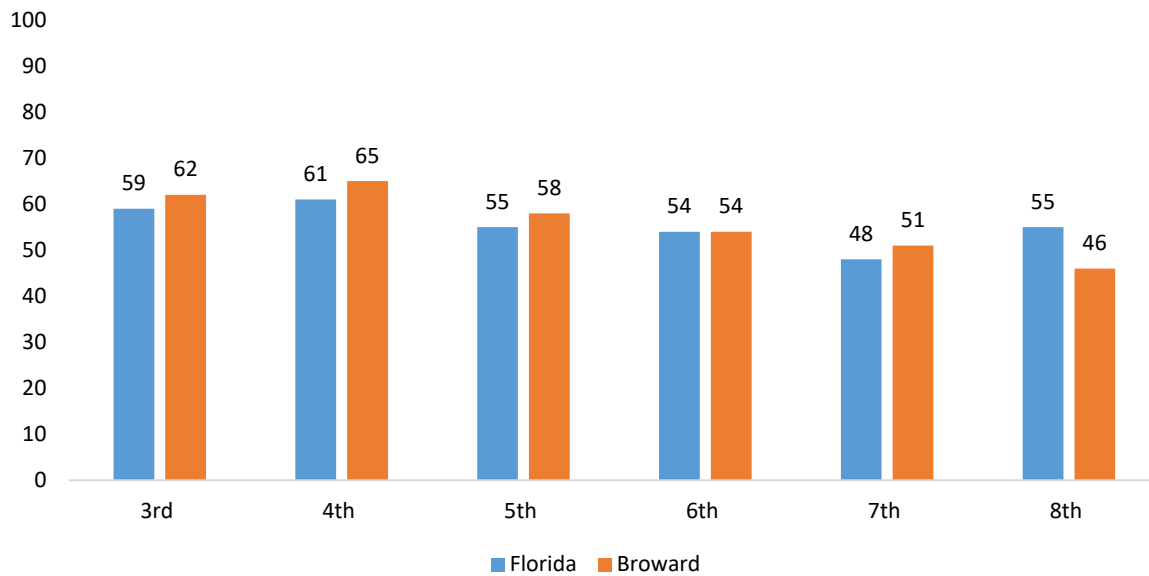
\* There are no updates for School Grades for 2023 until Standard Setting has occurred during the 2023-23 Summer. School grades are anticipated to be released in the Winter of 2023.



