



Established 1915

BROWARD
County Public Schools



2022-23 Tentative District Budget First Public Hearing August 2, 2022

Dr. Vickie L. Cartwright
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com

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

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BROWARD COUNTY PUBLIC SCHOOLS

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This Meritorious Budget Award is presented to

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for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021-2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

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Christopher P. Morill

Executive Director

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TABLE OF CONTENTS

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1. Executive Summary

Superintendent’s Budget Message 1-1

Broward County 1-4

Broward County Public Schools (BCPS) 1-4

Strategic Plan 1-7

District Profile..... 1-8

School and Student Performance Background Information 1-9

2022-23 District Budget 1-11

Budget Process 1-11

Secure the Next Generation Referendum 1-12

Budget at a Glance 1-13

Budget Message..... 1-13

Florida Education Finance Program (FEFP)..... 1-15

Governmental Funds 1-16

General Fund..... 1-17

Capital Projects Funds..... 1-18

Special Revenue Funds..... 1-19

Federal Stimulus - ESSER II Funding 1-20

Debt Service Funds 1-22

Proprietary Funds 1-23

Florida Lottery..... 1-23

School Taxable Value Growth Rates 1-24

Staffing – All Funds..... 1-25

 Per Student Expenditure..... 1-26

Principal Officials:

 District Organizational Chart..... 1-27

 Superintendent of Schools..... 1-28

2. Safety Section

School Safety Funding

 History and Background 2-1

 FEFP Safe Schools Allocation and Appropriations..... 2-1

Legislation Summary

 Marjory Stoneman Douglas High School Public Safety Act..... 2-2

 Alyssa’s Law 2-2

Safety and Security Updates

 Development of the Division of Safety, Security, and Emergency Preparedness 2-3

 Organizational Chart..... 2-3

 Mobile Panic Alert System – Alyssa’s Alert 2-3

 Other Threat Reporting Applications 2-4

 FLDOE Rule 6A-1.0018..... 2-4

 Safety and Security Administrative Building 2-4

 School Security Risk Assessments 2-5

 Expansion of Video Surveillance 2-5

 Radio System Migration and Enhancement 2-5

 Upgrade of Intercom Systems 2-6

 RAPTOR Visitor and Volunteer Management System 2-6

 Role Specific Emergency Protocols..... 2-6

 Enhanced Crisis Communication..... 2-7

 Reunification Plan..... 2-7

 Tips, Threat, and Social Media Monitoring 2-7



Navigate360 EMS School Safety Portal	2-7
Enforcement of Existing Security Protocols	2-8
Safety and Security Improved Visitor Arrival Experience	2-8
Safety and Security Positions	2-9
School-Based Security Staff Salary Contributions.....	2-9
Current and Proposed Safety and Security Positions.....	2-10
3. Mental Health Section	
Legislation Background	3-1
Mental Health Assistance Allocation Plan (MHAA Plan)	3-1
District MHAA Expenditure Funded by FEFP MHAA for 2022-23	3-2
Mental Health Positions	3-2
Mental Health Plan Regions	3-3
Contract-Based Mental Health Providers and Agencies.....	3-4
Training and Certification	3-4
Maximizing Other Funding Sources.....	3-5
2022-23 Mental Health Grant Funding	3-5
Secure the Next Generation Referendum	3-7
Program Implementation and Outcomes	3-8
BCPS Tracking Systems of High-Risk Students.....	3-8
4. SMART Section	
SMART Program	
Current SMART Program Appropriations	4-1
Highlights by the Numbers.....	4-2
Completed Renovations	4-3
Active Construction	4-4
5. Organizational Section	
Broward County Public Schools (BCPS)	5-1
Governance Structure	
Meet the Board Members	5-2
Broward County School Board Member District and Municipalities.....	5-3
Structure of the Strategic Plan.....	5-4
Budget Message Priorities and Issues	5-9
Administrative Cost in the State.....	5-9
Revenue per Student.....	5-11
Capital Outlay Budget Funding Priorities	5-13
School Safety Funding.....	5-13
Funding for Capital Outlay Needs.....	5-14
GOB.....	5-14
SMART Program	5-14
Reserves.....	5-15
2022 Legislative Session Fiscal Impact.....	5-16
District Finance	5-18
Financial Policies	
State Statutes	5-19
School Board Policies.....	5-19
District Budget	5-20
Budgetary Goals	5-20
Legal Entity	5-21
Basis of Accounting	5-21
Revenue Sources	5-21

	Page
Expenditures	5-21
Fund Financial Statements	5-23
Governmental Funds	5-23
Proprietary Funds	5-23
Fiduciary Funds	5-23
Government-Wide Financial Statements	5-24
Basis of Budgeting	
Budget Process, Budgetary Control and Budgetary Reporting	5-25
Balanced Budget	5-25
Budget Amendments	5-25
School Budgets.....	5-26
The Budget Process	
Fiscal Year.....	5-27
Statutory Requirements.....	5-27
Budget Development – Local Process.....	5-27
Budget Amendment Process	5-28
Long Term Planning	5-28
Budget Trends	5-28
Operations Budget Calendar	5-29
Capital Outlay Funds Budget	
Capital Outlay Funds	5-30
Capital Outlay Revenue & Financing Sources.....	5-30
Capital Outlay Appropriations	5-30
District Educational Facilities Plan (DEFP).....	5-30
District Maintenance	5-30
Capital Outlay Budget Process	
Background.....	5-31
District Educational Facilities Plan (DEFP).....	5-31
Capital Outlay Budget Calendar	5-32
Organizational Chart.....	5-33

6. Financial Section

Major Revenue Sources	6-1
Revenue from Federal Sources.....	6-1
Revenue from State Sources.....	6-1
Revenue from Local Sources	6-2
Current Operations	6-3
Capital Outlay and Maintenance.....	6-3
Major Expenditures	6-4
Instruction	6-4
Instructional Support.....	6-4
General Support	6-4
Community Services.....	6-4
Non-program Charges	6-4
General Fund.....	6-5
All Funds.....	6-5
Major Expenditures by Object	
Salaries.....	6-6
Employee Benefits.....	6-6
Purchased Services.....	6-6
Energy Services.....	6-6
Materials and Supplies	6-6
Capital Outlay	6-6
Transfers.....	6-6



Fund Balance.....	6-6
All Funds Comparison of Budgeted Revenue Sources	6-7
Budget Summary	6-8
Revenue Trend	
2022-23 Operating Budget	6-9
Major Appropriations.....	6-9
General Fund	
Estimated Revenue and Appropriations	6-10
Appropriations by Category (by Function)	6-11
Comparison of Revenues	6-12
Comparison of Appropriations	6-13
Revenue	6-15
School Appropriations.....	6-16
Division Appropriations	6-19
Other Appropriations.....	6-23
Summary and Fund Balance	6-25
School Allocation Plan	6-26
School Categorical Funding Description.....	6-30
Special Revenue	
2022-23 Estimated Revenue and Appropriations	6-34
Appropriations by Category (by Function)	6-35
Comparison of Revenues	6-36
Comparison of Appropriations	6-37
ESSER II.....	6-39
ARP	6-40
Summary - Comparison of Approved Budgets	6-41
Debt Services	
Estimated Revenue and Appropriations	6-45
Comparison of Revenues	6-46
Comparison of Appropriations	6-47
Capital Outlay Budget	
2022-23 Estimated Revenue and Financing Sources	6-48
2022-23 Estimated Appropriations	6-48
2022-23 Estimated Revenue and Financing.....	6-49
2022-23 Estimated Appropriations	6-49
Capital Funds Budget - Comparison of Revenues	6-50
Capital Funds Budget - Comparison of Appropriations	6-51
General Fund Ten-Year Revenue Trend	6-53
Capital Ten-Year Revenue Trend.....	6-54
District Educational Facilities Plan Overview (DEFP).....	6-56
School Safety Funding.....	6-56
Funding for Capital Outlay Needs.....	6-57
COPs 2022	6-57
GOB.....	6-57
SMART Program	6-58
Reserves.....	6-58
Completed Projects	6-59
Supporting the District’s Strategic Plan	6-60
Impact of Nonrecurring Capital Expenditures on Operating Budget.....	6-61
Capital Transfer to General Fund	6-62
Certificates of Participation (COPs).....	6-63

7. Information Section

Florida Lottery 7-1

Distribution of State Dollars 7-2

Where Does the Money Go? 7-4

Existing Debt Services Obligations as of June 30, 2022 7-6

Property Taxation

 Comparison of Millage Rates..... 7-7

 Property Tax Rates, Levies and Collections – History and Forecast..... 7-8

 Millage Rates 7-10

 Rolled Back Rates 7-11

 Broward County Gross Taxable Value 7-12

 Broward County Public Schools (BCPS) Tax Collections..... 7-13

 Property Owner’s School Board Taxes..... 7-14

 Comparison of Millage Rates – Florida’s Largest School Districts 7-15

 School Taxable Value Growth Rates 7-16

Student Enrollment

 Enrollment Trend 7-17

 Projected Student Unweighted FTE (UFTE) vs Enrollment Projections 7-17

 Student Enrollment Projection Methodology..... 7-18

 Summary District and Charter Schools..... 7-19

 Student Enrollment – District Schools 7-20

Student Expenditures 7-27

Charter Schools’ Share – FTE and Expenditures 7-29

Personnel

 Staffing – All Funds..... 7-30

 2022-23 General Fund – Detailed Personnel Resource Allocations 7-31

 School Staffing – General Fund..... 7-32

 Department Staffing – General Fund 7-33

 Administrative Staffing – General Fund 7-34

Amortization Schedules

 Certificates of Participation (COPs) – All Series..... 7-35

 Capital Outlay Bond Issues (COBI) – All Series 7-36

 General Obligation Bond Issues (GOBI) – All Series 7-37

Performance Accomplishments

 School and Student Performance Background Information 7-38

 School Performance 7-41

 Student Performance – State Standardized Tests 7-41

 College Entrance Testing 7-43

 Graduation Rate 7-45

 Dropout Rate 7-45

 Cognia Survey 7-46

 School Lunch Program 7-47

8. Glossary Section

Definitions 8-1

List of Acronyms 8-17



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EXECUTIVE SUMMARY

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Superintendent of Schools

Dr. Vickie L. Cartwright

600 SE 3rd Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2600

www.browardschools.com

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

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School Board Members:

Broward County Public Schools (BCPS) continues to focus on its mission of educating all students to reach their highest potential while also navigating challenges related to COVID-19. These unprecedented efforts range from ensuring safe, and healthy learning environments for students and staff – to helping students recover from unfinished learning due to the pandemic, increasing mental health resources and providing high-quality educational experiences.

Over the past year, BCPS has maintained its strong focus on education, with “Students First” as the guiding principle. In the summer of 2021, the District launched a Summer Experience for District students in kindergarten through 12th grade. This was the District’s largest summer school program in recent years and served more than 30,000 students during the six-week (four days per week) program. Support from community partners provided opportunities to extend the four-hour summer academic day to include after-hours activities and supervised childcare options.

As students returned to 100% in-person learning in August 2021 for the 2021-22 school year, the District further expanded efforts to accelerate student learning by providing students with increased in-person instructional time with highly qualified teachers. This included hiring additional teachers to provide targeted academic assistance during the school day for identified students and implementing extended learning opportunities with Saturday camps, winter and spring break academic camps, and after-school tutoring options. This summer, the District maintained its focus on academic recovery by offering *BCPS Summer 2022* for students with academic needs in core subject areas, such as reading and math, as well as credit recovery options.

Security is always at the forefront of what we do. This past year, the District launched Alyssa’s Alert. This mobile app meets the criteria for compliance with Alyssa’s Law (SB 70), which requires every school in Florida to implement a mobile duress alert system connected to a public safety answering point and first responders. BCPS also introduced random screenings with handheld metal detectors at schools, in accordance with School Board policy 2010, *Use of Handheld Metal Detectors on School District Property*, and implemented wandings at athletic events.

To meet the mental health and social-emotional learning needs of students and staff, the District has ensured mental health professionals are available at every school. The BCPS Family Counseling Program provides free counseling sessions to all District students, and students can request to speak to a mental health professional or report abuse through the TALK app, which is available on the students’ Clever portal.

During the 2021-22 school year, the District celebrated many accomplishments, including earning the prestigious Districtwide reaccreditation from COGNIA, a global network of educators. This achievement is a testament to the District and School Board's unwavering commitment to ensuring students are receiving a high-quality education. The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

Additionally, an independent audit of the 2018 Secure the Next Generation Referendum validated the District's use of the referendum funds as approved by voters. These funds – which support more than 500 school safety personnel and 100 mental health professionals and provide approximately \$82 million in compensation supplements for teachers and eligible staff to compete with neighboring school districts – are set to expire. Through the School Board's approval, a renewal of the referendum with an increase from a .5 mill to 1 mill will go before voters on the August 23, 2022, primary election ballot. Staff remains laser focused on educating our citizens about the referendum. The impact will be reflected in the 2023-24 budget.

Our dedicated employees – our teachers, administrators, and staff – continue to focus on making learning environments personal, engaging, interesting, challenging, and fulfilling. Our students and schools are consistently recognized for academic accomplishments and honored with national and state awards in athletics, debate, JROTC, the performing arts, robotics, and more. At every level – from our youngest learners to our continuing education adult students – adhering to the District's vision of educating today's students to succeed in tomorrow's world is at the heart of what we do.

In developing the fiscal Year 2022-23 budget, the School Board held two budget workshops.

Below are a few highlights from the 2022-23 recommended budget:

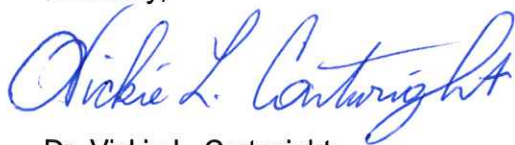
- The organization is now structured in a way that best allocates resources and staff where they have the greatest impact on students' needs. The revised organizational structure improves functionality, collaboration while providing over \$2 million in savings. In addition, with declining student enrollment, district administration required right-sizing.
- Continues funding for the increase in the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Continues to hold harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Aligns salary dollars to support compensation increases in spite of lower than average funding by the State of Florida compared to other states.
- Provides an increase for mental health services and increases in the number of social workers allocated to schools by 20 additional positions through an increase in the mental health categorical allocation.
- Continues funding for enhanced cleaning and additional custodial support at schools.

- Continues funding to make personal protective equipment (PPE) available for all staff.
- Funds the equivalent of 308 teaching positions to assist students in accelerating their learning through the use of ESSER II/ARP funding.
- Funds *BCPS Summer 2022* for students with academic needs in core subject areas, such as reading and math, as well as credit recovery options.
- Maintains the investment for air quality improvement projects through the use of ESSER II/ARP funding.
- Continued updates to technology. In addition to the refresh cycle, funds are also allocated for server and a security firewall upgrades; and toward achieving a 1:1 student to computer device ratio at the middle grade levels.
- Increases funding for professional development.
- Continues funding to have a minimum of two full-time health professionals at every school.

In addition to these highlights, the budget ensures fiscal stability and attempts to manage the impact of the 2023-2024 funding cliff. Like most large Districts across the nation and the state of Florida, Broward County Public Schools saw significant declines in enrollment during 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. Funds are included in the budget (American Rescue Plan) to mitigate the potential increase in scholarships in 2022-23. Funds are also set aside to maintain our rainy-day fund.

With the support of a fully committed and dynamic School Board, effective leadership, dedicated staff, and community support, BCPS continues to set the bar high for students' success. The budget supports our shared vision and values, while ensuring our students are ready to learn and are prepared for their futures.

Sincerely,



Dr. Vickie L. Cartwright

EXECUTIVE SUMMARY

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 1.94 million residents as of the 2020 census. Broward is one of the most ethnically diverse counties in the entire country. As of the 2020 census, 33.13 percent are White, 31.31 percent are Hispanic, 26.62 percent are Black or African American, 3.85 percent are two or more races, 3.81 percent are Asian, while 1.29 percent account for all other races, including Native American and Pacific Islander. The median age for Broward County is 40 years, with 21.7 percent under the age of 18, 8.5 percent from 18 to 24 years, 26.9 percent from 25 to 44 years, 27.7 percent from 45 to 64 years, and 15.0 percent are 65 years of age or older.

Economy

Broward County continues to recover from the economic impact of the pandemic, as reflected by the March 2022 unemployment rate of 2.8 percent, the lowest since January 2020. Broward had the second highest annual job growth compared to all metro areas in the state; however, Education and Health Services continues to experience a decline in jobs.

In March 2022, the Consumer Price Index (CPI) for Broward increased by 8.5 percent over the last twelve months, the largest twelve-month change since August 1982. During the same month, Broward County home prices increased by 15.4 percent compared to last year, for a median price of \$370,000.

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 February 24, 2022, BCPS welcomed Dr. Vickie L. Cartwright as the District's new Superintendent of schools. The School Board selected Dr. Cartwright to lead the nation's sixth largest school district on February 9, 2022, following a national search for candidates. Dr. Cartwright had served as the District's Interim Superintendent since August 2, 2021.

Per Dr. Cartwright's "Students First" guiding principle, she is committed to ensuring all students receive a high-quality education, collaborating with stakeholders, creating partnerships, and building relationships.



EXECUTIVE SUMMARY



Innovation Zone

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

Educational Levels Offered

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



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

There are 237 District-Managed school locations in Broward County offering a wealth of educational opportunities which includes 137 elementary, 36 middle, 29 high, 6 multi-level, 2 virtual schools as well as 3 technical colleges, 8 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 2022-23 school year there are currently 91 charter schools in Broward County.

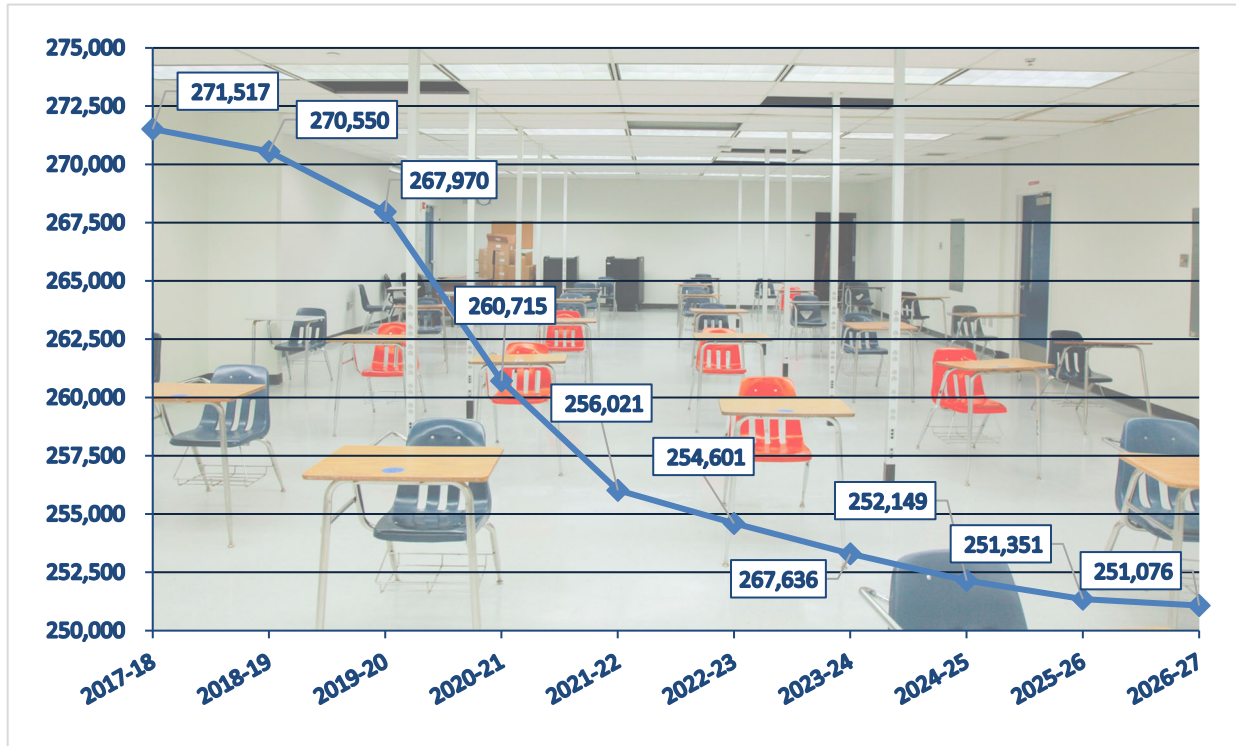
Enrollment

2021-22 Benchmark Pre-Kindergarten to Grade 12	
Pre-Kindergarten	4,771
Elementary (K - 5)	84,111
Middle (6 - 8)	45,691
High (9 - 12)	69,959
Centers	3,443
BCSB District Schools	207,975
Charter Schools	48,046
Total 2021-22 Benchmark	256,021

* Includes non-ESE pre-kindergarten students who are not part of FTE counts or calculations, and charter school students.



EXECUTIVE SUMMARY



* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students.

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 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, students' school choice options, the opening and closing of charter schools, and natural disasters which can cause sudden changes in student enrollment.

According to the Five-Year Student Enrollment Projections memorandum, BCPS enrollment declined from 2020-21 to 2021-22 by 4,694 students due to the residual impacts of the pandemic. Enrollment is anticipated to decline less sharply by the 2022-23 school year, as the effects of the pandemic continue to subside. Enrollment at District-Managed schools is expected to continue the trend of slight annual decreases that begun in 2018-19 through the 2026-27 school year. 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), as well as the increase in virtual school options. District-Managed school enrollment is projected to decrease by almost 8,600 students in the next five years for a total enrollment of just under 200,000 students.

For charter schools, the DEP Department employs a method which identifies the historic 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 innovative 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. Total enrollment for charter schools is projected to increase by 3,633 students over the next five years to 51,679 students.

EXECUTIVE SUMMARY



2024 Strategic Plan

2020 Recalibration

OUR VISION: *Educating today's students to succeed in tomorrow's world.*

OUR MISSION: *Educating all students to reach their highest potential.*

OUR CORE VALUES:

- S**tudent Focus
- T**eaching Excellence
- A**ccountability
- R**espect
- S**afety



OUR GOALS:

High-Quality Instruction | Safe & Supportive Environment | Effective Communication



Published by the Office of Strategic Initiative Management (SIM).
 Access the full 2024 Strategic Plan at www.browardschools.com/strategicplan.



DISCLAIMER: The 2024 Strategic Plan was sunset effective 2nd Quarter 2022. The new Student Outcomes Focused Strategic Plan will be in place for the 2022-2023 school year and will be finalized at the July 26, 2022 Board Workshop.

The Strategic Plan is available in the BCPS website in several languages <https://www.browardschools.com/strategicplan>

EXECUTIVE SUMMARY

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 **256,000** students in **237 District-Managed schools** and **91 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 2020-21, 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 sixth consecutive year. **BCPS** offers over **70 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 **168 countries**. Approximately **30,000** students receive services through the District's **English Language Learners (ELL)** program.
- ❖ **BCPS Federal Graduation Rate** for the **2020-21 school year is 89.1 percent**, which includes traditional high schools, centers, and charter schools. The graduation rate for traditional **BCPS District high schools is 96.6 percent**, excluding centers and charter schools.
- ❖ **Seventeen BCPS schools** were awarded the **2021-22 Magnet School of Distinction**, which is a top merit award and is only awarded to a select group of magnet schools. An **additional nine BCPS schools** received the **2021-22 Magnet Schools of Excellence 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.



EXECUTIVE SUMMARY

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 (FLDOE) 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 in order 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 satisfactory scores, defined as level 3 or higher, on a number of standardized tests. These tests include the Florida Standards Assessment (FSA) for 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 2014-15 marked the first year that the FSA was administered. The FSA replaced the FCAT 2.0 in reading and math. Similar to the FCAT 2.0, the FSA is a criterion-referenced, performance-based test. The FSA differs from the FCAT 2.0 in that it is designed to measure students' mastery of the new Florida Standards which require greater demonstration of critical thinking, problem solving, and communication skills, and thus better prepare students for college, career, and life.



EXECUTIVE SUMMARY

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%	43	26%	8	5%	3	2%
Middle	12	27%	11	25%	20	46%	1	2%	0	0%
High	14	42%	5	15%	14	42%	0	0%	0	0%
Combination	17	53%	6	19%	9	28%	0	0%	0	0%
Total	104	38%	70	26%	86	32%	9	5%	3	1%

Student Performance: Test Scores

Florida Standards Assessment (FSA) 2021-22 ELA

(Percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th	9 th	10 th
Florida	53	57	55	52	48	49	51	49
Broward	54	58	58	55	50	51	53	49

Florida Standards Assessment (FSA) 2021-22 Math

(Percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th
Florida	58	61	52	49	46	42
Broward	58	61	53	48	45	34

Statewide Science Assessment 2021-22

(Percentage Level 3 and above by grade level)

Grade	5 th	8 th
Florida	48%	45%
Broward	44%	40%

End of Course Exams (EOC) 2021-22

(Percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	US History
Florida	54	61	69	45	65
Broward	50	59	68	50	64

EXECUTIVE SUMMARY

2022-23 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.



For the twenty-seventh consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2021-22 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 2022-23 are \$10.7 billion, up \$1.1 billion from 2021-22. On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from the HB 5001, General Appropriations Act. School Recognition was not reinstated for the 2021-22 school year, and for the 2022-23 school year, the legislation included a provision in Specific Appropriation 88A, and corresponding revisions to law in Section 11 of HB5003, that would prohibit certain funds to schools that violated Department of Health rules as it pertained to masking. The Class Size Reduction (CSR) allocation for 2022-23 is \$2.9 billion, up \$58.3 million from 2021-22.

Note: 2022-23 Based on FEFP Second Calculation

EXECUTIVE SUMMARY

Secure the Next Generation Referendum

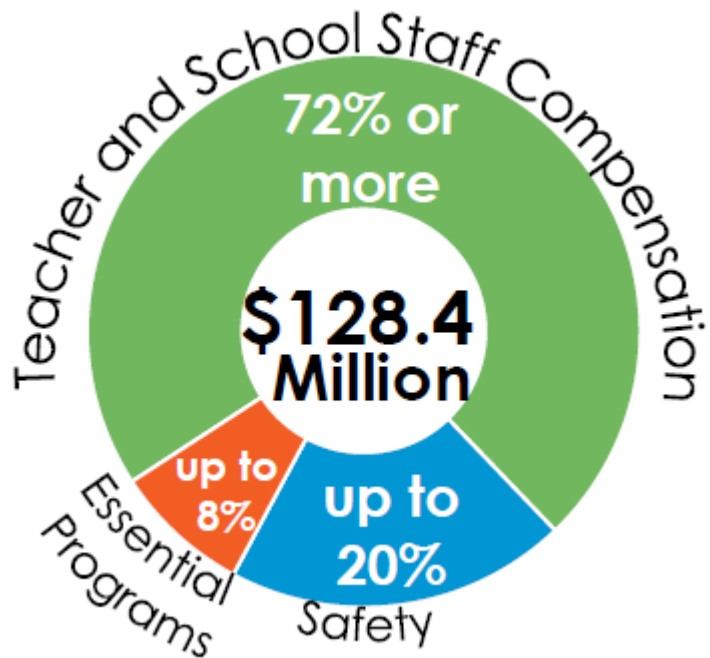
On May 8, 2018, The School Board of Broward County, Florida (SBBC) voted to approve a referendum for a question on the August 28, 2018 ballot regarding a levy of ad-valorem taxes for essential operating expenses.

During the following months and all the way to the primary election on August 28, 2018, the Board, Superintendent, and union groups worked tirelessly via many events in the community to clearly demonstrate and define to the public the need for this referendum and the benefits it would bring to the overall Broward community.

Broward County residents voted to approve the Next Generation Referendum on the August 28, 2018 ballot. This referendum supports our continued commitment to secure a high-quality education and safe learning environment for our students, teachers, and staff.

Referendum funds have secured safety and security positions, improved compensation for teachers and school-related staff, and expanded educational opportunities for our students. The funds generated from the referendum became available to the District beginning in the 2019-20 school year.

The estimated revenue for the 2022-23 school year is as of July 1st, 2022, Ad Valorem estimates, and is calculated at \$128.4 million based on 96% collectivity rate. The 2022-23 school year marked the final year of the four-year duration of the referendum. The District has opted to renew the referendum effective year 2023. Voters will be presented with a referendum renewal appearing on the August 23, 2022, primary election ballot. 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.



Note: 2022-23 Based on FEFP Second Calculation

EXECUTIVE SUMMARY

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 2022-23 is \$11 billion, up approximately \$987 million from 2021-22.

Budgetary control is maintained at the expenditure object level within each function. 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 2022-23 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 2022-23; 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.

2022-23 Budget Calendar

- ✓ By July 1, 2022
Property Appraiser certifies tax roll.
- ✓ By July 19, 2022
District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 19, 2022
Provide tentative budget to the Board.
- ✓ July 29, 2022
Advertise in the newspaper.
- ✓ August 2, 2022
First Public Hearing on proposed millage rate and tentative budget.
- ✓ August 4, 2022
Advise Property Appraiser of proposed millage rate.
- ✓ September 13, 2022
Second Public Hearing to adopt millage rate and final budget.
- ✓ September 16, 2022
Submit budget to FLDOE.
Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.

EXECUTIVE SUMMARY

Broward County property tax values began to rebound nine 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 projected at 2.38 percent and 2.64 percent, respectively. For 2021-22 the increase in funding was projected at 3.14 percent, and for 2022-23, the increase is projected at 9.9 percent.

The 2022-23 Budget achieves the following:

- The organization is now structured in a way that best allocates resources and staff where they have the greatest impact on students' needs. The revised organizational structure improves functionality, collaboration while providing over \$2 million in savings. In addition, with declining student enrollment, district administration required right-sizing.
- Continues funding for the increase in the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Continues to hold harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Aligns salary dollars to support compensation increases in spite of lower than average funding by the State of Florida compared to other states.
- Provides an increase for mental health services and increases in the number of social workers allocated to schools by 20 additional positions through an increase in the mental health categorical allocation.
- Continues funding for enhanced cleaning and additional custodial support at schools.
- Continues funding to make personal protective equipment (PPE) available for all staff.
- Funds the equivalent of 308 teaching positions to assist students in accelerating their learning through the use of ESSER II/ARP funding.
- Funds *BCPS Summer 2022* for students with academic needs in core subject areas, such as reading and math, as well as credit recovery options.
- Maintains the investment for air quality improvement projects through the use of ESSER II/ARP funding.
- Continued updates to technology. In addition to the refresh cycle, funds are also allocated for server and a security firewall upgrades; and toward achieving a 1:1 student to computer device ratio at the middle grade levels.
- Increases funding for professional development.
- Continues funding to have a minimum of two full-time health professionals at every school.

EXECUTIVE SUMMARY

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.

	2021-22	2022-23*	% Inc/(Dec)
Property Value (billion)	\$235.2	\$267.5	13.77%

Millage	2021-22 Millage Rate	2022-23* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.5300	3.1740	(10.28%)
RLE Prior Period Adj	0.0400	0.0290	
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	5.8180	5.4510	(6.31%)
Voted:			
Referendum	0.5000	0.5000	
GOB Debt Service	0.1441	0.1873	29.98%
Total	6.4621	6.1383	(5.01%)

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 2022-23 school year, the State has required that BCPS contribute \$815.2 million in property tax dollars in order to receive \$2.2 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.203 mills, which includes the millage for the



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Prior Period Adjustment on \$267.5 billion of property value. The \$815.2 million which accounts for the 3.174 RLE mills will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2022.

The State mandated Required Local Effort (RLE) has increased to \$815.2 million in 2022-23. The RLE millage has decreased by 10.28 percent and the overall non-voted millage has decreased by 6.31 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has decreased by 5.01 percent. The gross taxable value in Broward County as of budget adoption has increased by \$32.3 billion, or 13.77 percent from \$235.2 billion to \$267.5 billion.

* The 2022-23 Millage rate is based on the 2nd Calculation Conference Report, and property values on the 7/1/2022 Taxable Value Report

EXECUTIVE SUMMARY

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 2022-23 school year is 1.5000, generating approximately \$385.3 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2022-23 is 0.7480 mills, which will result in approximately \$192.1 million in revenue. There is no additional discretionary millage for 2022-23.

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 2022-23 school year is 0.1873 mills, which will result in approximately \$48.1 million. Finally, the 2018 Referendum ½ millage, is estimated to levy approximately \$128.4 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	



EXECUTIVE SUMMARY

General Fund (\$000,000)

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 2022-23 school year is \$2,819.3 million, an increase of \$244.8 million, or 9.5%, from the 2021-22 budget. State and Federal sources account for 44.3% of the total revenue, with Local sources comprising another 43.4%. The FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 84.1% 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 and for health, workers compensation, and general liability.

General Fund Revenue	2021-22 Budget	2022-23 Budget	Inc/(Dec)
Federal Direct	\$2.4	\$2.6	\$0.2
Federal Through State	16.0	13.5	(2.5)
State:			
FEFP	707.1	878.7	171.6
Workforce Development	78.4	80.3	1.9
Class Size Reduction	268.1	268.8	0.7
Other State	4.6	5.1	0.5
Local:			
Local Taxes (incl. prior yr.)	1,097.5	1,143.2	45.7
Interest	0.0	2.0	2.0
Fees	28.2	28.8	0.6
Other Local	42.7	50.7	8.0
Transfers In and Other Financing Sources	128.3	144.3	16.0
Beginning Fund Balance	201.2	201.3	0.1
Total	\$2,574.5	\$2,819.3	\$244.8

General Fund Appropriations	2021-22 Budget	2022-23 Budget	Inc/(Dec)
Instruction	\$1,510.2	\$1,697.4	\$187.2
Pupil Personnel Services	147.3	150.9	3.6
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	109.9	115.1	5.2
School Administration	147.5	146.1	(1.4)
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	287.9	307.5	19.6
Student Transportation Services	96.9	98.5	1.6
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service	119.3	108.9	(10.4)
Transfers and Ending Fund Balance	155.5	194.9	39.4
Total	\$2,574.5	\$2,819.3	\$244.8

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 \$428.7 million and for various initiatives such as class size reduction at \$268.8 million.

Note: 2022-23 Based on FEFP Second Calculation

EXECUTIVE SUMMARY

Capital Projects Funds (\$000,000)

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

Capital Outlay Budget Revenue	2021-22 Budget	2022-23 Budget	Incr/ (Decr)
Federal	\$0.0	\$0.0	\$0.0
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	25.5	27.8	2.3
Other	38.3	32.4	(5.9)
Local:			
Millage	341.7	385.3	43.6
Other	203.2	14.2	(189.0)
Transfers	0.0	0.0	0.0
Other Financing Sources	326.9	30.7	(296.2)
Committed Project Balances	690.0	1,031.8	341.8
Total	\$1,625.6	\$1,522.2	(\$103.4)

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 2022-23 school year is \$1.5 billion, a decrease of \$103.4 million, 6.4 percent lower than the previous year. This decrease is due to the ongoing work and completion of SMART Program construction projects. The 2022-23 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, Capital Outlay and Debt Service (CO&DS), and the School Hardening Grant 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 2022-23 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 that 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.” This year the DEFP provides the School Board and the public a detailed capital outlay plan that appropriates \$3.5 billion in estimated capital projects funds over five years through fiscal year 2026-27.

Capital Outlay Budget Appropriations	2021-22 Budget	2022-23 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	139.2	121.7	(17.5)
Furniture & Equipment	113.8	38.2	(75.6)
Motor Vehicles (incl. Buses)	43.8	43.7	(0.1)
Land	0.0	0.0	0.0
Improvements other than Buildings	11.1	10.5	(0.6)
Remodeling & Renovations	1,003.5	965.3	(38.2)
Computer Software	0.0	0.0	0.0
Transfers	314.2	342.8	28.6
Total	\$1,625.6	\$1,522.2	(\$103.4)

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, and the maintenance and debt service transfers. The appropriation for debt service is determined by the Treasurer using the debt service amortization schedules.

EXECUTIVE SUMMARY

Special Revenue Funds (\$000,000)

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 2022-23 school year is \$178.8 million, an increase of \$10.1 million from the previous year.

Special Revenue, Food Service Revenue	2021-22 Amended	2022-23 Budget	Inc/(Dec)
Federal through State	\$119.7	\$100.1	\$(19.7)
State Sources	1.2	1.1	(0.1)
Local Sources	5.4	16.8	11.4
Fund Balances	42.3	60.7	28.3
Total	\$168.7	\$178.8	\$10.1

Special Revenue, Food Service Appropriations	2021-22 Amended	2022-23 Budget	Inc/(Dec)
Salaries & Fringe Ben.	\$48.6	\$56.7	\$8.1
Purchased Services	7.4	5.6	(1.8)
Energy Services	1.9	2.1	0.2
Materials & Supplies	62.1	78.8	16.7
Capital Outlay	3.8	3.7	(0.1)
Other Expense	5.4	4.2	1.2
Transfers	0.0	0.0	0.0
Fund Balance	39.5	27.7	(1.9)
Total	\$168.7	\$178.8	\$10.1

Special Revenue, Other budget for the 2022-23 school year is \$804.4 million, a decrease of \$324.3 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 \$92.3 million, Individuals with Disabilities Education Act (IDEA) at \$80.8 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$11.5 million, Early Head Start and Head Start at \$18.1 million, ESSER II at \$48.8 million, and ARP at \$484.2 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 2022-23 include staff development for academic improvement and improved teacher quality.

Special Revenue, Other Revenue	2021-22 Amended	2022-23 Budget	Inc/(Dec)	Special Revenue, Other Appropriations	2021-22 Amended	2022-23 Budget	Inc/(Dec)
Federal Direct	\$40.8	\$35.6	\$(5.2)	Salaries & Fringe Ben.	\$587.0	\$374.8	\$(212.2)
Federal through State	1073.5	758.4	(315.1)	Purchased Services	252.1	221.0	(31.1)
State Sources	3.5	1.7	(1.8)	Energy Services	0.0	0.0	0.0
Local Sources	10.8	8.6	(2.2)	Materials & Supplies	46.9	18.4	(28.5)
Incoming Transfers				Capital Outlay	164.7	131.4	(33.4)
Total	\$1,128.7	\$804.4	\$(324.3)	Other Expense	78.0	58.8	(19.2)
				Total	\$1,128.7	\$804.4	\$(324.3)

EXECUTIVE SUMMARY

Federal Stimulus

Program	Total	Charter Schools	BCPS Share
ARP - Award	\$576.3	\$115.5	\$460.8
ARP-Estimated Balance	\$484.2	\$115.5	\$368.7

ARP Funding Purpose

The 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.

EXECUTIVE SUMMARY-Cont.

Program	Total	Charter Schools	BCPS Share
ESSER II - Award	\$256.9	\$49.1	\$207.8
ESSER II-Estimated Balance	\$48.8	\$34.4	\$14.4

ESSER II Funding Purpose

The Elementary and Secondary School Emergency Relief (ESSER II) funds under the 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.

Local educational agencies (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)



EXECUTIVE SUMMARY

Debt Service Funds (\$000,000)

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 2022-23 is \$253.1 million. Overall result for the annual debt service is a net increase of \$30.6 million (\$222.5 million in FY22 vs \$253.1 million in FY23), excluding fund balance, attributed primarily to payments of newly issued leases of a net \$11.2 million coupled with \$5.9 million of COPs debt service, and the expected issuance of a fourth (final) tranche of GO Bonds of \$6.0 million.

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.

As of June 30, 2022, the District had \$2.20 billion in outstanding debt compared to \$2.33 billion last fiscal year. Debt breakdown (expressed in millions) as follows: Certificate of Participation account for \$1,311.5 million of total debt, State issued COBI Bonds are \$3.71 million, Voted Debt GOB are \$758.38 million, and Leases represent \$124.57 million.

Debt Service Revenue	2021-22 Amended	2022-23 Budget	Inc/(Dec)
State Sources	\$ 2.1	\$ 1.4	\$ (0.7)
Local Sources	31.8	45.2	13.4
Transfers In	188.6	198.8	10.2
Other Financing Sources	-	-	-
Subtotal	\$ 222.5	\$ 245.4	\$ 22.9
Fund Balance	-	7.7	7.7
Total	\$ 222.5	\$ 253.1	\$ 30.6

Debt Service Appropriations	2021-22 Amended	2022-23 Budget	Inc/(Dec)
SBE & COBI	\$ 2.1	\$ 1.4	\$ (0.7)
District Bonds	41.2	52.9	11.7
Transfers Out	-	-	-
Other Debt Service	175.9	185.8	9.9
ARRA Economic Stimulus Debt Service	3.3	3.3	-
Other Financing Uses	-	-	-
Subtotal	\$ 222.5	\$ 243.4	\$ 20.9
Fund Balance	-	9.7	9.7
Total	\$ 222.5	\$ 253.1	\$ 30.6

EXECUTIVE SUMMARY

Proprietary Funds (\$000,000)

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

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

Other Internal Services Revenue	2021-22 Amended	2022-23 Tentative	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.4	0.6	0.2
Transfers	0.0	0.0	0.0
Fund Balance	0.2	0.2	0.0
Total	\$0.6	\$0.8	\$0.2

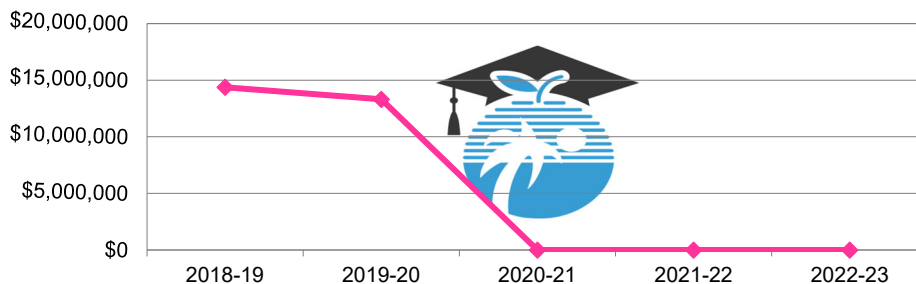
The Other Internal Services Fund for the District is used to account for printing services. The primary source of revenue for this fund is from cost centers within the District on a cost reimbursement basis. The projected operating revenues for 2022-23 are almost \$0.8 million.

Other Internal Services Appropriations	2021 22 Amended	2022-23 Tentative	Inc/(Dec)
Salaries & Fringe Benefits	\$0.3	\$0.2	(\$0.1)
Purchased Services	0.2	0.3	0.1
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.1	0.3	0.2
Total	\$0.6	\$0.8	\$0.2

Florida Lottery

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition was not reinstated for the 2021-22 school year, and for the 2022-23 school year, the legislation included a provision in Specific Appropriation 88A, and corresponding revisions to law in Section 11 of HB 5003, that would prohibit certain funds to schools that violated Department of Health rules as it pertained to masking.

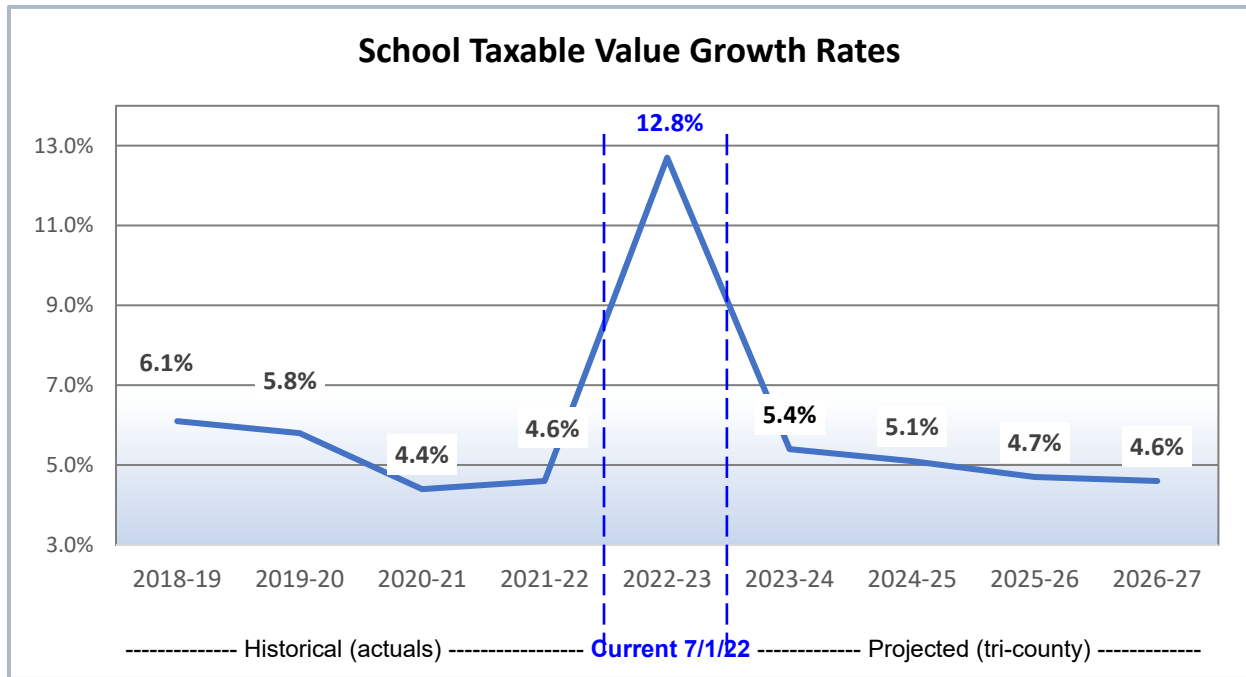
BCPS Lottery Revenue Trend - 5 Years



SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2022, 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 2022-23 budget result in a 12.8 percent increase over the 2021-22 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.

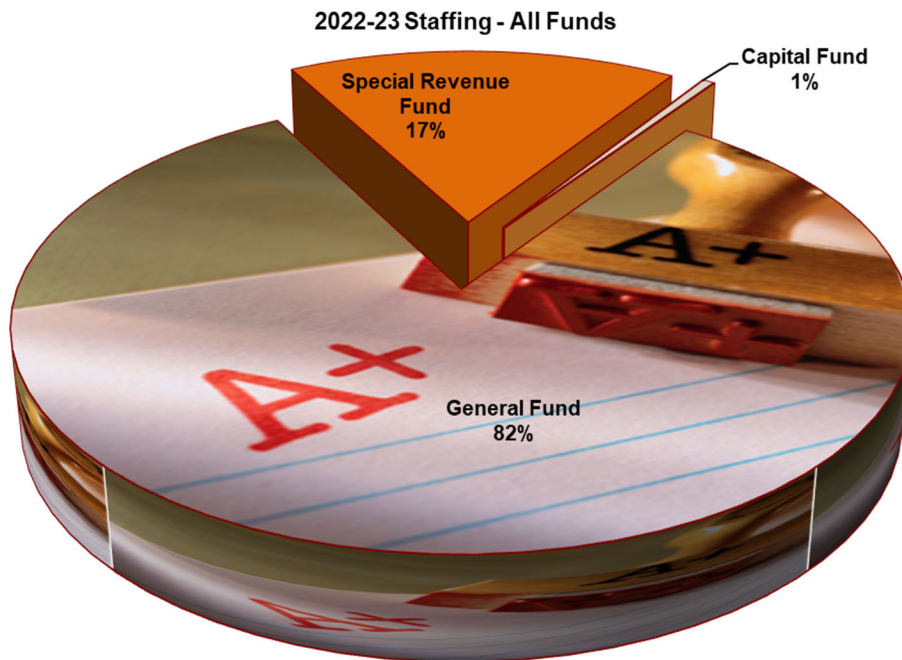
The chart below shows that the future taxable value of property in Broward County is anticipated to continue increasing at pace that is like the previous four-year period. The District will continue to monitor trends in the property values and work with the County Property Appraiser’s office for future projections.



EXECUTIVE SUMMARY

STAFFING – ALL FUNDS

The 2022-2023 Staffing - All Funds analysis shows that General Fund positions are 82% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 17% of the total staffing, and 1% 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 average salaries in a position by the average salary for that position.



Fund:	<u>Budgeted Full Time Equivalent Positions</u>					% to Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
General Fund	23,594	24,114	23,587	22,338	22,693	82.0%
Special Revenue Fund	4,088	4,251	4,243	4,263	4,866	17.0%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	187	187	188	194	133	1.0%
Internal Services Fund	9	9	5	5	4	0%
TOTAL	27,877	28,561	28,024	26,799	27,696	100%

Overall, staffing from 2021-22 to 2022-23 is projected to increase. Special Revenue increase is attributed to American Rescue Plan. Capital Fund positions are projected to decrease by 61 positions. 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 decreased by 1 position in 2022-2023.