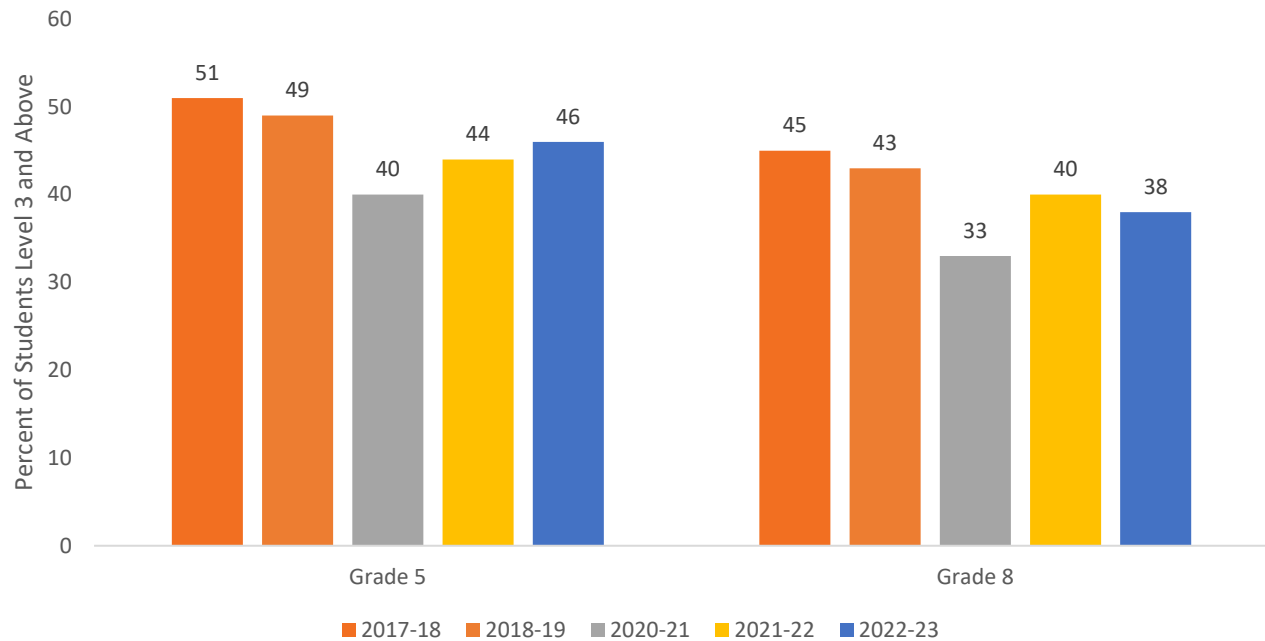
## PERFORMANCE ACCOMPLISHMENTS

### Student Performance – State Standardized Tests (continued)\*

#### FAST Math 2022-23



#### Statewide Science Assessment 2017-18 through 2022-23

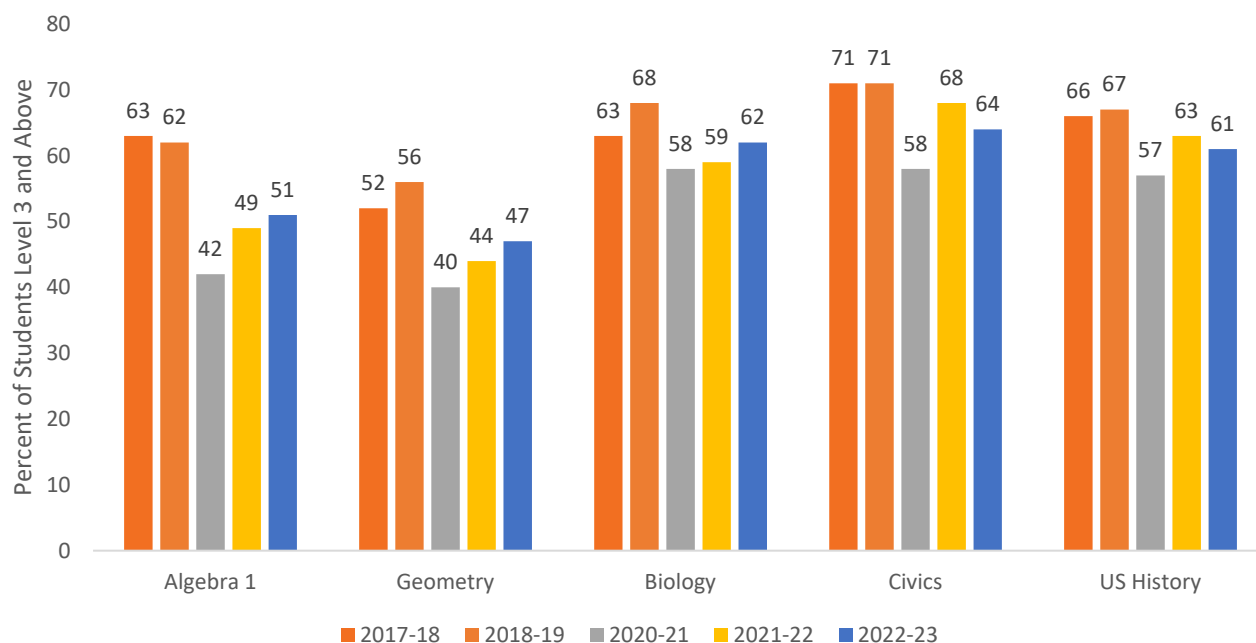


\* There are no updates for School Grades for 2023 until Standard Setting has occurred during the 2023-23 Summer. School grades are anticipated to be released in the Winter of 2023.

## PERFORMANCE ACCOMPLISHMENTS

### Student Performance – State Standardized Tests (continued)\*

#### End of Course Exams 2017-18 through 2022-23



\* There are no updates for School Grades for 2023 until Standard Setting has occurred during the 2023-23 Summer. School grades are anticipated to be released in the Winter of 2023.