EXECUTIVE SUMMARY

Per Student Expenditure

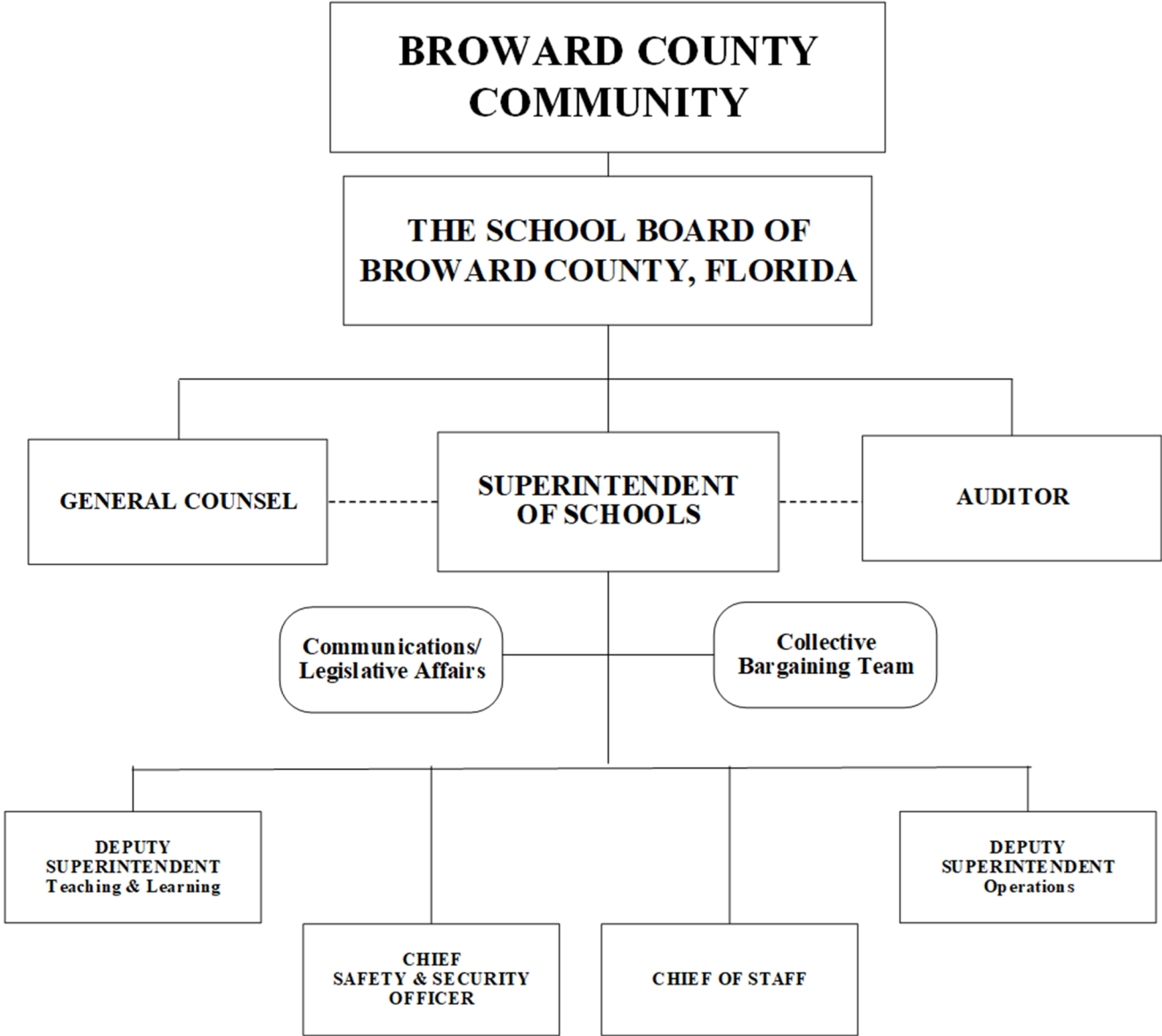
2020-21 Per Student Expenditure (WFTE)

District	Basic	ESOL	ESE	Career	Total
Broward	\$7,172	\$7,189	\$11,514	\$5,551	\$8,155
Miami Dade	7,375	8,062	11,631	8,402	8,661
Palm Beach	7,740	9,750	13,952	10,218	9,372
Florida	6,989	7,284	10,966	7,449	7,938

Source: FLDOE Program Cost Analysis Series Reports
General Fund Only



PRINCIPAL OFFICIALS



Board Approved: 5/17/22

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

PRINCIPAL OFFICIALS



Superintendent of Schools	
Dr. Vickie L. Cartwright	Superintendent of Schools
Jaime R. Alberti	Chief Safety & Security Officer
Marylin Batista	Interim General Counsel
Joris Jabouin	Chief Auditor
Jeffrey Moquin	Chief of Staff
Deputy Superintendent of Teaching & Learning	
Marilyn Doyle	Deputy Superintendent, Teaching & Learning
Dr. Nicole Mancini	Chief Academic Officer
Darius Adamson	Central Regional Superintendent
Dr. Jermaine Fleming	North Regional Superintendent
Alan Strauss	South Regional Superintendent
Dr. Valerie Wanza	Non-Traditional Schools Associate Superintendent
Deputy Superintendent of Operations	
Judith M. Marte	Deputy Superintendent, Operations
TBA	Chief Facilities Officer
Erum Motiwala, CPA	Chief Financial Officer
Dr. Josiah Phillips	Chief Information Officer
John Sullivan	Chief Communications & Legislative Affairs Officer

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 2022-23 Florida Education Finance Program (FEFP) First Calculation, the statewide total allocation for Safe Schools has increased from \$180 million to \$210 million, which includes a minimum allocation of \$250,000 per District. The funding is based on one-third of the FDLE Crime Index and two-thirds of the district's proportional share of the state's total unweighted FTE. The District's proportional share is \$18,363,762.

Safety, Security & Emergency Preparedness FEFP Safe Schools Allocation and Appropriations

Description	2021-22 FEFP 2nd Calculation		2021-22 FEFP 4th Calculation		2022-23 FEFP 2nd Calculation	
	FEFP Safe School Allocation Charter School	15,808,137 (2,899,687)	15,571,470 (2,756,816)	18,363,762 (3,247,407)		
District-Managed Schools	12,908,450	12,814,654	15,116,355			
Positions	FY 2021-22 Budgeted		FY 2021-22 Actual		FY 2022-23 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Armed Safe School Officers (ASSO)	43	2,124,779	43.5	2,368,535	43.5	1,913,142
School Resource Officers (SROs) ⁽¹⁾	202	11,138,400	202	11,302,201	202	11,302,201
District Totals	245	\$ 13,263,179	245.5	\$ 13,670,736	245.5	\$ 13,215,343

⁽¹⁾ FY2021-22 SRO projected cost is \$12,120,000. The difference of \$817,779 will be 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:

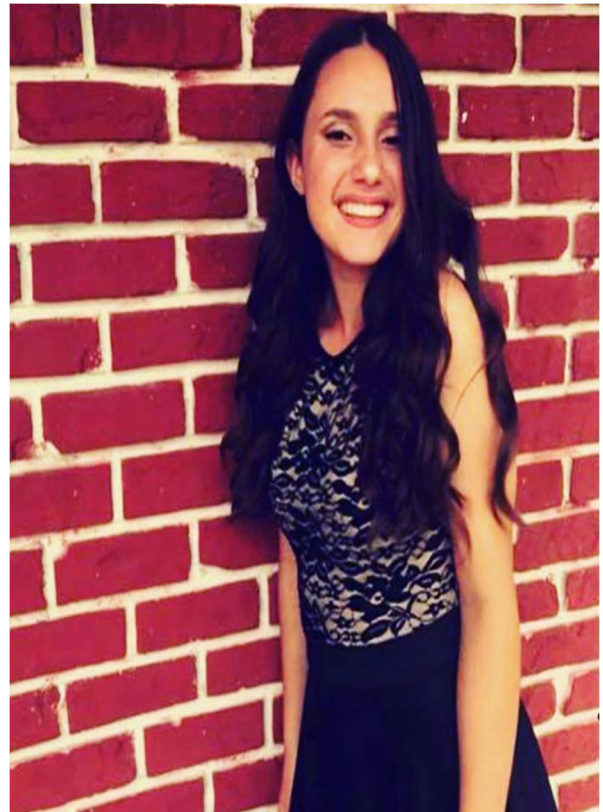
- Creation of the FLDOE Office of Safe Schools (www.fldoe.org/safe-schools/).
- Allows sheriffs to establish a Coach Aaron Feis Guardian Program.
- Creation of the FortifyFL suspicious active mobile app.
- Establishment of the MSDHS Public Safety Commission.
- New requirements for mental health services 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.

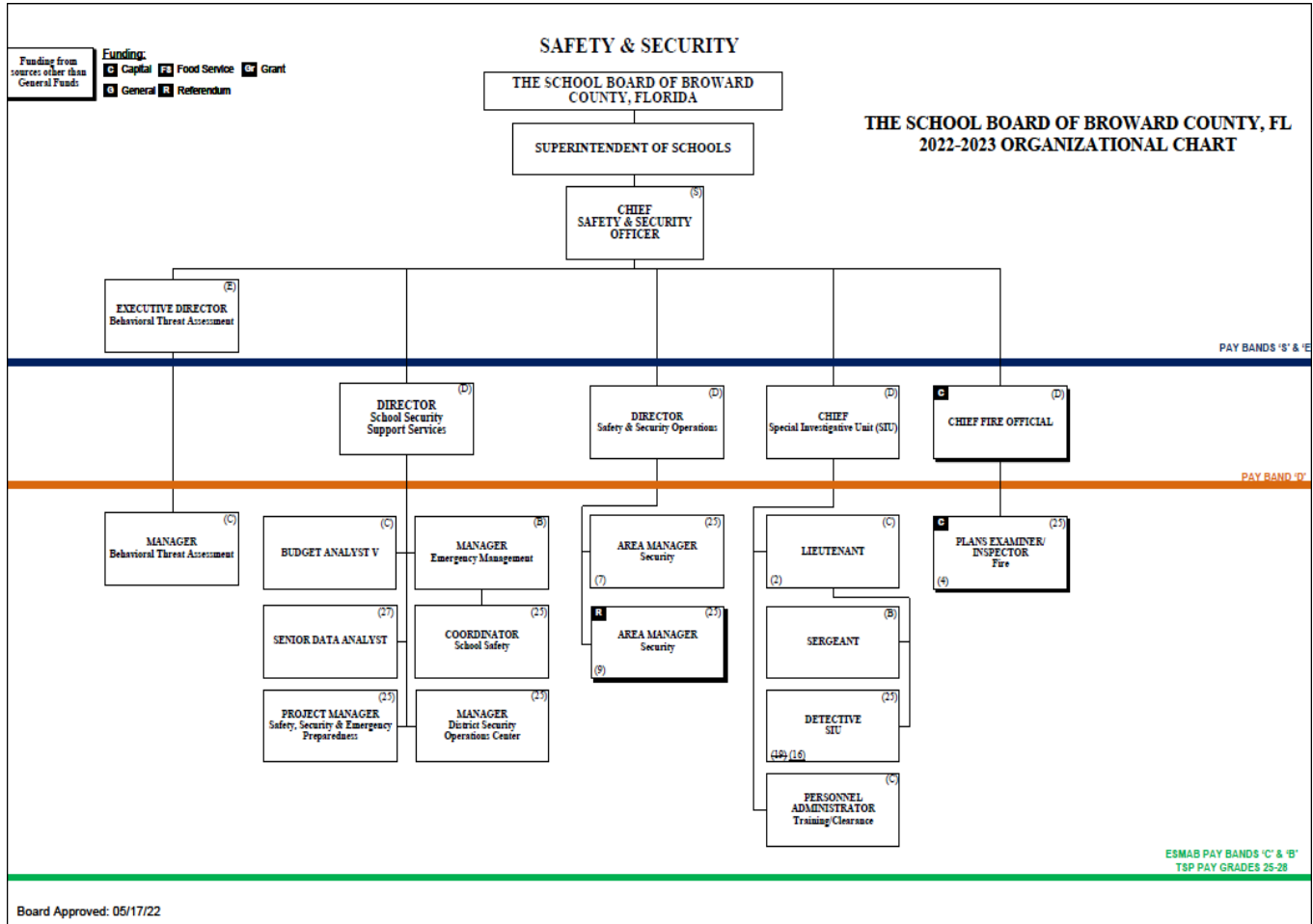
On June 30th, 2020, Governor Ron DeSantis signed Alyssa's law and allocated \$8 million in the State's budget to implement Alyssa's Law. FLDOE has indicated funding for this project will exist for at least the next three years. Broward County Public Schools selected Safer Watch as our provider of the mobile panic button. We have successfully completed all testing of every school site to ensure that all schools can connect with all three Public Safety Access Point (PSAP) in Broward County.



SAFETY AND SECURITY UPDATES

Development of the Division of Safety, Security and Emergency Preparedness

With continued growth, the Division of Safety, Security and Emergency Preparedness (SSEP) continues to identify the need for additional support roles to carry out critical infrastructural tasks such as human resources, staff developers, and data management specialist for the new Behavioral Threat Assessment Department. The School Board adopted a revised organization chart on May 17, 2022, to assist with these efforts. Staffing of the Division is nearing completion.



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.

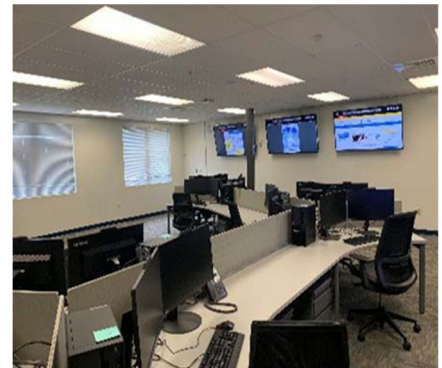
The rule sets forth procedures for the District's School Safety Specialist to actively monitor schools within their district, including charter schools, with regards to all safety and security activities. The rule also sets forth certain safety measures that public schools are required to meet and establishes 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.

Safety and Security Administrative Building

The centrally located space for the Division's personnel is currently in Phase III of build-out. This 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 and codes in schools and has also received more than 1,600 submissions from the district tip reporting methods during the 2020-21 school year. Additionally, the DSOC's round the clock monitoring of schools led to multiple trespassing and burglary apprehensions during the last school year.

SAFETY AND SECURITY UPDATES

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 ERATE 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 erate 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.

Radio System Migration 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.

SAFETY AND SECURITY UPDATES

Upgrade of Intercom Systems

The School Board approved \$17 million to enhance and maintain the intercom systems to improve District-wide communication including the capacity for centralized communications. The agreement was awarded to Rauland-Borg Corporation of Florida and NDR Corporation on April 23, 2019, for a period of three years.

Due to the intended use of the intercom system extensive code research was performed and it confirmed that the systems were intended to be used as emergency communications and must comply with NFPA 72 chapter 24, 24.3.6 for one-way emergency communications. The Office of the Chief Fire Official created and performed risk analyses of the 53 high schools, centers, combination schools, technical colleges, and community schools. The risk analyses were required by NFPA 72, 24.3.11 to determine the systems will provide adequate sound coverage in the interior of the buildings (occupied and common areas) and exterior of the buildings (Parking, play areas, drop off area, exterior corridors, ball fields). The development of the risk analyses and to perform the analyses the change in permitting requirements for the 53 sites delayed the start of the installation of the new intercom systems. The 53-school intercom project is in progress and is on schedule for the current completion date of December 2023.

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 at the start of the 2020-21 school year and used grant money to upgrade all machines during the 2021-22 school year. The Raptor Visitor Management System enhances the District's capabilities to screen visitors, which includes contractors and volunteers in every school and provides a safer environment for students and staff.



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 screen 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. This year we will continue training on procedures specific to staff roles in schools to improve response efforts during an incident. Twenty-two schools participated in a pilot training to provide feedback on the protocols and training,

The production and distribution of the Role Specific Protocol flip charts was completed before the start of the 2021-2022 school year. The enhanced Role Specific Emergency Protocols will continue to be used in the 2022-2023 school year.

SAFETY AND SECURITY UPDATES

Enhanced Crisis Communication

Communication is a critical part of crisis management. BCPS is establishing a Crisis Communications Plan to outline the roles, responsibilities, protocols and procedures to be followed when faced with a crisis situation or emergency.

The purpose of the BCPS Crisis Communication Plan is to establish 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 anticipated roll out is in the fall of the 2021-22 school year.

Reunification Plan

With the assistance from the Enterprise Risk Management Working Group, the District completing 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 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 is evaluating a variety of tools to assist in researching tips and threats received through district reporting methods, social media platforms, and other forms of Internet-based communication. Analysts perform thorough research of the information and intelligence received that may indicate a threat of violence affecting students, staff, and District facilities. Analysts partner with and share their research with relevant District personnel and law enforcement to support their efforts to protect BCPS students, staff, and visitors.

Navigate360 EMS 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 – 2022 school year, schools schedule and enter documentation of the required monthly Behavioral Threat Assessment Team Meetings into Navigate360. Schools will continue to utilize Navigate360 to record Behavioral Threat Assessment Team Meetings during the 2022 – 2023 school year.

Additional features include detailed school maps and floor plans, easy access to emergency procedures, call list and several other safety related features and resources. Access to Navigate360 is currently limited to school administrators and safety and security personnel. In the future, the information stored in Navigate360 will be shareable with law enforcement to aid in response.

SAFETY AND SECURITY UPDATES

Enforcement of Existing Security Protocols

BCPS continues to stress the necessity of adhering to existing safety and security protocols. Outlined below are some examples of these important protocols:

- Schools Safety Plans – Are regularly reviewed and updated with input from appropriate District personnel, local law enforcement and fire officials.
- Classroom Doors – 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 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. The installation is 99% completed.

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.

During the 2021-22 school year, additional progress was made toward hiring and retaining additional School Guardians, Campus Monitors, Security Specialist and Campus Security Managers to ensure every school in the District is assigned school safety staff. Although there were reduced number of students and staff on campus due to COVID-19, the security staffing levels remained unchanged.

Florida SB 7030 provides school districts options to implement the requirement for, at minimum one SSO, 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 2021-22 school year, the BCPS contribution to SRO salaries was \$61,200. For overall funding of both armed and unarmed school-based security staff, BCPS contributes 73.3 percent of funding as compared to 26.7 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	\$ 17,056,823	45.8%	\$ 38,415,384	100.0%	\$ 55,472,207	73.3%
Cities/Municipalities	\$ 20,200,000	54.2%	\$ -	0.0%	\$ 20,200,000	26.7%
Totals	\$ 37,256,823	100.0%	\$ 38,415,384	100.0%	\$ 75,672,207	100.0%

SAFETY AND SECURITY POSITIONS

Although the District's preference was to expand the SRO program, the District also chose to participate in the Coach Aaron Feis Armed Guardian program to assist with achieving lower ratios of students to Safe Schools Officers. Even though the state budget did not provide funding for Guardian training during the 2020-21 school year, BCPS worked closely with BSO to make sure that training and recertification was performed.

BCPS will hold recertification training in August 2022, and for the upcoming 2022-23 school year a total of 65 School Guardians.

Current and Proposed Safety and Security Positions

Safety/Security Positions	2021-22 Positions General Fund	2021-22 Positions Referendum	2021-22 Total Positions	2022-23 Additional Positions ⁽⁴⁾	2022-23 Positions
Area Security Managers	7	9	16	TBD	16
Armed Guardians (ASSO) ⁽¹⁾	43	45	88	TBD	88
Campus Monitor	238	389	627	TBD	627
Campus Security Managers ⁽²⁾	-	43	43	TBD	43
Security Specialist	140	85	225	TBD	225
Safe School Officers (SSO)	10	-	10	TBD	10
School Resource Officers (SRO) ⁽³⁾	200	-	200	TBD	200
Total Staffing Levels	638	571	1,209	-	1,209

⁽¹⁾ 2021-22 Armed Guardians (ASSO) Referendum positions includes 15 Guardian contract positions.

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

⁽³⁾ 2022-23 SRO additional positions is contingent on SRO contract negotiations.

⁽⁴⁾ 2022-23 additional positions: Any new school-based positions will be referendum funded and 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 1st of each fiscal year. The district's MHAA Plan must include all district schools, including charter schools, unless a charter school submits a MHAA Plan independent of the school district.

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

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



MENTAL HEALTH ASSISTANCE FUNDING

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

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

District MHAA Expenditure Funded by FEFP MHAA for 2022-23

The 2022-23 FEFP total District funding for the MHAA is 11.8 million, and the charter schools proportionate share is 2.2 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 2022-23 FEFP MMHA funds, along with related training and materials.

Position Titles	FY 2021-22 Actuals		FY 2022-23 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Clerk Specialist B			1	68,215
Clerk Specialist IV	1	52,816	1	53,880
Clinical Nurses	9	865,887	9	819,686
Clinical Nursing Supervisors	1	103,606	1	121,430
Coordinator, Suicide Prevention			1	98,412
Coordinators-Mental Health			2	196,824
Counselor EAP	4	324,668	4	358,946
Database Researcher IV	1	85,175		
Database Researcher Assistant			1	64,756
Department Secretary			1	74,406
Family Counselors	1	80,106		
Family Therapist	2	145,378		
Guidance Counselors - Elementary	8	713,286	9	811,346
Guidance Director- High	1	73,101	1	90,149
Instructional Facilitator (Charter School Support & Youth Mental Health Awareness Training)	2	162,339	2	159,051
Instructional Facilitator (State Mental Health Comprehensive Mandate)			1	86,718
Instructional Facilitator (State Mental Health Comprehensive Mandate)			1	86,718
Micro- Computer Tech			1	99,877
Office Manager			1	71,514
School Nurse (Prof)	3	206,843	3	224,815
School Psychologist	4	316,026	4	352,704
School Social Workers	32	2,340,544	30	2,541,906
Specialist, Positive Behavior Intervention	10	1,063,961	7	768,064
Supervisor, Family Counseling Program	2	246,400	2	242,860
Therapist, Family Counseling Program	10	746,299	10	817,309
Teacher on Special Assignment (Suicide Prevention)			5	400,186
Salary and Fringe	91	\$ 7,526,435	98	\$ 8,609,772
Training/Materials/Contractual Services		\$ -		\$ 1,226,877
Total District Appropriations		\$ 7,526,435		\$ 9,836,649

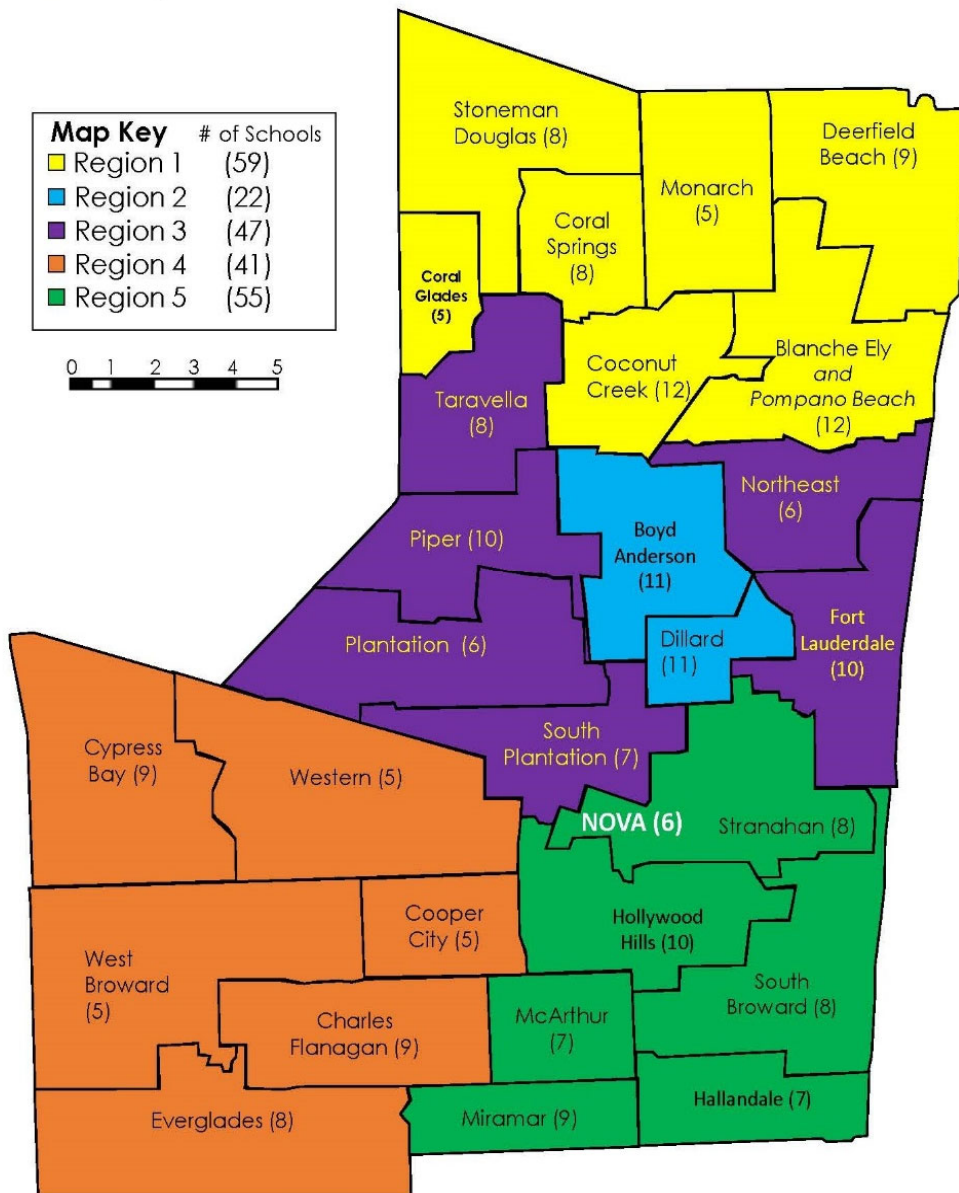
MENTAL HEALTH ASSISTANCE FUNDING

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 Allocation Regional Teams, updated map 3/20/2020

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.) and a Pediatric Neurologist (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 - culturally responsive, five (5) step problem-solving training program applied to Equity, Race, Social Emotional Wellness, and Mental Health.
- Why Try – Why Try is 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.
- Re-Think Ed – Rethink Ed is the District’s primary curriculum for social-emotional learning 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 social-emotional learning survey to measure the self-perceptions of the following social-emotional competencies for students in grades 3-12: Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making.

MHAA funds do not supplant other funding sources, increase salaries, or provide staff bonuses. 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 will it be 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 Other Funding Sources. This table includes **\$11,636,779** in grant funding with **57** 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
Anti-terrorism and Emergency Assistance Program (AEAP)	US Department of Justice (USDOJ)	\$4.9M	Feb 2018 to Sept 2022	15	Funds provided to District for the following types of assistance through AEAP: 1. Crisis Response 2. Consequence Management 3. Criminal Just Support 4. Crime Victim Compensation at MSDHS and West Glades Middle.	Student Support Initiatives & Recovery
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 09/30/2022 (one-year extension granted)	1	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: Threat Assessment & Technology Reporting Program	USDOJ	\$379,346	3 Years Sunsets 09/30/2022 (one-year extension granted)	1	Utilized to train law enforcement and others on threat assessment and reporting options.	Psychological Services

MENTAL HEALTH ASSISTANCE FUNDING

Grant (BCPS Grant Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	BCPS Management Department
<p>BJA Stop School Violence: Prevention & Mental Health Training Broward Staff, Teachers, Organizations, Parents & Students (STOPS) Violence!</p>	USDOJ	\$628,201	<p>3 Years Sunsets 09/30/2023</p>	1	<p>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.</p> <p>"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.</p>	Student Services
<p>Broward Stop School Violence! Elementary Grant</p>	USDOJ	\$500,000	<p>3 Years Sunsets 06/30/2023 (pending extension approval)</p>	1	<p>BCPS to provide training to teachers and family members along with peer-to-peer education to students with the intent to prevent student violence.</p> <p>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.</p>	School Climate & Discipline

MENTAL HEALTH ASSISTANCE FUNDING

Grant (BCPS Grant Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	BCPS Management Department
Broward Comprehensive Universal Reduction of Violence (BCURV) Grant	USDOJ	\$775,000	3 Years Sunsets 09/30/2022	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

Secure the Next Generation Referendum

- **Table 2.** Secure the Next Generation Referendum Staff Utilization. The referendum provided 2021-22 funding for 92 full time staff as depicted in the table below.

Referendum Position Titles	2022 Actual Positions	2022 Actual Salary/Fringe
Family Counselors - ESE	10	770,963
Guidance Counselors	22	1,766,714
Guidance Director High	3	175,759
School Psychologist	20	1,584,772
School Social Worker	17	1,175,739
Teacher Hospital Homebound (MSD)	3	212,453
Teacher on Special Assignment (Suicide Prevention)	5	344,673
Therapist, Family Counseling	12	869,022
Total Referendum Positions	92	\$ 6,900,095
Psychological Services Contract		303,912
Total Operating Cost		\$ 303,912
Total Mental Health Referendum Appropriations		\$ 7,204,007

MENTAL HEALTH ASSISTANCE FUNDING

Program Implementation and Outcomes

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

Professionals	Number of Staff
Counselor, EAP (Staff)	4
School Counselors (Guidance Counselors)	455
Exceptional Student Education (ESE) Counselors (ESLS)	51
School Psychologists	160
Family Therapists	60
School Social Workers	176
Health Services (Nurses)	33

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 services 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 Program:** 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) may benefit from counseling, 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 Accellify 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 as deemed appropriate. The total number of referrals is entered on a monthly summary log and reported to the Florida Department of Health (FLDOH).
- **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.
- **Community Providers:** Referrals through BASIS to community providers are tracked to identify the number and status of referrals.



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SMART

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SMART Program

APPROPRIATIONS IN MILLIONS

(As of March 31, 2022)



SMART APPROPRIATIONS	PROGRAM YEARS 1-5	PROGRAM YEAR 6	PROGRAM YEAR 7	PROGRAM YEAR 8	TOTAL
SAFETY	\$87.6	\$57.0	\$11.4	\$8.1	\$164.1
MUSIC & ART	\$32.0	\$9.5	\$2.2	\$1.9	\$45.6
ATHLETICS	\$7.2	\$0.2		\$0.2	\$7.6
RENOVATION	\$555.6	\$375.8	\$108.7	\$116.5	\$1,156.6
TECHNOLOGY					
Computers and Hardware (District-Owned Schools)	\$56.5				\$56.5
Charter School Technology	\$12.0				\$12.0
TOTAL	\$750.9	\$442.5	\$122.3	\$126.7	\$1,442.4



SMART Program

HIGHLIGHTS BY THE NUMBERS
(As of March 2022)



191 Fire alarm, fire sprinkler projects underway or complete
Single Point of Entry upgrades complete



60,076 instruments delivered
136 kilns delivered
\$1.3 M budget for theatre equipment



All 15 tracks complete
30 of 30 weight rooms complete


**ATHLETICS
IS COMPLETE**



162 projects in construction
167 School Choice Enhancements complete



83,362 computing devices delivered to
209 schools
2:1 student to computer ratio


**TECHNOLOGY
IS COMPLETE**



SMART Program

COMPLETED RENOVATIONS
(As of March 2022)



PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH RENOVATIONS IN CLOSEOUT

Bayview Elementary School Charles W. Flanagan High School Coconut Creek Elementary School Colbert Museum Magnet Coral Cove Elementary School Cypress Bay High School Cypress Elementary School Cypress Run Education Center Dave Thomas Education Center - West Davie Elementary School Discovery Elementary School Dr. Martin Luther King Jr. Montessori Academy Eagle Ridge Elementary School Everglades Elementary School Everglades High School Falcon Cove Middle School Forest Hills Elementary School Fox Trail Elementary School Gator Run Elementary School Gulfstream Academy of Hallandale Beach K-8 (f.k.a. Hallandale Adult & Community Center) Indian Ridge Middle School James S. Rickards Middle School Lanier James Education Center Liberty Elementary Manatee Bay Elementary Maplewood Elementary School	Marjory Stoneman Douglas High School McNicol Middle School Miramar Elementary School Morrow Elementary School Nova Middle School Palm Cove Elementary School Panther Run Elementary School Park Lakes Elementary School Pine Ridge Education Center Pinewood Elementary School Pioneer Middle School Plantation Elementary School Silver Lakes Elementary School Silver Palms Elementary School Silver Ridge Elementary School Silver Shores Elementary School Silver Trail Middle School Sunset Lakes Elementary School Tamarac Elementary School Tradewinds Elementary School Watkins Elementary School West Broward High School Westglades Middle School Westwood Heights Elementary School Virginia Shuman Young Elementary School Wingate Oaks Center
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SMART Program

ACTIVE CONSTRUCTION
(As of March 2022)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

<p>Annabel C. Perry Pre K-8 Atlantic Technical, Arthur Ashe, Jr Campus Atlantic West Elementary Attucks Middle School Bair Middle School Banyan Elementary School Blanche Ely High School Boulevard Heights Elementary School Boyd H. Anderson High School Bright Horizons Center Broadview Elementary School C. Robert Markham Elementary School Castle Hill Elementary School Central Park Elementary School Challenger Elementary School Chapel Trail Elementary School Charles W. Flanagan High School Coconut Palm Elementary School Collins Elementary School Cooper City Elementary School Coral Glades High School Coral Park Elementary School Coral Springs High School Country Hills Elementary School Country Isles Elementary School Croissant Park Elementary School Cross Creek School Crystal Lake Middle School Dave Thomas Education Center - East Deerfield Beach Elementary School Deerfield Beach High School Deerfield Beach Middle School Deerfield Park Elementary School Dillard 6-16</p>	<p>Dillard Elementary School Driftwood Middle School Eagle Point Elementary School Embassy Creek Elementary School Endeavour Primary Learning Center Fairway Elementary School Flamingo Elementary School Floranada Elementary School Forest Glen Middle School Fort Lauderdale High School Gator Run Elementary School Griffin Elementary School Gulfstream Academy of Hallandale Beach K-8 (f.k.a. Hallandale Elementary) Gulfstream Early Learning Center of Excellence (f.k.a. Gulfstream Middle School) Hallandale Magnet High School Harbordale Elementary School Hawkes Bluff Elementary School Henry D. Perry Education Center Heron Heights Elementary School Hollywood Central Elementary School Hollywood Hills High School Hollywood Park Elementary School Horizon Elementary School J.P. Taravella High School Lake Forest Elementary School Lakeside Elementary School Larkdale Elementary School Lauderdale Lakes Middle School Lauderhill 6-12 STEM-MED Magnet School Lauderhill Community School at Park Lakes Learning Center (f.k.a. Castle Hill Annex) Lauderhill Paul Turner Elementary School</p>
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SMART Program

ACTIVE CONSTRUCTION
(As of March 2022)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION

- | | |
|--|---|
| <ul style="list-style-type: none"> Maplewood Elementary School Margate Elementary School Marjory Stoneman Douglas High School McArthur High School McFatter Technical College, Broward Fire Academy McFatter Technical High School & Technical College McNab Elementary School Meadowbrook Elementary School Millennium 6-12 Collegiate Academy Miramar High School Mirror Lake Elementary School New River Middle School Nob Hill Elementary School Norcrest Elementary School North Lauderdale Pre K-8 North Side Elementary School Northeast High School Nova Blanche Forman Elementary School Nova High School Nova Middle School Oakland Park Elementary School Oakridge Elementary School Olsen Middle School Oriole Elementary School Park Ridge Elementary School Park Trails Elementary School Parkside Elementary School Parkway Middle School Pasadena Lakes Elementary School Pembroke Lakes Elementary School Pembroke Pines Elementary School Pines Lakes Elementary School Pines Middle School Piper High School Plantation High School Plantation Middle School | <ul style="list-style-type: none"> Plantation Park Elementary School Pompano Beach Elementary School Pompano Beach Middle School Quiet Waters Elementary School Ramblewood Elementary School Ramblewood Middle School Riverglades Elementary School Riverland Elementary School Rock Island Elementary School Royal Palm STEM Museum Magnet (f.k.a: Royal Palm Elementary School) Sandpiper Elementary School Sea Castle Elementary School Seagull Alternative High School Seminole Middle School Sheridan Hills Elementary School Sheridan Park Elementary School Silver Lakes Middle School Silver Ridge Elementary School South Broward High School South Plantation High School Stephen Foster Elementary School Stirling Elementary School Stranahan High School Sunland Park Academy Sunrise Middle School Tamarac Elementary School Tedder Elementary School The Quest Center Thurgood Marshall Elementary School Tropical Elementary School Village Elementary School Virginia Shuman Young Elementary School Walker Elementary School Walter C. Young Middle School Welleby Elementary School |
|--|---|





SMART Program

ACTIVE CONSTRUCTION
(As of March 2022)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION	
West Hollywood Elementary School Westchester Elementary School Westglades Middle School Westpine Middle School	William E. Dandy Middle School Wilton Manors Elementary School Wingate Oaks Center Winston Park Elementary School



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 238 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 168 countries speaking 153 languages, and approximately 30,000 of those students are identified as English Language Learners (ELL’s). Exceptional Student Learning Support (ESLS) is provided to 38,000 students with special needs, and approximately 11,700 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 135 elementary, 36 middle, 29 high, 8 multi-level, 2 virtual schools, as well as 3 technical colleges, 8 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 2022-23 school year there are currently 91 charter schools in Broward County.

For the 2022-23 school year, students are scheduled to start school on Tuesday, August 16, 2022, and their last day is scheduled for Thursday, June 8, 2023. 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.

2021-22 Benchmark Pre-Kindergarten to Grade 12	
Pre-Kindergarten	4,771
Elementary (K - 5)	84,111
Middle (6 - 8)	45,691
High (9 - 12)	69,959
Centers	3,443
BCSB District Schools	207,975
Charter Schools	48,046
Total 2021-22 Benchmark	256,021

* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students.

GOVERNANCE STRUCTURE



MEET THE BOARD MEMBERS

School Board of Broward County, Florida



Laurie Rich Levinson
Chair
District 6



Patricia Good
Vice Chair
District 2



Donna P. Korn
Countywide At-Large,
Seat 8



Debra Hixon
Countywide At-Large, Seat
9



Ann Murray
District 1



Sarah Leonard
District 3



Lori Alhadeff
District 4



Daniel P. Foganholi
District 5



Nora Rupert
District 7



BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

Broward County Public Schools

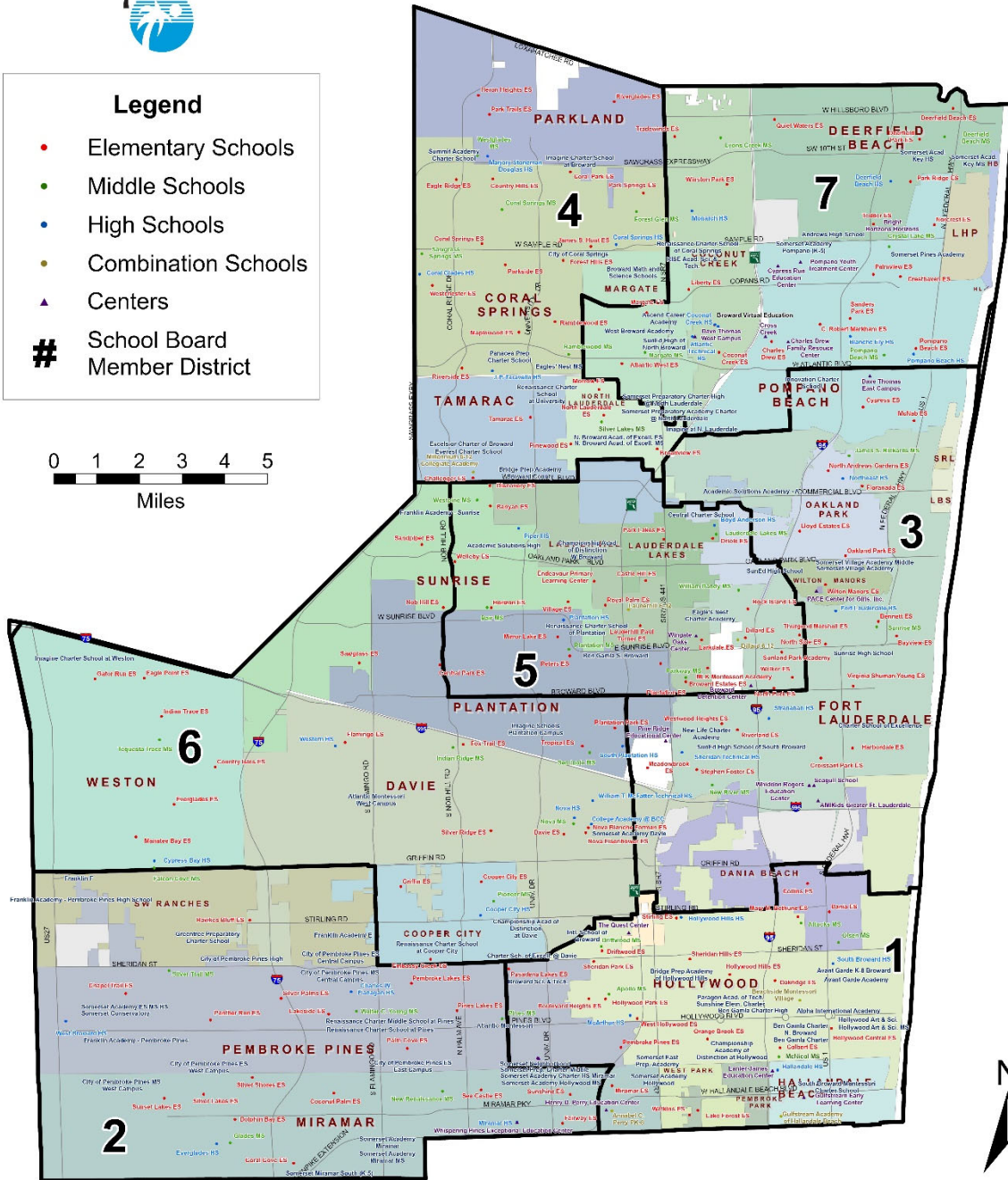
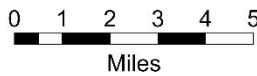
With Municipalities and School Board Member Districts, Adopted November 9, 2021

2022/23



Legend

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



Updated 04/13/2022

Demographics & Enrollment Planning

www.browardschools.com

This map is for display purposes only.



DISTRICT'S STRATEGIC PLAN

Structure of the Strategic Plan

The District's Strategic Plan is built in layers and cascades from our Vision, Mission, and Core Values. These guiding principles are supported and realized through Strategic Goals, which translate ideas into action.



Our three Strategic Goals are High-Quality Instruction, Safe & Supportive Environment, and Effective Communication. The Goals are monitored via defined quantitative Metrics, and are supported through the six Campaigns. Each Campaign includes multiple Initiatives bundled beneath it. These Campaigns underscore the collaborative and cross-functional approach required to achieve the District's Strategic Goals.

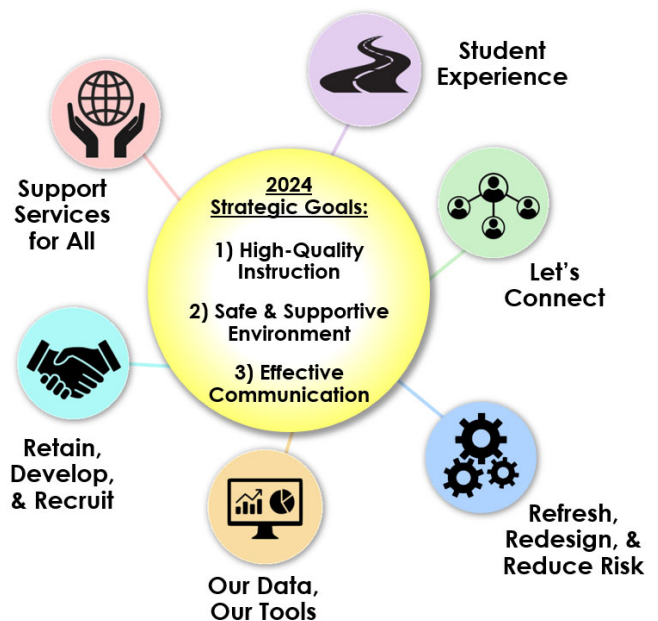
Progress for each Initiative, and hence the associated Campaign, is monitored based on the completion of defined Tactics as leading activities. Embedded within the lists of Tactics for each Initiative are Continuous Improvement Ideas.

NOTE: The Key Tactics included for each Initiative in this document are only a subset of the full list of leading activities and tasks identified, which can be found within the detailed Project Plans housed separately.

The District's Six Campaigns:

1. Student Experience
2. Support Services for All
3. Retain, Develop, & Recruit
4. Refresh, Redesign, & Reduce Risk
5. Let's Connect
6. Our Data, Our Tools

DISCLAIMER: *The 2024 Strategic Plan was sunset effective 2nd Quarter 2022. The new Student Outcomes Focused Strategic Plan will be in place for the 2022-2023 school year and will be finalized at the July 26, 2022 Board Workshop.*



The Strategic Plan is available in the BCPS website in several languages <https://www.browardschools.com/strategicplan>



DISTRICT'S STRATEGIC PLAN

Vision, Mission, & Core Values

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.

While the above Vision and Mission statements continue to guide our work through the 2024 school year, our Core Values have been critically reviewed, updated, and streamlined by the Strategic Plan Committee with extensive feedback from stakeholders. Streamlining the Core Values from 16 complex statements to five short phrases comprising the "STARS" acronym has helped to more effectively guide our current and planned work.

OUR CORE VALUES:

Student Focus

Teaching Excellence

Accountability

Respect

Safety



All District Initiatives and activities should be aligned with and guided by these Core Values.

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DISTRICT’S STRATEGIC PLAN

Strategic Goals

Strategic Goals 2024

The District is focused on three Strategic Goals of High-Quality Instruction, Safe & Supportive Environment, and Effective Communication. This plan articulates these specific Goals and describes the Key Tactics and opportunities for continuous improvement identified to accomplish them.

This plan serves as both a guiding document for the District, as well as a platform for communicating performance and change management to our stakeholders.

This should be considered a dynamic, living document, which will be reviewed and revised as needed annually so that as an organization, we remain flexible and responsive to the evolving needs of our community.



High-Quality Instruction

Teaching and learning is our core business. Learning includes mastering academic standards, undergoing social-emotional development, and applying knowledge and skills in new situations. We continuously focus on providing high-quality instruction from pre-kindergarten through adult. Our benchmarking of progress, achievement, and growth will ensure all students’ needs are met along their personalized educational pathways toward college, career, and life readiness.

Safe & Supportive Environment

We recognize that students and staff need to feel safe and supported in order to perform and achieve at their maximum potential. Therefore, we strive to develop approaches which foster safer schools and buildings, adequate social and emotional supports for students and staff, innovative and efficient systems and processes, and quality professional learning opportunities for all.

Effective Communication

We strive to increase the effectiveness of both our internal and external communications with stakeholders, to convey and accomplish our District’s Vision, Mission, Core Values, and Goals, as well as to leverage feedback to continually improve our services. Additionally, we work diligently to implement effective marketing strategies to enhance public perception of BCPS and the value we provide to our community.

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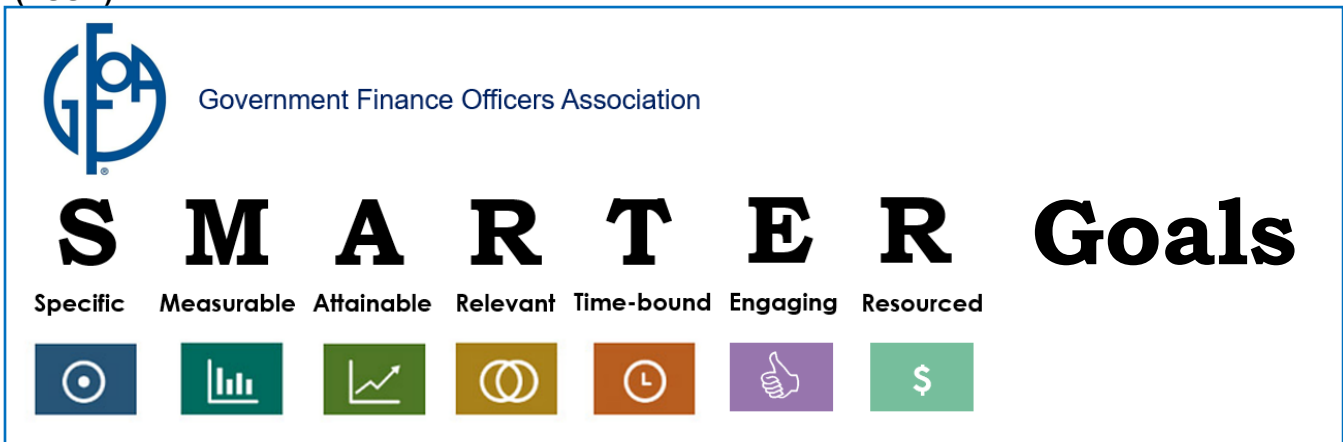
DISTRICT’S STRATEGIC PLAN

Metrics & Targets

The Strategic Plan Initiatives are each designed so that when fully implemented in concert, they will move the District forward towards meeting the three Strategic Goals. **Key Performance Indicators** (KPIs) have been operationalized as Metrics to align with the Strategic Goals, as outlined on the following page. Baseline information as of the 2018-19 school year or three-year averages where appropriate are provided, as well as Targets for future year(s).

The District has adopted the **SMARTER goal-setting and budget-alignment framework** prescribed by the Government Finance Officers Association (GFOA), as illustrated below. Targets are set based on a methodology including historical trend analysis; peer District comparisons; statistical analysis; best practices identified at the national, state, and local levels; relevant compliance standards; projections based on both external and internal factors influencing future direction; resource availability; and stakeholder input as consideration toward refinement. Progress will be carefully monitored and regularly reviewed. Targets will be recalibrated annually as needed based on those reviews.

We also ensure alignment of our Metrics and Targets to the Council of the Great City Schools (CGCS) for **national benchmarking of KPIs across both Academics and Operations areas** where appropriate; Cognia (formerly AdvancEd) for **meeting standards of accreditation**; the Florida Department of Education (FLDOE) for **compliance with State statutory requirements**; and the US Department of Education for compliance with such requirements as the **Every Student Succeeds Act (ESSA)**.



The diagram illustrates the SMARTER Goals framework. At the top left is the GFOA logo (Government Finance Officers Association). Below it, the word "SMARTER" is written in large, bold, black letters, with "Goals" in a slightly smaller font to the right. Underneath each letter of "SMARTER" is a corresponding descriptor: Specific, Measurable, Attainable, Relevant, Time-bound, Engaging, and Resourced. Below these descriptors are seven colored squares, each containing an icon: a target symbol (Specific), a bar chart (Measurable), a line graph with an upward arrow (Attainable), two interlocking circles (Relevant), a clock (Time-bound), a thumbs up (Engaging), and a dollar sign (Resourced).



Council of the Great City Schools



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DISTRICT'S STRATEGIC PLAN

2024 Strategic Plan Metrics



Strategic Goal: High-Quality Instruction

- School Academic Performance
- Student Academic Performance
- Graduation Rate
- Connection to School
- College and Career Exploration
- Personalized Educational Pathways



Strategic Goal: Safe & Supportive Environment

- Safety Preparedness
- Perceptions of Safety and Supports
- Student Attendance
- Teacher Retention
- Professional Learning
- Student Behavior Supports
- Social-Emotional Learning
- Operational Efficiency



Strategic Goal: Effective Communication

- Perceptions of Communication
- Community Partnerships
- Communications Ambassadors
- Family Connection
- Positive Media Coverage
- Social Media Usage

NOTES:

1. In some cases, data needs to be gathered to establish baselines and Targets. ⚠️
2. Targets will be based on the Ghosh statistical model where appropriate, using three-year averages for baselines when available, and a 90 percent or 95 percent confidence interval applied as indicated.
3. Specific Targets and progress on the Primary Metrics as outlined on the following pages will be available through the Strategic Plan Dashboards and Annual Outcomes Reports published by the Office of Strategic Initiative Management.
4. See separate Metrics Appendix for complete data definitions.

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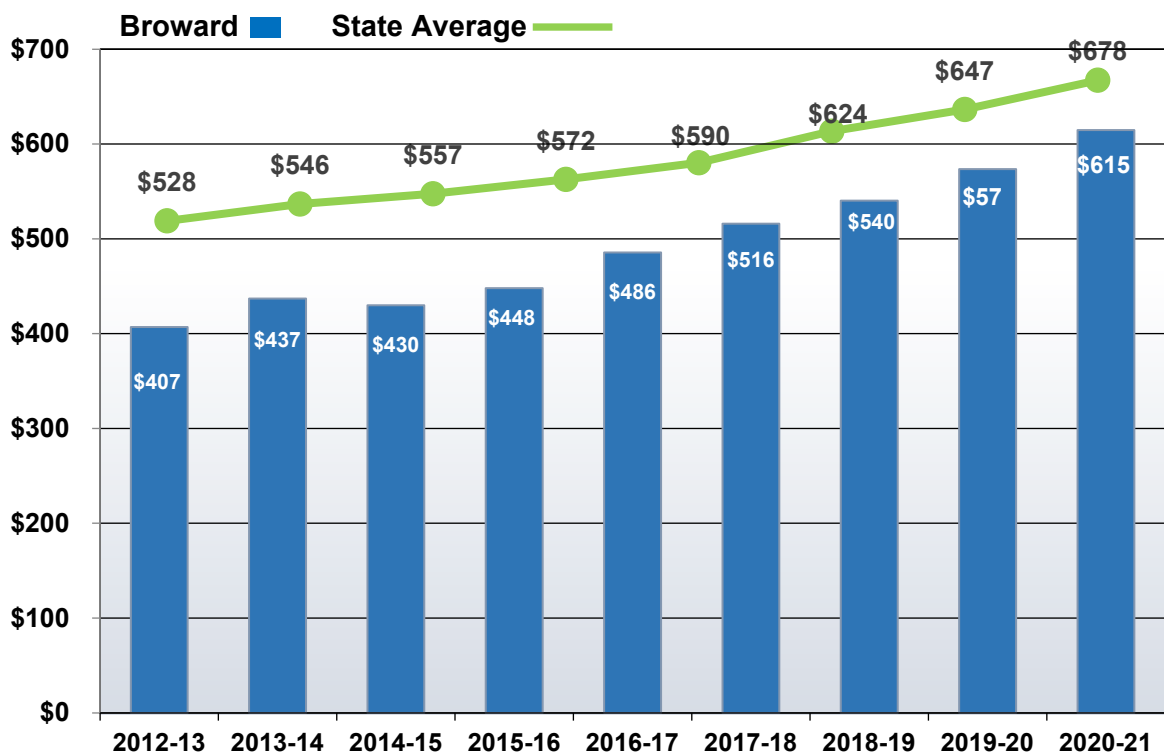


BUDGET MESSAGE PRIORITIES AND ISSUES

The District continues to recover from the economic downturn that started in 2008. The road to recovery has not been easy. It can be seen in the chart on page 5-11 that funding levels reflect a slow upper trend. It is also indicated in the chart on page 7-12 that the county’s property values have steadily risen since 2011-12.

Administrative Cost in the State

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



Source: FLDOE Educational Accountability Act
Summary of Administrative Expenditures

BUDGET MESSAGE PRIORITIES AND ISSUES

The 2022-23 Budget achieves the following:

- The organization is now structured in a way that best allocates resources and staff where they have the greatest impact on students' needs. The revised organizational structure improves functionality, collaboration while providing over \$2 million in savings. In addition, with declining student enrollment, district administration required right-sizing.
- Continues funding for the increase in the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Continues to hold harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Aligns salary dollars to support compensation increases in spite of lower than average funding by the State of Florida compared to other states.
- Provides an increase for mental health services and increases in the number of social workers allocated to schools by 20 additional positions through an increase in the mental health categorical allocation.
- Continues funding for enhanced cleaning and additional custodial support at schools.
- Continues funding to make personal protective equipment (PPE) available for all staff.
- Funds the equivalent of 308 teaching positions to assist students in accelerating their learning through the use of ESSER II/ARP funding.
- Funds BCPS Summer 2022 for students with academic needs in core subject areas, such as reading and math, as well as credit recovery options.
- Maintains the investment for air quality improvement projects through the use of ESSER II/ARP funding.
- Continued updates to technology. In addition to the refresh cycle, funds are also allocated for server and a security firewall upgrades; and toward achieving a 1:1 student to computer device ratio at the middle grade levels.
- Increases funding for professional development.
- Continues funding to have a minimum of two full-time health professionals at every school.



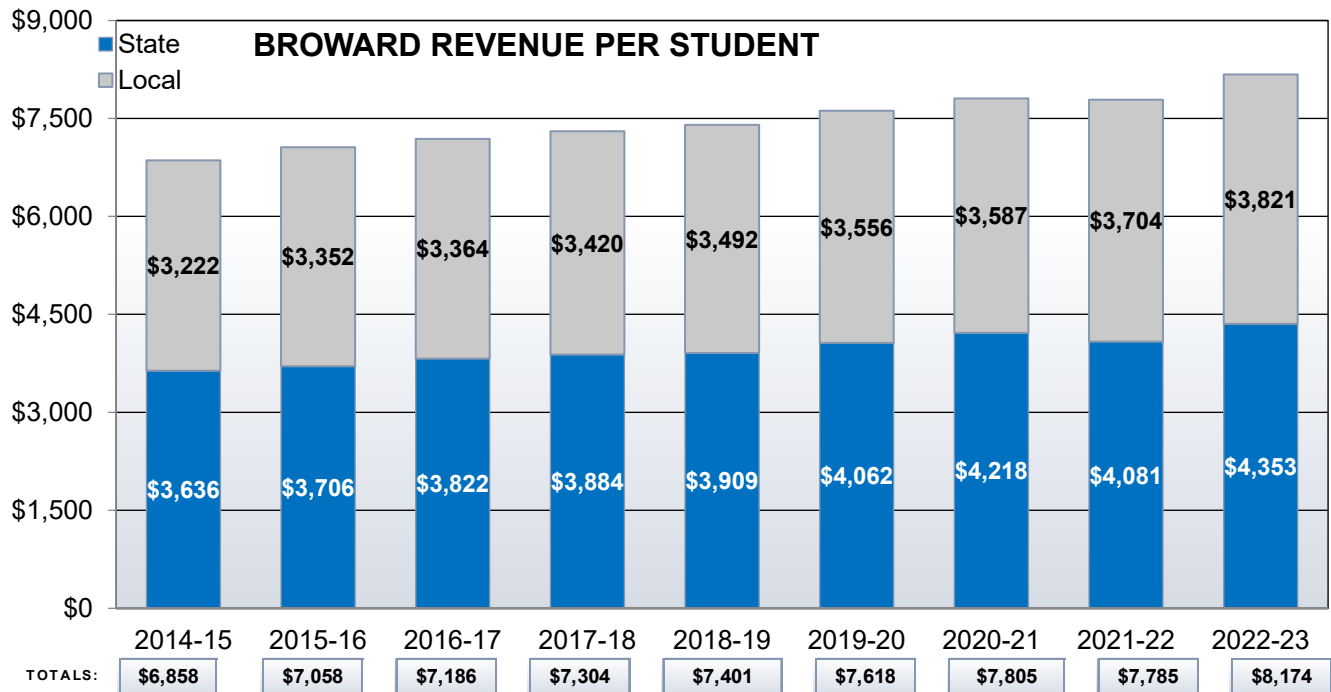
BUDGET MESSAGE PRIORITIES AND ISSUES

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 2014-15 through 2022-23.



Note: Projected data is as of the 2022-23 FEFP 2nd Calculation

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from the HB 5001, General Appropriations Act. School Recognition was not reinstated for the 2021-22 school year, and for the 2022-23 school year, the legislation included a provision in Specific Appropriation 88A, and corresponding revisions to law in Section 11 of HB5003, that would prohibit certain funds to schools that violated Department of Health rules as it pertained to masking.

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CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

The fiscal year 2022-23 District Educational Facilities Plan (DEFP) plan provides the School Board and the public a detailed and financially feasible capital outlay plan that appropriates \$3.5 billion in estimated capital revenues over the next five-year period ending June 30, 2027.

This plan identifies the following elements in capital planning:

School Safety Funding

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

As part of the District's strategic goals the District strives to develop approaches which 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 monument. 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 monument

Also, in 2018-19 the District used funding from the State security grant to fund \$6.2 million for security cameras, \$1.8 million on 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.

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 allocations in this plan include funding for:

- Increase funding to address replacement of School FFE
- Parkway Middle School Phase II design and construction
- Covered walkway at portables for Deerfield Beach Elementary
- Enhancements for general preventative maintenance
- Programs for pilot structural inspection, portable inspections, EHPA inspection as well as Stormwater license renewals

GOB

The voter-approved \$800 million general obligation bonds (GOB) were combined with other non-GOB capital funding for the SMART Program. The first series of the GOB was issued in June 2015, the second in February 2019, the third was issued in February 2021 and the fourth and final series of the GOB was issued in May 2022.

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 currently \$1,442.4 million plus the remaining SMART reserve funds of \$102.9 million (*as of the March 31, 2022, BOC Quarterly Report*).

The update to the DEFP-FY23 focuses on aligning SMART Program construction funding, realigns \$46 million from the FY24 and FY25 SMART Reserves to fund projects scheduled to be awarded construction contracts in FY23, while balancing other capital outlay needs. This \$46 million is being added to the \$21.5 million already in FY23 to make \$67.5 million funding available for the SMART Program in FY23.



CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

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 is:

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

<https://bcpsmartfutures.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.

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.

After the fourth and final series of the GOB sold on May 17, 2022, the Board approved adding the cumulative \$133 million GOB premiums to the SMART reserve.

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>
<u>\$ 133 million</u>	Cumulative GOB Premiums (May 17, 2022)
\$691 million	



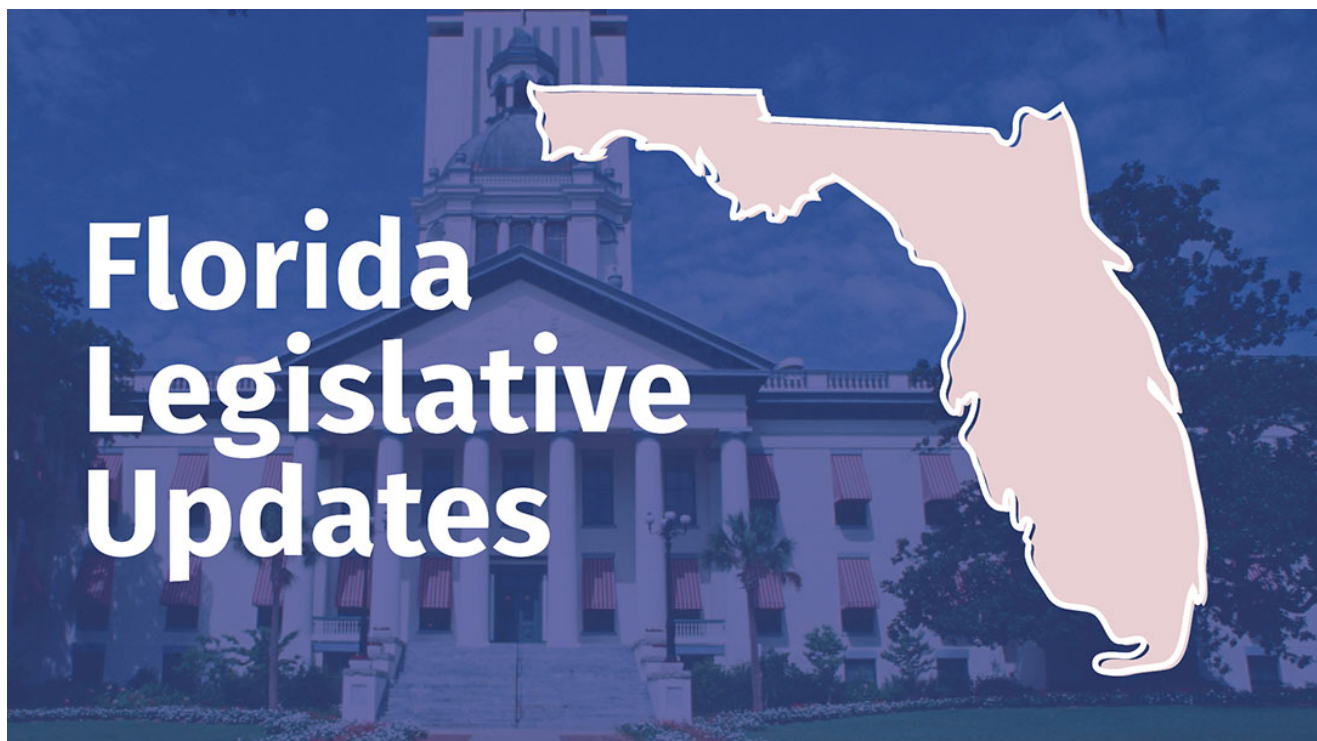
SMART INVESTMENTS LEAD TO SMART STUDENTS.

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.

**2022 LEGISLATIVE SESSION
FISCAL IMPACT**

Budget (as of the 2 nd Calculation dated July 19, 2022)	
Florida Education Finance Program (FEFP)	FTE: \$8,174 per-student funding for BCPS; an increase of \$375 per student
Base Student Allocation	\$214 Per student
Safe Schools Allocation	\$210 million state-wide \$30 million increase state-wide
Class Size Reduction Allocation	\$2.8 billion statewide \$58 million increase state-wide
Mental Health Assistance Allocation	\$140 million state-wide \$20 million increase state-wide
Teacher Salary Increase Allocation	\$800 million state-wide; \$72 million for BCPS \$250 million increase state-wide
Digital Classrooms Allocation	Zero funding \$8 million decrease state-wide
BCPS Total K-12 Funds	\$2,154,868,573 \$105,600,226 increase
Florida Retirement System	HB 5007 increases the employer contribution rate. Financial Negative Impact to BCPS is approximately \$10 million
PECO Public: NO FUNDING Charter: \$195 million *	School Hardening Grant \$20 million state-wide has been allocated to the Department of Education for school hardening grants.
Additional Funding \$800,000 for BCPS Adults with Disabilities	Workforce: BCPS: \$79 million (\$2 million increase)

*Since the State is properly funding charter schools, school districts are not required to share millage funding.



2022 LEGISLATIVE SESSION FISCAL IMPACT



Senate Bill 2524: Education Funding

Modifies K-12 virtual instruction by:

- Clarifying which K-12 virtual instruction options are authorized to enroll students statewide.
- Requiring all virtual full-time equivalent (FTE) students to be funded in the Florida Education Finance

Program (FEFP) using the same calculation methodology.

- Requiring that out-of-district virtual FTE students are funded with state FEFP funds only.

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 Chief Financial Officer (CFO) 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.

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.
- 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:

BASIS OF ACCOUNTING

- 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 major functional level is the legal level of budgetary control. 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) 2023 budget adoption calendar is detailed on page 5-29.

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 2023 tentative budget and millage rates on August 2, 2022. The hearing provides the public the opportunity for input on the budget process and for the School Board to tentatively approve the 2022 millage rates and approve the FY 2023 proposed budget. (Note: Local property taxes are assessed for November 2022 collection; hence, 2022 tax collections fund the FY 2023 budget). The second and final public hearing will be held on September 13, 2022, 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 2022-23.

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 2023 budget process began after the adoption of the FY 2022 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 2022-23 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2022, the Property Appraiser certified the tax roll for Broward County at \$267.5 billion, up \$26.3 billion, or 13.77 percent increase over July 1, 2021. This is the tenth 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.

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 2021-22 marked the eighth 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 7/1/2022	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Tuesday 7/19/2022	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/22, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	Tuesday, July 19, 2022 *	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 2022-23 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 28	Friday 7/29/2022	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03
	Tuesday August 2, 2022**	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	Thursday 8/4/2022	Within 35 days of Certification of Value.	Advise Property Appraiser of proposed millage rate. This will be used by Property Appraiser to prepare Notice of Proposed Property Taxes.	200.065(2)(b) 200.065(2)(f)2
Not less than D + 64 not more than D + 79	Tuesday, Sept. 13, 2022**	65-80 days after Certification of Value. (Between 9/3/2022 and 9/18/2022)	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 9/16/2022	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 9/16/2022	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	Saturday 10/8/2022	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 & 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 \$1.4 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 Tentative District Educational Facilities Plan (DEFP) was approved on July 26, 2022. 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 has 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 2022-23 DEFP lays out a \$3.5 billion five-year financial plan to address school security, renovation projects, technology improvements, music instruments and equipment, school buses, capital improvements, maintenance, and repair, and to make debt service payments.

The current DEFP includes the \$800 million GOB combined with other capital outlay funds to implement the **Safety, Music & Arts, Athletics, Renovations and Technology Program (SMART)**. The SMART Program currently includes \$1.4 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 2022-23 DEFP on September 6, 2022. The first year of the DEFP constitutes the 2022-23 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.

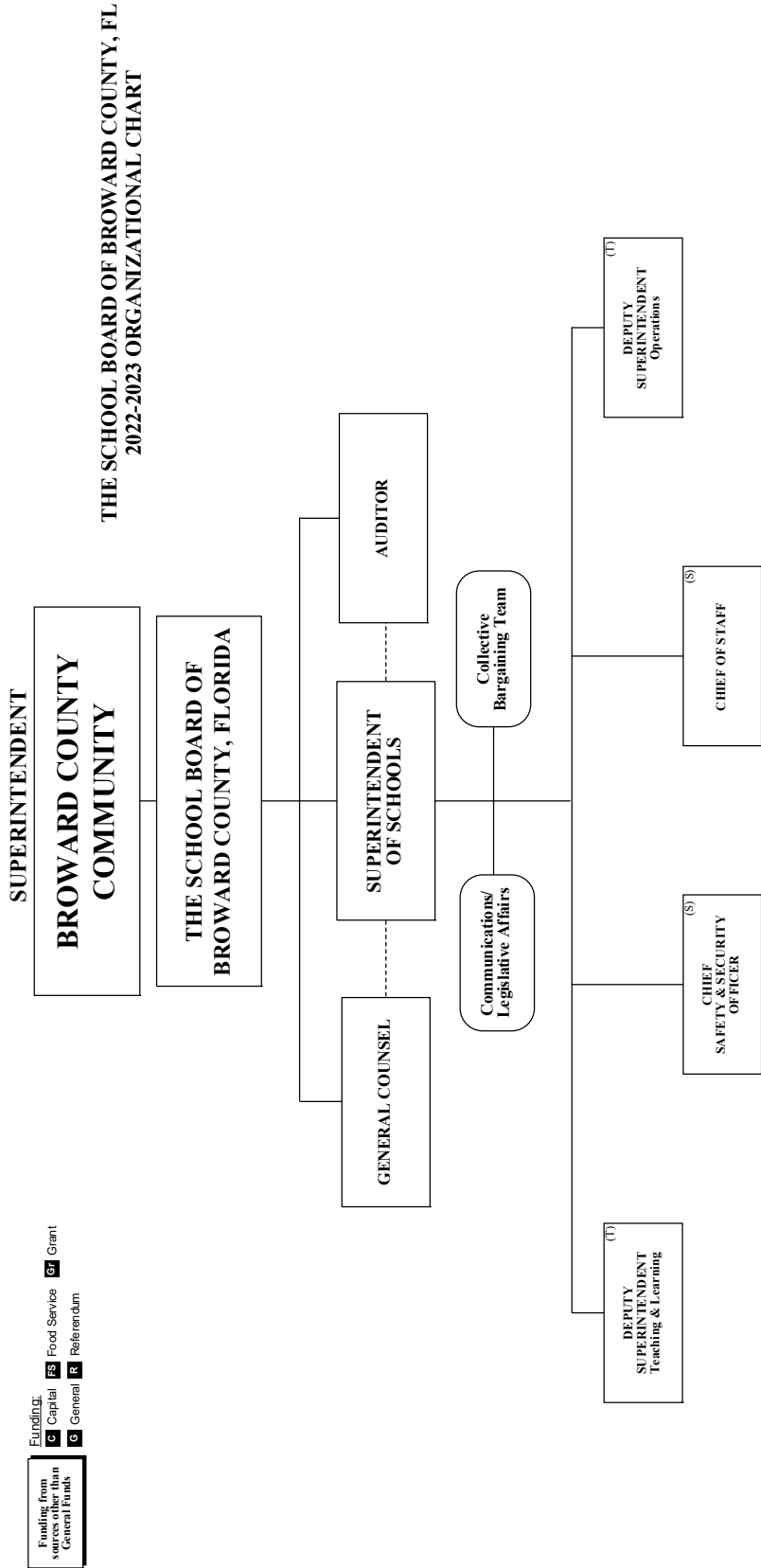
CAPITAL OUTLAY BUDGET CALENDAR

2022-23 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 4/5/2022	The School Board holds a workshop to discuss the preliminary capital budget revenue and appropriations		
Tuesday 5/3/2022	The School Board holds a workshop to discuss the fiscal year 2022-23 preliminary budget		
Tuesday 7/26/2022	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2022-23 to 2026-27	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 8/2/2022	The School Board holds the first public hearing on the fiscal year 2022-23 annual budget	The School Board holds a public hearing on the tentative budget and proposed millage rates; amends and adopts the tentative budget	200.065 (2)(f)1
Wednesday 9/6/2022	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2022-23 to 2026-27	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Tuesday 9/13/2022	The School Board holds the second public hearing to adopt the fiscal year 2022-23 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
Friday 10/1/2022	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)



ORGANIZATIONAL CHART

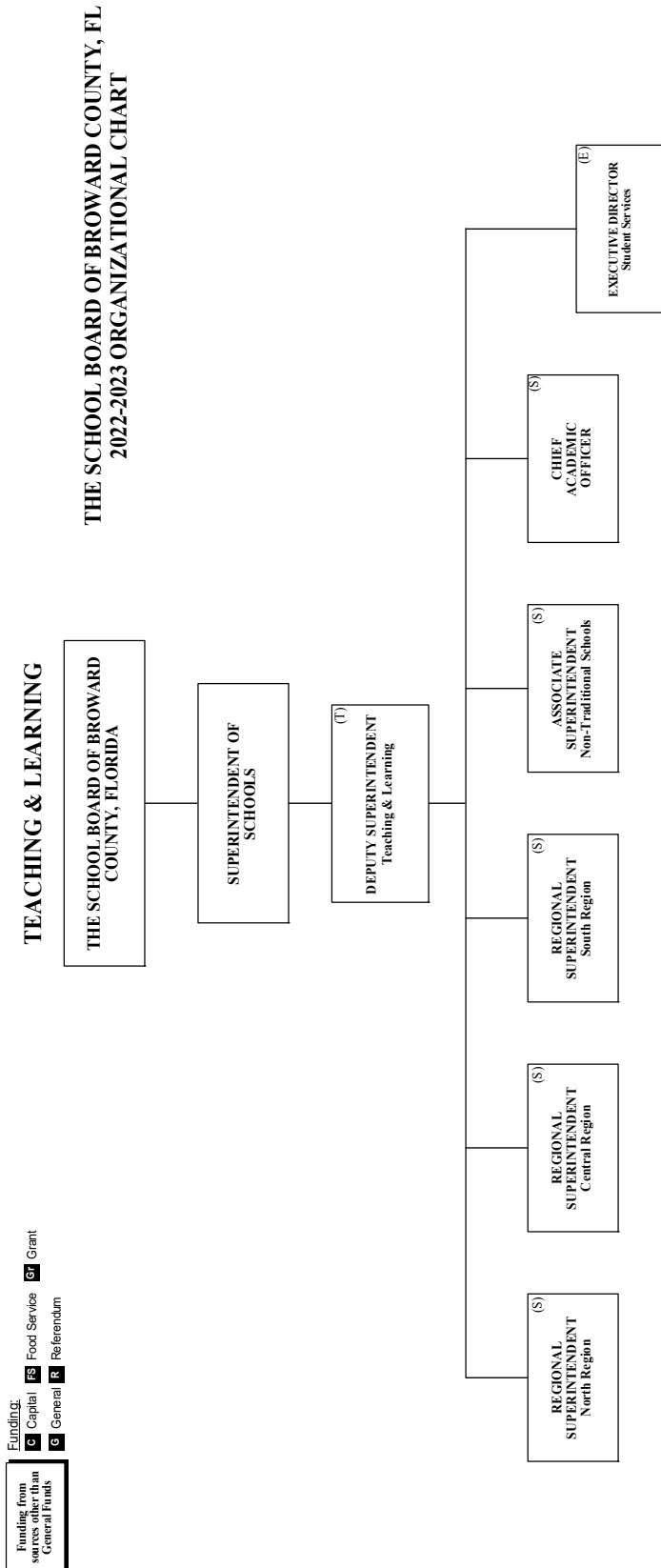


Funding from sources other than General Funds: **C** Capital **CS** Food Service **GR** Grant **G** General **R** Referendum

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

Board Approved: 05/17/22

ORGANIZATIONAL CHART



Funding from sources other than General Funds

Funding: C Capital | FS Food Service | GR Grant | G General | R Referendum

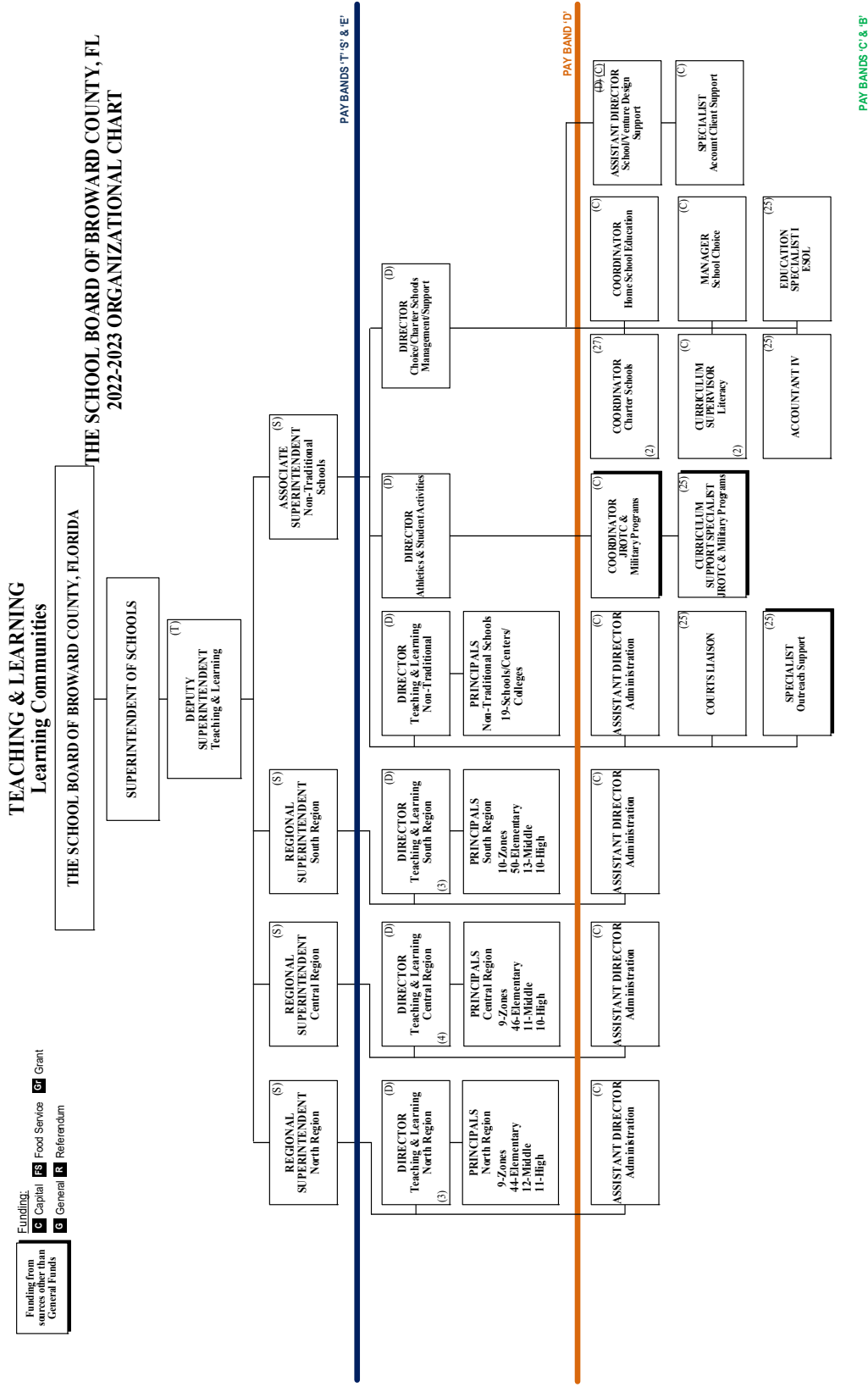
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Board Approved: 05/17/22



ORGANIZATIONAL CHART

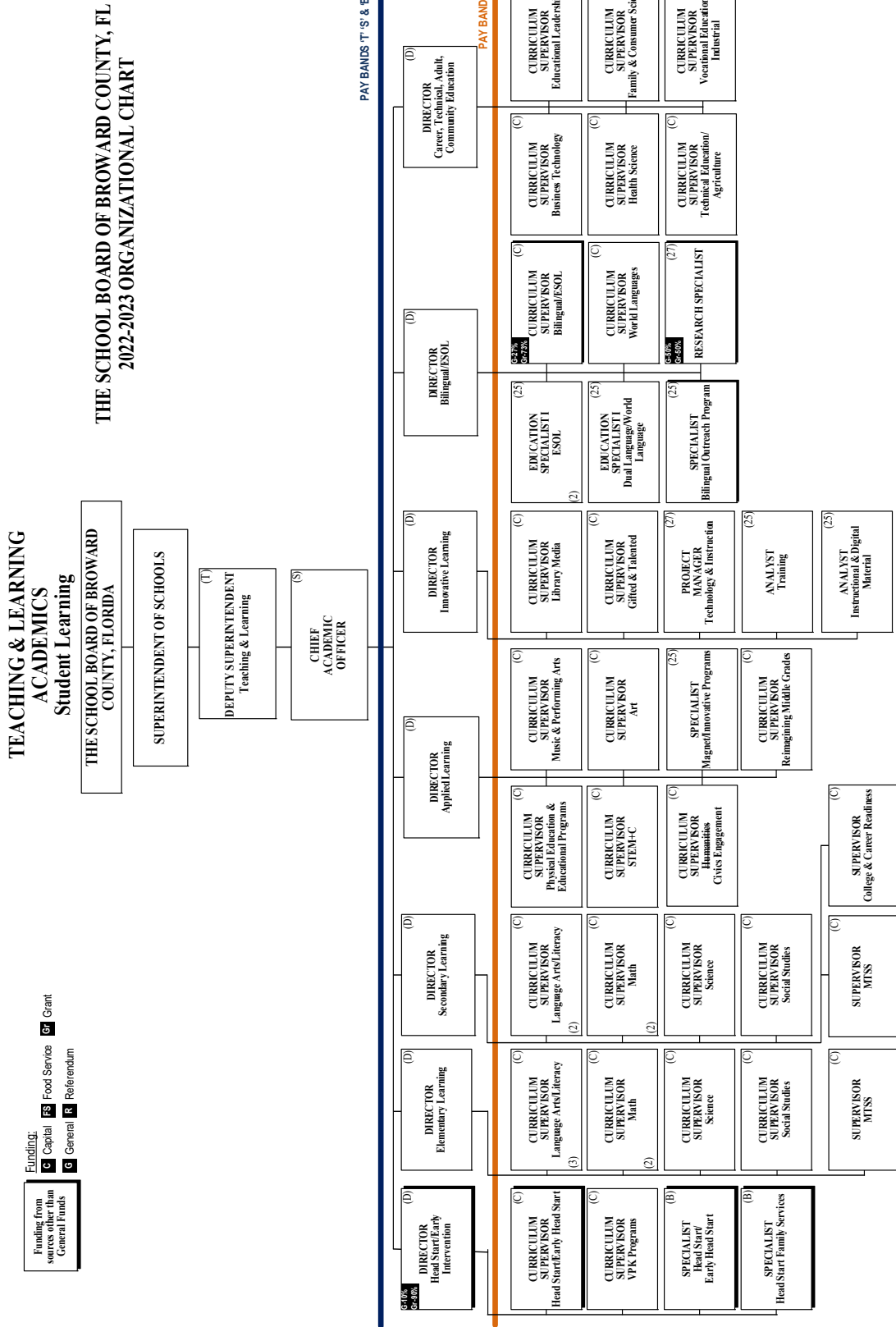
TEACHING AND LEARNING – LEARNING COMMUNITIES



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ORGANIZATIONAL CHART

TEACHING AND LEARNING – STUDENT LEARNING



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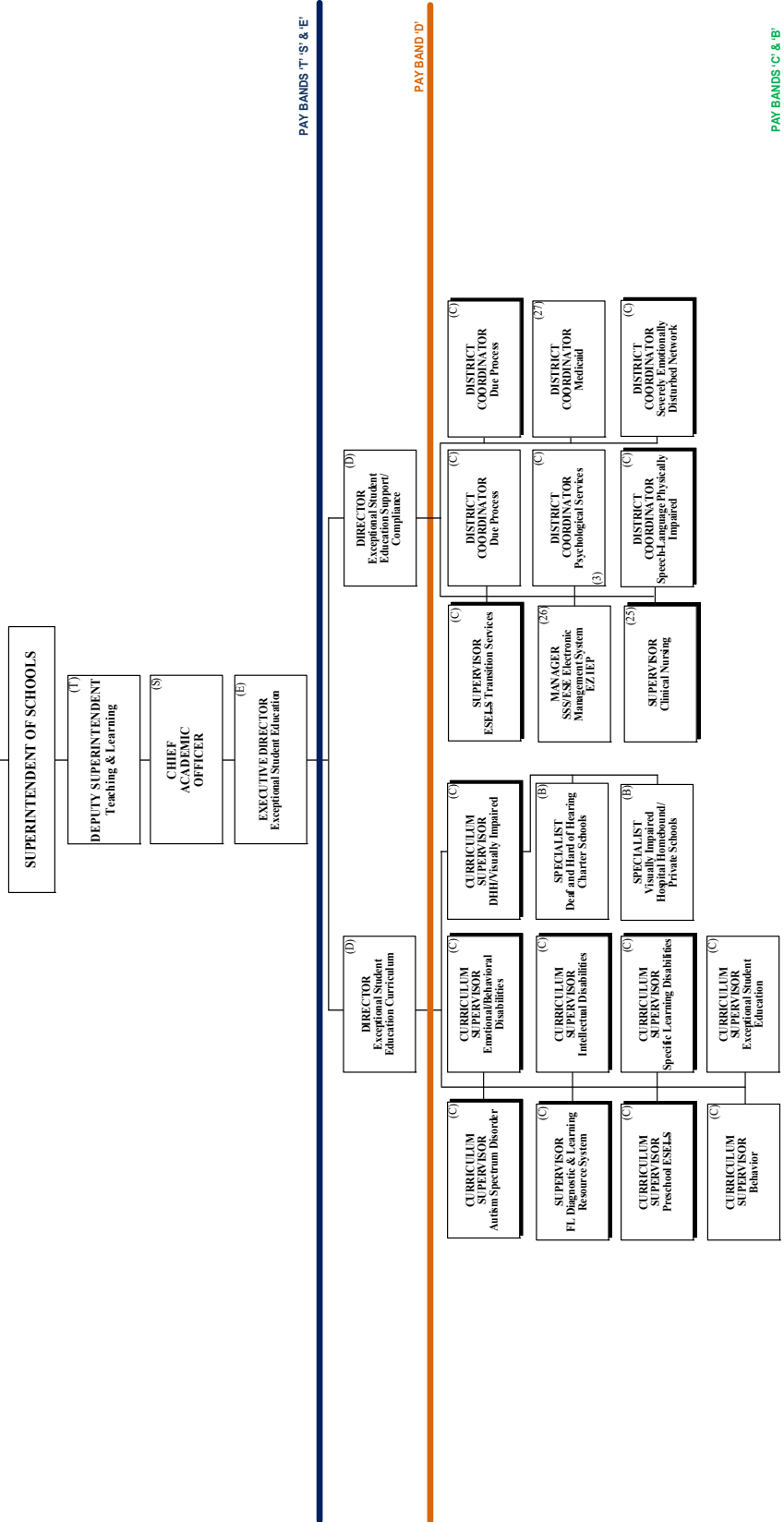


ORGANIZATIONAL CHART

TEACHING AND LEARNING – EXCEPTIONAL STUDENT EDUCATION

TEACHING & LEARNING
ACADEMICS
Exceptional Student Education
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2022-2023 ORGANIZATIONAL CHART

Funding:
 Funding from sources other than General Funds
 Capital
 Food Services
 Grant
 General
 Referendum

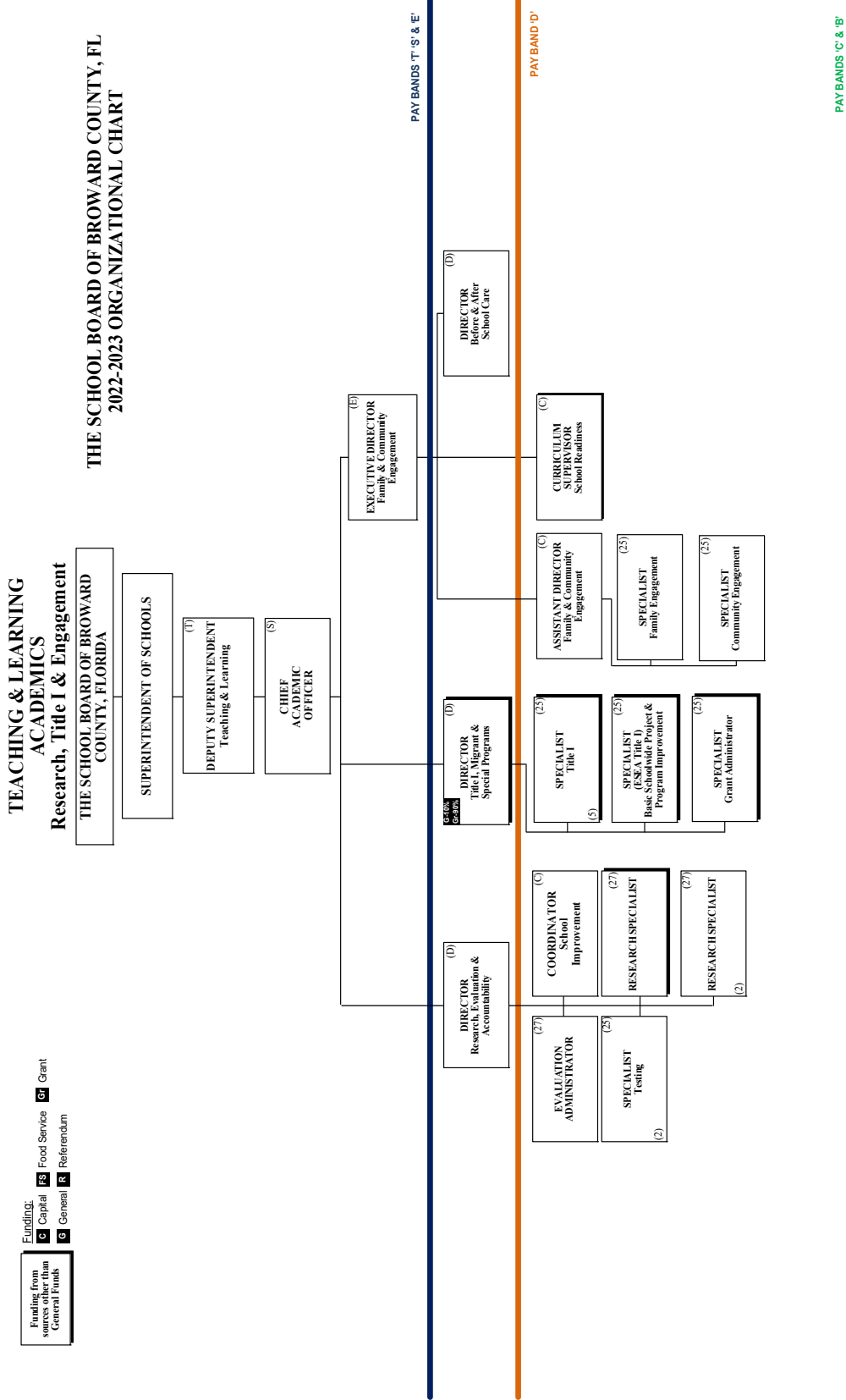


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ORGANIZATIONAL CHART

TEACHING AND LEARNING – RESEARCH, TITLE I & ENGAGEMENT



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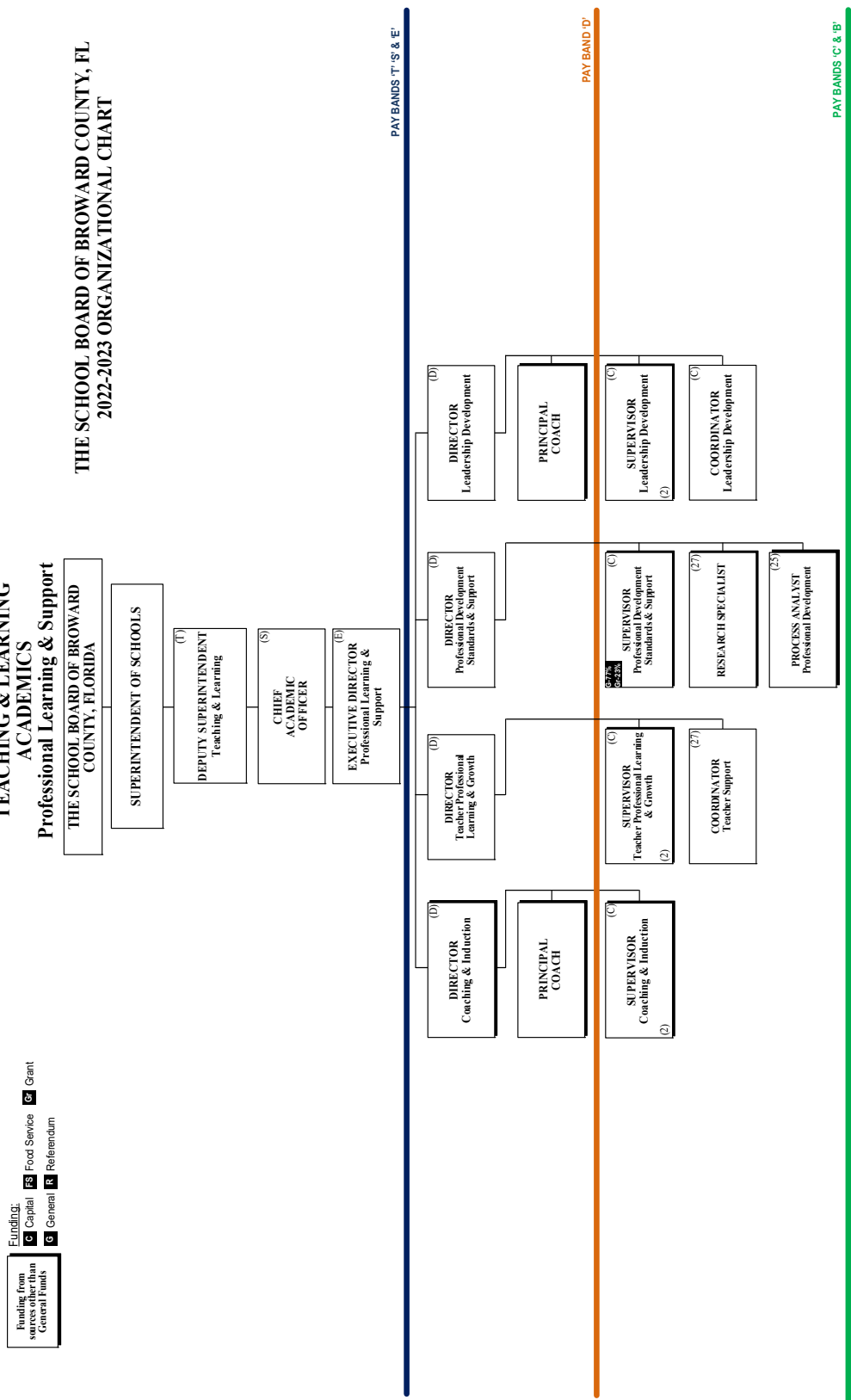
ORGANIZATIONAL CHART

TEACHING AND LEARNING – PROFESSIONAL LEARNING & SUPPORT

**TEACHING & LEARNING
ACADEMICS**
Professional Learning & Support
THE SCHOOL BOARD OF BROWARD
COUNTY, FLORIDA

THE SCHOOL BOARD OF BROWARD COUNTY, FL
2022-2023 ORGANIZATIONAL CHART

Funding:
 [C] Capital
 [G] General
 [R] Referendum
 [FS] Food Service
 [G] Grant



Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

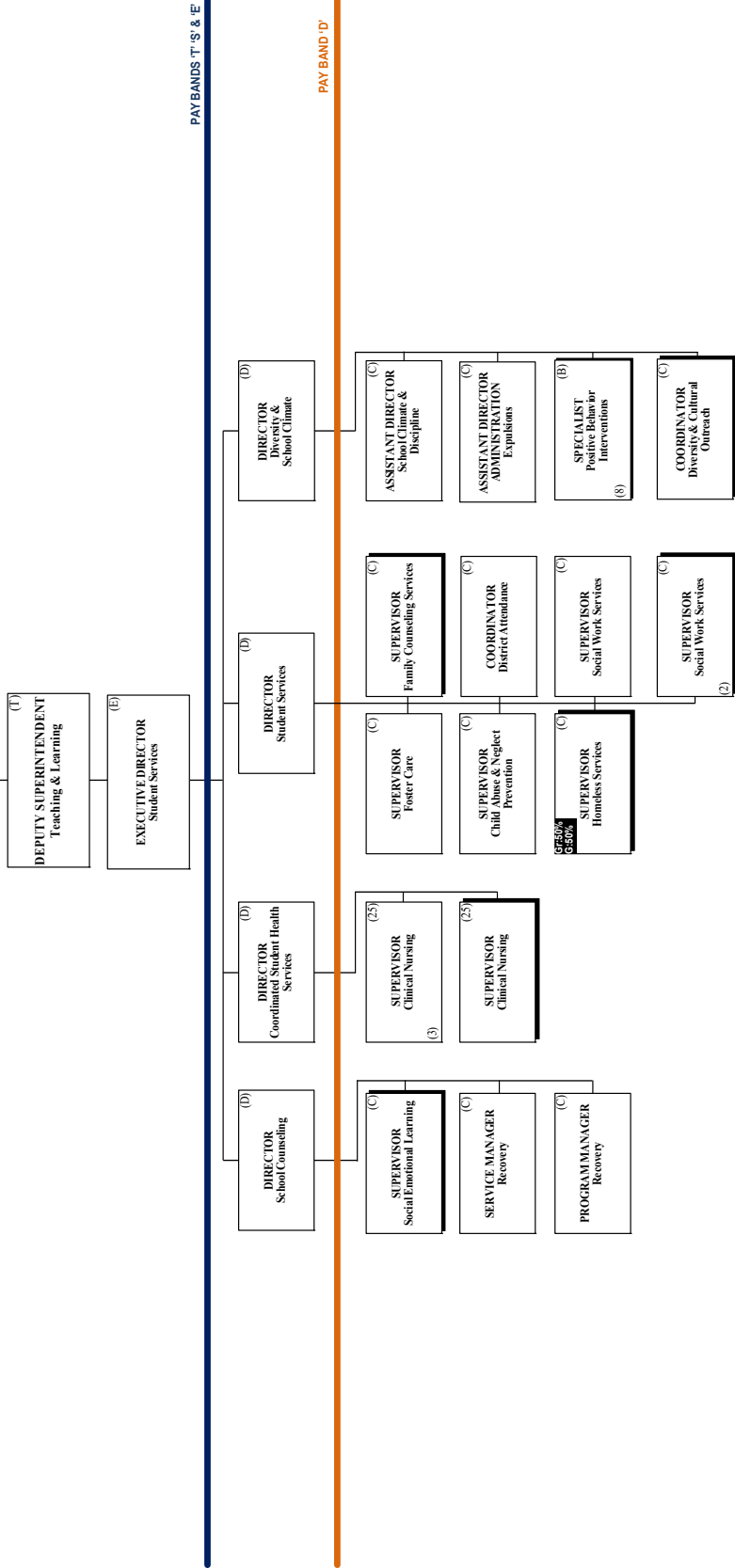
Board Approved: 05/17/22

ORGANIZATIONAL CHART

TEACHING AND LEARNING – STUDENT SERVICES

**TEACHING & LEARNING
Student Services**
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
2022-2023 ORGANIZATIONAL CHART

Funding from sources other than General Funds: **G** Capital **C** General **R** Referendum **FS** Food Service **GF** Grant