### 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 FSA ELA or the Algebra I EOC. For school year 2020-21, students needed to achieve a scale score of 350 on the grade 10 FSA ELA and a scale score of 497 on the 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. Students can satisfy the Algebra I EOC graduation requirement by scoring a 114 on the Postsecondary Education Readiness Test (PERT). Beginning with the school year 2018-19, students were also able to satisfy the Algebra I 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 11<sup>th</sup> 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 11<sup>th</sup> 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 12<sup>th</sup> 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, 12<sup>th</sup> 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 11<sup>th</sup> 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

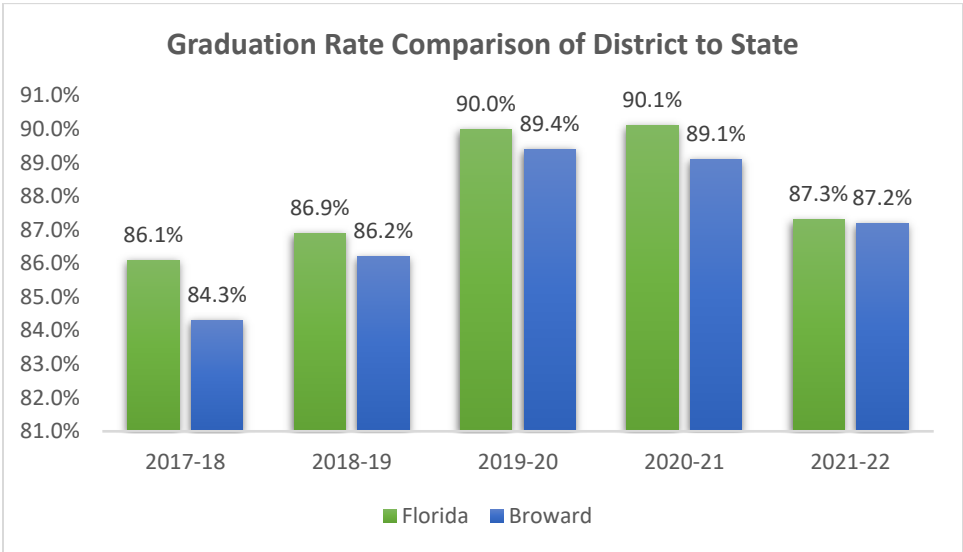
*n* = count

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

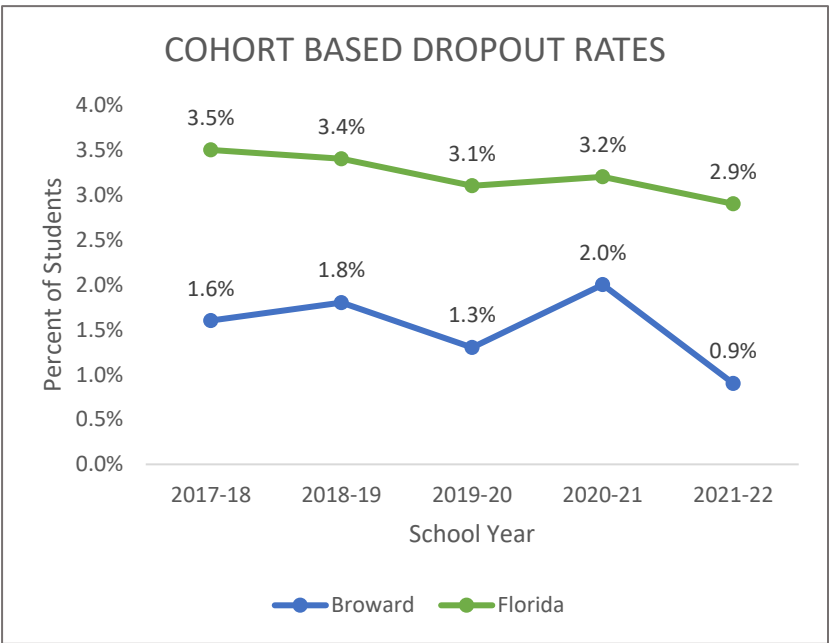
BCPS' 2021-22 graduation rate was 87.2 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special 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