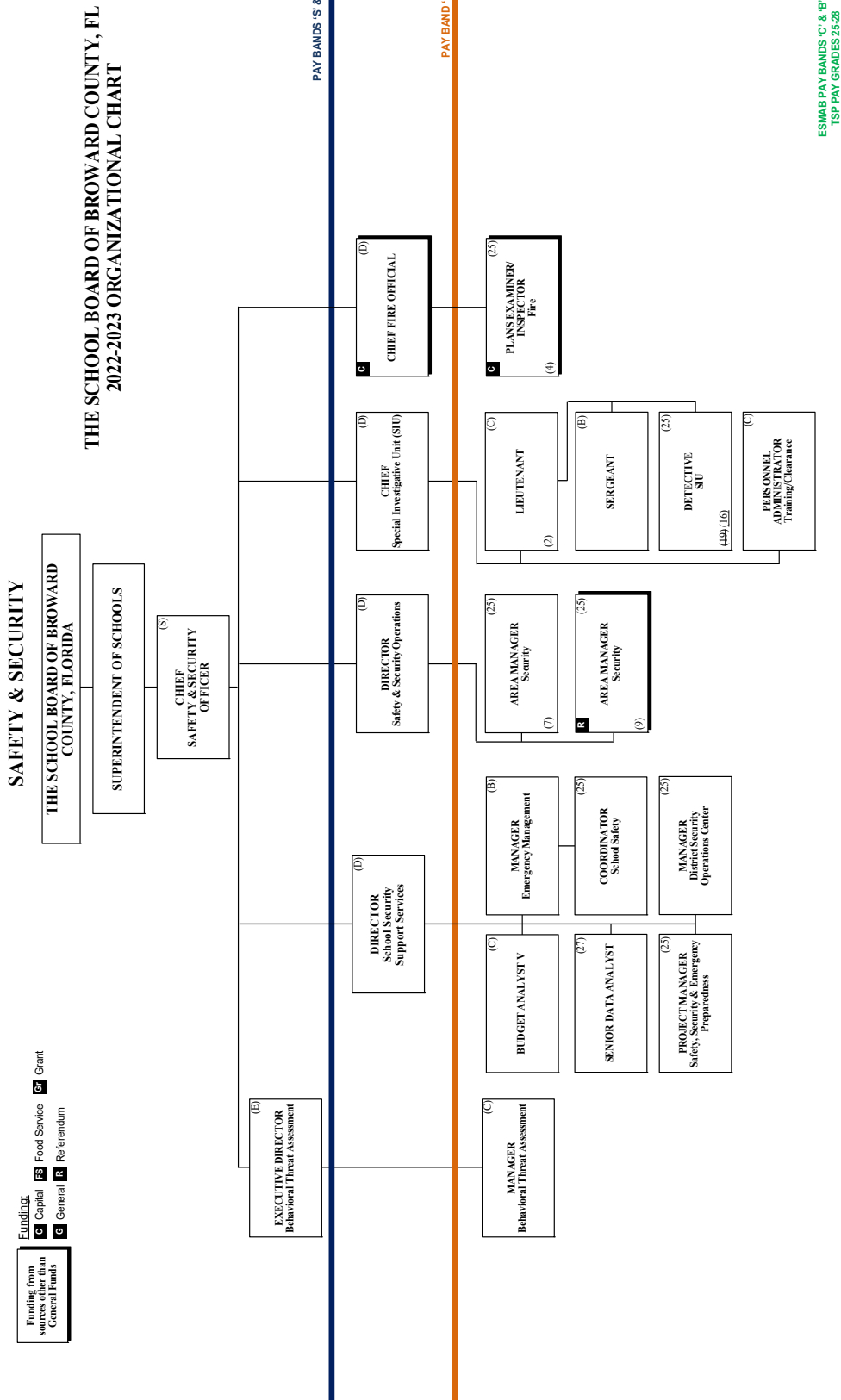
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Board Approved: 05/17/22



ORGANIZATIONAL CHART

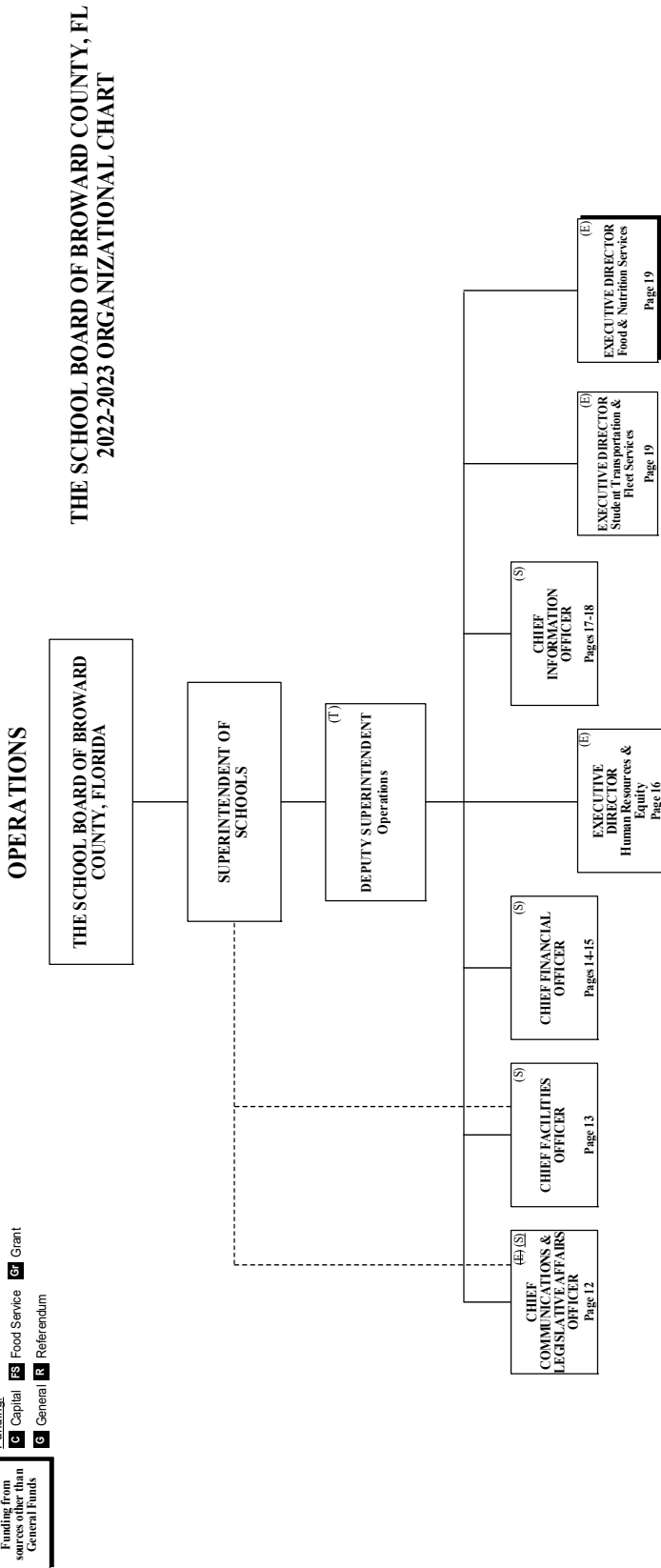
SAFETY & SECURITY



Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

Board Approved: 05/17/22

ORGANIZATIONAL CHART



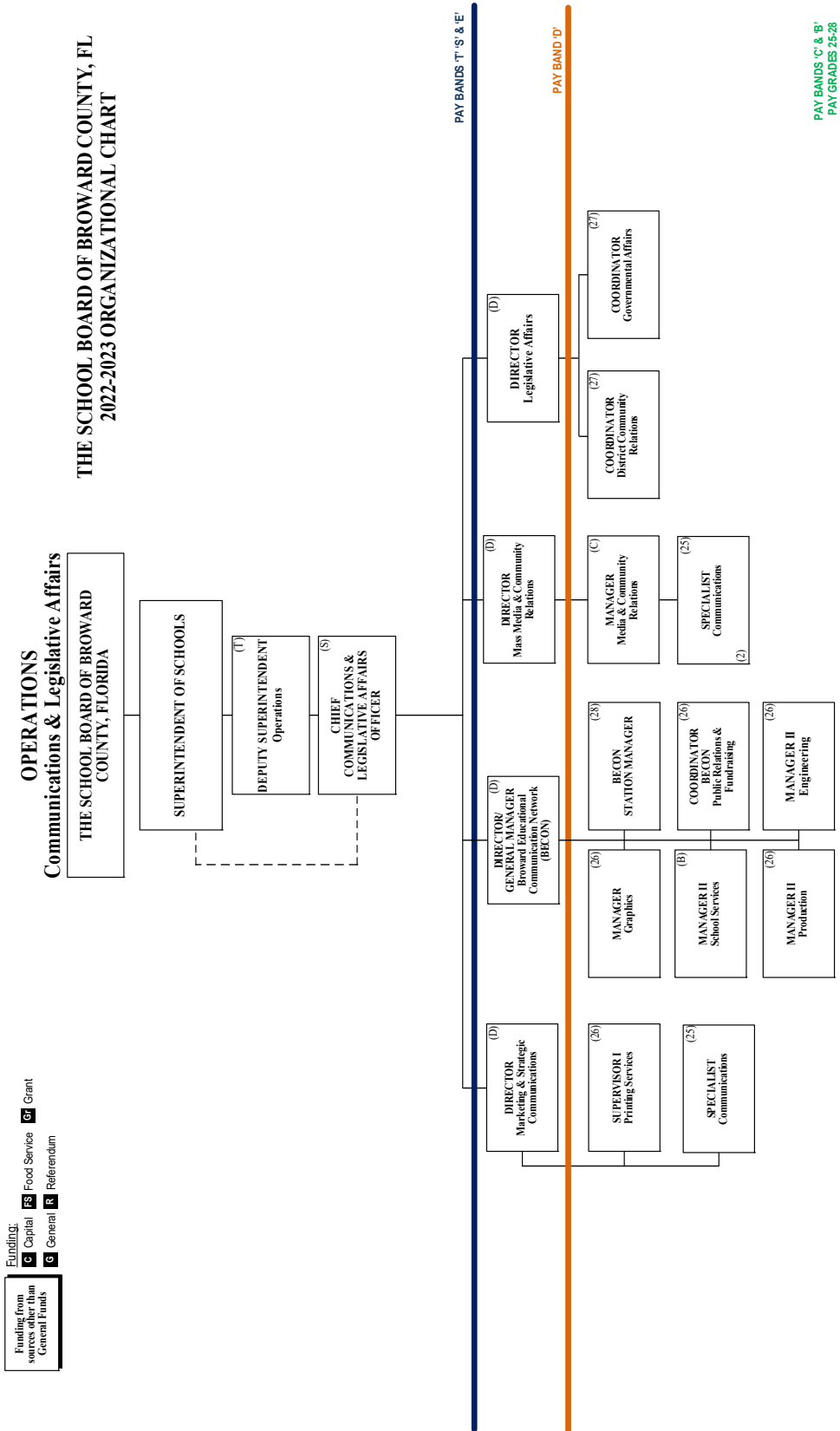
Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

Board Approved: 05/17/22



ORGANIZATIONAL CHART

OPERATIONS – COMMUNICATIONS & LEGISLATIVE AFFAIRS

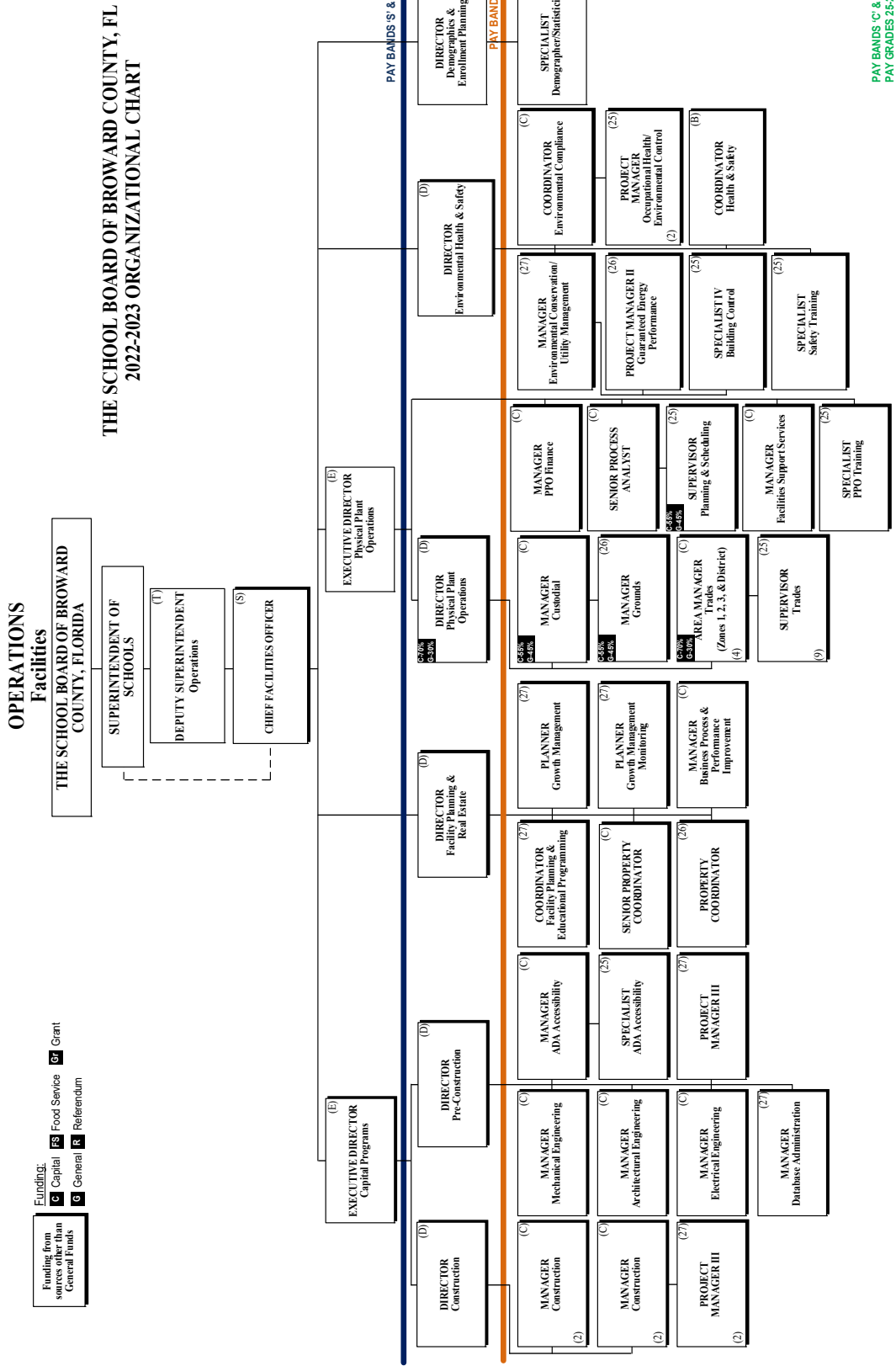


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Board Approved: 05/17/22

ORGANIZATIONAL CHART

OPERATIONS – FACILITIES



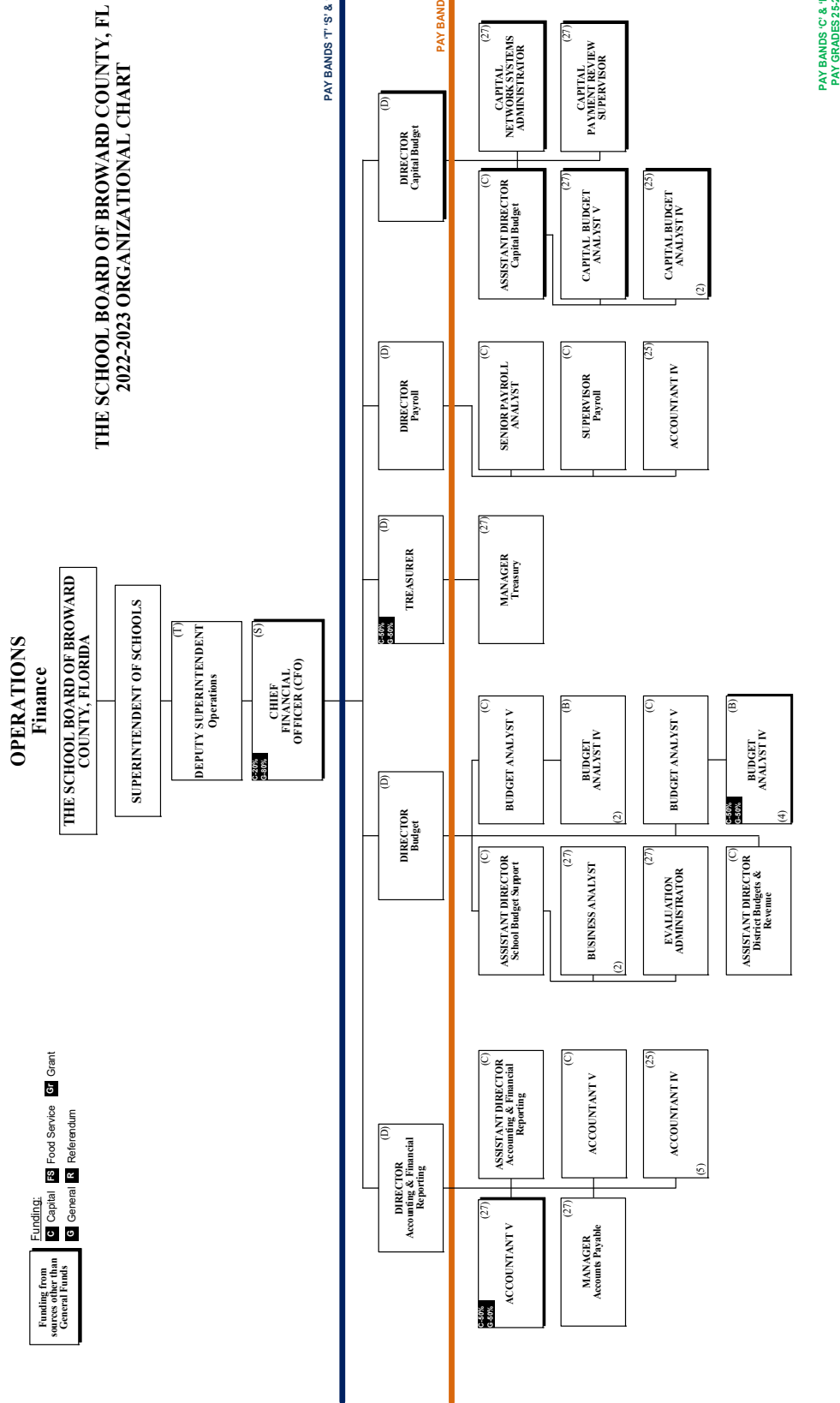
Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

Board Approved: 05/17/22



ORGANIZATIONAL CHART

OPERATIONS – FINANCE

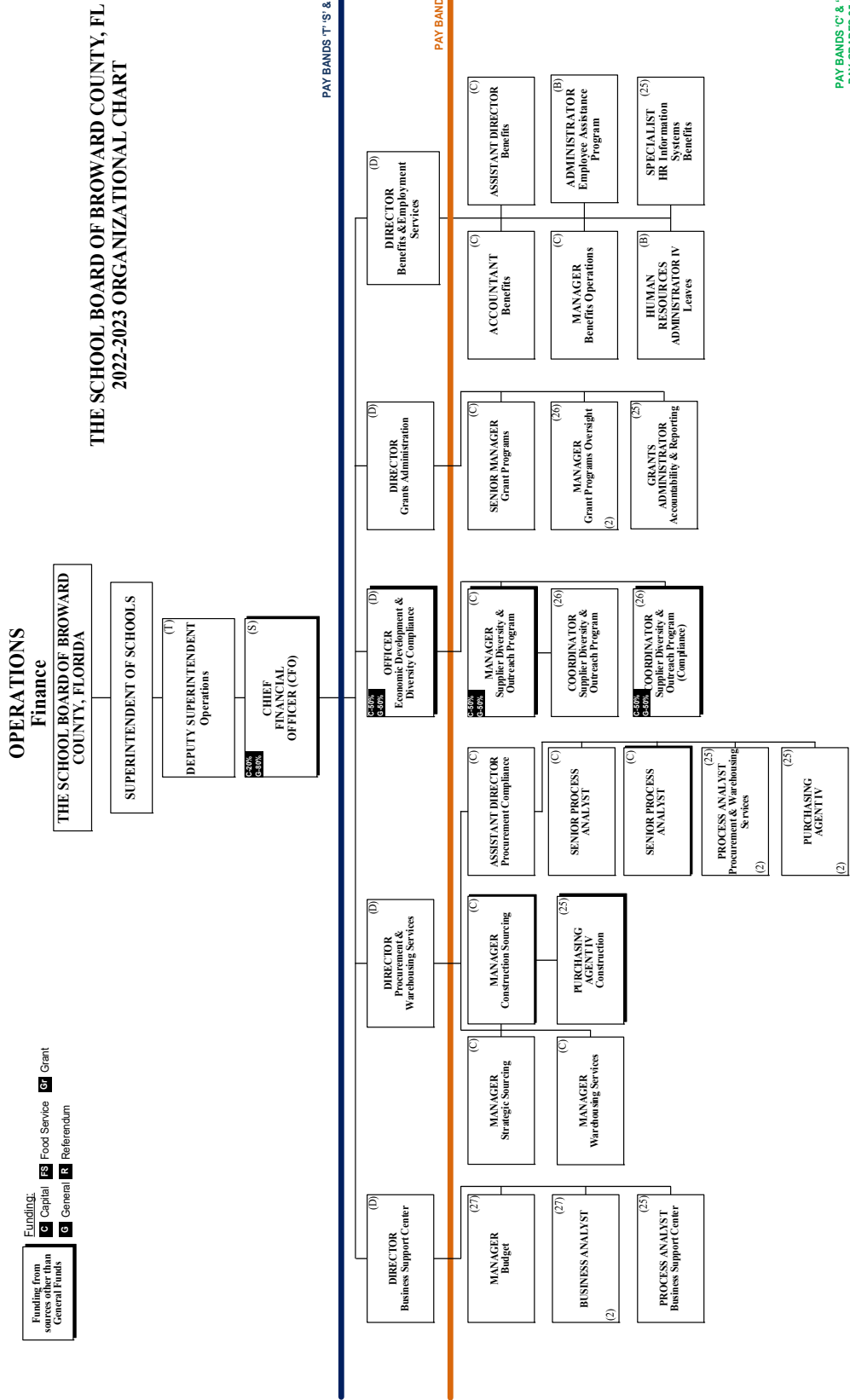


Board Approved: 05/17/22

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ORGANIZATIONAL CHART

OPERATIONS – FINANCE



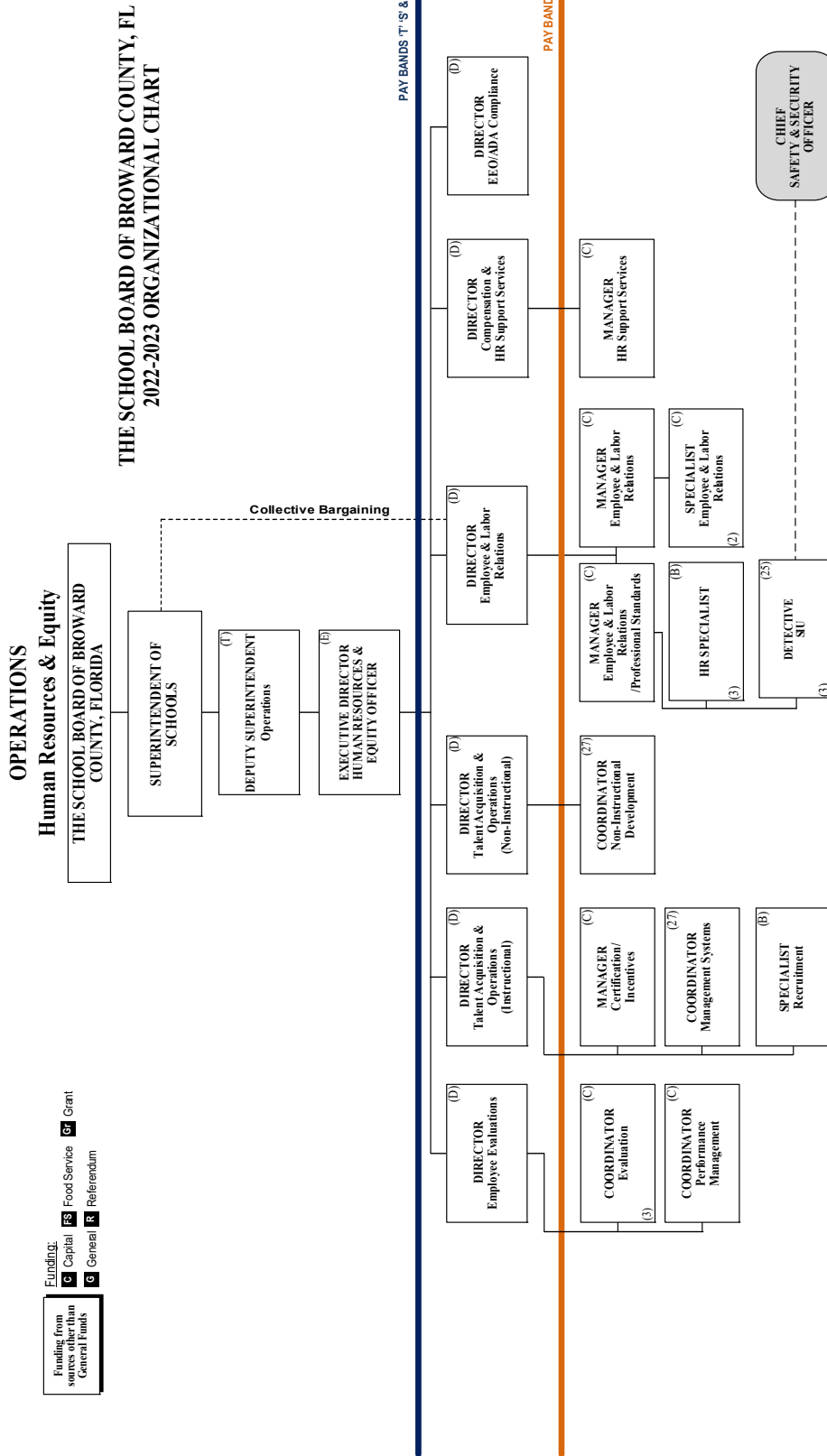
Board Approved: 05/17/22

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.



ORGANIZATIONAL CHART

OPERATIONS – HUMAN RESOURCES & EQUITY



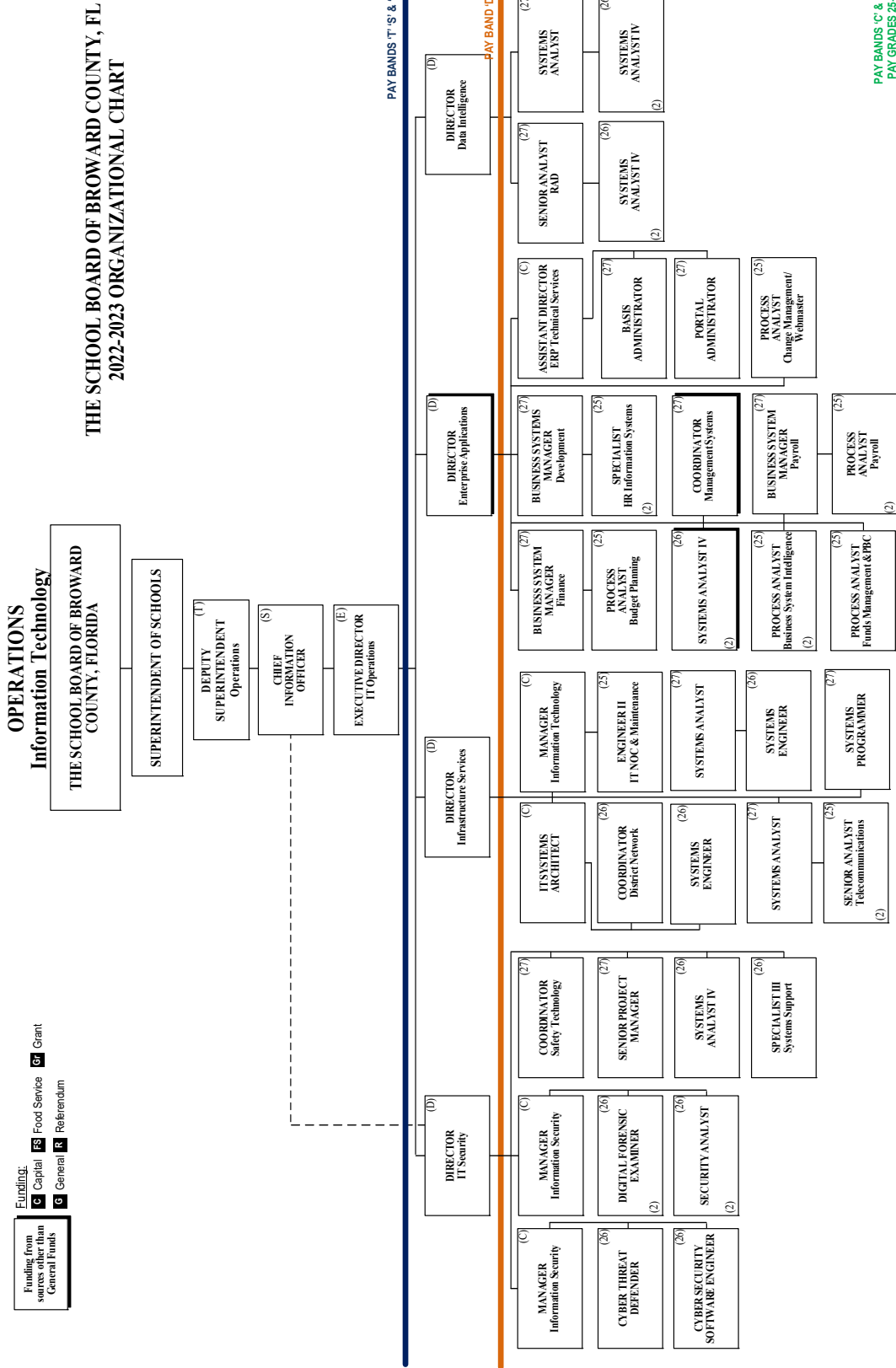
PAY BANDS 'C' & 'B'
PAY GRADES 23-28

Board Approved: 05/17/22

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

ORGANIZATIONAL CHART

OPERATIONS – INFORMATION & TECHNOLOGY



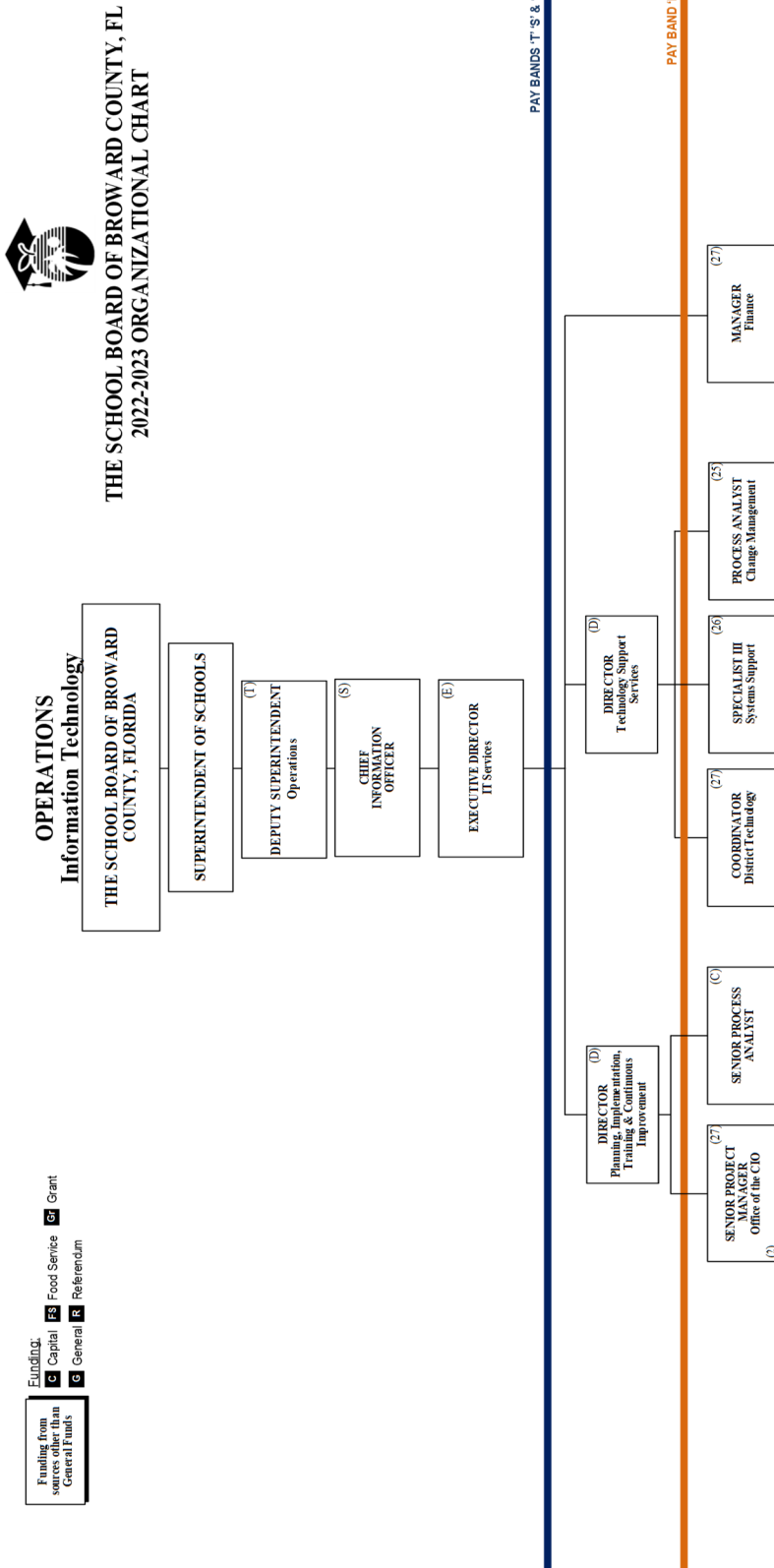
Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

Board Approved: 05/17/22



ORGANIZATIONAL CHART

OPERATIONS – INFORMATION & TECHNOLOGY



Funding:
 Funding from sources other than General Funds
 C Capital
 ES Food Service
 G General
 R Referendum
 GR Grant

PAY BANDS 'T' 'S' & 'E'

PAY BAND 'D'

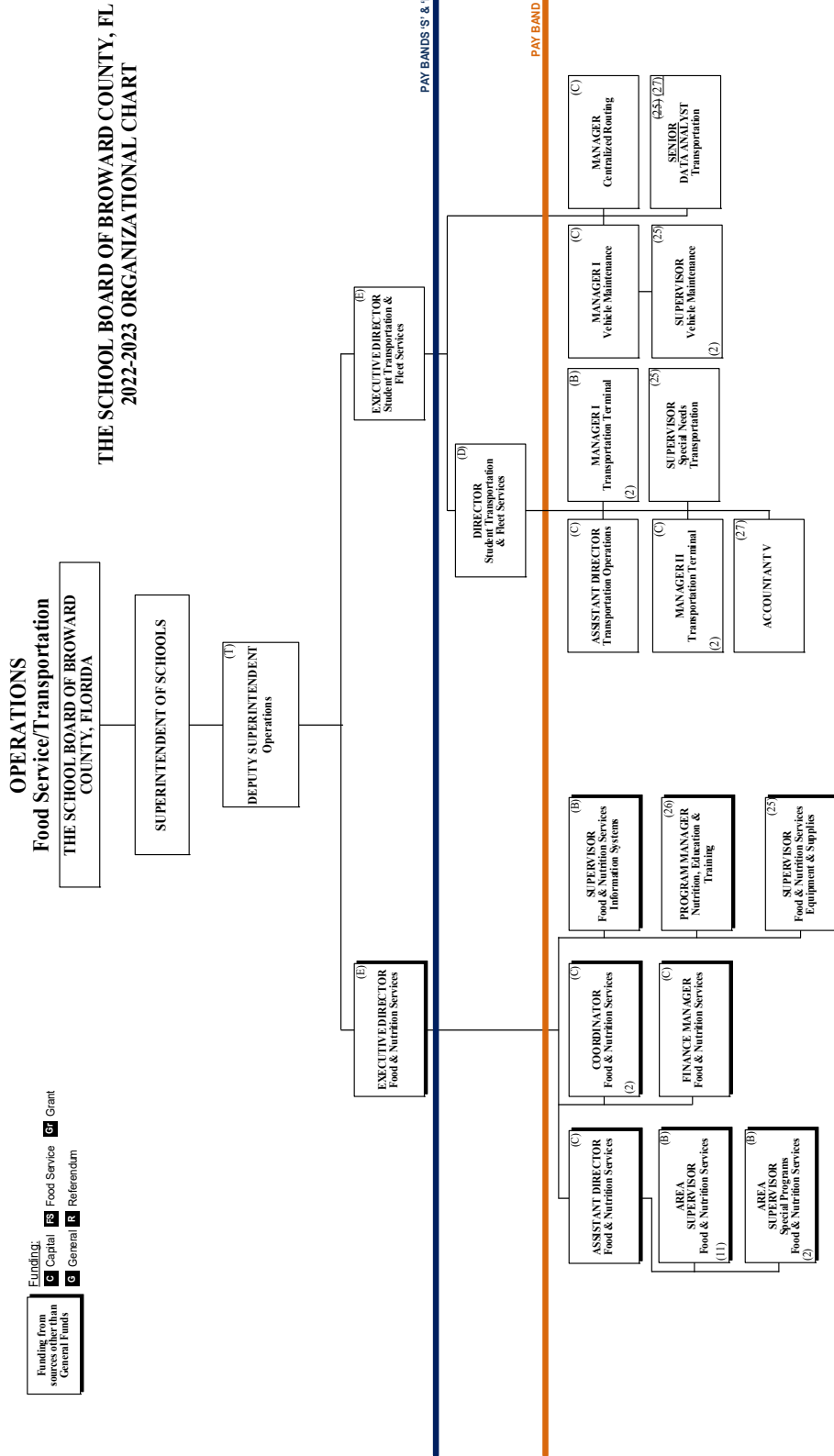
PAY BANDS 'C' & 'B'
 PAY GRADES 25-28

Board Approved: 05/17/22

Note: Each box represents an employee unless otherwise specified on the bottom-left side of the respective box.

ORGANIZATIONAL CHART

OPERATIONS – FOOD SERVICE/TRANSPORTATION



PAY BANDS 'S' & 'E'

PAY BAND 'D'

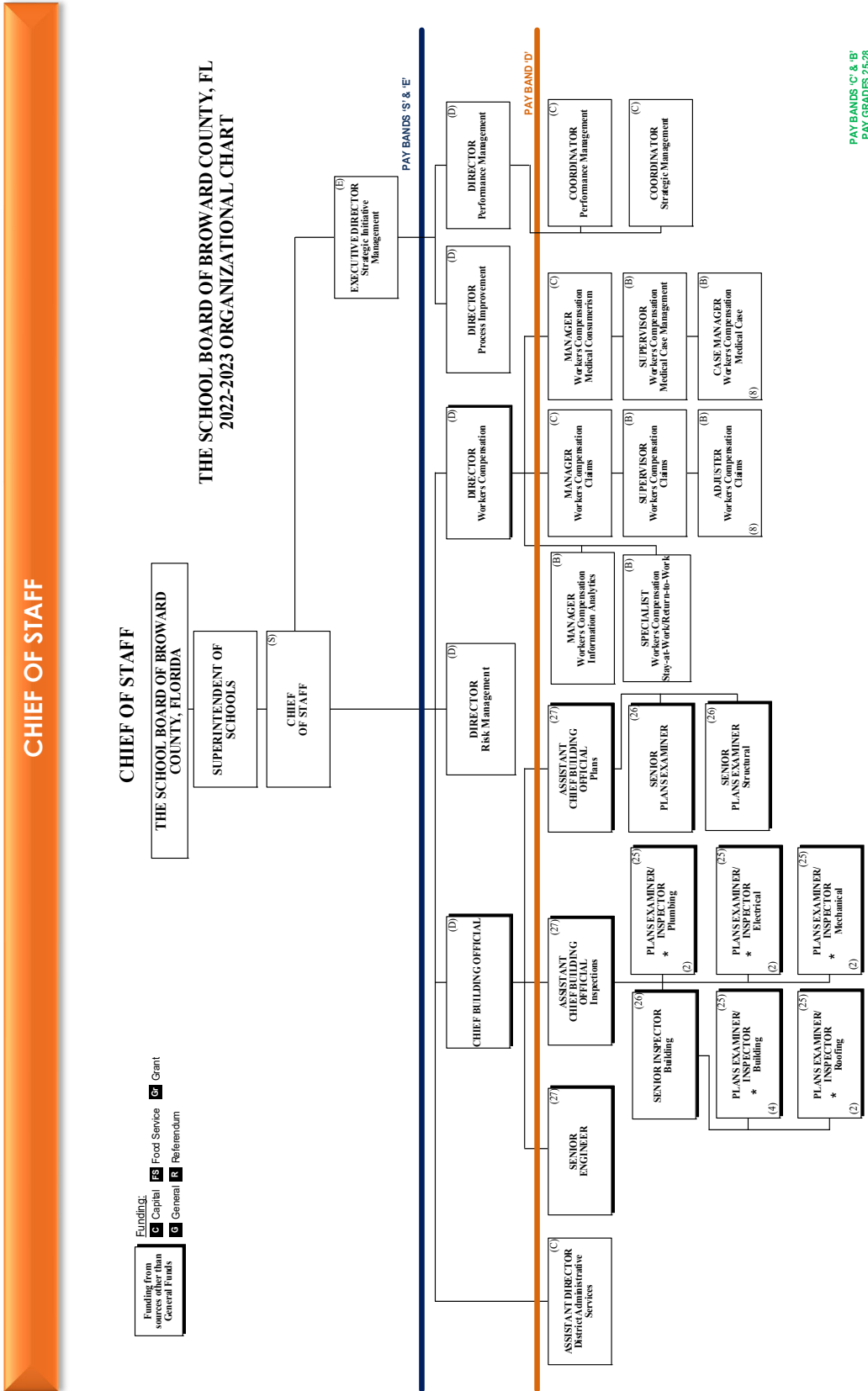
PAY BANDS 'C' & 'B'
PAY GRADES 25-28

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Board Approved: 05/17/22



ORGANIZATIONAL CHART

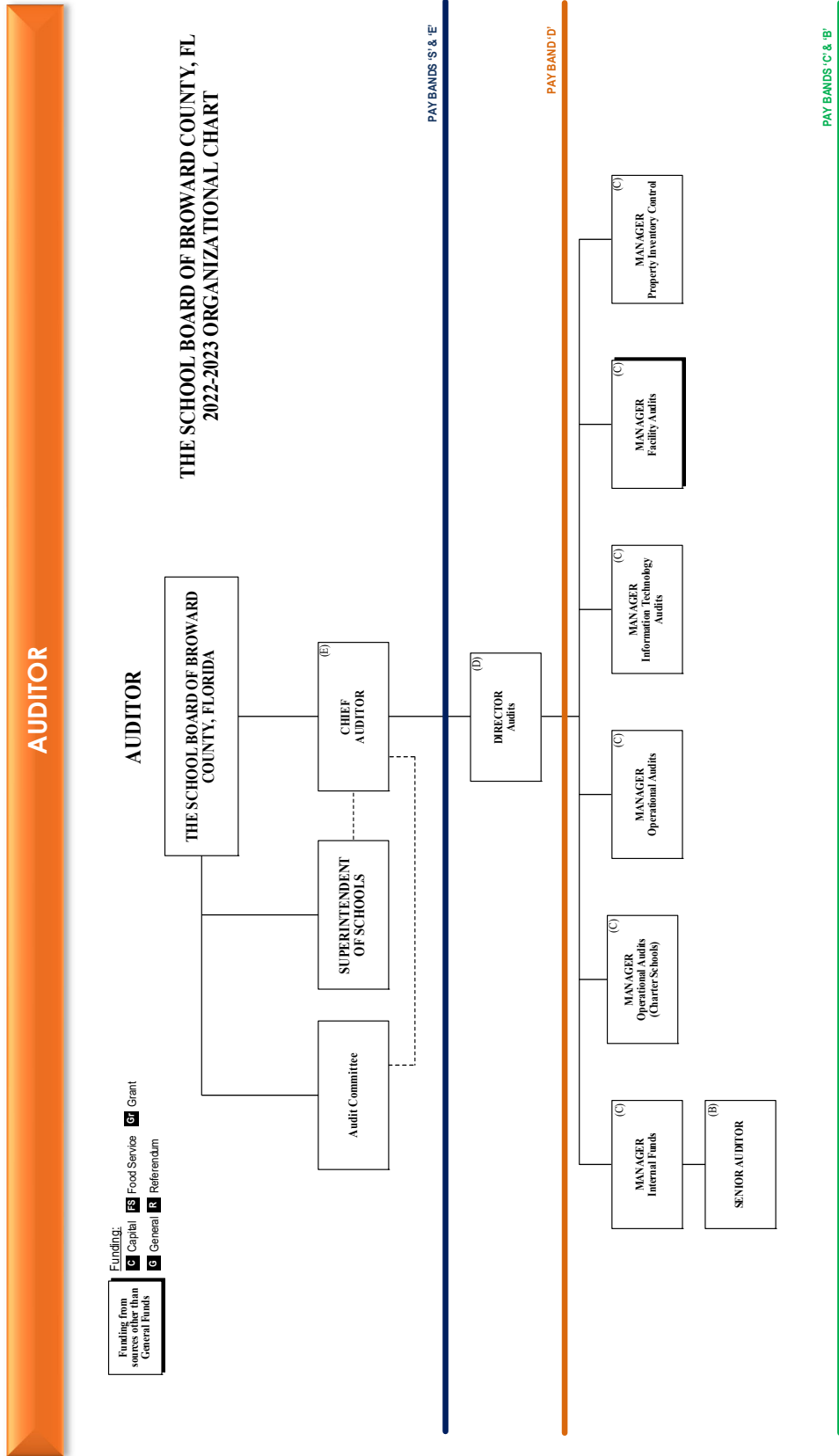


* Additional external resources are utilized based on district projects needs

Board Approved: 05/17/22

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ORGANIZATIONAL CHART

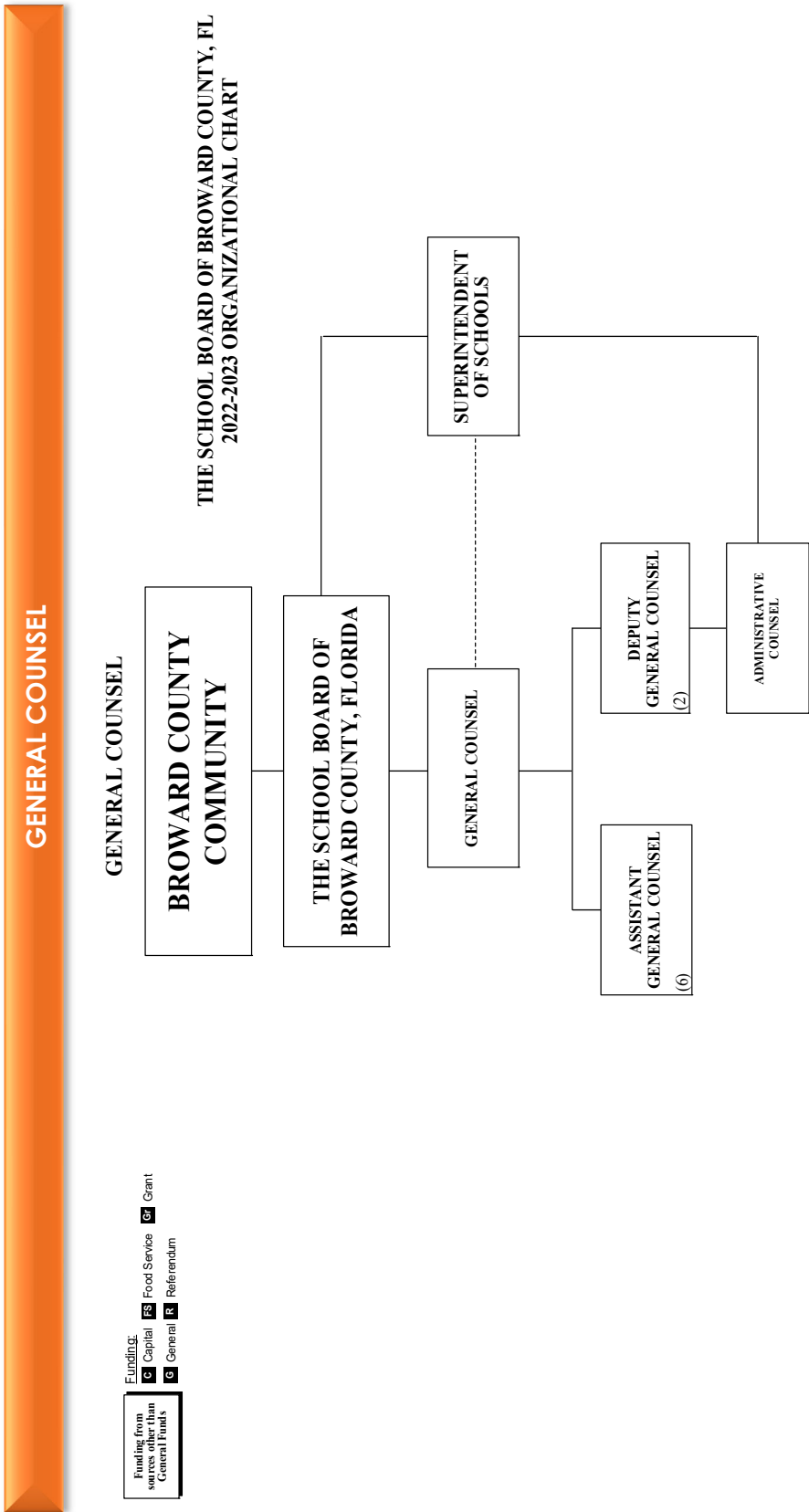


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Board Approved: 05/17/22



ORGANIZATIONAL CHART



Funding: **C** Capital **FS** Food Service **Gr** Grant
G General **R** Referendum
 Funding from sources other than General Funds

Board Approved: 05/17/22

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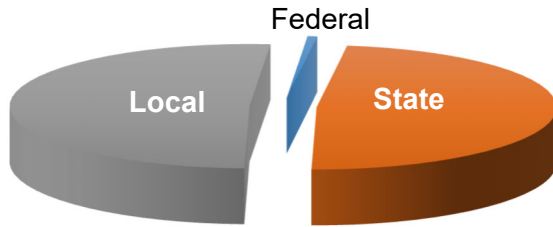
FINANCIAL

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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.