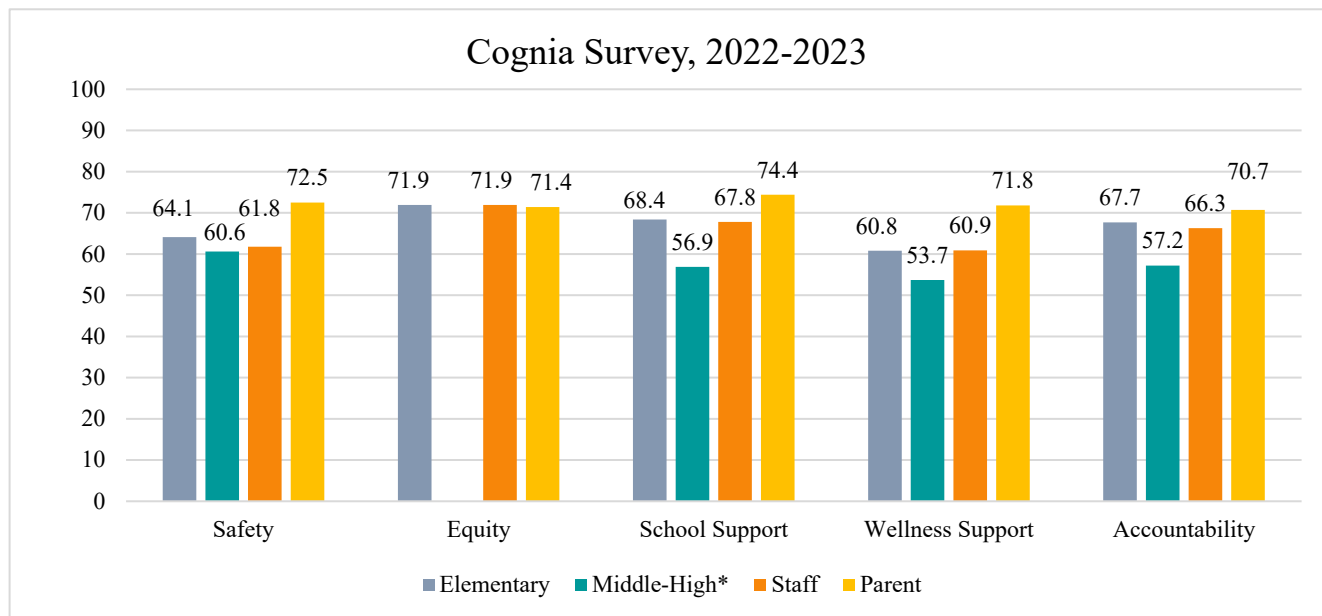
The cohort dropout rate is the percentage of students who drop out of school within four years of their first enrollment in ninth grade. Deceased students and students who transfer out after enrollment are removed from the calculation. Students transferring in are included in the rate. A dropout is defined 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 2022-2023 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 sixty percent 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 except Safety. 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

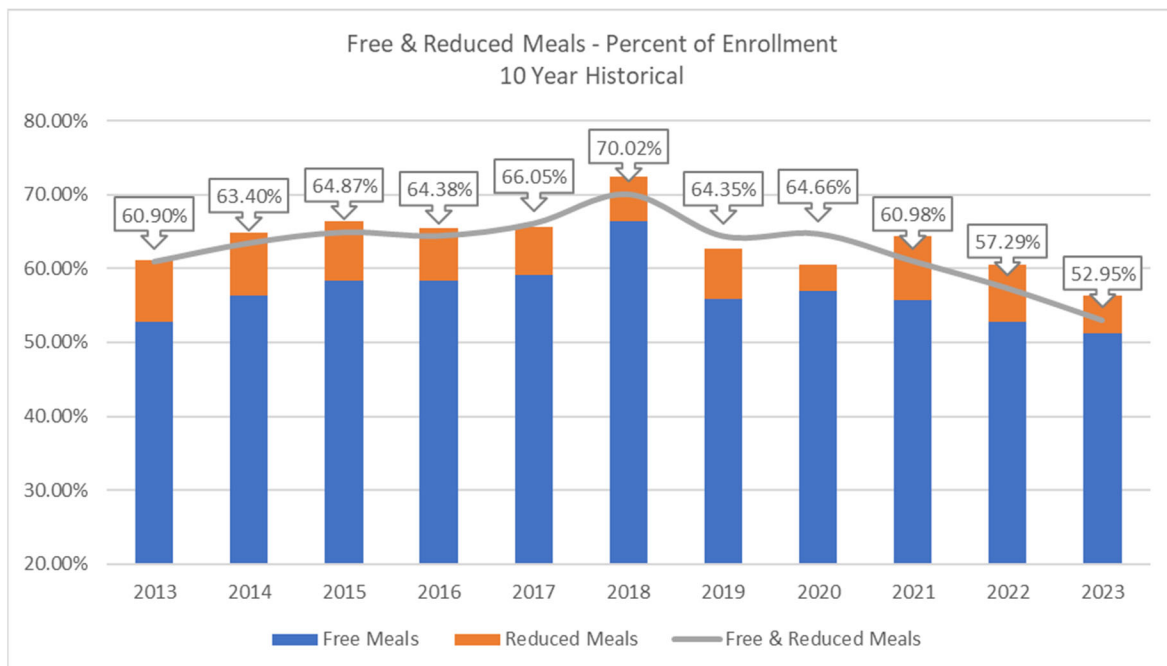
## SCHOOL LUNCH PROGRAM

In FY23, the district moved to a hybrid model of the National School Lunch Program (NSLP) by implementing 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. 167 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 61 Schools that did not qualify for CEP continued operating the National School Lunch and Breakfast Program with universal free breakfast. Applications are required to establish student eligibility in the Free and Reduced National School Lunch Program for claiming student meals.

For FY24 the district will expand the CEP program to 180 schools. The remaining 47 schools will continue with universal free breakfast, while implementing a pilot for Universal Free Lunch 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 167 CEP sites, with only Direct Certification data being captured and utilized for those school sites.

FY19 through FY22 were impacted by COVID-19. The Food and Nutrition Services Department implemented Summer Feeding program for part of FY19, FY20 and FY21, where meals were available at no cost regardless of student meal eligibility, then moved to the Summer Seamless Option (SSO) beginning August 18, 2021, through June 9, 2022, where students continued to eat at no charge at the school they were enrolled in, 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. Communication continued with parents and guardians through Parent Link, recommending households complete the meal benefit application and the meal benefit disclosure in an effort to establish student meal eligibilities and stabilize the Free and Reduced percentages.



## 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.

**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 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.

**Expenditure**

Spending of funds; money paid out.

**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 1<sup>st</sup> and ends the following June 30<sup>th</sup>. 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 that represents the relative cost of hiring comparable personnel among Florida's school districts. The FPLI was established by the Legislature as the bases for the DCD in the FEFP.

**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 3<sup>rd</sup> grade is 720 instructional hours and 900 instructional hours for students in 4<sup>th</sup> through 12<sup>th</sup> 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 for school districts whose funds per unweighted FTE student in the prior year were less than the statewide average or whose DCD 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.





**International Baccalaureate (IB)**

An advanced international academic program based on standards and curriculum created by the International Baccalaureate Organization based in Geneva, Switzerland.

**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) 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 1<sup>st</sup> 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**

The FEFP funding allocation for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$115,000 shall be allocated to each district, and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding. These funds shall provide for an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools.

**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 FEFPP 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 FEFP funding allocation used for remediation, drop-out prevention, summer school programs, extended school year, and similar programs for at-risk and low-performing students. A portion of SAI funding is earmarked to be used, along with funds from the Reading Allocation, to provide an additional hour of reading instruction for students in schools low performing elementary schools as identified by statewide assessment results.

**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 mileage must follow, in including all notices and budget hearing requirements.

**Turnaround School Supplemental Services Allocation (TSSSA)**

The State of Florida appropriates to provide eligible schools with the funds to improve the overall academic and community welfare of students and their families, pursuant to s. 1001.62(21), F.S. Eligible schools will receive up to \$500 per FTE student.

**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 2022-23 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
Basic Education	PK-3	1.126
Basic Education	4-8	1.000
Basic Education	9-12	0.999
Basic Education with ESE Services	PK-3	1.126
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	0.999
English for Speakers of Other Languages	KG-12	1.206
Exceptional Student Education, Level 4	PK-12	3.674
Exceptional Student Education, Level 5	PK-12	5.401
Career Education	9-12	0.999

**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, applied technology diploma programs and apprenticeship programs.