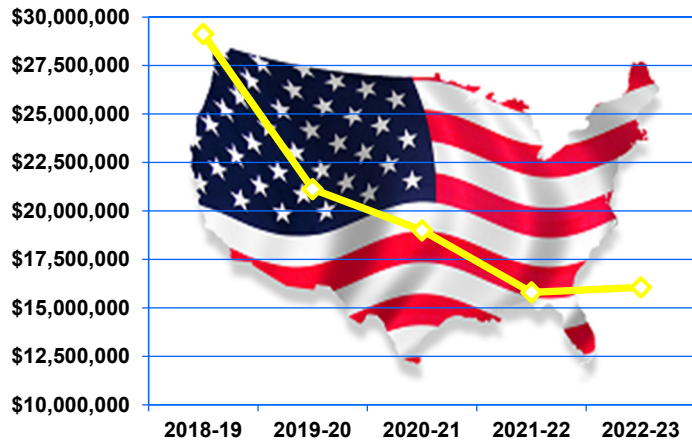
From the three major revenue sources in 2022-23, the District expects to receive 0.6 percent of General Fund financial support from Federal sources, 42.4 percent from State sources, and 44.8 percent from Local sources. The remaining 12.2 percent is comprised of transfers from other funds and fund balance.

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 a number of 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 2022-23 were \$10.7 billion, plus \$2.9 billion in state categorical funds.

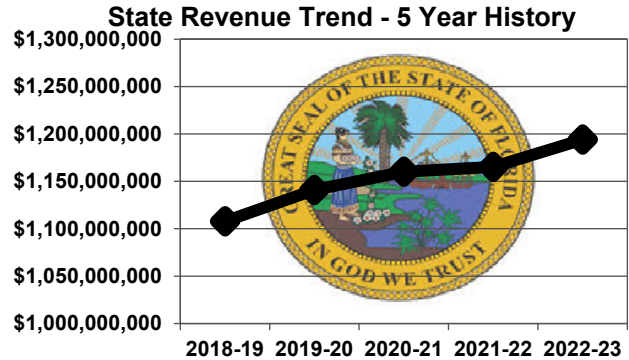
The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students 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 district cost differential (DCD) in the major calculation to determine state and local FEFP funds.



MAJOR REVENUE SOURCES

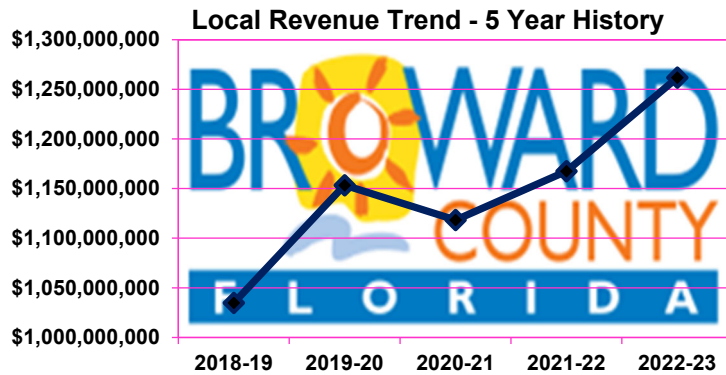
In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, at-risk students, Safe Schools, Reading, student transportation, Instructional Materials, and the Teacher Lead Program. Special allocations are funded through the FEFP, making them partially funded by local revenue derived mainly through property taxes. Class Size Reduction is fully funded categorically by the state through sales taxes.

On June 29th, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. Therefore, the District Lottery and School Recognition funding source will continue to be unfunded throughout fiscal year 2022-23 and no funds will be distributed.



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 \$8.9 billion as the RLE contribution from counties for 2022-23. 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 2022-23. Per the 2022-23 FEFP Second Calculation, the statewide equalized Required Local Effort millage rate is 3.262. The total combined millage levied by the School Board of Broward County is set at 6.1383, which includes the following:

- Required Local Effort 3.2030
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 0.5000 (voter-approved)
- Debt Service 0.1873 (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 2022-23 Millage rate is based on FEFP Second Calculation.

MAJOR EXPENDITURES

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.



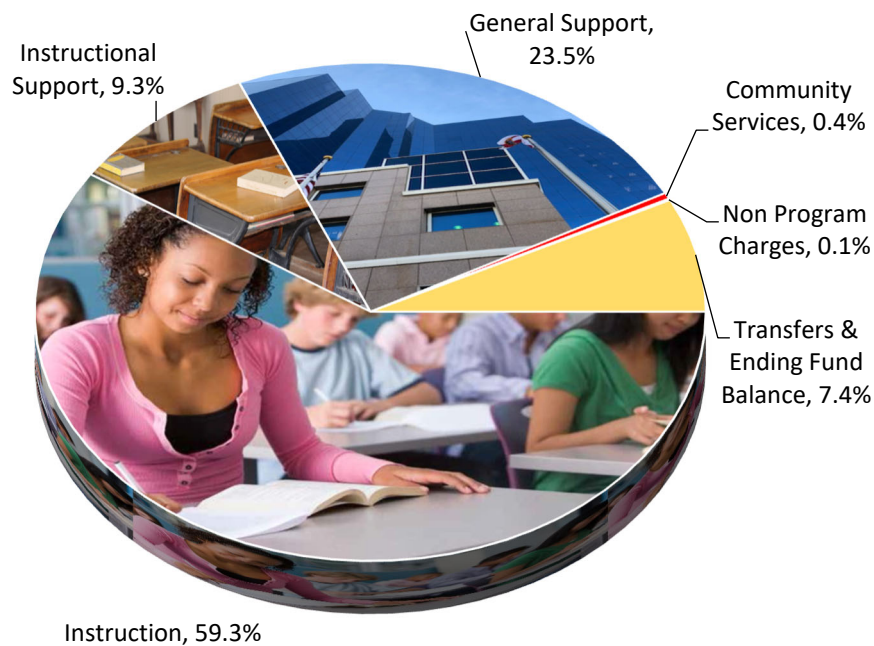
MAJOR EXPENDITURES

General Fund

For 2022-23, 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 (in thousands)
Instruction	1,697,413,644
Instructional Support	252,252,933
General Support	658,843,075
Community Services	13,713,023
Non-program Charges	2,210,000
Transfers and Ending Fund Balance	194,854,877
TOTAL	2,819,287,552

2022-23 General Fund Projected Expenditures



All Funds

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

NOTE: 2022-23 is based on the FEFP 2nd Calculation.



MAJOR EXPENDITURES BY OBJECT

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

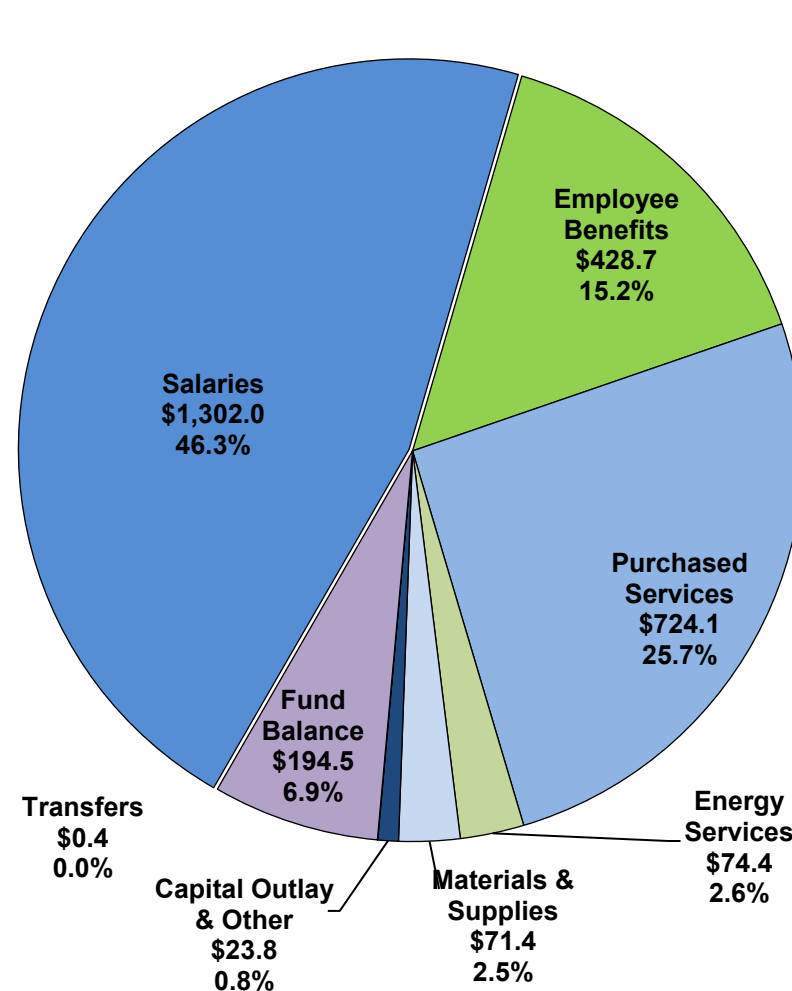
Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and are not paid directly to employees; however, fringe benefits are part of the cost of employing staff. In the special case of workers' compensation,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

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

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

Categories	Expenditures
Salaries	1,301,953,288
Employee Benefits	428,745,490
Purchased Services	724,158,211
Energy Services	74,405,807
Materials & Supplies	71,362,010
Capital Outlay & Other	23,807,869
Transfers	360,825
Fund Balance	194,494,052
TOTAL	2,819,287,552

As of FY23 FEFP Second Calculation



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.

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.

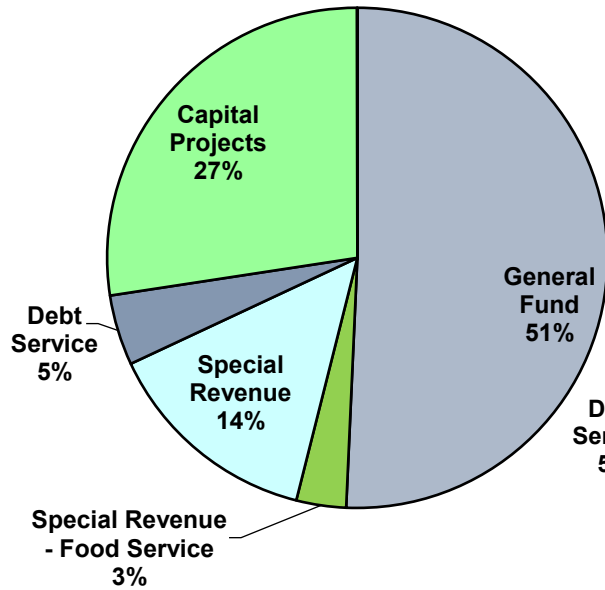
Transfers - Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund within the School District to another fund without an equivalent return and without a requirement for repayment.

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.

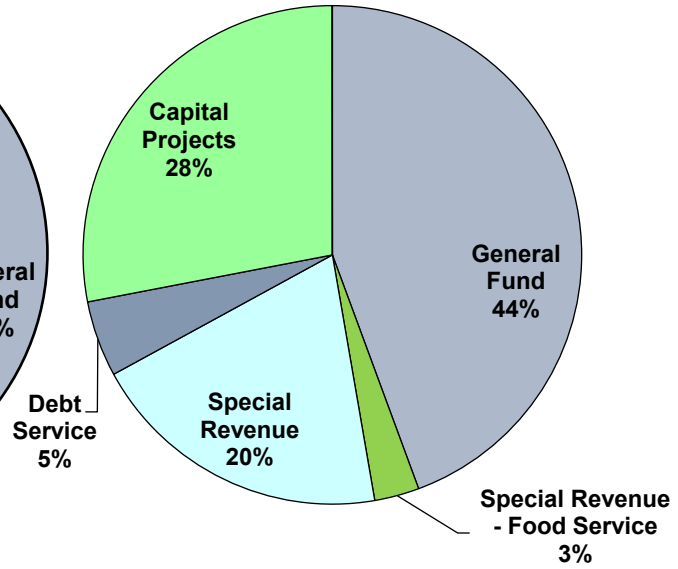


**ALL FUNDS
COMPARISON OF BUDGETED REVENUE SOURCES**

2022-23 BUDGET



2021-22 AMENDED BUDGET



Fund Title:

	2022-23 Tentative Budget	2021-22 Amended Budget
General Fund	\$2,819,287,552	\$2,574,477,267
Special Revenue - Food Service	178,782,707	168,671,604
Special Revenue	804,410,407	1,146,344,086
Debt Service	253,123,518	285,905,873
Capital Projects	1,522,199,641	1,625,568,332
Internal Services	790,706	591,968
Sub-Total	\$5,578,594,531	\$5,801,559,130
Less Transfers Out:	(343,130,482)	(316,965,120)
TOTAL ALL FUNDS	\$5,235,464,049	\$5,484,594,010

Information for fiscal year 2022-23 is as of FEFP 2nd calculation. Information for fiscal year 2021-22 for General Fund is from the Budget Amendment dated May 31, 2022; Special Revenue is from the Budget Amendments dated January 31, 2022, February 28, 2022, April 30, 2022; Capital Projects is from the Budget Amendment dated April 30, 2022; and Special Revenue Food Service, Debt Service, and Internal Services are from the 2021-22 Adopted Budget.

NOTE: Amounts include Fund Balance



BUDGET SUMMARY

BUDGET SUMMARY

FISCAL YEAR
2022-2023

PROPOSED MILLAGE LEVY

OPERATING	
LOCAL EFFORT	3.2030
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	0.5000
DEBT SERVICE	0.1873
CAPITAL OUTLAY	1.5000
TOTAL	6.1383

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 16,057,000	\$ 894,116,735	\$ -	\$ -	\$ -	\$ 910,173,735
State Sources	1,232,950,420	2,846,508	1,404,720	60,166,658		1,297,368,306
Local Sources	1,224,753,861	25,440,408	48,106,886	399,421,034	600,000	1,698,322,189
TOTAL REVENUES	\$ 2,473,761,281	\$ 922,403,651	\$ 49,511,606	\$ 459,587,692	\$ 600,000	\$ 3,905,864,230
Transfers In	144,273,779	40,000	198,816,703			343,130,482
Nonrevenue Sources				30,686,700		30,686,700
Fund Balances/Net Assets-July 1, 2022	201,252,492	60,749,463	4,795,209	1,031,925,249	190,706	1,298,913,119
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,819,287,552	\$ 983,193,114	\$ 253,123,518	\$ 1,522,199,641	\$ 790,706	\$ 5,578,594,531

EXPENDITURES

Instruction	\$ 1,697,413,644	\$ 477,337,176				\$ 2,174,750,820
Student Support Services	150,856,884	50,973,708				201,830,592
Instructional Media Services	22,994,078	30,000				23,024,078
Instruction & Curriculum						
Development Services	37,188,655	35,792,054				72,980,709
Instructional Staff Training Services	9,465,742	38,874,626				48,340,368
Instructional-Related Technology	31,747,574	33,514,436				65,262,010
Board	6,026,774					6,026,774
General Administration	11,415,915	33,318,943				44,734,858
School Administration	146,075,769	2,027,577				148,103,346
Facilities Acquisition & Construction	10,120,000	84,280,816		1,179,429,984		1,273,830,800
Fiscal Services	11,581,813	609,450				12,191,263
Food Service	0	151,075,262				151,075,262
Central Services	71,753,877	19,991,109			542,420	92,287,406
Student Transportation Services	98,524,433	6,977,968				105,502,401
Operation of Plant	219,675,230	10,050,023				229,725,253
Maintenance of Plant	77,727,463	208,000				77,935,463
Administrative Technology Services	5,941,801					5,941,801
Community Services	13,713,023	10,424,521				24,137,544
Debt Service	2,210,000		243,419,018			245,629,018
TOTAL EXPENDITURES	\$ 2,624,432,675	\$ 955,485,669	\$ 243,419,018	\$ 1,179,429,984	\$ 542,420	\$ 5,003,309,766
Other Financing Uses	-	-	-	-	-	-
Transfers Out	360,825			342,769,657		343,130,482
Fund Balances/Net Assets-June 30, 2023	194,494,052	27,707,445	9,704,500		248,286	232,154,283
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,819,287,552	\$ 983,193,114	\$ 253,123,518	\$ 1,522,199,641	\$ 790,706	\$ 5,578,594,531

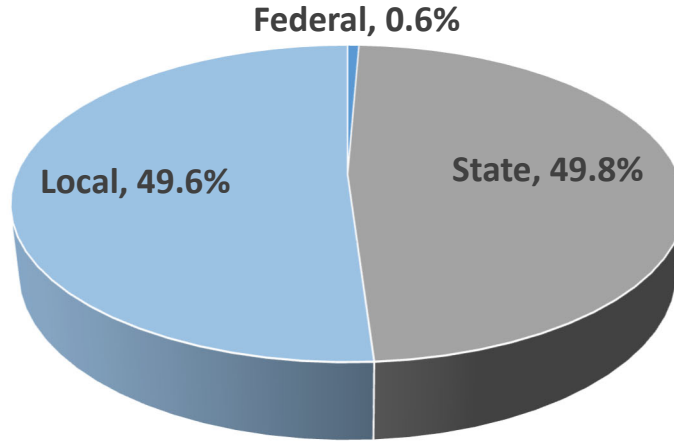
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Note: General Fund information uses 2022-23 FEFP Second Calculation.



REVENUE TREND

**2022-23 Operating Budget
(in millions)**

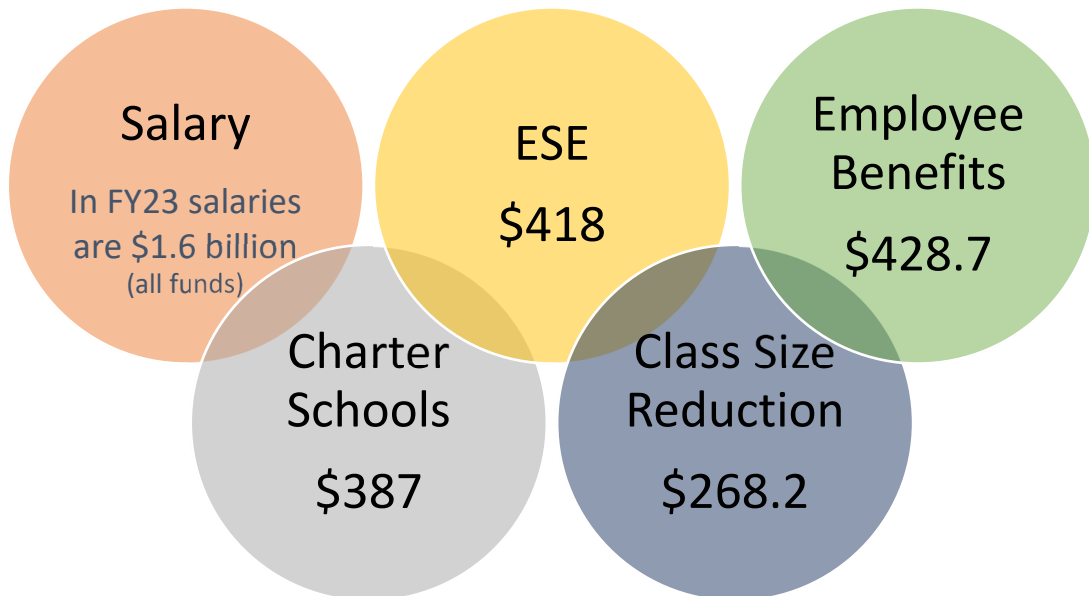


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022*	FY 2023**
Federal	\$ 15.0	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 29.1	\$ 21.1	\$ 19.0	\$ 15.8	\$ 16.0
State	939.1	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3	1,233.0
Local	830.4	889.8	949.3	959.0	984.2	995.6	1,034.8	1,153.3	1,118.3	1,167.5	1,224.8
Total	\$ 1,784.5	\$ 1,916.1	\$ 1,982.6	\$ 2,023.2	\$ 2,093.9	\$ 2,123.0	\$ 2,171.8	\$ 2,315.4	\$ 2,297.5	\$ 2,348.6	\$ 2,473.8

* FY 2022 from General Fund Budget Amendment as of May 31, 2022.

** FY 2023 Total Projected Revenues.

**MAJOR APPROPRIATIONS
(in millions)**



Based on 2022-23 FEFP Second calculation.



GENERAL FUND ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

REVENUE CATEGORIES

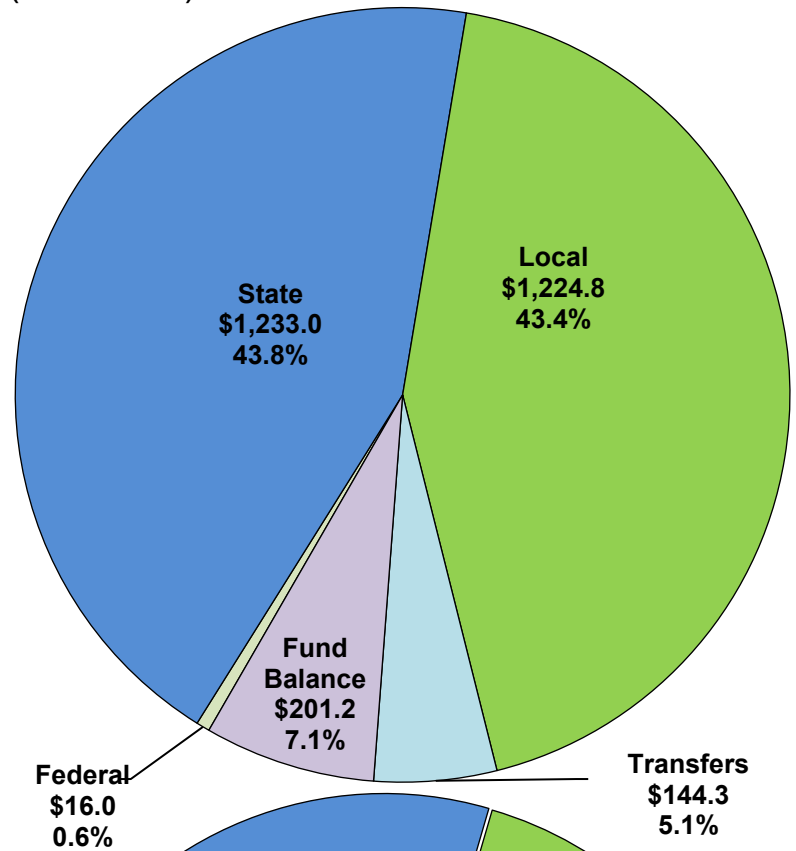
Federal
Includes Medicaid and ROTC

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 \$387 million for charter schools

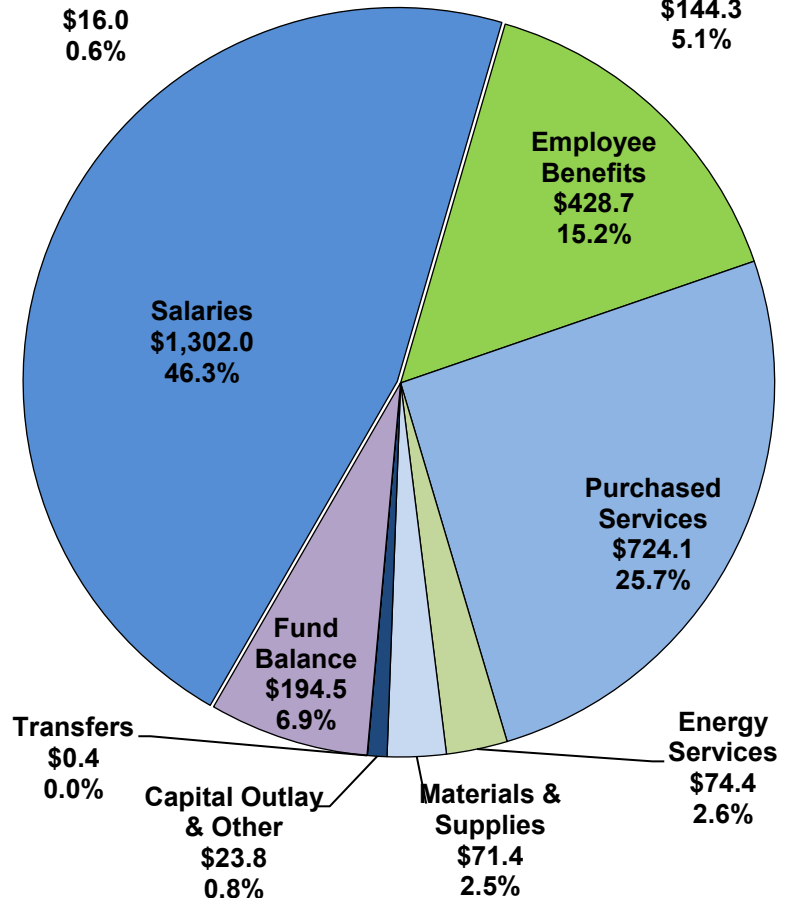
Energy Services

Materials and Supplies

Capital Outlay and Other

Transfers Out

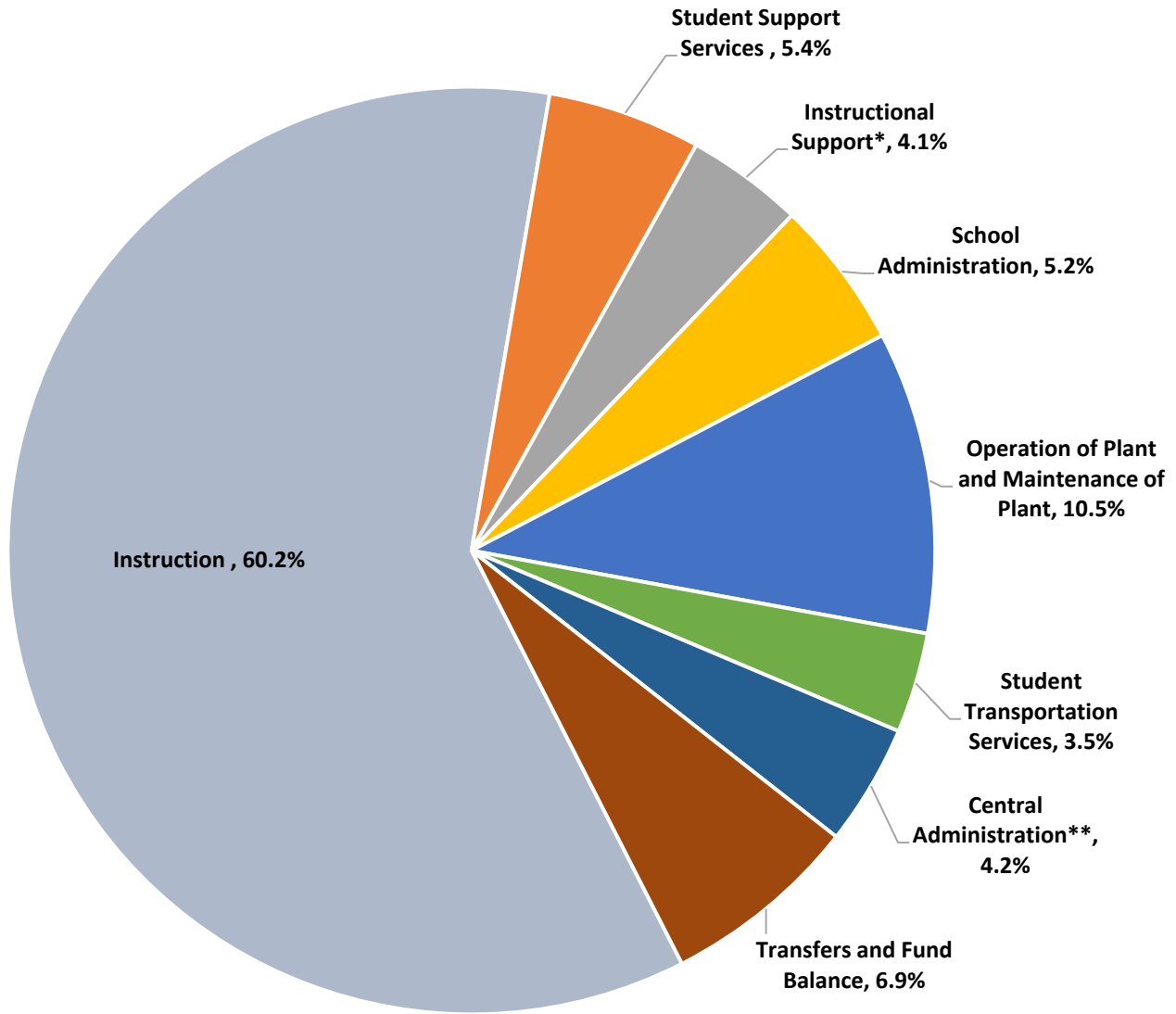
Fund Balance



Based on 2022-23 FEFP Second calculation.



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 2022-23 FEFP Second Calculation.



GENERAL FUND COMPARISON OF REVENUES

Revenues:	2022-23 Revenue	2021-22 Revenue	<u>Difference</u>	
Federal				
Medicaid, ROTC, & Other	\$16,057,000	\$18,362,178	(\$2,305,178)	(a)
State				
FEFP	878,747,842	707,103,297	171,644,545	(b)
Workforce	80,298,602	78,371,734	1,926,868	(c)
Class Size	268,778,476	268,151,472	627,004	(d)
Other ¹	5,125,500	4,601,338	524,162	(e)
Local				
Ad Valorem Taxes	1,143,212,744	1,097,492,932	45,719,812	(f)
Other ²	81,541,117	70,858,700	10,682,417	(g)
Other Financing Sources	144,273,779	128,283,124	15,990,655	(h)
TOTAL	\$2,618,035,060	\$2,373,224,775	\$244,810,285	

Comments:

- (a) Anticipated decrease in Medicaid administrative claims in FY 2022-23.
- (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) Increase in State revenue for Class Size Reduction.
- (e) Increase of Voluntary Pre-Kindergarten (VPK) revenue.
- (f) The increase is primarily due to the State's estimated increase in 2022 Taxable Values.
- (g) The increase is primarily due to higher projected revenue collections from Indirect Cost from grants and Food Service, Preschool Program fees, and other miscellaneous revenue in FY 2022-23.
- (h) The increase is primarily due to increases in the maintenance and repairs transfer from Capital funds.

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

² Local Other includes facility rental income and fees for courses, childcare, PK programs, as well as certification and transportation for school activities.

NOTE: Information for 2021-22 is from the General Fund Amendment as of May 31, 2022. Information for 2022-23 is as of the FEFP Second Calculation.



**GENERAL FUND
COMPARISON OF APPROPRIATIONS**

Appropriation:	2022-23 Tentative	2021-22 Amended	Difference	
Instruction	\$1,697,413,644	\$1,510,181,166	\$187,232,478	(a)
Student Support Services	150,856,884	147,289,223	3,567,661	(b)
Instructional Media Services	22,994,078	22,019,096	974,982	(c)
Instruction & Curriculum Dev.	37,188,655	37,413,627	(224,972)	
Instructional Staff Training	9,465,742	8,434,350	1,031,392	(d)
Instruction-Related Technology	31,747,574	33,120,407	(1,372,833)	(e)
Board	6,026,774	15,741,301	(9,714,527)	(f)
General Administration	11,415,915	9,416,213	1,999,702	(g)
School Administration	146,075,769	147,525,591	(1,449,822)	(h)
Facilities Acquisition & Construction	10,120,000	10,120,939		
Fiscal Services	11,581,813	10,842,614	739,199	(i)
Central Services	71,753,877	74,824,219	(3,070,342)	(j)
Student Transportation	98,524,433	96,928,584	1,595,849	(k)
Operation of Plant	219,675,230	207,341,260	12,333,970	(l)
Maintenance of Plant	77,727,463	70,484,823	7,242,640	(m)
Administrative Technology	5,941,801	6,281,200	(339,399)	
Community Services	13,713,023	8,916,077	4,796,946	(n)
Debt Service	2,210,000	2,150,000	60,000	
Other Financing Uses	360,825	2,345,859	(1,985,034)	(o)
TOTAL	\$2,624,793,500	\$2,421,376,549	\$203,416,951	

Comments:

- (a) The increase is primarily due to appropriating the following: the Florida Empowerment, McKay and Gardiner Scholarships; additional funding from the State for the Teacher Salary Increase Allocation; increased funding for Charter schools; anticipated increase in Referendum supplements; the Kelly Services administrative fee; Class Size Critical Needs funding; and reserve appropriations for Voluntary PreK and Workforce Education.
- (b) The increase is primarily due to the recoding of School Counselors and Information Management Technician's back to school budgets; These will be realigned to the Non-enrollment program within the American Rescue Plan after Benchmark adjustment.
- (c) The increase is due to the allocation of funds within schools to meet their Media expenditure requirement for purchasing new and replacement instructional materials.

GENERAL FUND COMPARISON OF APPROPRIATIONS

Comments Continued:

- (d) The increase is primarily due to budgeting for Innovative Programs, Digital Materials, and Industry Certification Inservice in the projected budget in the proper function.
- (e) The decrease is primarily due to the allocation of projected salary lapse applicable to this function, as well as funding reductions implemented in FY 2021-22.
- (f) The decrease is primarily due to the appropriation of funding for the MSD settlement agreement within this function for FY 2021-22. The funds for the FY 2022-23 payment is set aside in Fund Balance.
- (g) The increase is primarily due to the impact of organizational changes applicable to this function, including the establishment of the Deputy, Associate, and Regional Superintendent offices.
- (h) The decrease is primarily due to the impact of FY 2022-23 organizational changes applicable to this function, as well as one-time funds allocated in FY 2021-22 for the BSC Automation Project.
- (i) The increase is primarily due to the impact of FY 2022-23 organizational changes applicable to this function.
- (j) The decrease is primarily due to the impact of FY 2022-23 organizational changes applicable to this function, as well as one-time funds and funding reductions implemented in FY 2021-22.
- (k) The increase is primarily due to the change in the minimum wage, as well as anticipated increase in fuel costs.
- (l) The increase is primarily due to the change in the minimum wage, as well as inflationary costs for electricity, recycle, refuse, and water and sewer costs.
- (m) The increase is primarily due to an increase in the Capital Fund transfer into General Fund budget for facility repair and maintenance costs, energy leases, and positions realigned from Capital Fund.
- (n) The increase is primarily due to the change in minimum wage, and appropriating the difference between Before and Aftercare projected revenue to school and department appropriations.
- (o) The decrease is primarily due to a reduction of the General Fund transfer to Debt Service Funds for energy leases covered by the Capital transfer.



GENERAL FUND REVENUE

Revenue Account Description	2019-20 Revenue	2020-21 Revenue	2021-22 Proj. Revenue	2021-22 Amendments	2021-22 Budget	2022-23 Proj. Revenue
Federal Direct:						
Federal Impact, Current Operations			-			
Reserve Officers Training Corps (ROTC)	2,489,775	2,178,531	2,300,000	62,178	2,362,178	2,557,000
Miscellaneous Federal Direct	14,367	8,913	-	-	-	-
Total Federal Direct	2,504,142	2,187,444	2,300,000	62,178	2,362,178	2,557,000
Federal Through State and Local:						
Medicaid	18,305,218	11,258,609	13,500,000	2,500,000	16,000,000	13,500,000
National Forest Funds			-	-		
Federal Through Local			-	-		
Miscellaneous Federal Through State	316,031	89,096	-	-	-	-
Total Federal Through State and Local	18,621,249	11,347,705	13,500,000	2,500,000	16,000,000	13,500,000
State:						
Florida Education Finance Program (FEFP)	741,322,095	775,208,673	806,976,227	(99,872,930)	707,103,297	878,747,842
Workforce Development	76,995,513	77,776,734	77,776,734	-	77,776,734	79,600,602
Workforce Development Capitalization Incentive Grant			-	-		
Workforce Reserves & Reimbursements			-	-		
Workforce Education Performance Incentive	890,000	595,000	595,000	-	595,000	698,000
Adults with Disabilities	654,367	718,821	800,000	-	800,000	800,000
CO&DS Withheld for Administrative Expenditure	169,337	169,337	-	-	-	-
Diagnostic and Learning Resources Centers			-	-	-	-
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	292,119	283,190	300,000	-	300,000	309,000
District Discretionary Lottery Funds	282,651	-	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	302,952,154	303,025,894	275,864,288	(7,712,816)	268,151,472	268,778,476
Florida School Recognition Funds	13,730,903	-	-	-	-	-
Voluntary Prekindergarten Program	3,096,674	3,228,851	2,000,000	555,059	2,555,059	3,320,000
Preschool Projects			-	-		
Other State:						
Reading Programs			-	-		
Full-Service Schools Program			-	-		
State Through Local						
Other Miscellaneous State Revenues	140,907	698,079	499,779	-	499,779	250,000
Total State	1,140,973,220	1,162,151,078	1,165,258,528	(107,030,687)	1,058,227,841	1,232,950,420
Local:						
District School Taxes	1,062,139,423	1,065,978,638	1,097,466,484	26,448	1,097,492,932	1,143,212,744
Tax Redemptions			-	-		
Payment in Lieu of Taxes			-	-		
Excess Fees			-	-		
Tuition			-	-		
Rent	1,457,732	313,010	500,000	191,840	691,840	961,000
Investment Income	16,969,398	6,857,594	5,000,000	(5,000,000)	-	2,000,000
Gain on Sale of Investments	-	1,195,825	-	-	-	-
Net Increase (Decrease) in Fair Value of Investments	-	(5,666,349)	-	-	-	-
Gifts, Grants and Bequests	13,239	14,473	-	-	-	-
Student Fees:						
Adult General Education Course Fees	561,508	484,692	650,000	-	650,000	650,000
Postsec Career Cert-Appl Tech Diploma Course Fees	5,516,590	4,915,922	6,000,000	-	6,000,000	6,000,000
Continuing Workforce Education Course Fees			-	-		
Capital Improvement Fees	316,904	277,057	316,903	-	316,903	277,056
Postsecondary Lab Fees			-	-		
Lifelong Learning Fees	127,035	8,065	30,000	-	30,000	80,000
GED® Testing Fees			-	-		
Financial Aid Fees	633,807	554,113	650,000	-	650,000	650,000
Other Student Fees	1,091,495	694,747	726,902	-	726,902	828,057
Other Fees:						
Preschool Program Fees	1,544,049	934,034	1,000,000	-	1,000,000	2,220,000
Prekindergarten Early Intervention Fees			-	-		
School-Age Child Care Fees	19,250,426	4,775,931	15,600,000	-	15,600,000	15,600,000
Other Schools, Courses and Classes Fees	-	745,048	2,500,000	698,300	3,198,300	2,500,000
Miscellaneous Local:						
Miscellaneous Local Sources	48,263,124	26,223,699	37,021,203	4,973,552	41,994,755	49,775,004
Total Local	1,157,884,730	1,108,306,498	1,167,461,492	890,140	1,168,351,632	1,224,753,861
Total Revenue	\$ 2,319,983,341	\$ 2,283,992,726	\$ 2,348,520,020	\$ (103,578,369)	\$ 2,244,941,651	\$ 2,473,761,281
Transfers In	120,076,981	126,697,633	125,880,761	2,402,363	128,283,124	144,273,779
Subtotal Revenue & Transfer In	\$ 2,440,060,322	\$ 2,410,690,359	\$ 2,474,400,781	\$ (101,176,006)	\$ 2,373,224,775	\$ 2,618,035,060
Fund Balance	161,197,400	201,252,492	201,252,492	-	201,252,492	201,252,492
Total Revenue & Fund Balance	\$ 2,601,257,722	\$ 2,611,942,850	\$ 2,675,653,273	\$ (101,176,006)	\$ 2,574,477,267	\$ 2,819,287,552

NOTE: 2022-23 is based on the FEFP Second Calculation

GENERAL FUND SCHOOL APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	2022-23	2022-23
ELEMENTARY											
Administration	30,114,134	323.6	30,287,808	323.0	31,320,778	104,576	31,425,354	318.0	31,890,125	318.0	31,890,125
Teachers	289,902,702	5,501.4	291,543,294	5,322.4	298,246,876	(25,559,713)	272,687,163	4,676.8	279,484,016	4,676.8	279,484,016
Support Teachers	42,415,707	749.4	44,797,737	867.0	55,645,591	(5,964,137)	49,681,454	954.6	58,929,119	954.6	58,929,119
Paraprofessionals	16,084,357	905.6	14,708,401	854.1	17,926,858	(2,525,611)	15,401,247	863.9	18,322,643	863.9	18,322,643
Clerical	22,022,584	660.7	21,758,603	660.7	23,293,429	(2,613,716)	20,679,713	685.4	23,960,268	685.4	23,960,268
Operational	23,546,875	660.0	23,252,537	651.5	24,486,654	(35,444)	24,451,210	654.2	25,069,706	654.2	25,069,706
Supplies	11,284,953		9,067,745		7,177,557	1,088,069	8,265,626		11,589,363		11,589,363
Other Salary	53,856,900		43,208,187		48,496,388	759,389	49,255,777		46,581,345		46,581,345
Other Expenditures	6,423,467		11,070,144		4,971,250	1,740,616	6,711,866		5,542,401		5,542,401
ELEMENTARY Total	495,651,679	8,800.8	489,694,454	8,678.6	511,565,381	(33,005,971)	478,559,410	8,152.9	501,368,986	8,152.9	501,368,986
MIDDLE											
Administration	14,193,875	144.6	14,012,358	144.0	14,226,120		14,226,120	144.0	14,368,464	144.0	14,368,464
Teachers	104,844,977	2,023.2	107,412,847	1,961.2	112,220,587	(7,733,560)	104,487,027	1,825.0	107,997,444	1,825.0	107,997,444
Support Teachers	20,923,094	369.5	20,181,835	365.7	21,784,755	(377,427)	21,407,328	367.3	22,896,633	367.3	22,896,633
Paraprofessionals	3,284,040	180.2	3,210,313	186.6	3,990,327	38,710	4,029,037	187.9	4,150,632	187.9	4,150,632
Clerical	8,825,203	286.5	8,490,645	276.7	8,983,168	(1,064,803)	7,918,365	285.1	9,221,036	285.1	9,221,036
Operational	9,976,119	318.3	9,622,183	316.1	10,648,418	(43,267)	10,605,151	307.5	10,379,169	307.5	10,379,169
Supplies	4,595,138		3,435,528		2,886,440	113,899	3,000,339		2,852,694		2,852,694
Other Salary	21,869,198		19,604,192		19,037,908	1,205,792	20,243,700		18,135,842		18,135,842
Other Expenditures	2,551,569		2,751,855		1,584,402	1,365,957	2,950,359		1,655,366		1,655,366
MIDDLE Total	191,063,214	3,322.3	188,721,755	3,250.4	195,362,125	(6,494,698)	188,867,427	3,116.7	191,657,280	3,116.7	191,657,280
HIGH											
Administration	15,275,037	155.9	15,352,493	155.1	16,336,341		16,336,341	161.1	16,595,940	161.1	16,595,940
Teachers	152,098,115	2,796.7	157,356,087	2,770.8	163,281,004	(4,888,500)	158,392,504	2,750.1	162,688,116	2,750.1	162,688,116
Support Teachers	24,242,433	424.7	23,818,347	427.1	25,846,632	(813,341)	25,033,291	433.3	26,929,359	433.3	26,929,359
Paraprofessionals	6,187,354	326.2	6,329,993	342.2	7,387,884	(188,955)	7,198,929	346.0	7,860,390	346.0	7,860,390
Clerical	11,798,346	389.8	11,437,254	383.8	12,257,516	(949,471)	11,308,045	390.1	12,497,851	390.1	12,497,851
Operational	12,679,408	395.1	12,025,598	393.8	13,308,301	(19,283)	13,289,018	385.4	13,189,252	385.4	13,189,252
Supplies	10,855,130		10,266,820		8,906,804	(204,556)	8,702,248		10,792,261		10,792,261
Other Salary	40,805,488		37,037,862		40,599,710	708,508	41,308,218		39,651,202		39,651,202
Other Expenditures	9,697,469		9,346,132		5,542,243	6,694,184	12,236,427		5,639,838		5,639,838
HIGH Total	283,638,780	4,488.4	282,970,586	4,472.7	293,466,435	338,586	293,805,021	4,466.1	295,844,209	4,466.1	295,844,209

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND SCHOOL APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
MULTI-LEVEL												
Administration	2,769,077	28.9	2,678,182	27.9	2,773,028		2,773,028	23.0	2,376,005			
Teachers	23,954,065	471.2	24,327,363	462.4	25,960,868	(1,601,052)	24,359,816	345.9	20,477,775			
Support Teachers	4,388,966	77.4	4,048,380	78.4	4,793,715	(205,307)	4,588,408	71.8	4,460,331			
Paraprofessionals	1,010,654	57.8	925,627	56.9	1,193,609	(66,855)	1,126,754	38.9	821,409			
Clerical	1,642,873	51.8	1,647,476	52.8	1,730,067	(193,333)	1,536,734	48.5	1,585,348			
Operational	2,232,701	74.5	2,187,996	73.8	2,603,528	(54,570)	2,548,958	67.5	2,239,168			
Supplies	1,385,337		1,078,874		618,707	(83,224)	535,483		574,794			
Other Salary	4,565,428		4,284,355		4,127,195	235,018	4,362,213		3,881,793			
Other Expenditures	736,753		780,913		472,435	458,948	931,383		440,096			
MULTI-LEVEL Total	42,685,855	761.6	41,959,166	752.2	44,273,152	(1,510,376)	42,762,776	595.7	36,856,719			
CENTERS												
Administration	2,277,721	26.0	2,266,533	27.0	2,337,345	(13,255)	2,324,090	27.0	2,379,537			
Teachers	6,906,420	141.4	7,437,216	144.0	8,473,364	(428,127)	8,045,237	133.8	7,938,753			
Support Teachers	5,250,862	93.9	5,077,545	93.8	5,554,536	(239,398)	5,315,138	85.1	5,282,840			
Paraprofessionals	4,061,049	193.7	3,762,481	191.3	4,327,588	(1,955)	4,325,633	168.6	4,173,335			
Clerical	1,760,100	53.9	1,707,640	53.0	1,811,137	(97,606)	1,713,531	51.3	1,825,533			
Operational	1,228,247	32.6	1,248,443	32.4	1,305,556	(4,125)	1,301,431	31.9	1,266,789			
Supplies	435,605		497,937		652,178	(49,029)	603,149		693,471			
Other Salary	2,944,802		2,133,260		2,654,638	109,231	2,763,869		2,384,275			
Other Expenditures	2,208,324		2,213,562		1,788,968	107,179	1,896,147		1,703,251			
CENTERS Total	27,073,131	541.5	26,344,616	541.5	28,905,310	(617,084)	28,288,226	497.7	27,647,784			
ADULT HIGH												
Administration	1,320,383	13.0	1,328,656	13.1	1,567,477		1,567,477	15.0	1,583,117			
Teachers	6,178,120	112.0	6,771,657	117.7	6,836,533	(766,928)	6,069,605	105.3	6,241,697			
Support Teachers	4,161,021	74.0	3,507,999	62.6	3,966,143	(88,169)	3,877,974	63.8	3,997,715			
Paraprofessionals	1,026,375	53.2	1,020,920	51.4	981,660	(1,481)	980,179	49.8	1,054,881			
Clerical	1,540,980	50.1	1,497,129	50.2	1,562,310	(168,016)	1,394,294	44.5	1,533,091			
Operational	1,700,170	47.0	1,593,341	44.7	1,752,045		1,752,045	44.0	1,684,644			
Supplies	592,701		257,684		413,400	(60,096)	353,304		267,773			
Other Salary	3,466,617		4,800,311		4,495,076	114,559	4,609,635		2,752,509			
Other Expenditures	384,537		177,368		432,476	(42,576)	389,900		477,464			
ADULT HIGH Total	20,370,903	349.2	20,955,065	339.7	22,007,120	(1,012,706)	20,994,414	322.3	19,592,891			

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND SCHOOL APPROPRIATIONS

	2019-20		2020-21		2021-22		2021-22		2021-22		2021-22		2022-23		2022-23	
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	Expenditures	Positions	Amended Budget	Positions	Proj. Budget	Expenditures	Positions
TECH COLLEGES & COMM SCHOOLS	3,122,071	31.8	3,067,790	31.2	3,068,533	25,365	3,093,898	32.4	3,237,991	24,837,639	412.6	24,473,180	427.7	25,297,650	24,837,639	412.6
Administration	3,747,890	60.8	3,917,826	63.9	3,851,219	(135,814)	3,851,219	61.4	3,683,776	1,107,877	46.2	1,126,798	47.2	1,149,081	1,107,877	46.2
Teachers	6,828,225	202.8	6,652,488	199.3	7,008,273	-	7,008,273	198.1	7,125,752	6,828,225	202.8	7,008,273	197.0	7,125,752	6,828,225	202.8
Support Teachers	4,283,825	144.6	4,323,465	144.1	4,500,892		4,500,892	142.2	4,430,428	2,058,693	66.5	2,238,111	66.5	2,238,111	2,058,693	66.5
Paraprofessionals	2,058,693		1,138,368		3,153,194		3,153,194		3,794,387	11,930,186		11,357,101		12,723,365	11,930,186	
Clerical	11,930,186		7,999,354		8,974,836		8,974,836		10,165,009	10,488,234		11,210,732		10,165,009	10,488,234	
Operational	68,404,639	898.8	62,586,095	895.2	67,514,026	4,980,311	72,494,337	896.9	71,607,439	68,404,639	898.8	72,494,337	902.4	71,607,439	68,404,639	898.8
Supplies																
Other Salary																
Other Expenditures																
TECH COLLEGES & COMM SCHOOLS Total	1,128,888,199	19,162.5	1,113,231,737	18,930.3	1,163,093,549	(37,321,939)	1,125,771,610	17,583.4	1,144,575,308	1,128,888,199	19,162.5	1,125,771,610	18,053.8	1,144,575,308	1,128,888,199	19,162.5