## LIST OF ACRONYMS

<b>21<sup>st</sup> CCLS</b>	21 <sup>st</sup> Century Community Learning Centers
<b>AAP</b>	Acts Against Persons
<b>ACE</b>	Adult and Community Educators
<b>ACFR</b>	Annual Comprehensive Financial Report
<b>ACT</b>	American College Test
<b>ADA</b>	Americans with Disabilities Act
<b>ADAAA</b>	Americans with Disabilities Act Amendments Act
<b>AEAP</b>	Anti-Terrorism Emergency Response Program
<b>AED</b>	Automatic External Defibrillator
<b>AES</b>	Alternative to External Suspension
<b>AICE</b>	Advanced International Certificate of Education
<b>AP</b>	Advanced Placement
<b>ARNP</b>	Advanced Registered Nurse Practitioner
<b>ARP</b>	American Rescue Plan
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>ASBO</b>	Association of School Business Officials
<b>ASCA</b>	American School Counselor Association
<b>ASD</b>	Autism Spectrum Disorder
<b>ASSO</b>	Armed safe-school officer
<b>AYP</b>	Adequate Yearly Progress
<b>BASCC</b>	Before and After School Child Care
<b>BASIS</b>	Behavior and Academic Support Information System
<b>BC</b>	Broward College
<b>BCPA</b>	Broward County Property Appraiser
<b>BCPS</b>	Broward County Public Schools
<b>BCPSFNS</b>	BCPS Food and Nutrition Services
<b>BCURV</b>	Broward Comprehensive Universal Reduction of Violence
<b>BECON</b>	Broward Education and Communication Network
<b>BEEP</b>	Broward Enterprise Education Portal
<b>BEST</b>	Benchmarks for Excellent Student Thinking
<b>BJA</b>	Bureau of Justice Assistance
<b>BRACE</b>	Broward Advisors for Continuing Education
<b>BRITE</b>	Broward's Innovative Tool for Education
<b>BSA</b>	Base Student Allocation
<b>BSC</b>	Business Support Center
<b>BSO</b>	Broward Sheriff's Office
<b>BTIP</b>	Broward Truancy Intervention Program
<b>BVS</b>	Broward Virtual School
<b>BVU</b>	Broward Virtual University
<b>CAPE</b>	Career and Professional Education
<b>CAPOR</b>	Cost as a Percentage of Revenue
<b>CARES</b>	Coronavirus Aid, Relief, and Economic Security Act
<b>CBA</b>	Collective Bargaining Agreements
<b>CBT</b>	Cognitive Behavior Therapy
<b>CCC</b>	Citizens Concerned about our Children
<b>CDC</b>	Centers for Disease Control and Prevention
<b>CFO</b>	Chief Financial Officer
<b>CGCS</b>	Council of the Great City Schools
<b>CHAMP</b>	Conversation, Help, Activity, Movement and Participation
<b>CIA</b>	Collaboration Internship for All
<b>CO</b>	Capital Outlay
<b>CO&amp;DS</b>	Capital Outlay and Debt Services
<b>COB</b>	Capital Outlay Bond



## LIST OF ACRONYMS

<b>COBI</b>	Capital Outlay Bond Issue
<b>COP</b>	Certificate of Participation
<b>CPI</b>	Consumer Price Index
<b>CSHS</b>	Coordinated Student Health Services
<b>CSM</b>	Campus Security Manager
<b>CSR</b>	Class Size Reduction
<b>CTACE</b>	Career, Technical, Adult and Community Education
<b>DCD</b>	District Cost Differential
<b>DCF</b>	Department of Children and Families
<b>DE</b>	Dual Enrollment
<b>DEP</b>	Demographics & Enrollment Planning
<b>DEFP</b>	District Educational Facilities Plan
<b>DGA</b>	Dietary Guidelines for Americans
<b>DJJ</b>	Department of Juvenile Justice
<b>DOE</b>	Department of Energy
<b>DOP</b>	Dropout Prevention
<b>DOJ</b>	Department of Justice
<b>DROP</b>	Deferred Retirement Option Program
<b>DS</b>	Debt Services
<b>DSOC</b>	District Security Operations Center
<b>DWH</b>	Data Warehouse
<b>EAP</b>	Employee Assistance Program
<b>EBD</b>	Emotional Behavior Disorder
<b>EBRW</b>	Evidence-Based Reading and Writing
<b>EETF</b>	Education Enhancement Trust Fund
<b>EL</b>	Equity Liaisons
<b>ELA</b>	English Language Arts
<b>ELL</b>	English Language Learners
<b>EMS</b>	Emergency Management Suite
<b>EOC</b>	End-of Course
<b>ERP</b>	Enterprise Resource Planning
<b>ES</b>	Elementary School
<b>ESE</b>	Exceptional Student Education
<b>ESEA</b>	Elementary and Secondary Education Act
<b>ESF</b>	Educational Stabilization Fund
<b>ESLS</b>	Exceptional Student Learning Support
<b>ESOL</b>	English Speakers of Other Languages
<b>ESS</b>	Employee Self Service
<b>ESSA</b>	Every Student Succeeds Act
<b>ESSER</b>	Elementary & Secondary School Emergency Relief
<b>ESY</b>	Extended School Year
<b>FAC</b>	Florida Administrative Code
<b>FACE</b>	Family and Community Engagement
<b>FAFT</b>	Financial Aid Fund Trust
<b>FAST</b>	Florida Assessment of Student Thinking
<b>FCAT</b>	Florida Comprehensive Assessment Test
<b>FCP</b>	Family Counseling Program
<b>FDLE</b>	Florida Department of Law Enforcement
<b>FDOACS</b>	Florida Department of Agriculture & Consumer Services
<b>FEFP</b>	Florida Education Finance Program
<b>FEMA</b>	Federal Emergency Management Agency
<b>FES</b>	Family Empowerment Scholarship
<b>FISH</b>	Florida Inventory of School Houses



## LIST OF ACRONYMS

<b>FLDOE</b>	Florida Department of Education
<b>FLDOH</b>	Florida Department of Health
<b>FLDRS</b>	Florida Diagnostic & Learning Resources System
<b>FPL</b>	Federal Poverty Level
<b>FPLI</b>	Florida Price Level Index
<b>FRL</b>	Free and Reduced Lunch
<b>FRS</b>	Florida Retirement System
<b>FS</b>	Florida Statue
<b>FSA</b>	Florida Standards Assessments
<b>FSAA</b>	Florida Standards Alternative Assessments
<b>FSSAT</b>	Florida Safe Schools Assessment Tool
<b>FTE</b>	Full-Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAA</b>	General Appropriations Act
<b>GAAP</b>	Governmental Generally Accepted Accounting Principals
<b>GASB</b>	Governmental Accounting Standards Board
<b>GCSCORED</b>	Global Center for Counseling Outcome Research Eval & Development
<b>GED</b>	General Equivalency Diploma
<b>GEER</b>	Governor's Emergency Education Relief Fund
<b>GFOA</b>	Government Finance Officers Association
<b>GOB</b>	General Obligation Bond
<b>GOBI</b>	General Obligation Bond Issues
<b>GSB</b>	Gardiner Scholarship Program
<b>HEART</b>	Homeless Education Resource Team
<b>HIPAA</b>	Health Insurance Portability and Accountability Act
<b>HIV</b>	Human Immunodeficiency Virus
<b>HRSS</b>	Human Resource Support Services
<b>HS</b>	High School
<b>HVAC</b>	Heating, Ventilation, and Air Conditioning
<b>IA</b>	Instructional Allocation
<b>IAQ</b>	Indoor Air Quality
<b>IB</b>	International Baccalaureate
<b>ID</b>	Intellectual Disability
<b>IDEA</b>	Individual with Disabilities Education Act
<b>IEP</b>	Individualized Education Plan
<b>ILA</b>	Interlocal Agreement
<b>IT</b>	Information and Technology Department
<b>JRTOC</b>	Junior Reserve Officer Training Corps
<b>KPI</b>	Key Performance Indicator
<b>L&amp;D</b>	Lost and Damaged
<b>LAB</b>	Learning Across Broward
<b>LAN</b>	Local Area Network
<b>LEA</b>	Local Education Agency
<b>LEAD</b>	Leadership Experiences and Administrative Department
<b>LEED</b>	Leadership in Energy and Environment Design
<b>LEP</b>	Limited English Proficiency
<b>LI</b>	Language Impaired
<b>LOML</b>	Local Option Millage Levy
<b>LPN</b>	Licensed Practical Nurse
<b>MBO</b>	Minimum Basic Operation
<b>MHAA</b>	Mental Health Assistance Allocation
<b>MS</b>	Middle School