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND DIVISION APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	Positions	Proj. Budget	Positions
BOARD	371,097	9.0	420,638	9.0	420,638	(5,369)	415,269	9.0	423,392	9.0	423,392	9.0
Administration	533,619	9.0	532,696	9.0	532,697	5,080	537,777	9.0	537,777	9.0	537,777	9.0
Clerical	11,800		8,648		9,697		9,697		12,697		12,697	
Supplies	157,446		136,540		183,540	46,128	229,668		242,668		242,668	
Other Expenditures	1,073,963	18.0	1,098,522	18.0	1,146,572	45,839	1,192,411	18.0	1,216,534	18.0	1,216,534	18.0
BOARD Total												
SUPT/COUNSEL/LEGISLATIVE/AUDIT	2,188,815	14.0	2,231,607	14.1	2,344,736	43,816	2,388,552	15.0	2,325,781	15.0	2,325,781	15.0
Administration	1,496,945	20.0	1,487,769	20.0	1,487,769	28,577	1,516,346	18.0	1,345,910	18.0	1,345,910	18.0
Technical	1,155,317	23.0	1,155,782	23.0	1,097,150	83,005	1,180,155	22.0	1,105,062	22.0	1,105,062	22.0
Clerical	23,528		3,619		29,938	1,700	31,638		28,638		28,638	
Supplies	3,788		25,302		1,996	-	1,996		1,996		1,996	
Other Salary	2,100,764		1,719,310		1,943,965	169,738	2,113,703		1,559,622		1,559,622	
Other Expenditures	6,969,157	57.0	6,623,388	57.1	6,905,554	326,836	7,232,390	55.0	6,367,009	55.0	6,367,009	55.0
SUPT/COUNSEL/LEGISLATIVE/AUDIT Total												
CHIEF OF STAFF	337,080	2.0	337,080	2.0	337,080	(30,798)	306,282	6.0	781,781	6.0	781,781	6.0
Administration	150,311	2.0	151,223	2.0	150,311	7,415	157,726	10.8	845,831	10.8	845,831	10.8
Technical	333,144	6.0	333,144	6.0	397,926	13,343	411,269	16.0	815,381	16.0	815,381	16.0
Clerical	894,861	20.0	882,602	20.0	882,781	12,573	895,354	20.0	895,520	20.0	895,520	20.0
Support	27,345		45,546		125,260	(48,150)	77,110		134,379		134,379	
Supplies	41,801		19,240		41,136		41,136		43,791		43,791	
Other Salary	184,431		22,840		110,275	21,320	131,595		24,082,141		24,082,141	
Other Expenditures	1,968,973	30.0	1,791,674	30.0	2,044,769	(24,296)	2,020,473	52.8	27,598,824	52.8	27,598,824	52.8
CHIEF OF STAFF Total												
SAFETY, SECURITY & EMERGENCY PREP	746,535	5.1	875,779	6.0	875,779	(65,246)	810,533	4.7	674,574	4.7	674,574	4.7
Administration	5,508,416	82.7	7,359,565	107.9	7,442,287	(20,361)	7,421,926	100.0	6,835,860	100.0	6,835,860	100.0
Technical	1,442,237	34.2	1,836,890	43.6	1,837,445	503,339	2,340,784	41.3	1,791,570	41.3	1,791,570	41.3
Clerical	19,108,597	732.4	19,124,604	724.5	19,122,390	2,312,046	21,434,436	761.1	21,509,247	761.1	21,509,247	761.1
Support	346,517		249,030		567,019	35,500	602,519		488,937		488,937	
Supplies	539,978		418,486		142,915	341,026	483,941		497,974		497,974	
Other Salary	38,681,187		38,668,778		41,494,290	(3,178,657)	38,315,633		13,998,710		13,998,710	
Other Expenditures	66,373,467	854.4	68,533,131	882.1	71,482,125	(72,352)	71,409,773	907.1	45,796,872	907.1	45,796,872	907.1
SAFETY, SECURITY & EMERGENCY PREP Total												

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND DIVISION APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	Positions	Proj. Budget	Positions	Proj. Budget
DEPUTY SUPERINTENDENT, TEACHING													
Administration													
Clerical					0.3		56,597		56,597		56,597	1.0	219,948
Supplies					0.6		42,708		42,708		42,708	2.0	133,996
DEPUTY SUPERINTENDENT, TEACHING & LEARNING Total					1.0		134,305		134,305		134,305	3.0	388,944
ACADEMICS													
Administration	1,867,683	15.0	1,866,247	15.0	2,106,484	164,509	2,270,993		2,270,993		2,270,993	19.5	2,390,110
Technical	7,281,084	110.7	7,376,746	111.3	7,392,171	270,854	7,663,025		7,663,025		7,663,025	132.4	9,006,755
Clerical	2,963,891	71.1	2,992,897	71.5	3,129,260	(37,674)	3,091,586		3,091,586		3,091,586	85.8	3,621,228
Instructional Specialist	23,427,773	383.1	23,524,840	378.2	23,796,597	(102,878)	23,693,719		23,693,719		23,693,719	387.3	23,716,286
Support	417,422	8.8	419,348	8.8	419,347	50,075	469,422		469,422		469,422	9.8	469,422
Supplies	3,892,184		3,864,368		23,055,674	(875,827)	22,179,847		22,179,847		22,179,847		21,508,738
Other Salary	1,961,415		1,995,034		5,455,096	38,827	5,493,923		5,493,923		5,493,923		6,134,323
Other Expenditures	29,158,932		27,765,487		37,364,706	8,897,834	46,262,540		46,262,540		46,262,540		39,783,811
ACADEMICS Total	70,970,384	588.7	69,804,969	584.9	102,719,335	8,405,721	111,125,056		111,125,056		111,125,056	634.9	106,630,673
REGIONAL/ASSOC. SUPERINTENDENT													
Administration													
Technical													
Clerical													
Instructional Specialist													
Support													
Supplies													
Other Salary													
Other Expenditures													
REGIONAL/ASSOC. SUPERINTENDENT Total													
OSPA													
Administration	2,693,313	18.8	2,585,586	18.0	2,866,278	21,286	2,887,564		2,887,564		2,887,564		
Technical	1,481,721	15.8	1,474,270	15.8	2,571,273	2,903	2,574,176		2,574,176		2,574,176		
Clerical	1,315,076	30.1	1,287,405	30.0	1,876,423	11,573	1,887,996		1,887,996		1,887,996		
Instructional Specialist	697,626	11.9	57,839	1.0	335,042	6,507	341,549		341,549		341,549		
Support						(3,046)	91,962		91,962		91,962		
Supplies	205,498		79,919		402,042	(206,877)	195,165		195,165		195,165		
Other Salary	1,580,994		643,343		1,160,475	10,960	1,171,435		1,171,435		1,171,435		
Other Expenditures	997,089		523,978		8,267,743	(1,011,270)	7,256,473		7,256,473		7,256,473		
OSPA Total	8,971,318	76.5	6,652,340	64.8	17,574,284	(1,167,965)	16,406,319		16,406,319		16,406,319		
STUDENT SUPPORT INITIATIVES													
Administration	891,915	7.0	887,600	7.0	979,274	59,909	1,039,183		1,039,183		1,039,183	5.8	708,093
Technical	4,041,872	53.5	4,482,447	60.8	4,993,979	308,724	5,302,703		5,302,703		5,302,703	60.7	4,580,697
Clerical	1,893,005	47.6	1,762,082	43.6	1,933,796	64,864	1,998,660		1,998,660		1,998,660	43.6	1,768,129
Instructional Specialist	13,325,688	235.9	13,516,136	238.6	14,706,405	(248,938)	14,457,467		14,457,467		14,457,467	252.6	14,391,900
Support	59,914	1.0	59,914	1.0	59,914	0	59,914		59,914		59,914	1.0	59,914
Supplies	189,686		208,369		497,161	666,298	1,163,459		1,163,459		1,163,459		1,217,090
Other Salary	547,246		269,654		1,444,019	(275,830)	1,168,189		1,168,189		1,168,189		1,696,232
Other Expenditures	2,482,311		1,704,701		5,563,252	(879,497)	4,683,755		4,683,755		4,683,755		5,293,272
STUDENT SUPPORT INITIATIVES Total	23,431,637	344.9	22,890,902	351.0	30,177,800	(304,470)	29,873,330		29,873,330		29,873,330	363.7	29,715,327

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND DIVISION APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
DEPUTY SUPERINTENDENT, OPERATIONS												
Administration												
Clerical						0.3	57,172		1.0	225,000		
Supplies						0.5	33,076		2.0	133,908		
Other Expenditures							35,134			35,134		
DEPUTY SUPERINTENDENT, OPERATIONS Total						0.8	133,632		3.0	402,292		
HUMAN RESOURCES & EQUITY												
Administration	908,463	7.0	902,101	7.0	902,102	10,699	912,801	7.0	912,801			
Technical	2,679,789	34.8	2,682,781	34.8	2,779,566	45,775	2,825,341	36.3	2,816,254			
Clerical	2,388,971	57.6	2,437,975	58.7	2,437,609	(43,005)	2,394,604	55.7	2,340,352			
Instructional Specialist	66,689	1.2	184,473	4.1	97,286	20,402	117,688					
Supplies	70,749		34,623		42,545	7,755	50,300			39,170		
Other Salary	219,158		131,939		117,540	20,473	138,013			122,747		
Other Expenditures	821,524		786,161		996,490	(57,759)	938,731			764,981		
HUMAN RESOURCES & EQUITY Total	7,155,344	100.6	7,160,053	104.6	7,373,138	4,341	7,377,479	99.0	6,996,305			
PUBLIC INFORMATION												
Administration	398,876	3.0	396,749	3.0	396,750	(28,970)	367,780	5.0	645,497			
Technical	3,443,326	51.0	3,399,757	50.0	3,399,761	12,682	3,412,443	51.0	3,585,768			
Clerical	911,996	21.0	830,346	19.0	830,344	17,259	847,603	19.0	847,416			
Instructional Specialist	111,367	2.0	115,072	2.0	115,072	1,999	117,071					
Support	633,321	10.0	627,797	10.0	627,856	(4,176)	623,680	10.0	623,680			
Supplies	159,785		78,574		131,824	37,321	169,145			123,824		
Other Salary	54,561		28,469		36,457		36,457			36,457		
Other Expenditures	1,240,625		1,211,541		1,340,215	(4,662)	1,335,553			1,745,060		
PUBLIC INFORMATION Total	6,953,857	87.0	6,688,306	84.0	6,878,279	31,453	6,909,732	85.0	7,607,701			
FACILITIES												
Administration												
Technical												
Clerical												
Support												
Supplies	397,559				69,130	131	69,261			11,214,217		
Other Salary					13,861	(8,296)	5,565			181,698		
Other Expenditures	55,622,767				26,575	24,846	51,421			55,002,790		
FACILITIES Total	56,020,306				161,829	16,681	178,510	128.8	72,689,486			

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND DIVISION APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23	2022-23
	Expenditures	Positions	Expenditures	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	2021-22	2022-23	Proj. Budget	2022-23	2022-23
FINANCIAL MANAGEMENT														
Administration	1,052,685	8.3	1,052,685		8.3	1,279,757	(18,210)	1,261,547		12.8	1,599,079			
Technical	3,881,038	54.9	4,016,602		57.0	4,720,283	(20,005)	4,700,278		102.0	7,546,680			
Clerical	2,424,112	59.7	2,412,901		59.2	6,275,261	35,561	6,310,822		168.2	7,293,872			
Instructional Specialist	47,151	1.0	59,652		1.0	59,652	7,092	66,744		1.0	66,744			
Support														
Supplies	60,794		55,581			125,295	1,858	127,153		53.4	2,858,029			
Other Salary	25,082		16,755			7,584	32,002	39,586			28,419			
Other Expenditures	1,787,239		19,120,457			2,741,886	309,665	3,051,551			2,816,792			
FINANCIAL MANAGEMENT Total	9,278,101	123.9	26,734,633		125.5	15,209,718	347,963	15,557,681		337.4	22,353,765			
INFORMATION & TECHNOLOGY														
Administration	1,041,986	8.0	1,028,144		8.0	1,028,144	286,153	1,314,297		9.0	1,213,844			
Technical	8,296,050	99.7	8,243,598		99.7	8,226,026	2,368,715	10,594,741		128.1	10,623,559			
Clerical	2,390,146	50.0	2,390,735		50.0	2,390,737	116,127	2,506,864		52.0	2,505,448			
Supplies	1,169,496		11,641			535,375		535,375			535,375			
Other Salary	28,647		2,032,306				2,765	2,765			2,765			
Other Expenditures	16,362,958		17,081,849			13,886,585	948,291	14,834,876			14,617,368			
Emergency IT Positions						4,500,000	(4,500,000)	-			-			
INFORMATION & TECHNOLOGY Total	29,289,282	157.7	30,788,273		157.7	30,566,867	(777,948)	29,788,919		189.1	29,495,595			
STRATEGY & OPERATIONS														
Administration	1,167,320	8.5	1,186,502		8.8	1,195,410	(20,459)	1,174,951			1,174,951			
Technical	4,234,760	52.8	4,634,052		57.5	4,254,917	(7,328)	4,247,589			4,247,589			
Clerical	6,543,699	152.1	6,682,149		154.1	2,645,178	53,956	2,699,134			2,699,134			
Support	6,046,192	125.2	5,951,226		122.1	5,951,826	(92,735)	5,859,091			5,859,091			
Supplies	1,722,042		3,938,100			11,972,920	(213,537)	11,759,383			11,759,383			
Other Salary	6,024,687		606,343			975,463	101,600	1,077,063			1,077,063			
Other Expenditures	2,264,600		63,055,481			53,919,929	237,817	54,157,746			54,157,746			
STRATEGY & OPERATIONS Total	28,003,300	338.7	86,053,853		342.6	80,915,643	59,314	80,974,957			80,974,957			
PORTFOLIO SERVICES														
Administration	899,896	7.0	737,042		6.0			-			-			
Technical	2,079,674	25.0	1,748,408		21.0			-			-			
Clerical	1,101,794	25.2	787,420		18.0			-			-			
Instructional Specialist	581,629	8.0	594,051		8.0			-			-			
Support	95,007	2.0	95,007		2.0			-			-			
Supplies	475,696		457,901					-			-			
Other Salary	257,301		336,201					-			-			
Other Expenditures	4,256,138		3,241,226					-			-			
PORTFOLIO SERVICES Total	9,747,135	67.2	7,997,256		55.0			-			-			

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND OTHER APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	2021-22	2022-23	2022-23	Proj. Budget
TRANSPORTATION COST	250,761	2.0	235,256	2.0	231,568	18,000	249,568	2.0			249,568	
Administration	2,662,870	35.0	2,643,113	35.0	2,644,270	(2,836)	2,641,434	37.0			2,790,316	
Technical	1,896,835	52.0	1,891,600	52.0	1,892,651	41,672	1,934,323	52.0			1,933,148	
Clerical	44,922,467	1,720.6	44,452,492	1,696.2	44,426,420	2,068,241	46,494,661	1,587.0			44,501,109	
Support	3,179,507		3,174,883		4,154,659	312,000	4,466,659				4,963,174	
Supplies	9,478,383		4,192,971		9,151,914		9,151,914				7,981,652	
Other Salary	2,769,441		1,816,132		4,031,062	(30,915)	4,000,147				4,059,903	
Other Expenditures	5,345,520		4,432,759		13,065,533	(1,587,000)	11,478,533				16,190,107	
District-Fuel	70,505,784	1,809.6	62,839,206	1,785.2	79,598,077	819,161	80,417,238	1,678.0			82,668,977	
TRANSPORTATION COST Total												
UTILITIES	8,393,369		8,257,986		8,300,000	457	8,300,457				8,300,000	
Communication	41,863,515		38,312,637		48,700,000		48,700,000				57,300,000	
Electric	11,035,276		9,421,083		12,200,000		12,200,000				12,200,000	
Water/Sewer	336,991		383,370		575,000		575,000				575,000	
Gas/Oil	4,590,115		4,964,578		5,900,000		5,900,000				5,900,000	
Refuse	66,219,265		61,339,654		75,675,000	457	75,675,457				84,275,000	
UTILITIES Total												
FRINGE	173,400,977		169,374,687		162,670,950		162,670,950				162,683,886	
Health Ins	-		-		2,875,641		2,875,641				2,328,322	
Dental	3,783,289		3,518,672		1,335,736		1,335,736				1,113,755	
Vision	-		-		100,000		100,000				98,354	
Flex Account	1,949,958		1,889,513		2,054,200		2,054,200				1,820,397	
Life	3,051,517		2,850,315		3,286,958		3,286,958				2,832,870	
Disability	4,500		2,116,978		500,000		500,000				991,772	
Unemployment	19,354,797		10,447,502		14,184,753		14,184,753				13,699,138	
Workers Comp	96,020,526		95,707,006		94,863,246		94,863,246				91,883,611	
FICA	110,364,338		128,339,623		143,657,336		143,657,336				151,293,385	
Retirement	407,929,902		414,244,296		425,528,820		425,528,820				428,745,490	
FRINGE Total												
CHARTER SCHOOLS	358,241,162		375,040,685		376,846,636	86,063	376,932,699				386,883,722	
Other Expenditures	358,241,162		375,040,685		376,846,636	86,063	376,932,699				386,883,722	
CHARTER SCHOOLS Total												
OTHER FINANCIAL USES	2,650,000		1,663,950				-					
Transfers Out to Capital			320,816		320,825		320,825				320,825	
Transfers Out to Debt Svc - COPS					1,985,034		1,985,034				-	
Transfers Out to Debt Svc - Energy Leases	1,876,317										-	
Transfers Out to Debt Svc - TAN	40,000				40,000		40,000				40,000	
Transfers Out to Special Revenue	4,566,317		2,029,748		2,345,859		2,345,859				360,825	
OTHER FINANCIAL USES Total												

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND OTHER APPROPRIATIONS

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
DISTRICT WIDE	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget	Proj. Budget
Best & Brightest (excl. charters)	19,871,021									
FTE Not Rolled Out										8,326,381
Supplement Adv. Degree	1,083,006		1,078,910		1,085,576		1,085,576		1,085,576	1,085,576
Sick/Vacation Payout	409,261		7,711,259		6,300,000		6,300,000		6,300,000	7,711,259
Sick Leave Incentive	420,119		2,444,346		2,373,036		2,373,036		2,444,346	2,444,346
DROP Sick Pay	8,193,086		8,815,687		6,500,000		6,500,000		6,500,000	8,815,687
Federation Incentive	699,308		657,265		659,115		659,115		659,115	659,115
Early Retire/Resig Reward	134,000		104,500		103,324		103,324		104,500	104,500
Extended Sick Leave	122,238		193,836		184,745		184,745		184,745	511,930
Longevity	1,132,800		1,183,040		1,144,406		1,144,406		1,183,040	1,183,040
CAP Adjustment	716,100		724,500		760,897		760,897		760,897	760,897
Contracted Supplements	3,677,832		3,167,118		4,029,644		4,029,644		4,029,644	4,029,644
Nat'l Teacher Cert Supp	1,491,454		1,339,142		1,790,722		1,790,722		1,790,722	1,790,722
Lead Program	3,469,091		3,245,553		4,277,782		4,277,782		4,277,782	4,139,450
Expected Salary Lapse					(45,000,000)		(60,000,000)		(60,000,000)	(62,000,000)
GF Contribution to Referendum Supplements					2,492,314		2,492,314		2,492,314	2,492,314
TSIA (Increase over previous year)					2,307,933		2,307,933		2,307,933	14,585,616
Debt Svc for TAN and Energy Lease					2,150,000		2,150,000		2,150,000	2,210,000
FES Scholarship					22,600,000		(22,600,000)		-	77,200,984
McKay Scholarship										19,538,694
Gardiner Scholarship										13,346,498
BTU-ESP Additional Day					347,073		347,073		347,073	347,073
Transfer CSR to ESSER					(23,700,000)		(23,700,000)		(708,213)	(708,213)
FNS Credit										(3,689,765)
Transfer FES Growth to ARP										(20,000,000)
ARP Non-Enrollment Assistance										(2,000,000)
Temporary Support for Reduced Medicaid Reimb.					(8,000,000)		(8,000,000)			
Substitute Hourly Rate \$15					2,508,800		(2,508,800)			
\$15 Minimum Wage Increase										10,000,000
Kelly Services - Substitute Teachers										20,250,000
Kelly Services - Administrative Fee										5,062,500
48 Teacher Positions										(2,839,344)
Transferred Capital Positions										89.0
Settlement Payment	41,419,316		30,665,156		(15,084,633)		9,583,333		9,583,333	8,729,287
DISTRICT WIDE Total	948,881,746	1,809.6	946,158,745	1,785.2	944,909,759	(29,619,786)	915,289,973	1,767.0	1,107,022,205	1,107,022,205

Note: 2022-23 is based on the FEFP Second Calculation



GENERAL FUND SUMMARY & FUND BALANCE

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2022-23	2022-23
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
SCHOOLS	1,128,888,199	19,162.5	1,113,231,737	18,930.3	1,163,093,549	(37,321,939)	1,125,771,610	18,053.8	1,144,575,308			
DIVISIONS	326,206,223	2,844.5	342,817,302	2,857.2	373,155,913	7,159,053	380,314,966	2,961.1	373,195,987			
OTHER	948,881,746	1,809.6	946,158,745	1,785.2	944,909,759	(29,619,786)	915,289,973	1,767.0	1,107,022,205			
	2,403,976,168	23,816.6	2,402,207,784	23,572.7	2,481,159,221	(59,782,672)	2,421,376,550	22,781.8	2,624,793,500			
FUND BALANCE												
	23,822,132		25,449,927		23,822,132	-	23,822,132		23,822,132			
	10,988,411		13,417,326		10,988,411	(2,374,528)	8,613,883		10,988,411			
	54,327,295		54,327,295		54,327,295	-	54,327,295		54,327,295			
	108,143,717		108,057,944		105,356,214	(39,018,806)	66,337,408		105,356,214			
	197,281,554		201,252,492		194,494,052	(41,393,334)	153,100,718		194,494,052			
	2,601,257,722	23,816.6	2,603,460,276	23,572.7	2,675,653,273	(101,176,006)	2,574,477,268	22,781.8	2,819,287,552			

Note: 2022-23 is based on the FEFP Second Calculation



SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: PK-12	83,461.19	40,272.61	63,498.51	7,253.11
UNWTD FTE: Workforce Education	-	-	-	-
TOTAL	83,461.19	40,272.61	63,498.51	7,253.11
WTD FTE: PK-12	94,293.14	42,349.17	65,890.79	7,569.98
WTD FTE: Workforce Education	-	-	-	-
TOTAL	94,293.14	42,349.17	65,890.79	7,569.98
INSTRUCTIONAL ALLOCATION: PK-12	\$150,873,554	\$73,223,598	\$109,596,532	\$12,877,958
INSTRUCTIONAL ALLOCATION: Workforce Education	-	-	-	-
TOTAL	\$150,873,554	\$73,223,598	\$109,596,532	\$12,877,958
SUPPORT ALLOCATION: PK-12	\$92,393,203	\$41,896,572	\$52,582,971	\$7,869,834
CATEGORICAL	\$258,102,229	\$76,537,110	\$133,664,706	\$16,108,927
TOTAL SCHOOL GENERAL FUND	\$501,368,986	\$191,657,280	\$295,844,209	\$36,856,719

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support Funding	\$458,114	\$307,426	\$624,614	\$106,067
2. Administrative costs - Adults with Disabilities	-	-	-	-
3. Adults with Disabilities	-	-	-	-
4. Adv. Int. Cert. of Education (AICE)	-	-	10,135,203	112,409
5. Advanced Placement	-	457	5,618,697	111,640
6. Alternative to External Suspension Program	-	-	-	-
7. Armed Safe School Officer	1,341,324	-	-	-
8. Assistant Principal Summer Scheduling	-	-	136,500	-
9. Athletics	-	-	890,356	56,454
10. Behavior Change	-	-	-	-
11. Boost	427,200	28,800	-	24,000
12. Broward Truancy Intervention Program (BTIP)	285,197	-	-	6,622
13. Broward Virtual Education	-	-	5,964,267	-
14. Budget Reduction Adjustment - Prior Years	-	-	-	-
15. Business Support Center Package Fees	(2,314,500)	(538,000)	(716,000)	(180,500)
16. Campus Monitors - Additional Support	-	21,263	334,539	21,263
17. Children Service Council-Transportation	-	-	323,360	32,336
18. Class Size Reduction - Local Critical Needs	6,461,450	-	-	-
19. Class Size Reduction - State*	65,655,033	28,094,329	43,761,024	5,163,395
20. Community Foundation of Broward	-	926,819	-	-
21. Custodial - Community School	-	83,300	133,280	-
22. Custodial Allocation	23,275,927	9,855,192	12,709,633	1,867,255
23. DJJ Supplemental Allocation	-	-	-	-
24. DOP Contracts	-	-	-	-
25. DOP Staff	-	-	-	-
26. Drew Resource Center	-	-	-	-
27. Dual Enrollment	-	-	(621,360)	(4,896)
28. ELL Meta Consent ESP	4,039,296	1,030,862	967,748	147,266
29. ESE	89,100,785	17,878,053	22,438,103	3,256,890
30. Extended Day (SAI) - Low 300	4,059,358	-	-	-
31. Facility Rental	134,540	663,090	105,710	28,830
32. Federal Aid Fund Trust FAFT	-	-	-	-



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
375.00	633.60	3,088.80	1,783.84	-	208.20	200,574.86
-	-	569	10,936.73	3,247.01	-	14,752.83
375.00	633.60	3,657.89	12,720.57	3,247.01	208.20	215,327.69
446.64	2,344.64	3,097.03	1,856.09	0.00	209.62	218,057.10
-	-	996	13,573.79	5,690.20	-	20,259.88
446.64	2,344.64	4,092.92	15,429.88	5,690.20	209.62	238,316.98
\$402,485	\$7,983,289	\$5,920,635	\$1,717,939	\$0	\$373,480	\$362,969,470
-	-	1,574,502	42,499,474	8,159,747	-	52,233,723
\$402,485	\$7,983,289	\$7,495,137	\$44,217,413	\$8,159,747	\$373,480	\$415,203,193
\$2,219,736	\$4,939,930	\$6,774,062	\$1,903,065	\$0	\$570,128	\$211,149,501
\$4,191,148	\$5,654,512	\$5,323,692	\$14,560,399	\$2,766,815	\$1,313,076	\$518,222,614
\$6,813,369	\$18,577,731	\$19,592,891	\$60,680,877	\$10,926,562	\$2,256,684	\$1,144,575,308

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
\$1,447,314	\$259,057	\$61,946	\$579,420	-	\$113,145	\$3,957,103
-	226,066	187,599	-	-	-	413,665
-	506,186	132,273	-	-	-	638,459
-	-	-	-	-	-	10,247,612
-	-	-	199,164	-	-	5,929,958
789,046	-	-	-	-	-	789,046
33,782	111,777	37,259	74,511	-	-	1,598,653
-	-	-	-	-	-	136,500
-	-	-	-	-	-	946,810
1,113,772	386,144	-	-	-	-	1,499,916
-	-	-	-	-	-	480,000
-	-	-	-	-	-	291,819
-	-	-	-	-	-	5,964,267
-	(177,000)	(1,501,469)	-	-	-	(1,678,469)
(41,000)	(61,500)	-	-	-	-	(3,851,500)
-	-	-	-	-	-	377,065
-	-	-	-	-	-	355,696
-	-	-	-	-	-	6,461,450
-	-	1,181,034	1,222,887	-	-	145,077,702
-	-	-	-	-	-	926,819
-	-	-	-	(216,580)	-	-
310,008	718,739	887,897	1,306,814	-	-	50,931,465
-	-	-	-	-	297,113	297,113
-	-	501,129	-	-	900,659	1,401,788
-	-	141,720	-	-	-	141,720
-	-	191,330	-	-	-	191,330
-	-	-	-	-	-	(626,256)
-	-	126,228	-	-	-	6,311,400
384,245	1,636,505	541,213	1,919,319	-	-	137,155,113
-	-	-	-	-	-	4,059,358
-	14,415	14,415	-	-	-	961,000
-	-	-	650,000	-	-	650,000



SCHOOL ALLOCATION PLAN

CATEGORICALS	Elementary	Middle	High	Multi-Level
33. Fees	8,918,451	51,736	39,825	331,523
34. High School Scheduling	-	-	-	248,004
35. Innovative & Magnet Programs	2,770,979	2,017,148	2,206,739	673,183
36. Instructional Materials & Science Lab	690,849	335,583	528,330	59,834
37. Intensive Reading Program	-	-	4,326,925	177,968
38. International Baccalaureate	-	-	515,674	-
39. Materials & Supplies Instructional Allocation	2,147,990	827,408	1,252,745	144,381
40. Medicaid	1,003,962	22,050	22,050	-
41. Other	304,549	95,472	210,831	19,043
42. R.O.T.C.	-	-	1,848,529	59,153
43. Reading Coach	-	-	-	-
44. Referendum	34,068,256	11,819,597	16,506,046	2,553,090
45. Referendum - Nurses	109,810	-	-	-
46. Security Relief	21,263	455,957	14,304	247,385
47. Service Learning	-	-	188,788	7,089
48. Small School Funding	2,011,202	-	-	118,306
49. Summer Programs	7,049,300	258,457	304,457	77,536
50. Supplemental Academic Instruction (SAI)	2,471,215	2,046,924	1,602,783	297,653
51. Teen Parent Program	-	-	-	-
52. Training - Teacher	214,506	94,942	144,841	16,725
53. Training/In-service	214,506	94,942	144,841	16,725
54. Transition Funding	198,532	65,303	181,324	282,721
55. Vending Machines	-	-	800,000	-
56. Voluntary Pre-k	2,214,137	-	20,000	-
57. Workforce Education (WFE)	-	-	-	-
58. World Language	768,998	-	-	29,577
Total School General Fund Allocations	\$258,102,229	\$76,537,110	\$133,664,706	\$16,108,927



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	46,000	1,360,191	40,000	-	10,787,726
-	-	-	-	-	-	248,004
-	-	-	270,318	-	-	7,938,367
3,126	4,916	17,860	14,877	-	747	1,656,122
15,498	-	92,988	23,247	-	-	4,636,626
-	-	-	-	-	-	515,674
-	51,163	61,920	31,590	-	-	4,517,197
-	31,121	-	118,306	-	-	1,197,489
3,000	7,000	9,094	12,784	-	1,000	662,773
-	-	-	-	-	-	1,907,682
-	118,306	-	-	-	-	118,306
-	1,451,084	977,353	-	3,117,117	-	70,492,543
-	-	-	-	-	-	109,810
-	-	-	-	-	-	738,909
615	900	8,295	5,352	-	-	211,039
-	-	59,153	-	-	-	2,188,661
-	344,609	-	8,615	-	-	8,042,974
9,538	15,234	1,092,180	11,345	-	-	7,546,872
-	-	195,567	-	-	-	195,567
894	4,895	6,773	4,151	-	206	487,933
894	4,895	6,773	4,151	-	206	487,933
120,416	-	-	-	-	-	848,296
-	-	-	-	-	-	800,000
-	-	-	-	-	-	2,234,137
-	-	247,162	6,743,357	(173,722)	-	6,816,797
-	-	-	-	-	-	798,575
\$4,191,148	\$5,654,512	\$5,323,692	\$14,560,399	\$2,766,815	\$1,313,076	\$518,222,614

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 positions 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 Armed Safe School Officer-Marshal/Guardian Program.
8. Assistant Principal Summer Scheduling – Additional funding for Assistant Principal working during the summer, off contracted calendar for scheduling.
9. Athletics - Middle, High, and Multi Level (ML) 6-12 schools receive funds for athletic transportation & equipment and funds for middle schools' flag football and volleyball coach supplements.
10. Behavior Change – Funding for at-risk student intervention staffing at 3 Behavior Change Centers and funding for an ESE Specialist and a Behavior Technician 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 Truancy Intervention Program (BTIP) – Funds to offset tracking/intervention cost to curb severe truancy at select elementary & K-8 schools.
13. Broward Virtual Education - School Board operated Virtual school.
14. Budget Reduction Prior Years – ESE Centers and Alternative High schools only. Those schools were not part of the funding model revision.
15. Business Support Center (BSC) Package Fees – charged to select schools for services rendered by the BSC.



GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

16. Campus Monitors – Additional Support – funds for select schools.
17. Children’s Services Council - Select High Schools are funded for transportation services to support the programs offered by the Children's Services Council.
18. Class Size Reduction (CSR) – Local Critical Needs – Local funds allocated to schools that have implemented every strategy offered and still cannot meet school wide average compliance.
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. Community Foundation of Broward – A sunseting grant that supports the Reimagining Middle Grades initiative. The grant required a full match from SBBC which provided funding for personnel to assist at-risk students at select middle schools. General funds are continuing for one final year for 2022-2023.
21. Custodial Allocation – Community School – Funding for several traditional schools that are providing night and community school.
22. 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.
23. Department of Juvenile Justice (DJJ) Supplemental Allocation – State categorical funding for DJJ sites.
24. Dropout Prevention Contracts (DOP) – PACE and AMI contracted DJJ programs and the off-campus program at Whiddon Rogers Education Center.
25. 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.
26. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.
27. Dual Enrollment – Schools with students dual enrolled in a college reimburse the district a portion of the cost per FTE.
28. 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.
29. 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).
30. Extended Day - Low 300 – Funding for the additional 1/2 hour of reading instruction for lowest performing 300 elementary schools based on the state reading assessment.



GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

31. Facility Rental – Funds received from renting out School Board owned facilities.
32. Federal Aid Fund Trust (FAFT) – Districts shall use fund collected from the financial aid fee assessment to waive in full or in part the fees of persons with demonstrated financial need in accordance with Florida Statute Section 1009.22(5). The financial aid fee is equal to 10% of the state required tuition fee for workforce education programs.
33. Fees – Revenue schools receive to offset cost of services provided such as the Before & Afterschool Child Care program.
34. High School Scheduling – Lauderdale 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.
35. Innovative & Magnet Programs – Funds for unique programs. Programs requirements are reviewed annually.
36. Instructional Materials Science Lab – Lab materials funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
37. 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).
38. 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.
39. Materials & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.
40. 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.
41. Other – Various categorical funds schools receive such as Human Relations Council, Innovation Zone, Lost & Damaged Textbooks, School Discretionary and Shared Savings Incentive Award.
42. 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.
43. Reading Coach – Funds a reading coach position at Cross Creek and Whispering Pines. The Reading Coach allocation for elementary, middle, high, and multi-level schools was added to their Support Allocation in FY19.
44. Referendum – Broward County residents voted to approve the Secure the Next Generation referendum in 2018; and 72 percent or more of all available funds are annually allocated for compensation of teachers and school related staff (including all education professionals, educational support professionals, bus drivers, assistants, and food service workers). The four-year referendum expires at the end of fiscal year 2023.



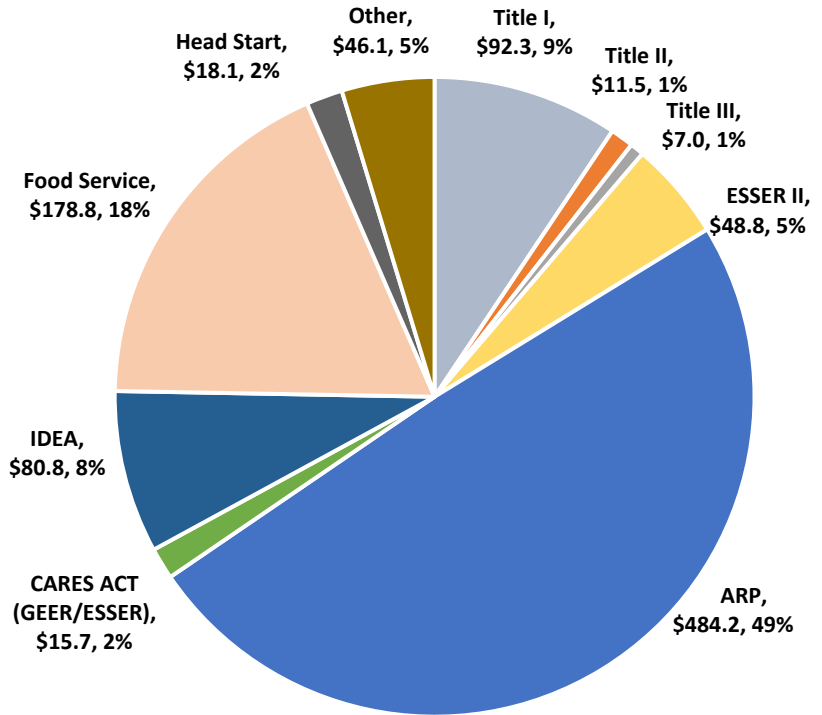
GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

45. Referendum - Nurses - Park Ridge El & Walker El are funded a nurse each, as they have been identified as Turnaround schools.
46. Security Relief – Funding for security positions historically coded to school budgets and resulting in deficit in other areas of support (i.e., Custodial).
47. 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.
48. 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.
49. 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.
50. Supplemental Academic Instruction - Funds to provide additional instruction and support to enable students to meet grade-level standards.
51. 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.
52. Training/Teacher – Funds from the State K-12 Reading Allocation to support professional development for teachers and Literacy Coaches as reflected in the K-12 Comprehensive Research Based Reading Plan. Schools receive \$2 per weighted FTE (WFTE).
53. Training/Inservice – Schools receive \$2 per weighted FTE (WFTE) for training and in-service.
54. Transition Funding – Salary lapse funds realigned to mitigate impact of funding formula change.
55. 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.
56. Voluntary Pre-K (VPK) - The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.
57. 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.
58. World Language – Funding for 24 elementary schools that offer programs to provide instruction in a target world language.

2022-23 SPECIAL REVENUE ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

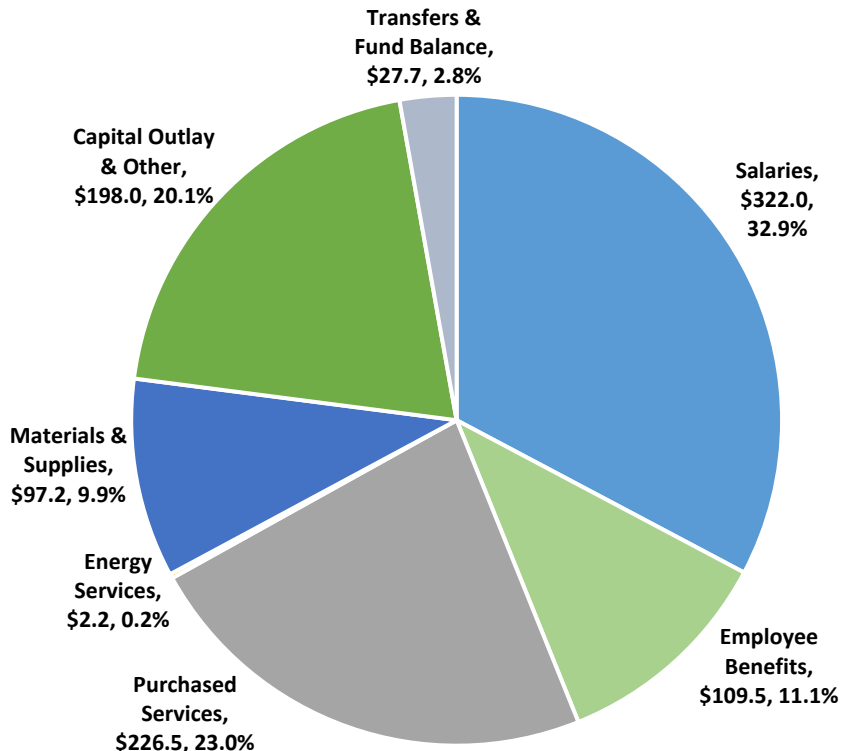
REVENUE CATEGORIES

- Individuals with Disabilities Education Act (IDEA)
- Head Start / Early Head Start
- Title I
- Title II
- Title III
- ESSER II
- ARP
- Cares Act (GEER/ESSER)
- Food Services
- Other

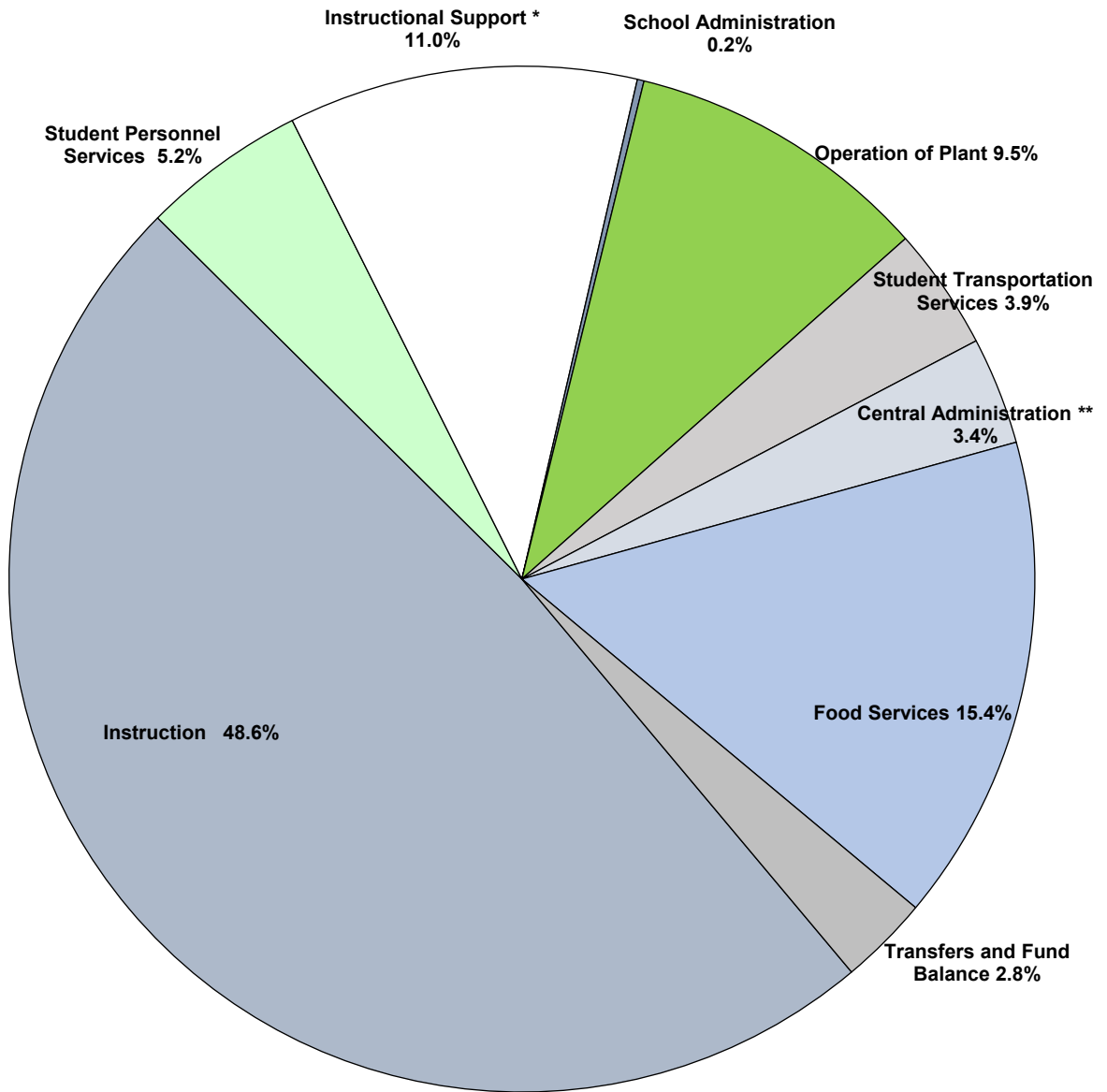


APPROPRIATION CATEGORIES

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



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.



SPECIAL REVENUE COMPARISON OF REVENUES

Revenues:	2022 - 23 Revenues	2021 - 22 Amended*	Difference
Federal			
IDEA	\$ 80,834,868	\$ 80,832,275	\$ 2,593 (a)
Head Start/Early Head Start	18,059,691	17,551,639	508,052 (b)
Title I	92,286,205	92,592,179	(305,974) (c)
Title II	11,520,700	14,005,900	(2,485,200) (d)
Title III	6,959,136	7,419,311	(460,175) (e)
Title IV	9,799,703	9,141,885	657,818 (f)
ESSER I	662,821	10,000,000	(9,337,179) (g)
ESSER II	48,840,120	256,878,407	(208,038,287) (h)
ARP	484,151,757	577,507,038	(93,355,281) (i)
Other (GEER/ESSER)	15,668,809	16,536,272	(867,463) (j)
Food Services	178,782,707	168,671,604	10,111,103 (k)
Other	35,626,597	46,267,912	(10,641,315) (l)
TOTAL	\$983,193,114	\$1,297,404,422	\$(314,211,308)

Comments:

- (a) The result of an increase in IDEA grant funding.
- (b) Increase due to higher funding for FY 2022-23 over prior year for Head Start grant.
- (c) Decrease is due to the award for FY 2022-23 being lower than FY 21-2022.
- (d) FY 2021-22 roll forward was greater than FY 2022-23 roll forward.
- (e) Decrease is due to State reduced funding allocation.
- (f) The result of an increase in Title IV Grant funding.
- (g) Decrease is due to rollover balance, grant sunsets on September 30, 2022.
- (h) Grant is in 2nd year of allocation. Decrease is in line with spending per narrative/allocation award.
- (i) Decrease due to spending of ARP grant received in March 2022.
- (j) Net decrease due to other Cares Act grants ending (GEER & ESSER) and new grants received in FY 2021-22 being spent.
- (k) Increase in Food Services thru Federal State funding.
- (l) The net decrease is mainly due to new funding received during FY 2021-22 HERF \$2.5 million, Pathways to Career \$1.3 million, Public Charter \$1.0 million, School is Cool \$1 million and PELL \$3.5 million. Reduction due expenditures in FY 2021-22 for Antiterrorism & Emergency of \$1.0 million.

* Note: Information for FY 2021-22 is from all Special Revenue latest Amendments.



**SPECIAL REVENUE
COMPARISON OF APPROPRIATIONS**

APPROPRIATIONS	2022-23 Appropriations	2021-22 Amendment	Difference	
Instruction	\$ 477,337,177	\$ 672,013,343	\$ (194,676,167)	(a)
Pupil Personnel Services	50,973,708	84,642,028	(33,668,320)	(b)
Instructional Media Services	30,000	3,000	27,000	
Instruction and Curriculum Dev	35,792,054	35,811,241	(19,187)	
Instructional Staff Training	38,874,625	56,519,155	(17,644,530)	(c)
Instruction Related Technology	33,514,436	48,495,012	(14,980,576)	(d)
General Administration	33,318,943	45,113,295	(11,794,352)	(e)
School Administration	2,027,577	3,638,694	(1,611,117)	(f)
Facilities Acquisition and Construction	84,280,816	96,858,332	(12,577,516)	(g)
Fiscal Services	609,450	1,214,058	(604,608)	(h)
Food Services	178,782,707	168,671,604	10,111,103	(i)
Central Services	19,991,109	30,229,700	(10,238,591)	(j)
Student Transportation Services	6,977,968	13,185,609	(6,207,641)	(k)
Operation of Plant	10,050,023	19,915,807	(9,865,784)	(l)
Maintenance of Plant	208,000	241,668	(33,668)	
Community Services	10,424,521	20,851,876	(10,427,355)	(m)
TOTAL	\$ 983,193,114	\$ 1,297,404,422	\$ (314,211,308)	

Comments:

- (a) The result of multi-year grants either ending, expenditures year-to-date, or realignment of allocations: GEER, ESSER II, and ARP.
- (b) The result of multi-year grants either ending or expenditures year-to-date: ESSER II, ARP, and ESSER I.
- (c) Decrease is due to realignment of allocation on Title I; Reduction in allocation of Title IIA; multi-year grants either ending or expenditures year-to-date: ESSER II, and ESSER I.
- (d) The result of multi-year grants expenditures year-to-date or realignment of allocations: ESSER II, and ARP.
- (e) The result of multi-year grants either ending or expenditures year-to-date: ESSER II, ARP, and ESSER I.
- (f) Multi-year grants either ending or expenditures year-to-date: ESSER II; and reduction of allocation of Title IIA.
- (g) Decrease due to expenditures or encumbrances of ESSER II and ARP.

**SPECIAL REVENUE
COMPARISON OF APPROPRIATIONS**

Comments Continued:

- (h) Decrease due to expenditures year-to-date and realignment of ESSER II.
- (i) Increase in Food Services thru Federal State funding.
- (j) Decrease due to medical claims reimbursement costs on ESSER II.
- (k) Amendment to reduce allocation and Summer Experience transportation expenditures on ESSER II.
- (l) The result of multi-year grants either ending, expenditures year-to-date or realignment of allocations: ESSER II; ESSER I.
- (m) The result of FY 2022 Amendments: ESSER II Non-Enrollment; PELL and expenditures on HERF Cares ACT Tech Centers; Title IV realignment.