## LIST OF ACRONYMS

<b>MSAP</b>	Magnet Schools Assistance Program
<b>MSDHS</b>	Marjory Stoneman Douglas High School
<b>MSID</b>	Master School Identification
<b>MTSS</b>	Multi-Tier System of Supports
<b>NASP</b>	National Association of School Psychologist
<b>NBPTS</b>	National Board for Professional Teaching Standards
<b>NCSSLE</b>	National Center on Safe Supportive Learning Environment
<b>NGSSS</b>	Next Generation Sunshine State Standards
<b>NMSQT</b>	National Merit Scholarship Qualifying Test
<b>NRT</b>	Norm-Referenced Test
<b>NSLP</b>	National School Lunch Program
<b>OaO</b>	Office of Academics
<b>OCA</b>	Office of the Chief Auditor
<b>OCF</b>	Office of Capital Programs
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSPA</b>	Office of School Performance and Accountability
<b>PA</b>	Public Announcement
<b>PCG</b>	Public Consulting Group
<b>PE</b>	Physical Education
<b>PECO</b>	Public Education Capital Outlay
<b>PERT</b>	Postsecondary Education Readiness Test
<b>PK</b>	Pre-Kindergarten
<b>PLC</b>	Professional Learning Communities
<b>PMOR</b>	Project Management Owner's Representative
<b>PMOT</b>	Project Management Oversight Team
<b>PPE</b>	Personal Protection Equipment
<b>PPFAM</b>	Prior Period Funding Adjustment Millage
<b>PPO</b>	Physical Plant Operations
<b>PREPaRE</b>	Prevent Reaffirm Evaluate Provide and Respond Examine
<b>PSAP</b>	Public Safety Access Point
<b>PSAT</b>	Preliminary Scholastic Assessment Test
<b>PSFE</b>	Public School Facilities Element
<b>QSCB</b>	Qualified School Construction Bonds
<b>RANs</b>	Revenue Application Notes
<b>RFP</b>	Request for Proposal
<b>RLE</b>	Required Local Effort
<b>RN</b>	Registered Nurse
<b>ROTC</b>	Reserve Officers Training Corps
<b>RtI</b>	Response to Intervention
<b>RUMERTIME</b>	Recognize Understand Manage Express and Reflect on Thoughts Interaction Mindset and Emotions
<b>SAC</b>	School Advisory Council
<b>SACS</b>	Southern Association of Colleges and Schools
<b>SAF</b>	School Advisory Forum
<b>SAFR</b>	Superintendent's Annual Financial Report
<b>SAI</b>	Supplemental Academic Instruction
<b>SAP</b>	Systems, Applications and Products
<b>SAT</b>	Scholastic Assessment Test
<b>SAVE</b>	Students Against Violence Everywhere
<b>SB</b>	Senate Bill
<b>SBA</b>	State Board of Administration
<b>SBBC</b>	School Board of Broward County



## LIST OF ACRONYMS

<b>SC&amp;D</b>	School Climate & Discipline
<b>SEAS</b>	Student Enrichment through the Arts
<b>SEDNET</b>	Students with Emotional/Behavioral Disabilities Network
<b>SERV</b>	School Emergency Response to Violence
<b>SES</b>	Supplemental Education Services
<b>SESIR</b>	School Environmental Safety Incident Report
<b>SI</b>	Speech Impaired
<b>SIM</b>	Strategic Initiative Management
<b>SIP</b>	School Improvement Plan
<b>SIS</b>	Student Information System
<b>SIU</b>	Special Investigative Unit
<b>SMART</b>	Safety, Music and Arts, Athletics, Renovations and Technology
<b>SNAP</b>	Supplemental Nutrition Assistance Program
<b>SOH</b>	Save Our Homes
<b>SPE</b>	Single Point of Entry
<b>SREF</b>	State Requirements for Educational Facilities
<b>SRO</b>	School Resource Officer
<b>SSAE</b>	Statement on Standards for Attestation Engagements
<b>SSEP</b>	Security and Emergency Preparedness
<b>SSO</b>	Safe-school officer
<b>SSOS</b>	Student Success Opportunity Schools
<b>SSRA</b>	School Security Risk Assessment
<b>STA</b>	Student Threat Assessment
<b>STARS</b>	Student Focus – Teaching Excellence – Accountability Respect Safety
<b>STEAM</b>	Science, Technology, Engineering, Arts and Mathematics
<b>STEM</b>	Science, Technology, Engineering and Mathematics
<b>STOPS</b>	Staff, Teachers, Organizations, Parents & Students
<b>SY</b>	School Year
<b>TAZ</b>	Traffic Analysis Zone
<b>TERMS</b>	Total Education Resource Management System
<b>TF-CBT</b>	Trauma Focus – Cognitive Behavior
<b>TIF</b>	Teacher Incentive Fund
<b>ToT</b>	Training of Trainer
<b>TRIM</b>	Truth in Millage
<b>TSA</b>	Tax Shelter Annuity
<b>TSSSA</b>	Turnaround School Supplemental Services Allocation
<b>UFTE</b>	Unweighted Full-Time Equivalent
<b>USDA</b>	United States Department of Agriculture
<b>USDOE</b>	United States Department of Education
<b>USDOJ</b>	United States Department of Justice
<b>VoIP</b>	Voice Over Internet Phone
<b>VPK</b>	Voluntary Pre-Kindergarten
<b>WAN</b>	Wide Area Network
<b>WDIS</b>	Workforce Development Information System
<b>WFE</b>	Workforce Education
<b>WFTE</b>	Weighted Full-time Equivalent



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