* Note: Information for FY 2021-22 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	\$ 2,863,383
TECHNOLOGY TOTAL		\$ 2,863,383

Division	ESSER II (J97300006A.2023) Lump Sum Description	Estimated Balance
Information Technology	1. Technology Firewall Upgrade; Access Switches; F5Loader; Break/Replace; Servers	\$ 1,848
	2. Poly Studio Video Bars	-
Student Support Initiatives & Recovery (SSIR)	3. Climate Survey	-
	4. Choose Peace/Stop Violence	842,162
	5. SERV Positions	53,570
	6. Contracted Services for Mental Health Support	2,193,150
	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	-
Office of School Performance & Accountability (OSPA)	8. Teacher Incentive Funds	61,932
	9. Professional Development	2,329,055
	10. Additional Supplies & Material Allocation to Schools (Mini Grants) Material & Supplies, Instructional Staff, Non-Instructional Staff; Security	79,231
	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	21,138
	15. HVAC ²	3,537,255
	16. Additional Hours for Custodial Services	41,049
Academics	17. Instructional Material ELA Adoption	-
	18. Translator Service for COVID communication	60,072
Finance	19. COVID-19 Related Medical Claim Cost	-
	20. FY22 State Reduction of Class Size Funding	-
	21. Funds Set Aside to Retain Staff in the event Enrollment Growth does not Materialize (E2)	-
	22. COVID -19 Vaccination Financial Incentive Program for employees	-
	23. Additional hours for staff to provide supervision to students during lunch period to ensure social distancing (Lunch)	202,371
LUMP SUM TOTAL		\$ 9,422,833

Grand Total (Tech & Lump Sum)		\$ 12,286,216
	Charter School Allocation - Charter Staff	30,005.00
	Charter School Allocation	34,405,772.00
	Indirect Cost	2,118,127.00

Grand Total ¹		\$ 48,840,120
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Notes: ¹ The estimated balances will be revised after year-end closing.

² HVAC has paid more invoices and processed journal entries reducing this balance since projection.



SPECIAL REVENUE ARP

American Rescue Plan 22-23 to 23-24				
Division	Priority	ARP LEARNING LOSS (J97300009.2124) Description	Estimated Balance	
Human Resources	1. Academic & SEL Recovery	Additional Teachers (Academic Acc)	21,250,000	
		Supplemental Instructional Services	19,117,256	
Office of School Performance & Accountability (OSPA)		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	39,631,426	
		Professional Development - Summer	4,368,000	
		Instructional Material & Supplies - Summer	3,138,714	
		Spring Intervention Camp	6,040,000	
		Winter intervention Camp	3,065,070	
		Ask BRIA	1,900,000	
Safety, Security & Emergency		4. School Support	Summer Experience Security	3,000,000
Strategy & Operations			Summer Experience - Transportation	5,999,003
TOTAL			107,509,469	
Division	Priority	ARP LUMP SUM (J97300008.2124) Description	Estimated Balances	
Human Resources	1. Academic & SEL	Additional Teachers (Academic Acc)-Learning Loss	8,750,000	
		Employee re-opening supplements	4,882,205	
		Sign-on Bonuses-ESPs, Campus Monitors, & Fac.	305,413	
		Supplement to Itinerants	80,808	
		Supplemental Instructional Services- Learning Loss	8,750,000	
		Disaster Relief	262,551	
Student Support Initiatives & recovery (SSIR)		Contracted Services for Mental Health Support	13,000,000	
OSPA		Spring Intervention Camp - Learning Loss	2,466,416	
		Winter intervention Camp - Learning Loss	1,440,000	
SSIR		2. Health & Safety	Contracted Nursing Services continue (2 nurses per school)	11,100,000
Finance	Sick Leave Days Cost		3,249,999	
	COVID-19 Related Medical Claim Cost		19,000,000	
Strategy & Operations	PPE		1,997,374	
	HVAC		81,240,355	
	Additional Custodial Assignments	3,000,000		
Information Technology	3. Information Technology	Educational technology Tech Capacity support	30,061,050	
SSIR	4. School Support	Non Enrollment Assistant allocation	3,965,775	
Finance	5. Retain Existing Staff	State Reduction of Class Size Funding	47,401,351	
		FES Scholarship Expansion - Estimated Financial Impact to the District	-	
TOTAL			240,953,297	
		Charter School Staff	393,285	
		6. Charter Schools	115,500,000	
		7. Indirect Costs	19,795,706	
GRAND TOTAL ¹			\$ 484,151,757	

Note: ¹The estimated balances will be revised after year-end closing.



**SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS**

Grant	Positions			Budget		
	2021-22	2022-23	Inc/(Dec)	2021-22	2022-23	Inc/(Dec)
SPECIAL REVENUE						
Other	2,867.20	3,547.49	680.29	\$1,128,732,818	\$804,410,407	(\$324,322,411)
Food Service	1,396.00	1,319.00	(77.00)	168,671,604	178,782,707	10,111,103
Capital Projects	193.65	133.10	(60.55)	18,794,094	12,179,633	(6,614,461)
GRAND TOTAL	4,456.85	4,999.59	542.74	\$1,316,198,516	\$995,372,747	(\$320,825,769)

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.

SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

SPECIAL REVENUE - OTHER	Positions			Budget		
	2021-22	2022-23	Inc/(Dec)	2021-22	2022-23	Inc/(Dec)
Adult General Education	25.00	25.30	0.30	\$ 3,088,654	\$ 2,500,752	\$ (587,902)
American Rescue Plan	0.00	610.00	610.00	577,507,038	484,151,757	(93,355,281)
AmeriCorps	0.00	0.00	0.00	264,600	259,603	(4,997)
Antiterrorism & Emergency Assistance Program	4.00	0.00	(4.00)	4,600,561	3,593,631	(1,006,930)
ARP - Summer Learning Camp	0.00	0.00	0.00	-	5,240,781	5,240,781
ARP IDEA Special Education Entitlement	0.00	0.00	0.00	14,200,524	13,510,317	(690,207)
ARP IDEA Special Education Preschool Entitlement	0.00	0.00	0.00	929,800	862,160	(67,640)
ARP-Homeless	0.00	7.00	7.00	3,135,950	3,125,606	(10,344)
AWD	0.00	0.00	0.00	-	800,000	800,000
BESTT	1.51	0.11	(1.40)	207,469	125,761	(81,708)
Broward Comp Universal Reduction of Violence	3.00	2.00	(1.00)	255,718	389,089	133,371
Build Your Future	1.00	1.00	0.00	145,018	126,891	(18,127)
Carl Perkins Postsecondary	7.00	7.49	0.49	899,854	938,120	38,266
Carl Perkins Secondary	6.00	7.50	1.50	3,017,202	2,796,534	(220,668)
Community Oriented Policing Services (COPS)	0.00	0.00	0.00	771,848	771,848	-
Computer Science	2.00	0.00	(2.00)	871,439	608,192	(263,247)
Computer Science - Tchr Bonus	0.00	0.00	0.00	100,000	44,391	(55,609)
Computer Science 4-ALL	0.00	1.00	1.00	-	229,275	229,275
Computer Science Certification	0.00	0.00	0.00	778,590	-	(778,590)
Dolphins Digital	0.00	0.00	0.00	100,000	-	(100,000)
Early Head Start	37.45	37.45	0.00	1,249,782	1,284,022	34,240
English Literacy & Civics	8.00	6.59	(1.41)	-	862,300	862,300
Entrepreneurship Education & Training	0.00	0.00	0.00	100,000	100,000	-
EQUIP	0.00	21.96	21.96	5,799,803	5,814,963	15,160
ESSER High Quality	0.00	0.00	0.00	1,855,825	229,877	(1,625,948)
ESSER I	0.00	0.00	0.00	10,000,000	662,821	(9,337,179)
ESSER ICP	0.00	0.00	0.00	423,220	-	(423,220)
ESSER II	0.00	0.00	0.00	256,878,407	48,840,120	(208,038,287)
ESSER II - Civic Literacy	0.00	0.00	0.00	-	969,843	969,843
ESSER State Regional Literacy	1.00	0.00	(1.00)	204,667	-	(204,667)
ESSERII - Career Dual Enrollment	0.00	4.00	4.00	1,434,290	1,422,593	(11,697)
ESSERII - Literacy, Reading, Tutoring,K3	0.00	0.00	0.00	5,430,109	4,680,109	(750,000)
Family Counseling Program	21.00	20.91	(0.09)	1,670,000	1,670,000	-
FDLRS	17.00	13.13	(3.87)	1,391,785	1,420,785	29,000
FDLRS General Revenue	2.00	0.27	(1.73)	29,470	29,470	-
GEER Building K-12 CTE Infrastructure	0.00	0.00	0.00	574,279	-	(574,279)
GEER K-12 Literacy	0.00	0.00	0.00	338,983	-	(338,983)
GEER Open Door - Second Amendment (\$2,049,614)	0.00	0.00	0.00	2,049,614	-	(2,049,614)
GEER Rapid Credentialing	4.00	0.00	(4.00)	1,089,335	-	(1,089,335)
Grow your Future	1.00	1.00	0.00	98,362	141,287	42,925
Head Start	310.00	310.00	0.00	16,301,857	16,775,669	473,812
Healthcare Relief	0.00	0.00	0.00	711,036	711,036	-
Helios	0.00	0.00	0.00	250,000	-	(250,000)
HERF (STC, MT, ATC)	0.00	7.00	7.00	7,511,099	5,051,383	(2,459,716)
ICAN	10.00	8.91	(1.09)	3,056,093	2,769,711	(286,382)
IDEA Part B	1,395.00	1,484.70	89.70	62,673,448	63,254,888	581,440
IDEA Part B- PreK	15.00	15.00	0.00	1,522,588	1,672,588	150,000
In School Youth	0.00	1.00	1.00	187,811	187,882	71
Jobs for FL Graduates	2.00	9.21	7.21	720,000	765,000	45,000
Mental Health Internship	0.00	0.00	0.00	495,722	495,722	-
Other Local	0.00	0.00	0.00	117,150	50,989	(66,161)
Out of School Youth	5.00	5.50	0.50	512,654	512,654	-
Pathways to Career Opportunities	0.00	0.00	0.00	1,296,280	-	(1,296,280)
PELL	0.00	0.00	0.00	3,485,032	-	(3,485,032)
Promoting Adolescent	3.00	3.00	0.00	550,909	550,909	-
Public Charter School	0.00	0.00	0.00	960,951	-	(960,951)
School is Cool	2.00	0.00	(2.00)	1,000,000	-	(1,000,000)
SEDNET IDEA Part B	1.00	0.65	(0.35)	72,628	72,628	-
SEDNET IDEA Part B Trust	1.00	0.35	(0.65)	41,502	41,502	-
Seminole Coconut Creek	0.00	0.00	0.00	136,142	-	(136,142)
STOP	4.00	11.00	7.00	1,206,759	1,592,061	385,302
Technology Empowered Agriculture (TEA) Gardens	0.00	0.00	0.00	162,696	-	(162,696)
TIF-Leap Ahead	0.00	0.00	0.00	-	189,861	189,861
Title I - Turnaround	0.00	0.00	0.00	-	366,013	366,013
Title I - School Improvement 1003(g)	5.04	0.00	(5.04)	250,000	-	(250,000)
Title I - UNISIG	13.00	4.00	(9.00)	2,529,975	2,023,553	(506,422)
Title I Part A	766.40	795.18	28.78	86,634,286	89,105,782	2,471,496
Title I Part C Migrant	1.80	1.80	0.00	111,162	107,438	(3,724)
Title I Part D	7.00	8.00	1.00	555,856	683,419	127,563
Title II - Teacher & Principal Training	114.00	59.09	(54.91)	14,005,900	11,520,700	(2,485,200)
Title III - English Language Learners (ELL)	42.00	33.23	(8.77)	7,419,311	6,959,136	(460,175)
Title IV - Student Support & Academic Enrichment	15.00	15.16	0.16	5,751,885	5,747,943	(3,942)
Title IV - Twenty First Century	3.00	4.00	1.00	3,390,000	4,051,760	661,760
Title IX: Homeless Education	2.00	2.00	0.00	170,000	222,700	52,700
TPrep	0.00	0.00	0.00	143,250	144,953	1,703
UniSig Strategic Initiatives	0.00	2.00	2.00	2,510,900	-	(2,510,900)
Verizon Innovation Learning	0.00	0.00	0.00	315,000	525,000	210,000
Wallace Pilots	9.00	0.00	(9.00)	145,000	14,629	(130,371)
Youth Mental Health	0.00	0.00	0.00	295,740	-	(295,740)
Transfer IN	0.00	0.00	0.00	40,000	40,000	-
TOTAL	2,867.20	3,547.49	680.29	\$ 1,128,732,818	\$ 804,410,407	\$ (324,322,411)



**SUMMARY – SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS**

	Positions			Budget		
	2021-22	2022-23	Inc/(Dec)	2021-22	2022-23	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,396.00	1,319.00	(77.00)	\$ 168,671,604	\$ 178,782,707	\$ 10,111,103
TOTAL	1,396.00	1,319.00	(77.00)	168,671,604	178,782,707	10,111,103
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	193.65	133.10	(60.55)	18,794,094	12,179,633	(6,614,461)
TOTAL	193.65	133.10	(60.55)	18,794,094	12,179,633	(6,614,461)
GRAND TOTAL	4,456.85	4,999.59	542.74	\$ 1,316,198,516	\$ 995,372,747	\$ (320,825,769)

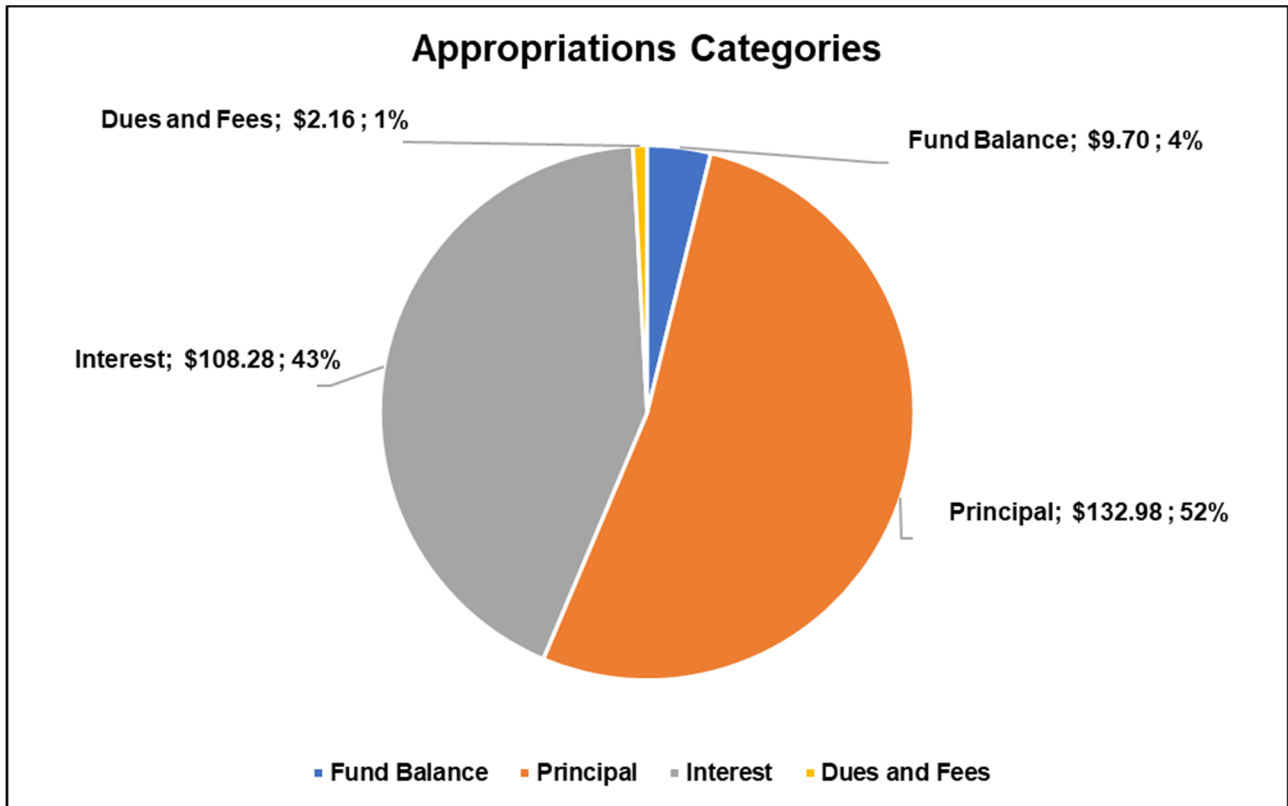
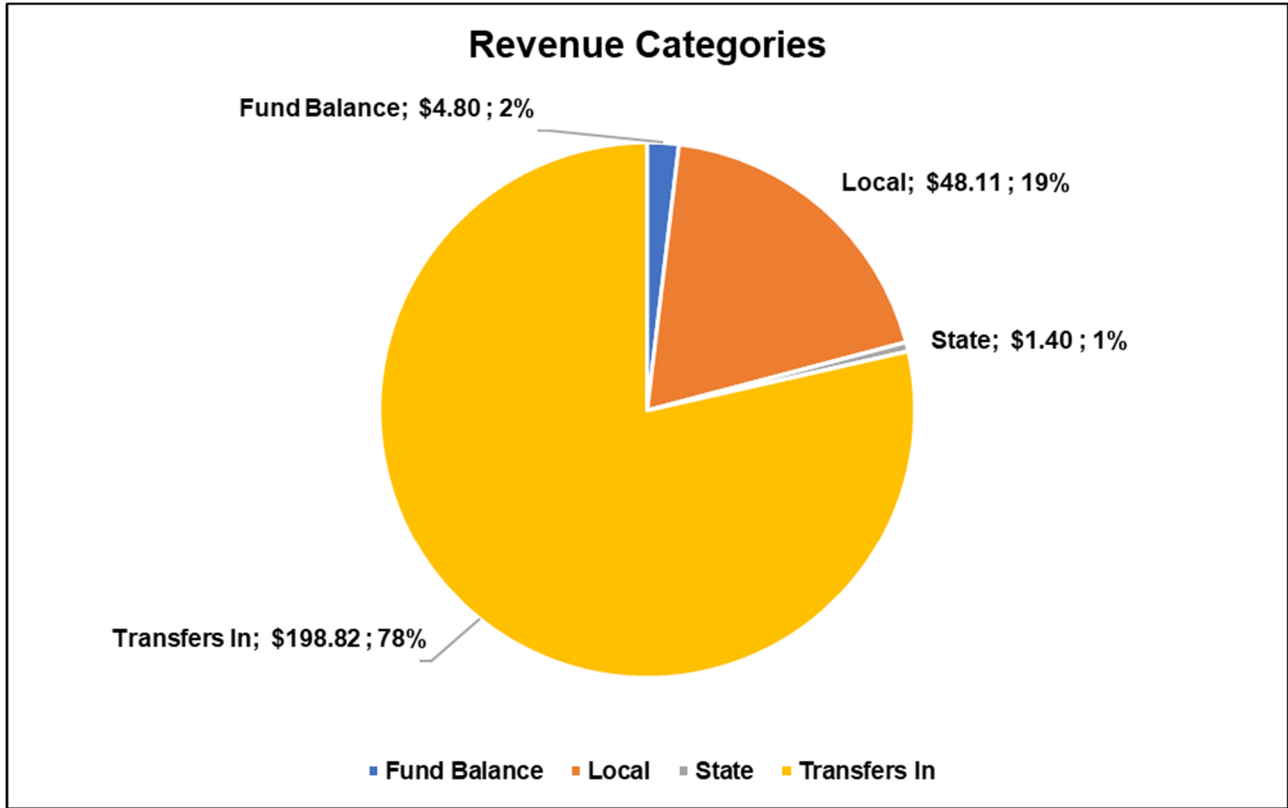


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DEBT SERVICE ESTIMATED REVENUE AND APPROPRIATIONS

(in millions)



DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2022-23 Tentative	2021-22 Amended	Difference
State			
SBE/COBI Bonds	\$ 1,404,720	\$ 2,100,770	\$ (696,050) (a)
Local			
District Bonds	48,106,886	31,768,993	16,337,893 (b)
District Bonds - Fund Balance	4,795,209		4,795,209 (c)
Other Financing Sources			
Transfers In	198,816,703	188,641,996	10,174,707 (d)
TOTAL	\$ 253,123,518	\$ 222,511,759	\$ 30,611,759

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) Increases for P & I payments for new COPs Series 2022B of \$8.4 million;
Anticipated new lease #27 (busses/fleet) of \$1.7 million.



DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2022-23 Tentative	2021-22 Amended	Difference
Redemption of Principal	\$ 132,979,854	\$ 128,165,566	\$ 4,814,288 (a)
Interest	108,276,664	91,958,613	16,318,051 (b)
Dues and Fees	2,162,500	2,387,580	(225,080) (c)
Other Financing Sources			
Other - Fund Balance	9,704,500		9,704,500 (d)
TOTAL	\$ 253,123,518	\$ 222,511,759	\$ 30,611,759

Comments:

- (a) Increase due to fourth and final issuance of GOB and new-money issuance of COPs Series 2022B.
- (b) Increase due to fourth and final issuance of GOB and new-money issuance of COPs Series 2022B.
- (c) Cost of issuance came in slightly less than budgeted.
- (d) Fund balance increase for COPs Series 2009-QSCB of \$4.5 million and 2010-QSCB of \$5.1 million.

**2022-23 CAPITAL OUTLAY BUDGET
ESTIMATED REVENUE AND FINANCING SOURCES**

REVENUE AND FINANCING (in millions):

	<i>Carryover</i> FY 2021-22	FY 2022-23	Total
Millage	\$182.2	\$385.3	\$567.5
Local	438.2	44.8	483.0
General Obligation Bond	404.5	-	404.5
State	28.5	38.7	67.2
TOTAL REVENUE AND FINANCING	\$1,053.4	\$468.8	\$1,522.2

**2022-23 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS**

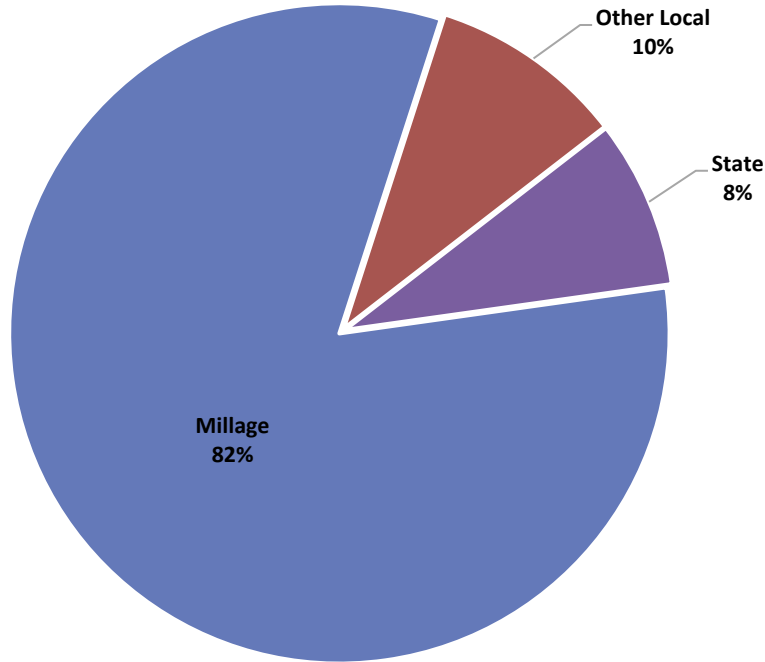
APPROPRIATIONS (in millions):

	<i>Carryover</i> FY 2021-22	FY 2022-23	Total
COPs Debt Service	\$0.0	\$166.2	\$166.2
Equipment & Building Leases	-	33.5	33.5
Technology Refresh	3.6	-	3.6
Facilities / Capital Salaries	-	11.0	11.0
Quality Assurance	-	0.2	0.2
Capital Transfer to General Fund			
· Maintenance	-	95.8	95.8
· Property & Casualty Insurance	-	20.3	20.3
Facility Projects	118.6	7.8	126.4
SMART Program	643.0	-	643.0
SMART Program Reserve	92.3	67.5	159.8
Charter Schools - State PECO	-	27.8	27.8
New/Replacement Buses	26.3	12.3	38.6
New/Replacement White Fleet	6.2	3.7	9.9
Safety/Security			
· New Video Surveillance Cameras	3.0	1.0	4.0
· Security Equipment Lease	13.2	-	13.2
· State Grant District Schools	5.7	1.5	7.2
· State Grant Charter Schools	0.8	0.4	1.2
IT Projects	12.0	5.1	17.1
Equipment	0.5	2.2	2.7
BECON - Equipment and VC Endpoints	2.0	0.7	2.7
Unallocated Reserve	126.2	11.8	138.0
TOTAL APPROPRIATIONS	\$1,053.4	\$468.8	\$1,522.2

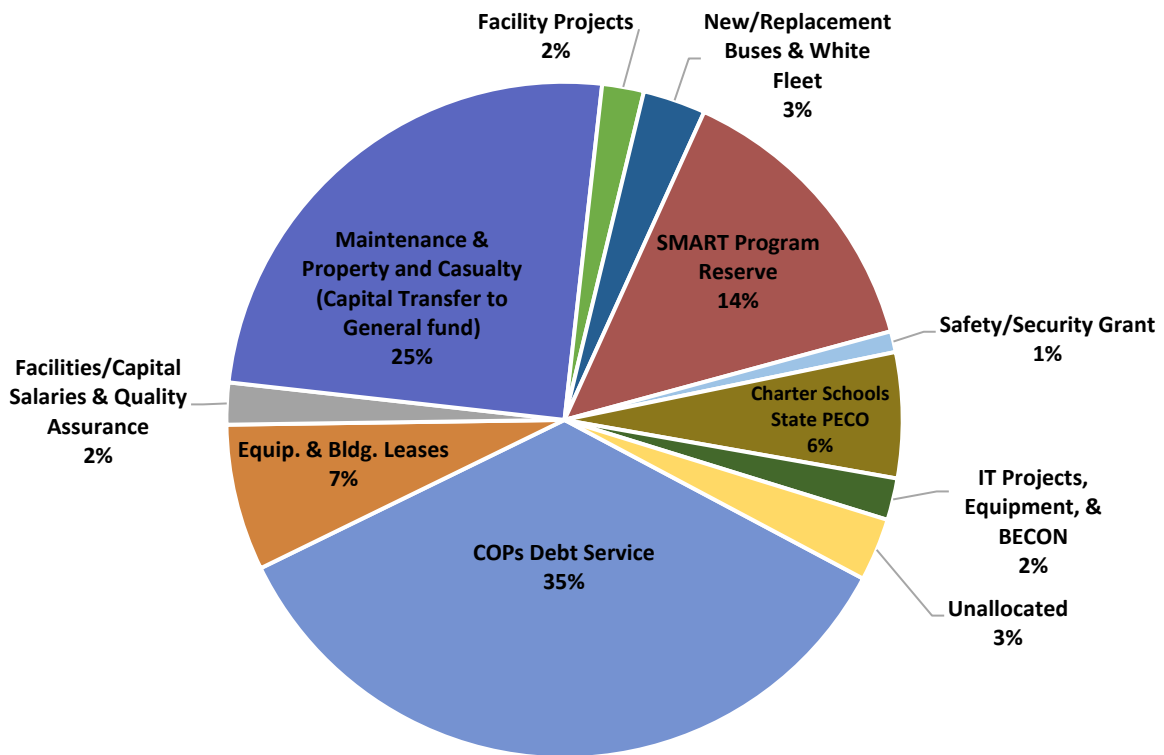


2022-23 CAPITAL OUTLAY BUDGET

**FY 2022-23 Estimated Revenue and Financing
(Excluding Carryover)**



**FY 2022-23 Estimated Appropriations
(Excluding Carryover)**



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2022-23 First Hearing	2021-22 Amended	<u>Difference</u>
Local			
Millage	\$ 385,266,034	\$ 341,685,222	\$ 43,580,812 (a)
Other ¹	44,841,700	238,490,738	(193,649,038) (b)
General Obligation Bond	0	291,568,976	(291,568,976) (c)
State ²	60,166,658	63,790,614	(3,623,956) (d)
Carryover ³	1,031,925,249	690,032,782	341,892,467 (e)
TOTAL	\$ 1,522,199,641	\$ 1,625,568,332	\$ (103,368,691)

Comments:

- (a) Increased revenue from millage is the result of continued increase in property values.
- (b) Final FY 2021-22 local revenue includes proceeds from construction financing (COPs Series 2022) issued during the year. There are no additional construction financings in the FY 2022-23 budget.
- (c) All tranches of the \$800 million GOB have been issued. Therefore, no new GOB revenue is anticipated in FY 2022-2023.
- (d) Decreased revenue from State sources is primarily the result of the deferred State funding originally appropriated in the FY 2019 State Budget; \$26 million for the Marjory Stoneman Douglas (MSD) 1200 building replacement project. The MSD State funding is not reoccurring.
- (e) Carryover increases are related to the issuance of the 4th and final series the GOB, and the COPs Series 2022. Ongoing SMART Program and other construction projects will continue to spend those balances down during FY 2022-23. As 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.

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

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

³ For FY 2022-23, Carryover includes \$182.2 million from Millage, \$416.7 million from other local sources, \$404.5 million from GOB, and \$28.5 million from State sources.

Note: The 2021-22 Amended Budget is through Capital Fund Amendment #3 approved by the Board on May 17, 2022.



CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2022-23 First Hearing	2021-22 Amended	Difference	
COPs Debt Service	\$ 166,184,648	\$ 157,160,911	\$ 9,023,737	(a)
Equipment and Building Leases	33,513,330	29,806,459	3,706,871	(b)
Technology Refresh	3,595,910	19,218,562	(15,622,652)	(c)
New/Replacement Buses	38,611,442	37,606,102	1,005,340	(d)
New/Replacement White Fleet	9,888,186	7,185,074	2,703,112	(d)
Facilities/Capital Salaries	11,000,000	17,548,000	(6,548,000)	(e)
Quality Assurance	230,000	230,000	0	
Capital Transfer to the General Fund (Maintenance)	116,093,779	102,449,784	13,643,995	(f)
Facility Projects	126,397,000	109,947,230	16,449,770	(g)
SMART Appropriations	643,039,795	692,388,181	(49,348,386)	(h)
SMART Program Reserve / Capital Reserve	159,735,155	238,905,971	(79,170,816)	(i)
Charter Schools - State PECO	27,800,000	25,533,340	2,266,660	(j)
IT Projects	15,228,000	20,802,990	(5,574,990)	(k)
Equipment	2,754,015	803,000	1,951,015	(l)
BECON	2,676,963	650,000	2,026,963	(m)
Safety/Security	25,509,430	29,302,527	(3,793,097)	(n)
Unallocated	139,941,988	136,030,201	3,911,787	(o)
TOTAL	\$ 1,522,199,641	\$ 1,625,568,332	\$ (103,368,691)	

Comments:

- (a) Increase for new COPs Series 2022B debt payments.
- (b) Increase for new IT equipment lease and new bus & white fleet lease payments.
- (c) Technology refresh is being funded by grants in FY 2022-23, technology refresh funded by capital equipment leases is planned to resume in the next fiscal year.
- (d) Replacement vehicle funding is increased due to increased costs related to new mandates on bus safety systems. This will allow the Transportation department to continue purchasing 100 replacement buses per year. The FY 2022-23 amounts also include higher than usual carryover funding as supply chain delays mean that more purchase orders are still open pending delivery and invoicing of orders made during FY 2021-22.
- (e) Several positions that have been historically funded in the capital budget were realigned to the general fund. The funding for the projects the staff members support was also transferred to the general fund in the capital transfer.
- (f) Funding for positions realigned to the general fund accounts for \$6.5 million of the increase. Increasing materials costs and an effort to increase the District's preventative maintenance efforts account for the balance of the increase.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

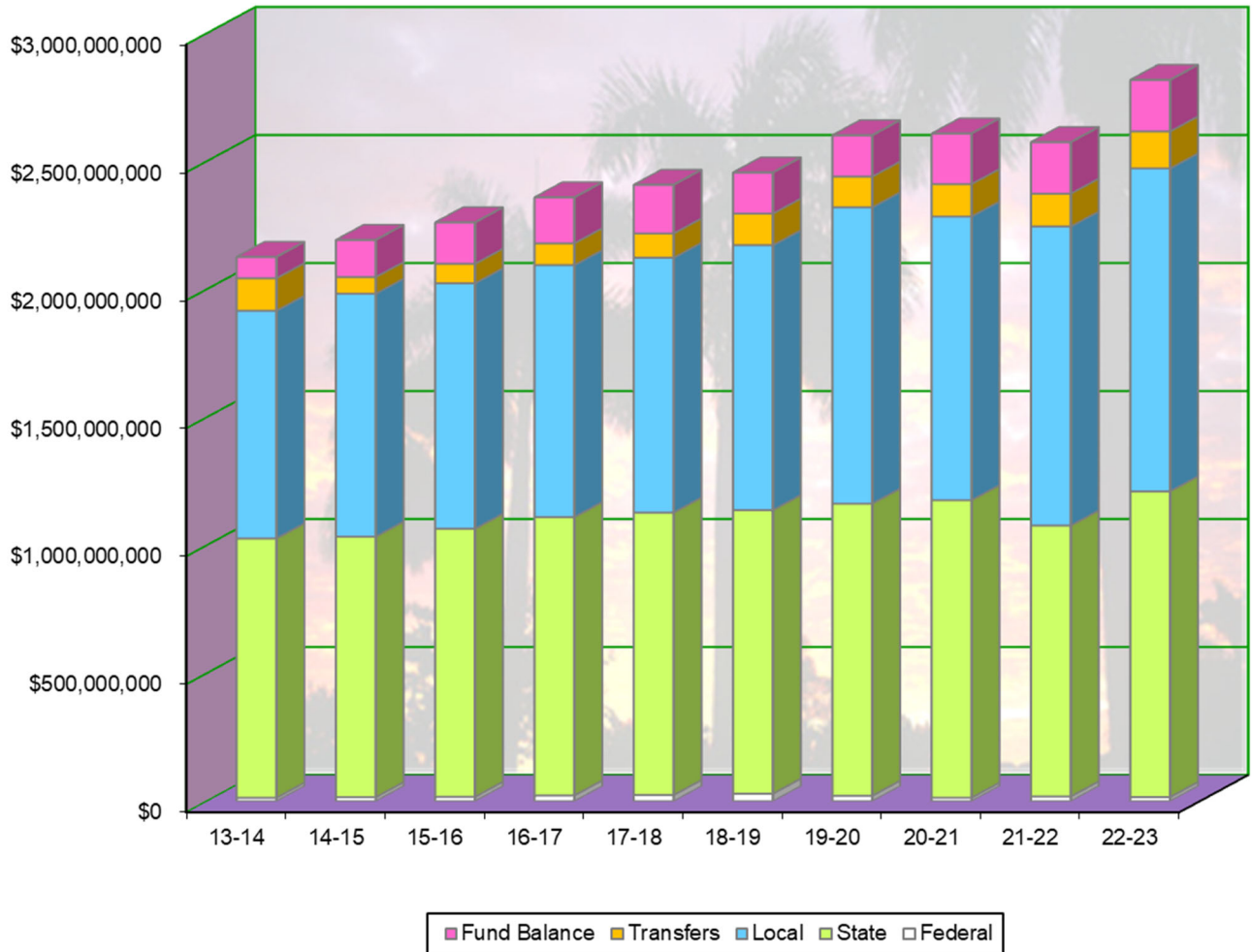
Comments (continued):

- (g) Funding for Parkway Middle School is the major contributor of the net increase for facility projects. This offset by completion of ongoing construction projects. As projects are completed, future appropriations will decrease.
- (h) All of the SMART Program projects were appropriated in prior fiscal years, therefore, all of these projects are from carryover funding. As the SMART Program projects continue toward completion future appropriations will continue to decrease.
- (i) FY23 appropriation of additional SMART Reserve funding is from the new Project Management Owner's Representative (PMOR) agreement approved on July 21, 2020, item EE-9 and additional program needs based on cost escalations. The SMART program reserve will continue to deplete as projects are awarded.
- (j) The State budget included increased funding for charter school capital outlay from PECO.
- (k) Additional funding for E-Rate is offset by removing the future costs of an upgrade to the District's Student Information System software. The ongoing annual cost for the upgraded software system is an operational expense.
- (l) Additional funding for districtwide equipment replacements including one-time funding for damaged music equipment.
- (m) Carryover funds account for the increase to BECON.
- (n) The State budget decreased annual funding for the school hardening grant. In addition, FY 2022-23 funding for security cameras was reduced because the program has sufficient carryover fund planned projects.
- (o) Unallocated reserve balance after funding District Educations Facilities Plant (DEFP) requests.

Note: The 2021-22 Amended Budget is through Capital Fund Amendment #3 approved by the Board on May 17, 2022.



GENERAL FUND BUDGET TEN-YEAR REVENUE TREND



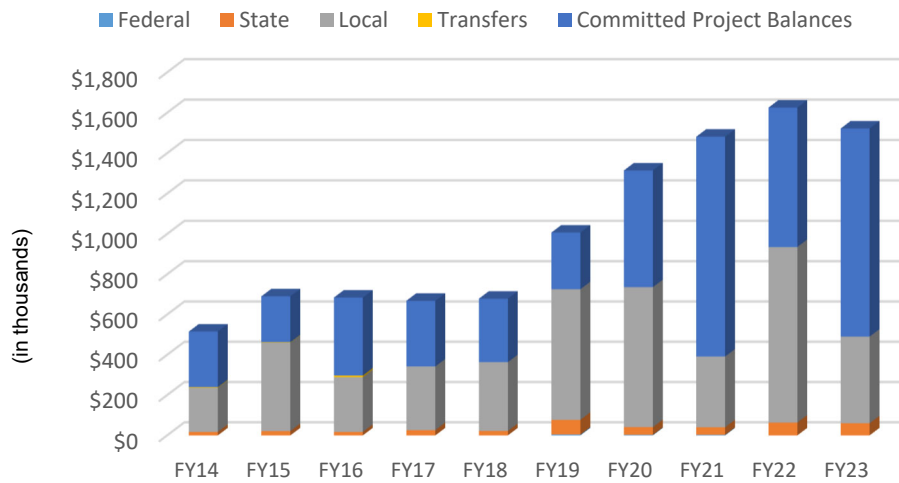
Participation in the Florida Education Finance Program (FEFP) provides state and local revenue sources based primarily on student enrollment. The majority of transfers represent the capital budget transfer into the general fund budget for facility repair and maintenance costs.

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 more than \$1.4 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 FY14 through FY18 in the chart below.



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 2022 Florida Legislature approved funding in their FY23 appropriations for charter school capital outlay.



CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

School Safety Funding

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

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

In FY2018-19, SB 7026 provided funding for the Marjory Stoneman Douglas High School to meet the facility needs necessary to recover from this tragedy. In total, the 2018 Florida Legislature approved \$26.3 million for the District to: provide portables, build a new permanent building, demolish the 1200 building, and construct a monument.

Also, in 2018-19 the District used funding from the State school hardening grant to fund \$6.2 million for security cameras and \$1.8 million on public announcement (PA) systems at 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 districts single point of entry and implement additional school security upgrades.

In FY 2020-21 the District used \$3.3 million in State security funding to upgrade school security hardware. In addition, the District is using Federal funding in the E-rate program to further improve its infrastructure to support security cameras.

In FY 2021-22 the District identified funding to continue to upgrade replace security cameras. The State security grant funds also identified \$3.1 million for District Schools and \$0.7 million for charter schools.

In FY 2022-23 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.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2022-23 THROUGH 2026-27

This District Educational Facilities Plan (DEFP-FY23) covers the five-year period beginning July 1, 2022, and ending June 30, 2027. This plan sustains funding for the SMART Program and other projects that were approved in the DEFP adopted on September 8, 2021.

School Safety Funding

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

As part of the District's strategic goals the District strives to develop approaches which 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 monument. 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 monument

Also, in 2018-19 the District used funding from the State security grant to fund \$6.2 million for security cameras, \$1.8 million on 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.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2022-23 THROUGH 2026-27

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 allocations in this plan include funding for:

- Increase funding to address replacement of School FFE
- Parkway Middle School Phase II design and construction
- Covered walkway at portables for Deerfield Beach Elementary
- Enhancements for general preventative maintenance
- Programs for pilot structural inspection, portable inspections, EHPA inspection as well as Stormwater license renewals

COPs 2022

At the April 19, 2022, Regular School Board Meeting, the District authorized the issuance of Certificates of Participation (COPs), Series 2022B provides \$166.2 million supplemental project funding for the following:

Projects - \$84.2M

- Markham Elementary – Building Replacement
- Stranahan High – Cafeteria Replacement (additional funding)
- Blanche Ely High – Bus Loop Canopy
- Rickards Middle – Building Replacement

The Board approved the above in the Adopted District Educational Facilities Plan (DEFP) on September 8, 2021.

Other Needs - \$82.0M

- For SMART Program projects and return capital millage to the unallocated reserve with the guidance and approval of the Board.

GOB

The voter-approved \$800 million general obligation bonds (GOB) were combined with other non-GOB capital funding for the SMART Program. The first series of the GOB was issued in June 2015, the second in February 2019, the third was issued in February 2021 and the fourth and final series of the GOB was issued in May 2022.

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2022-23 THROUGH 2026-27

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 currently \$1,442.4 million plus the remaining SMART reserve funds of \$102.9 million (*as of the March 31, 2022, BOC Quarterly Report*).

The update to the DEFP-FY23 focuses on aligning SMART Program construction funding, realigns \$46 million from the FY24 and FY25 SMART Reserves to fund projects scheduled to be awarded construction contracts in FY23, while balancing other capital outlay needs. This \$46 million is being added to the \$21.5 million already in FY23 to make \$67.5 million funding available for the SMART Program in FY23.

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 is:

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

<https://bcpsmartfutures.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.



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.

After the fourth and final series of the GOB sold on May 17, 2022, the Board approved adding the cumulative \$133 million GOB premiums to the SMART reserve.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2022-23 THROUGH 2026-27

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>
<u>\$ 133 million</u>	Cumulative GOB Premiums (May 17, 2022)
\$691 million	

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.

Completed Projects

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



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2022-23 THROUGH 2026-27

Supporting the District’s Strategic Plan

Our Vision: *Educating today’s students to succeed in tomorrow’s world.*

Our Mission: *Educate all students to reach their highest potential.*

Our Goals:

- *High-Quality Instruction*
- *Safe & Supportive Environment*
- *Effective Communication*

The DEFP is the District’s five-year capital improvement plan. The purpose of the District Educational Facilities Plan is to keep the School Board and the public fully informed on the District’s capital funding plan to meet the essential needs of students. The DEFP contains a detailed funding plan for each of the District schools and shows how the capital funds support the detailed plan as well as other district-wide funding that supports the District’s strategic goals.

The process of Adopting the DEFP provides the public with an opportunity to provide input into the plan and meets the District’s goal of *Effective Communication*. 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 270,000 students.



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 repair of existing facilities and equipment. These funds extend the usefulness and efficiency of existing buildings through a strong, scheduled maintenance and repair program and, in so doing, delay some of the need for replacement buildings.

FACILITIES INFORMATION

Total square feet of Facilities (including portables & covered walkways): 37,106,577
 Total Facilities (excluding sites under construction): 256

PHYSICAL PLANT OPERATIONS DEPARTMENT BUDGETS

	Positions	Labor	* Non-Labor	Total Budget
District Maintenance (Includes all District and Area Based Maintenance positions)	535	43,647,787	18,706,194	\$62,353,981
Vehicle Maintenance (Paint & Body, Grounds Equipment/Auto Truck Mechanic)	10	910,367	2,522,847	3,433,214
ETS Equipment Repair and Maintenance	0	200,000	1,592,353	1,792,353
Material Logistics	1	160,359	0	160,359
Physical Plant Operations Stockroom	14	1,051,958	39,761	1,091,719
Total	560	45,970,471	22,861,155	\$68,831,626

* Includes materials, equipment, supplies, travel, etc.



CERTIFICATES OF PARTICIPATION (COPs)

SERIES 2001A-2

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

SERIES 2000-QZAB

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

SERIES 2001-QZAB

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

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

SERIES 2001B-2

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

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



CERTIFICATES OF PARTICIPATION (COPs)

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



CERTIFICATES OF PARTICIPATION (COPs)

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



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2006			
Coral Springs Elementary	Classroom Addition	Complete	4,583,900
Fort Lauderdale High	Classroom Addition	Complete	9,902,000
High School "LLL"	New High School	Complete	115,429,300
Norcrest Elementary	Phased Replacement	Complete	20,520,800
North Andrews Gardens Elementary	Classroom Addition	Complete	2,705,300
Orange Brook Elementary	Replacement School New	Complete	26,750,000
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 District-Wide	Site Acquisition Comprehensive Needs	Complete	44,312,500
SERIES 2007			
Elementary School "C" (Area G #1)	New Elementary School	Complete	29,280,000
Bennett Elementary	Kitchen/Cafeteria Replacement	Complete	9,195,500
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
SERIES 2007 (continued)			
Margate Elementary	Kitchen/Cafeteria Replacement	Complete	7,002,890
Mirror Lake Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	11,393,369
Pembroke Pines Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	14,384,237
Pines Lakes Elementary	New Media Center/ Remodeling	Complete	3,152,202
Stoneman Douglas High	Classroom Addition and Science Labs	Complete	13,250,000
Tradewinds	Site Expansion for Classroom Addition	Complete	3,203,540
Tradewinds	Classroom Addition 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
SERIES 2008			
Apollo Middle	Classroom Addition	Complete	11,381,963
Boyd Anderson High	Kitchen/Cafeteria	Complete	16,320,615
Coconut Creek High	Physical Education Center	Complete	4,995,000
Cooper City High	Kitchen Cafeteria	Complete	18,358,776
Cypress Run Ed. Ctr.	New School	Complete	15,593,626
Foster, Stephen Elementary	Classroom Addition	Complete	4,165,553
Harbordale Elementary	Classroom Addition	Complete	6,900,870
Lauderdale Manors Elementary	Classroom Addition	Complete	5,366,850
New School Z (Area A#1)	New School	Complete	9,095,150
New School A (Area C#1)	New School	Complete	7,446,766
Northeast High	Kitchen/Cafeteria	Complete	11,462,693
Nova High	Swimming Pool Complex	Complete	6,607,830
Peters Elementary	Kitchen/Cafeteria	Complete	6,539,550
Pompano Beach Middle	Classroom Addition, Cafeteria/Kitchen, Multipurpose Area/Stage	Complete	10,051,109
Southwest Bus Parking Facilities	New Construction - Fleet Maintenance Facility	Complete	20,014,125



CERTIFICATES OF PARTICIPATION (COPs)

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



CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2020			
Cypress Bay High	61 classroom addition	On Going	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
COPs PROJECT TOTALS			\$2,147,665,358

School	Project	Status	Amount
SERIES 2022			
Rickards Middle	Replaement of Building 1	On Going	65,402,000
Markham Elementary	Replaement of Building 1	On Going	30,846,000
Stranahan High	New Cafeteria	On Going	9,216,000
Blanche Ely	New Bus Loop	On Going	1,325,000
District-Wide	Districtwide Comprehensive Need Projects	On Going	59,425,000
COPs PROJECT TOTALS			\$4,399,134,827



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INFORMATION

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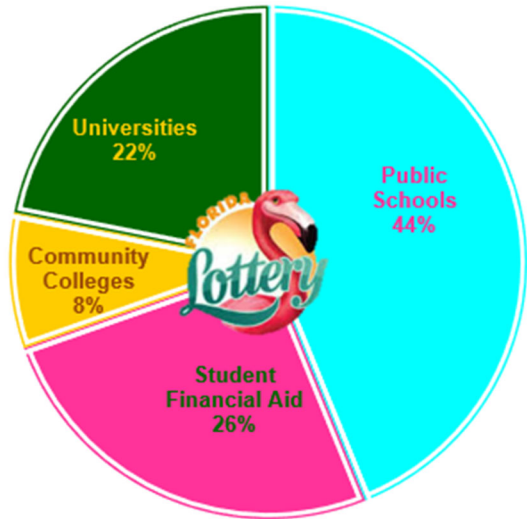


FLORIDA LOTTERY

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

2021-22 Legislative Appropriations from the
Education Enhancement "Lottery" Trust Fund

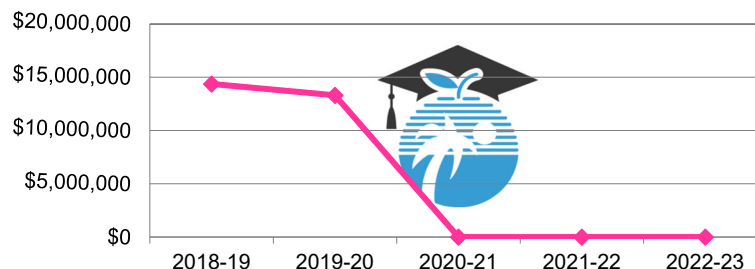
Fixed Capital Outlay	\$134,562,485
Class Size Reduction	103,776,356
FL Education Finance Program	867,665,839
Workforce Education	130,507,256
Public Schools Total	1,236,511,936
Student Financial Aid	724,373,758
Community Colleges	240,982,604
Universities	615,857,965
Grand Total	\$2,817,456,263



In the 2022-23 Florida General Appropriations Act, \$2.8 billion has been appropriated from the EETF. On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from the HB 5001, General Appropriations Act. School Recognition was not reinstated for the 2021-22 school year, and for the 2022-23 school year, the legislation included a provision in Specific Appropriation 88A, and corresponding revisions to law in Section 11 of HB5003, that would prohibit certain funds to schools that violated Department of Health rules as it pertained to masking. Fixed Capital Outlay, Class-Size Reduction, Florida Education Finance Program and Workforce Education funds will remain funded throughout fiscal year 2022-23

BCPS School Recognition and Discretionary Lottery Revenue Trend

BCPS Lottery Revenue 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	District Cost Differential Factor	=
263,621.47		1.1047		291,210.74		\$4,587.40		1.0196	
BASE FUNDING	+	Teacher Salary Increase	+	Safe School	+	Supplemental Academic Instruction	+	Turnaround School Supplemental Services	+
\$1,362,083,792		\$72,449,293		\$18,363,762		\$57,087,521		\$835,145	
Reading Instruction	+	Instructional Materials	+	Teacher Classroom Supplies	+	ESE Guaranteed	+	Digital Classroom	+
\$14,739,795		\$20,612,628		\$4,934,703		\$99,433,551		\$0	
DJJ Supplemental	+	Student Transportation	+	Mental Health Assistance	+	Adjusted Compression and Hold Harmless	=	STATE AND LOCAL FEFP DOLLARS	
\$207,454		\$33,518,437		\$11,816,649		\$877,639		\$1,696,960,369	

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

STATE AND LOCAL FEFP DOLLARS	-	Required Local Effort (RLE)	=	State FEFP Dollars	-	Proration To Appropriation	=	State FEFP Allocation	+
\$1,696,690,369		\$815,222,926		\$881,737,443		\$2,989,601		\$878,747,842	
*						**		***	
Lottery and School Recognition	+	Class Size Reduction	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM	
\$0		\$268,778,476		\$1,147,526,318		\$1,007,342,255		\$2,035,324,939	

* 2022-23 2nd Calc. did not indicate Lottery and School Recognition Allocation.

** Includes \$815,222,926 in Required Local Effort (RLE) and \$192,119,329 in Discretionary Millage.

*** The total has been reduced by the 2022-23 2nd Calculation amount for the Family Empowerment Scholarship of \$119,543,634 (it includes McKay and Gardiner scholarships in FY 2022-23).



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WHERE DOES THE MONEY GO? 2022-23

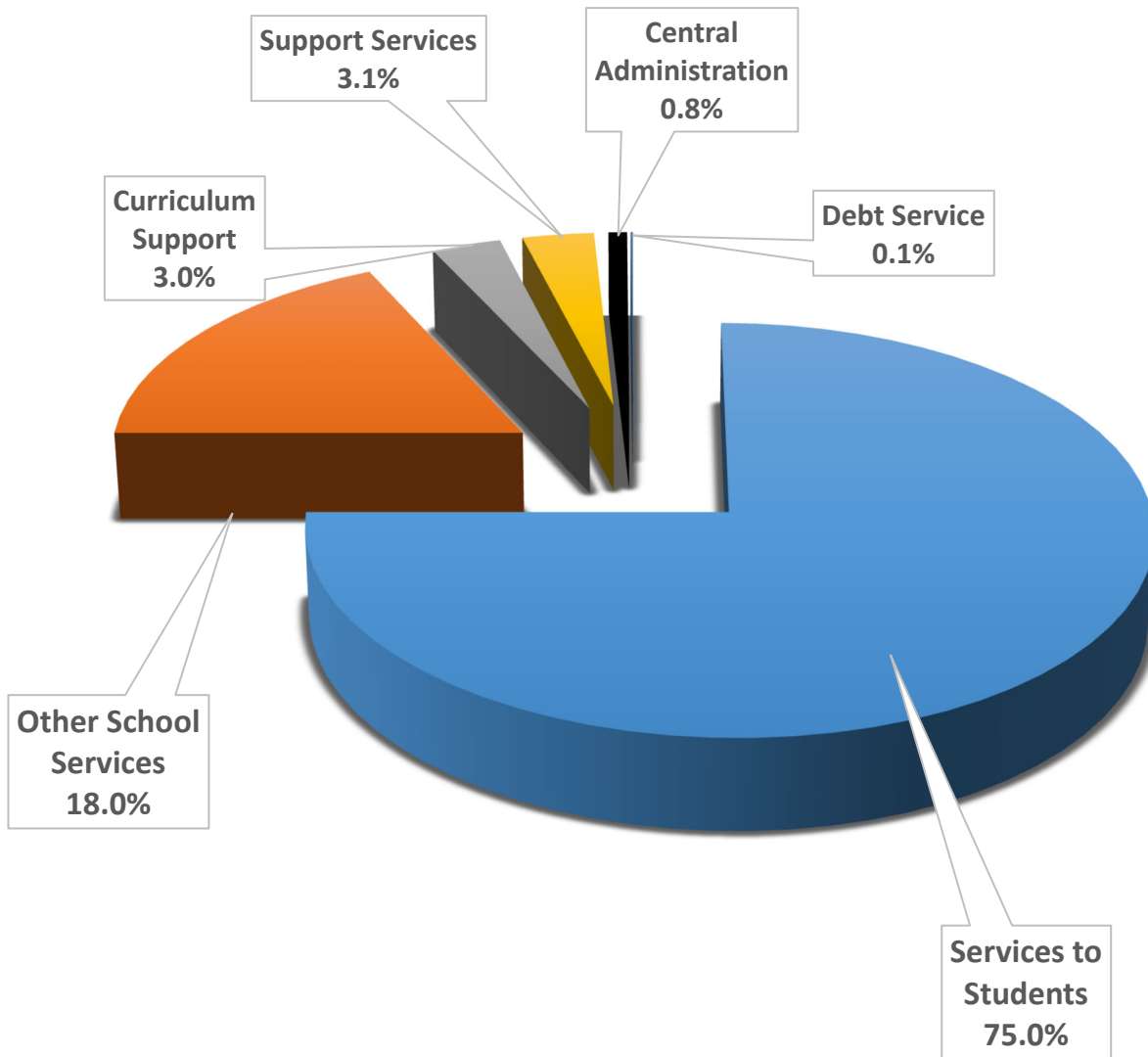
The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 93.0 percent of the District's resources are spent on school level services.

	FY 2021-22 Amended Budget		FY 2022-23 Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
School Level Services				
Instruction	\$ 1,510.2	62.4%	\$ 1,697.4	64.7%
Student Support Services	147.3	6.1%	150.9	5.7%
Instructional Media Services	22.0	0.9%	23.0	0.9%
Student Transportation Services	96.9	4.0%	98.5	3.7%
Sub-Total Direct Services to Students	\$ 1,776.4	73.4%	\$ 1,969.8	75.0%
Operation of Plant	\$ 207.3	8.6%	\$ 219.7	8.4%
Maintenance of Plant	70.5	2.9%	77.7	3.0%
Facilities Acquisition and Construction	10.1	0.4%	10.1	0.5%
School Administration	147.6	6.1%	146.1	5.6%
Community Services	8.9	0.4%	13.7	0.5%
Total School Level Services	\$ 2,220.8	91.8%	\$ 2,437.1	93.0%
Curriculum Support				
Instr. and Curriculum Dev. Services	\$ 37.5	1.6%	\$ 37.2	1.4%
Instructional Staff Training Services	8.4	0.3%	9.5	0.4%
Instruction-Related Technology	33.1	1.4%	31.7	1.2%
Total Curriculum Support	\$ 79.0	3.3%	\$ 78.4	3.0%
Support Services				
Fiscal Services	\$ 10.8	0.4%	\$ 11.6	0.4%
Central Services	74.9	3.1%	71.8	2.7%
Total Support Services	\$ 85.7	3.5%	\$ 83.4	3.1%
Central Administration				
Board	\$ 15.7	0.6%	\$ 6.0	0.2%
General Administration	9.4	0.4%	11.4	0.4%
Administrative Technology Services	6.3	0.3%	5.9	0.2%
Total Central Administration	\$ 31.4	1.3%	\$ 23.3	0.8%
Debt Service	\$ 2.2	0.1%	\$ 2.2	0.1%
Total Appropriations	\$ 2,419.1	100.0%	\$ 2,624.4	100.0%
Transfers to Other Funds	\$ 2.3		\$ 0.4	
Ending Fund Balance	\$ 153.1		\$ 194.5	
Total Appropriations, Transfers Out & Ending Fund Balance	\$ 2,574.5		\$ 2,819.3	

* FY 2021-22 is from the General Fund Amendment as of 5/31/22. Information for FY 2022-23 is from the FEFP 2nd calculation.



WHERE DOES THE MONEY GO? 2022-23



**EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2022**

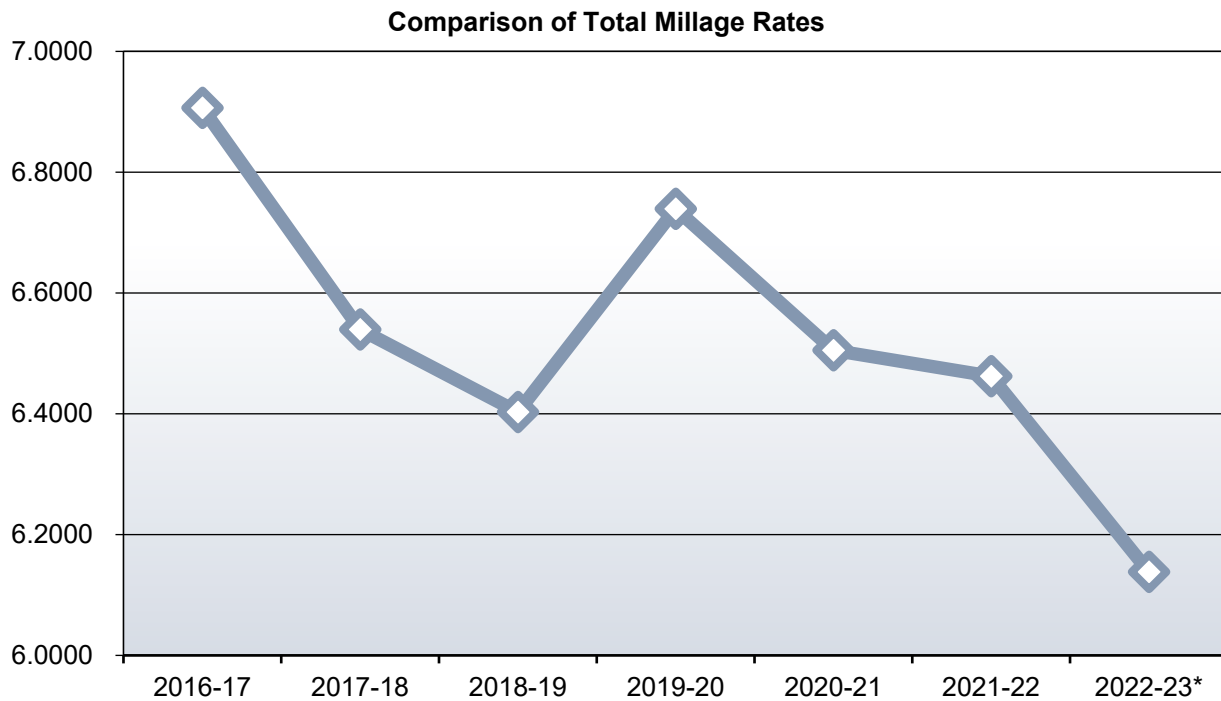
Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
2011-A	2011A	4.00 - 5.00%	1/1/2023	\$ 865,000
2017-A	2017A	2.00 - 5.00%	1/1/2028	2,308,000
2019-A	2019A	5.00%	1/1/2029	537,000
Total capital outlay bond issues				\$ 3,710,000
General Obligation Bond (GOB):				
General obligation bonds	District Bonds 2015	5.00%	7/1/2040	\$ 127,250,000
General obligation bonds	District Bonds 2019	5.00%	7/1/2047	164,255,000
General obligation bonds	District Bonds 2021	5.00%	7/1/2050	204,140,000
General obligation bonds	District Bonds 2022	5.00%	7/1/2050	262,730,000
Total general obligation bond issues				\$ 758,375,000
Lease Purchase Agreements:				
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	194,560,000
Certificates of Participation - Refunding	2015B	5.00%	7/1/2032	136,330,000
Certificates of Participation - Refunding	2016A	3.25 - 5.00%	7/1/2033	158,565,000
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	122,885,000
Certificates of Participation - Refunding	2019A	5.000%	7/1/2029	104,550,000
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	65,765,000
Certificates of Participation	2022B	5.000%	7/1/2036	151,260,000
Total certificates of participation				\$ 1,378,183,000
Total bonds and certificate of participation payable				\$ 2,140,268,000
Less: amount due with one year				(141,636,109)
Total long-term debt, net of premium and discounts				\$ 1,998,631,891

(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 2022-23, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.174.

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 2022-23 is 0.0290.



	Millage Rates					Millage Rates		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23*	% Inc/(Dec)
Non-Voted Millage:								
Required Local Effort (RLE)	4.5360	4.2120	3.9970	3.8250	3.6370	3.5300	3.1740	(10.28%)
RLE Prior Period Adjustment	0.0520	0.0140	0.0300	0.0620	0.0290	0.0400	0.0290	
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	6.8360	6.4740	6.2750	6.1350	5.9140	5.8180	5.4510	(6.31%)
Voted Millage:								
Referendum				0.5000	0.5000	0.5000	0.5000	
GOB Debt Service	0.0703	0.0654	0.1279	0.1043	0.0912	0.1441	0.1873	29.98%
TOTAL NON-VOTED AND VOTED MILLAGE	6.9063	6.5394	6.4029	6.7393	6.5052	6.4621	6.1383	(5.01%)

* 2022-23 RLE and Prior Period Adjustment millage rates are as of the FEFP 2nd Calculation.



PROPERTY TAX RATES, LEVIES AND

Property Tax

	Millage Rates		
	2018	2019	2020
Non-Voted Millage:			
Required Local Effort (RLE)	3.9970	3.8250	3.6370
RLE Prior Period Adjustment ¹	0.0300	0.0620	0.0290
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	6.2750	6.1350	5.9140
Voted Millage:			
Referendum		0.5000	0.5000
GOB Debt Service	0.1279	0.1043	0.0912
TOTAL NON-VOTED AND VOTED MILLAGE	6.4029	6.7393	6.5052

Note: Each mill of the Millage Rate is equivalent to \$100 per \$100,000 of taxable valuation.

Property Tax

	Property Tax Levies and Collections		
	2018	2019	2020
Total Broward County Gross Taxable Value ²	\$205,307,398,982	\$217,135,438,512	\$ 226,714,033,617
Property Tax Levied	\$ 1,314,562,744	\$ 1,463,340,861	\$ 1,474,820,131
Tax Collections ³			
Required Local Effort (RLE) and RLE Prior Period Adjustment	\$ 793,701,980	\$ 810,245,232	\$ 797,888,302
Discretionary Millage	147,427,137	155,920,616	162,798,814
Capital Millage	295,642,655	312,675,032	326,468,209
Referendum ⁴		104,225,011	108,822,737
GOB Debt Service	25,208,464	21,741,338	19,849,268
Total Collections	\$ 1,261,980,236	\$ 1,404,807,229	\$ 1,415,827,330

¹ The RLE for 2022 is from the 2022-23 FEFP 2nd calculation, and it is forecasted for 2023 through 2025; the RLE Prior Period Adjustment for 2022 is 0.029 and it is estimated for 2023 through 2025.

² Gross Taxable Value as of budget adoption.

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

⁴ Referendum millage expires in 2022 unless renewed.



COLLECTIONS – HISTORY & FORECAST

Millage Rates

2021	Estimated 2022	Forecast 2023	Forecast 2024	Forecast 2025
3.5300	3.1740	3.0400	2.9090	2.7870
0.0400	0.0290	0.0250	0.0250	0.0250
0.7480	0.7480	0.7480	0.7480	0.7480
1.5000	1.5000	1.5000	1.5000	1.5000
5.8180	5.4510	5.3130	5.1820	5.0600
0.5000	0.5000			
0.1441	0.1873	0.2583	0.2434	0.2434
6.4621	6.1383	5.5713	5.4254	5.3034

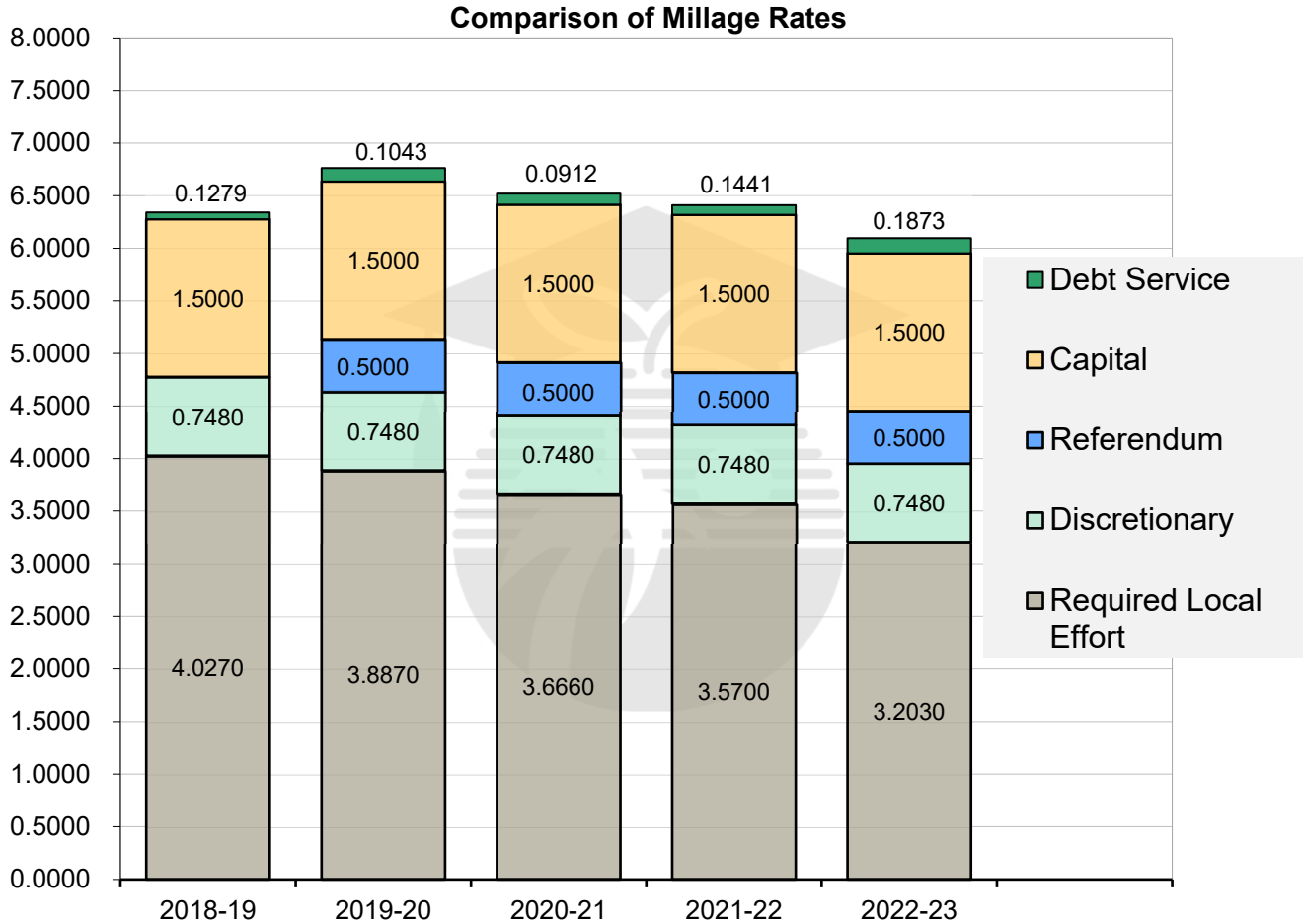
Levies and Collections

2021	Estimated 2022	Forecast 2023	Forecast 2024	Forecast 2025
\$237,281,403,542	\$267,545,856,370	\$ 279,629,700,000	\$ 292,109,400,000	\$ 304,742,700,000
\$ 1,533,336,158	\$ 1,642,276,730	\$ 1,557,900,948	\$ 1,584,810,339	\$ 1,616,172,435
\$ 813,210,827	\$ 822,671,403	\$ 822,782,430	\$ 822,767,021	\$ 822,659,014
170,387,031	192,119,329	200,796,495	209,757,918	218,829,639
341,685,222	385,266,034	402,666,768	420,637,536	438,829,488
113,895,074	128,422,012	0	0	0
32,824,561	48,106,886	69,339,218	68,255,451	71,207,399
\$ 1,472,002,715	\$ 1,576,585,664	\$ 1,495,584,911	\$ 1,521,417,926	\$ 1,551,525,540



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 2022-23, this Required Local Effort (RLE) levy is currently estimated to be 3.2030 mills, which includes the Prior Period Funding Adjustment Millage rate (PPFAM) of 0.0290 mills.



	2018-19	2019-20	2020-21	2021-22	2022-23*	% Inc/(Dec) 2021-22 to 2022-23
	Millage Rate	Millage Rate	Millage Rate	Millage Rate	Millage Rate	
Non-Voted Millage:						
Required Local Effort (RLE)	3.9970	3.8250	3.6370	3.5300	3.1740	(10.28%)
RLE Prior Period Adjustment	0.0300	0.0620	0.0290	0.0400	0.0290	
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	6.2750	6.1350	5.9140	5.8180	5.4510	(6.31%)
Voted Millage:						
Referendum		0.5000	0.5000	0.5000	0.5000	0.00%
Debt Service Millage	0.1279	0.1043	0.0912	0.1441	0.1873	29.98%
TOTAL NON-VOTED	6.4029	6.7393	6.5052	6.4621	6.1383	(5.01%)

* 2022-23 RLE and Prior Period Adjustment millage rates are as of the FEFP 2nd Calculation.

ROLLED BACK RATES

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

	2021-22 Final	2022-23		
		Adjusted	Gross	
Taxable Values: ¹	\$235,163,092,864	\$263,892,034,210	\$267,545,856,370	
	2021-22 Millage Rate	Rolled Back Millage Rate	2022-23 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u>				
Required Local Effort (RLE)	3.5300	3.1813	3.1740	
RLE Prior Period Adjustment	0.0400		0.0290	
Sub-Total State Millage	3.5700	3.1813	3.2030	0.68%
<u>Local Millage</u>				
Discretionary Millage	0.7480	0.6666	0.7480	
Referendum	0.5000	0.4456	0.5000	
Capital Millage	1.5000	1.3367	1.5000	
Sub-Total Local Millage	2.7480	2.4488	2.7480	12.22%
Total State and Local Millage	6.3180	5.6301	5.9510	5.70%
<u>Debt Service Millage</u>				
GOB Debt Service	0.1441	0.1284	0.1873	45.87%
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.4621	5.7585	6.1383	6.60% ²

When comparing the 2021-22 State millage rate of 3.5700 to the 3.1813 Rolled Back millage rate, there is a 0.68 percent increase. The combined total State and Local millage rate, including debt service, to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 6.60 percent.

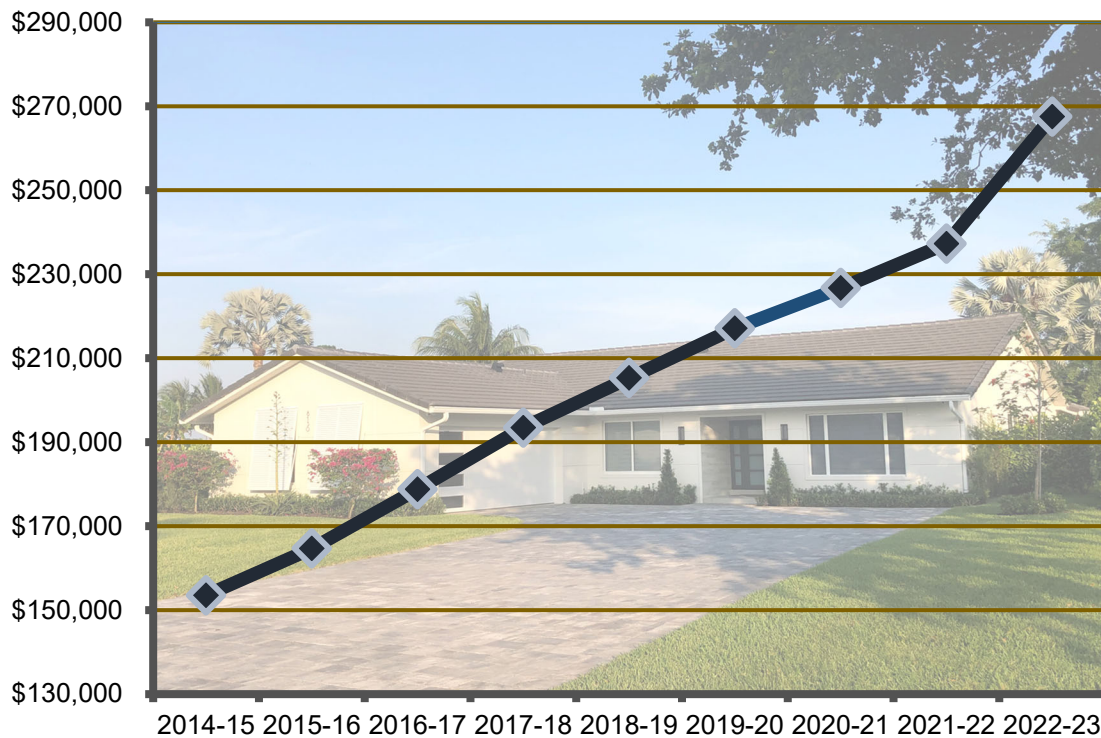
¹ 2022-23 RLE Millage provided on the FEFP 2nd Calculation.

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

BROWARD COUNTY GROSS TAXABLE VALUE

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

Following the housing market crash of 2007, considered the worst housing crash in U.S. history, it took a number of years before the housing market reached a stabilization point in 2011. The market started showing positive signs in 2012 through 2021, 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, and 12.75 percent in 2022-23.

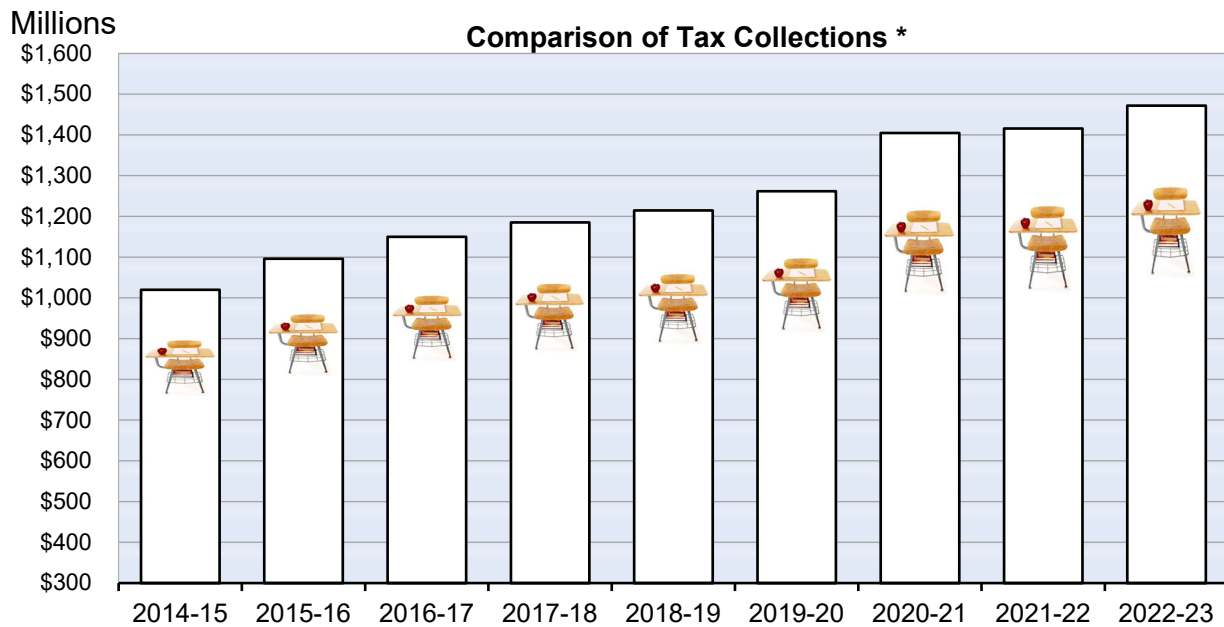


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%
2017-18	\$193,471,849,512	\$14,668,038,203	8.20%
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%

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

BROWARD COUNTY PUBLIC SCHOOLS TAX COLLECTIONS

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



As explained on the previous page, the housing market crash of 2007 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 2022-23.

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2014-15	\$1,096,347,542	\$76,365,761	7.49%
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%

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

Note: The 2022-23 Millage rate is based on the 2nd Calculation, and property values on the 7/1/2022 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		X	This Year		Inc/(Dec)
Assessed Value	\$325,582			3.0%	\$335,349	\$9,767
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$300,582				\$310,349	\$9,767
	Millage		Taxes	Millage		Taxes
Non-Voted:						
Required Local Effort ²	3.5300	\$1,073		3.1740	\$994	(\$79)
RLE Prior Period Adjustment ³	0.0400			0.0290		
Discretionary	0.7480	225		0.7480	232	7
Capital Projects	1.5000	451		1.5000	466	15
Non-Voted Taxes	5.8180	\$1,749		5.4510	\$1,692	(\$57)
Voted:						
Referendum	0.5000	\$150		0.5000	\$155	\$5
GOB Debt Service	0.1441	43		0.1873	58	15
School Board Taxes	6.4621	\$1,942		6.1383	\$1,905	(\$36)

Average Condominium Value Property Tax

	Last Year		X	This Year		Inc/(Dec)
Assessed Value	\$200,098			3.0%	\$206,101	\$6,003
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$175,098				\$181,101	\$6,003
	Millage		Taxes	Millage		Taxes
Non-Voted:						
Required Local Effort ²	3.5300	\$625		3.1740	\$580	(\$45)
RLE Prior Period Adjustment ³	0.0400			0.0290		
Discretionary	0.7480	131		0.7480	135	4
Capital Projects	1.5000	263		1.5000	272	9
Non-Voted Taxes	5.8180	\$1,019		5.4510	\$987	(\$32)
Voted:						
Referendum	0.5000	\$88		0.5000	\$91	\$3
GOB Debt Service	0.1441	25		0.1873	34	9
School Board Taxes	6.4621	\$1,132		6.1383	\$1,112	(\$20)

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

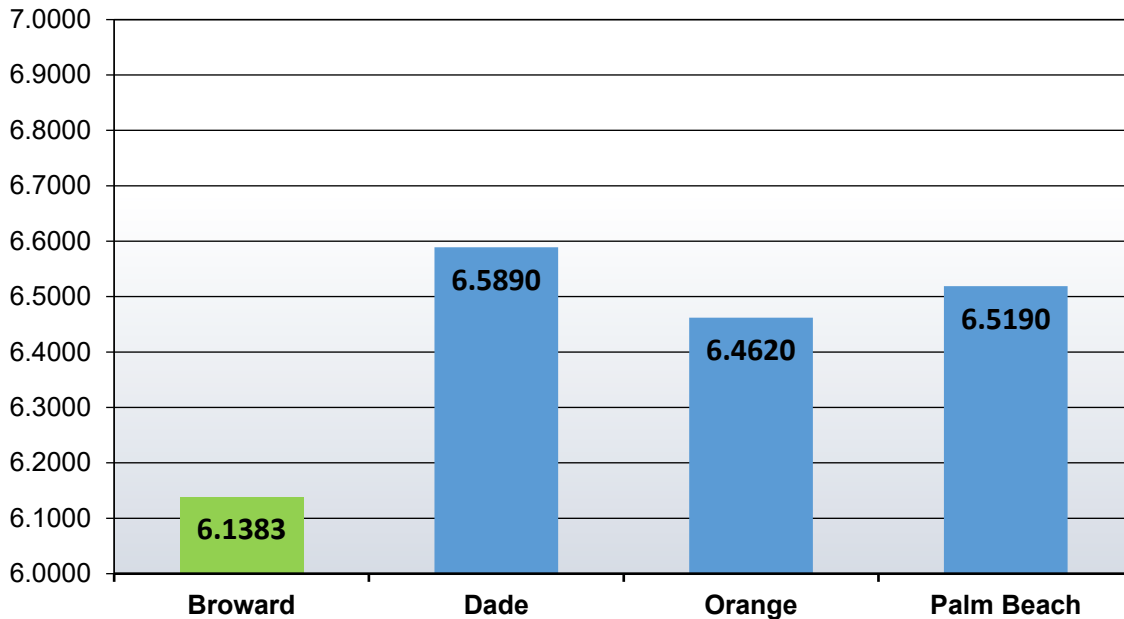
² The Required Local Effort is as of the FEFP 2nd Calculation.

³ The Prior Period Funding Adjustment Millage is as of the FEFP 2nd 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.

2022-23 Millage Rates*



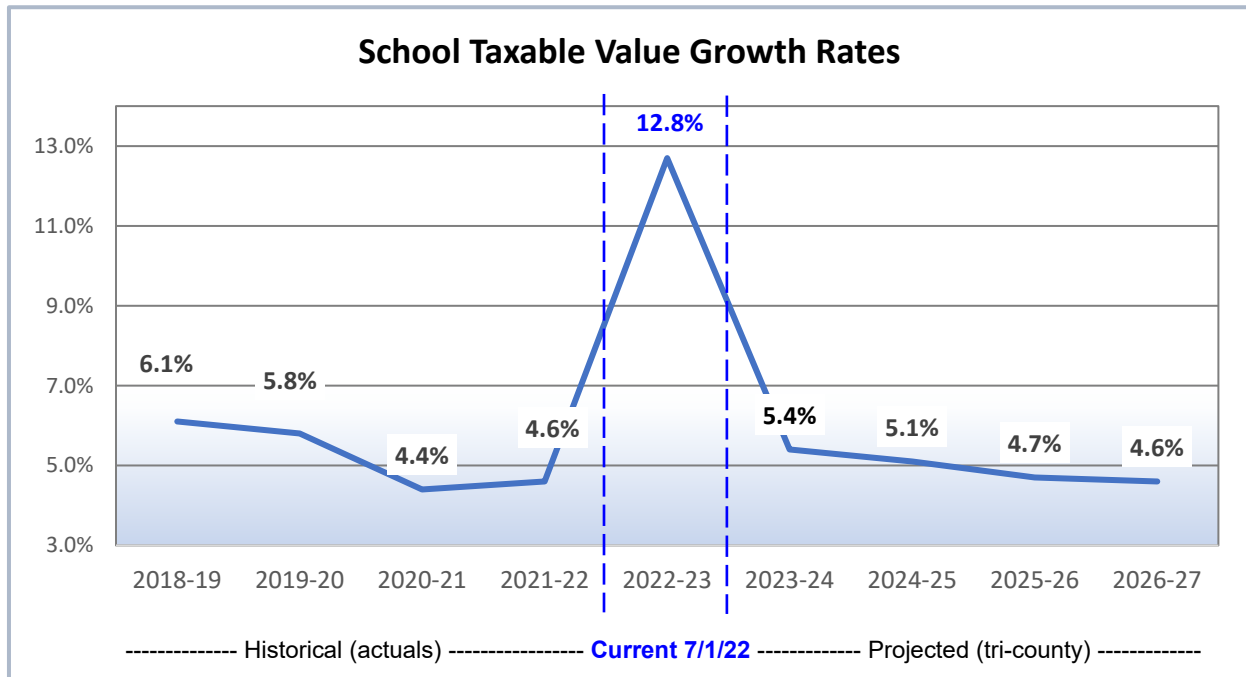
	Broward	Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.1740	3.3550	3.2020	3.2650
RLE Prior Period Adjustment *	0.0290	0.0710	0.0120	0.0060
Total RLE	3.2030	3.4260	3.2140	3.2710
Additional Operating	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	0.5000	0.7500	0.0000	0.0000
Voted Debt	0.1873	0.1650	0.0000	0.0000
Total Millage	6.1383	6.5890	6.4620	6.5190

* 2022-23 RLE and Prior Period Adjustment millage rates are as of the FEFP 2nd Calculation.

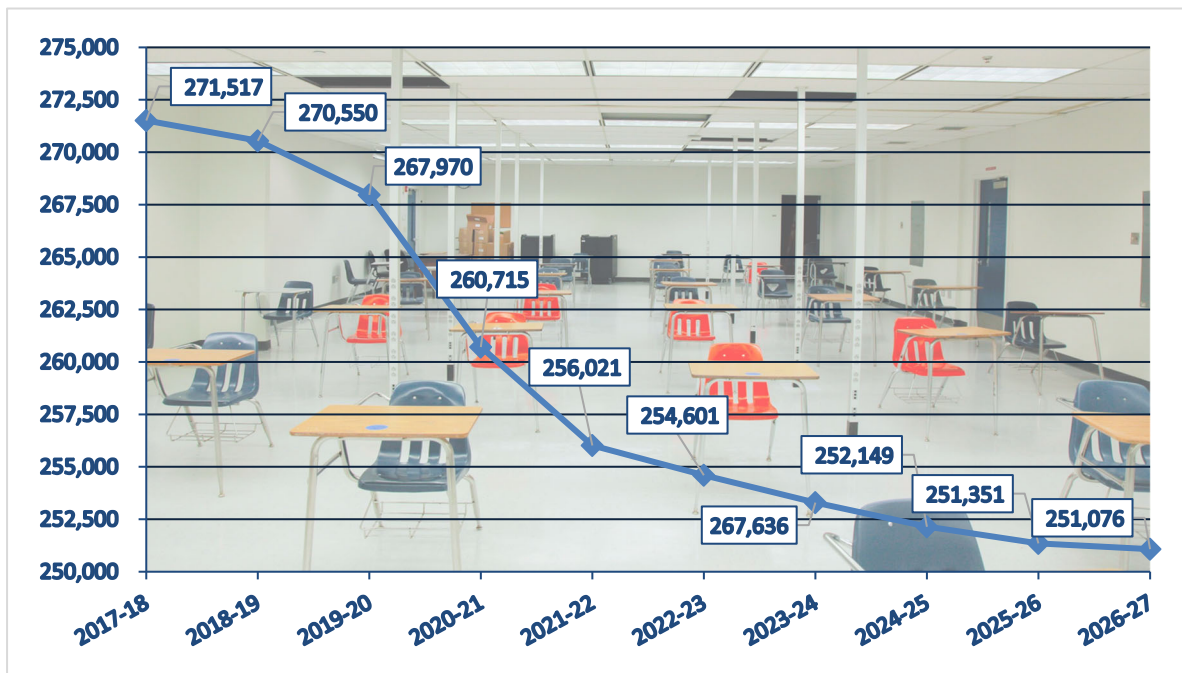
SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2022, 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 2022-23 budget result in a 12.8 percent increase over the 2021-22 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 increasing at pace that is like the previous four-year period. The District will continue to monitor trends in the property values and work with the County Property Appraiser’s office for future projections.



STUDENT ENROLLMENT HISTORY AND FORECASTING



* Includes pre-kindergarten students who are not part of FTE counts or calculations and charter school students.

Enrollment Trend

The graph above shows historical BCPS school enrollment from 2017-18 through 2021-22, and five-year projected enrollment from 2022-23 through 2026-27. BCPS enrollment declined from 2020-21 to 2021-22 by 4,694 students due to the residual impacts of COVID-19. Enrollment at District-Managed schools is expected to continue the trend of slight annual decreases that began in 2018-19 through the 2026-27 school year. 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 the Family Empowerment Scholarship (FES), as well as the increase in virtual school options. The charter school enrollment is projected to increase by 3,633 students over the next five years to 51,679 students.

Projected Student Unweighted FTE (UFTE) vs Enrollment Projections

Each December the state requires that districts project total Unweighted FTE (students converted to Full Time Equivalents) for the next school year using a forecasting software program provided by the State. Projecting UFTE for the state is done by grade level totals in instructional programs (basic education, special education for exceptional students, English education for speakers of other languages, and career education), not by each school. 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 is used by the state for calculating projected funding through the FEFP.

Each February the District requires each school to project enrollment for the next school year based on the District’s historical benchmark enrollment data and the latest 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 originally provided by the DEP Department. Also, the variations for charter schools are not known 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 projected budgets are created 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 HISTORY AND FORECASTING

Student Enrollment Projection Methodology

The primary projection tool for BCPS is a geographically based Cohort Survival model that projects future students by grade. The Cohort Survival method is considered to be a very reliable procedure and is utilized by the state of Florida in its projections and the U.S. Census Bureau for its projections and reports. The model uses an “aging” concept that moves a group, or cohort, of students into the future and increases or decreases its numbers according to past experience through history.

In essence, the model derives a growth factor, or ratio, for student survival to the next grade based upon previous survival numbers to the same grade of students in each Traffic Analysis Zone (TAZ), the basic geographic area for the model. In most cases, TAZs represent neighborhoods. There are over 900 TAZs in Broward County. Five years of historical student enrollment data is used to create the survival ratio. That ratio is then used to project future students. The survival projection of kindergarten is more speculative and requires a different approach. Kindergarten is projected using a linear regression technique. Simply put, the linear regression is based upon what the numbers have been for the kindergarten population historically, and this trend is continued into the future.

The overall projections are compared and tested with other models, such as the Florida Department of Education (FLDOE) projections, the Broward County Department of Urban Planning and Redevelopment population projections, and the District’s cohort (grade by grade) model, which is based upon current and historical benchmark enrollment data. 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. All of this information is also used in determining the adjustments to the cohort model and as a check of the model.

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, the creation of 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.
- The start of 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
 - There are 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.
- FLDOE scholarship programs
 - The State’s continued expansion of the FES program.

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.

PK-12 Schools	Enrollment History			Actual	Actual	2021-22
	2017-18	2018-19	2019-20	2020-21	2021-22	Inc/(Dec)
Elementary Schools	98,429	97,176	94,809	87,950	85,421	(2,529)
Middle Schools	44,403	44,921	44,998	43,443	41,970	(1,520)
High Schools	66,665	66,093	65,525	65,318	65,403	85
Multi-Level Combination Schools	9,308	9,353	9,114	8,995	8,828	(167)
Disciplinary Centers	291	216	304	262	92	(170)
Exceptional Centers	686	715	720	700	616	(84)
Technical Colleges	1,825	1,853	1,891	1,862	1,796	(66)
Alternative/Adult High	3,877	3,282	2,834	2,606	2,230	(376)
DJJ Sites	236	234	200	153	170	17
Broward Virtual Schools	349	426	472	836	1,114	278
Pre-K Center	0	0	53	88	72	(16)
Pre-K Agencies	355	362	346	294	263	(31)
238 District Schools & Pre-K Agencies	226,424	224,631	221,266	212,507	207,975	(4,579)
93 Charter Schools	45,093	45,919	46,704	48,208	48,046	(162)
331 GRAND TOTAL	271,517	270,550	267,970	260,715	256,021	(4,741)



STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
2511 Atlantic West		694	712	690	644	633	(11)
2001 Banyan		641	612	565	490	450	(40)
0641 Bayview		585	578	551	501	526	25
0201 Bennett		416	366	327	304	301	(3)
0971 Boulevard Heights		665	669	668	648	604	(44)
0811 Broadview		855	806	746	699	684	(15)
0501 Broward Estates		424	388	327	286	283	(3)
1671 Markham, C. Robert		596	596	580	526	514	(12)
1461 Castle Hill		631	621	590	566	554	(12)
2641 Central Park		964	865	815	755	730	(25)
3771 Challenger		1,010	1,033	948	943	903	(40)
2961 Chapel Trail		819	808	846	832	795	(37)
3221 Drew, Charles		529	514	504	482	442	(40)
1421 Coconut Creek		666	629	606	526	468	(58)
3741 Coconut Palm		770	737	675	600	517	(83)
0231 Colbert Museum Magnet		705	700	701	634	615	(19)
0331 Collins		383	369	346	334	298	(36)
1211 Cooper City		770	738	753	711	697	(14)
2011 Coral Cove		718	666	638	560	519	(41)
3041 Coral Park		649	607	603	550	508	(42)
3111 Country Hills		852	845	870	811	866	55
2981 Country Isles		975	984	933	846	812	(34)
0901 Cresthaven		613	585	568	515	505	(10)
0221 Croissant Park		761	771	757	710	706	(4)
1781 Cypress		759	758	752	694	675	(19)
0101 Dania		501	461	481	395	378	(17)
2801 Davie		768	740	749	708	689	(19)
0011 Deerfield Beach		623	590	592	536	536	0
0391 Deerfield Park		594	628	616	601	581	(20)
0271 Dillard		810	854	803	696	670	(26)
3962 Discovery		979	972	942	838	822	(16)
3751 Dolphin Bay		770	697	670	617	630	13
0721 Driftwood		606	640	601	608	528	(80)
1611 Dr. MLK Montessori		474	496	501	501	495	(6)
3461 Eagle Point		1,423	1,420	1,349	1,245	1,160	(85)
3441 Eagle Ridge		883	862	895	802	819	17
3191 Embassy Creek		1,199	1,239	1,252	1,159	1,190	31
3301 Endeavour Primary		353	391	379	332	326	(6)
2942 Everglades		1,034	1,031	1,027	965	902	(63)
1641 Fairway		712	707	699	596	556	(40)
2541 Flamingo		671	666	675	609	620	11
0851 Floranada		721	754	729	707	712	5
2631 Forest Hills		732	726	686	711	700	(11)
3531 Fox Trail		1,225	1,200	1,176	1,114	1,093	(21)
3642 Gator Run		1,291	1,313	1,259	1,210	1,252	42
2851 Griffin		605	623	659	626	544	(82)
0491 Harbordale		453	497	509	464	494	30
3131 Hawkes Bluff		884	867	800	731	724	(7)
3961 Heron Heights		1,114	1,142	1,139	1,048	1,049	1

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
0121	Hollywood Central	450	433	416	368	334	(34)
0111	Hollywood Hills	818	755	731	753	741	(12)
1761	Hollywood Park	508	502	491	426	381	(45)
2531	Horizon	595	587	574	558	548	(10)
3181	Indian Trace	728	712	731	660	660	0
1971	James S. Hunter	647	625	597	512	480	(32)
0831	Lake Forest	706	727	661	591	561	(30)
3591	Lakeside	760	749	697	650	624	(26)
0621	Larkdale	409	417	409	375	376	1
1381	Lauderhill Paul Turner	693	674	620	552	504	(48)
3821	Liberty	1,001	979	968	871	812	(59)
1091	Lloyd Estates	568	528	555	501	467	(34)
3841	Manatee Bay	1,198	1,210	1,196	1,052	1,037	(15)
2741	Maplewood	743	746	724	655	608	(47)
1161	Margate	1,034	1,024	1,042	1,000	1,005	5
0341	Bethune	523	436	413	406	414	8
0841	McNab	636	620	665	609	600	(9)
0761	Meadowbrook	713	709	745	688	703	15
0531	Miramar	657	608	557	497	452	(45)
1841	Mirror Lake	674	671	658	598	597	(1)
2691	Morrow	533	532	502	522	549	27
2671	Nob Hill	651	635	650	578	526	(52)
0561	Norcrest	795	778	741	688	685	(3)
0521	North Andrews Gardens	903	875	846	820	783	(37)
1191	North Fork	457	442	422	417	413	(4)
0041	North Side	439	363	347	337	330	(7)
1282	Nova Blanche Forman	771	769	770	763	757	(6)
1271	Nova D Eisenhower	773	768	768	758	754	(4)
0031	Oakland Park	652	603	635	559	547	(12)
0461	Oakridge	493	526	510	471	472	1
0711	Orange Brook	688	697	713	667	654	(13)
1831	Oriole	656	657	667	613	565	(48)
3311	Palm Cove	654	596	496	431	445	14
1131	Palmview	633	609	616	570	557	(13)
3571	Panther Run	571	555	493	432	401	(31)
3761	Park Lakes	1,066	1,006	958	919	931	12
1951	Park Ridge	580	579	594	567	567	0
3171	Park Springs	958	1,011	1,000	878	847	(31)
3781	Park Trails	1,174	1,220	1,114	965	1,041	76
3631	Parkside	847	865	898	827	771	(56)
2071	Pasadena Lakes	526	539	532	489	452	(37)
2661	Pembroke Lakes	677	718	754	683	686	3
1221	Pembroke Pines	589	592	624	564	580	16
0931	Peters	662	716	688	623	606	(17)
2861	Pines Lakes	595	549	525	518	525	7
2811	Pinewood	579	584	669	628	623	(5)
0941	Plantation	644	647	607	578	566	(12)
1251	Plantation Park	571	543	550	506	476	(30)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
0751	Pompano Beach	492	502	497	438	438	0
3121	Quiet Waters	1,282	1,203	1,153	1,086	1,103	17
2721	Ramblewood	837	880	797	760	718	(42)
2891	Riverglades	987	1,061	1,111	1,102	1,118	16
0151	Riverland	554	557	573	534	481	(53)
3031	Riverside	710	732	735	693	681	(12)
3701	Rock Island	549	585	561	503	442	(61)
1851	Royal Palm STEM	840	825	831	733	708	(25)
0891	Sanders Park	493	510	495	436	411	(25)
3061	Sandpiper	564	619	636	604	624	20
3401	Sawgrass	1,118	1,027	1,017	972	896	(76)
2871	Sea Castle	888	841	806	806	815	9
1811	Sheridan Hills	509	517	534	514	477	(37)
1321	Sheridan Park	706	690	644	579	557	(22)
3371	Silver Lakes	450	414	410	375	333	(42)
3491	Silver Palms	618	635	582	535	504	(31)
3081	Silver Ridge	1,110	1,032	1,044	998	957	(41)
3581	Silver Shores	474	433	372	331	327	(4)
0921	Stephen Foster	655	671	679	661	695	34
0691	Stirling	618	602	567	511	522	11
0611	Sunland Park Academy	492	434	386	396	360	(36)
3661	Sunset Lakes	913	897	835	819	782	(37)
1171	Sunshine	606	587	535	506	427	(79)
2621	Tamarac	801	740	672	645	596	(49)
0571	Tedder	625	583	555	523	545	22
3291	Thurgood Marshall	453	423	431	382	317	(65)
3481	Tradewinds	1,295	1,242	1,201	1,054	996	(58)
0731	Tropical	956	1,011	980	825	904	79
1621	Village	743	711	663	593	550	(43)
3321	Virginia Shuman Young	685	690	698	656	668	12
0321	Walker	773	818	818	747	669	(78)
0511	Watkins	554	528	493	434	396	(38)
2881	Welleby	819	802	756	719	617	(102)
0161	West Hollywood	549	535	531	484	469	(15)
2681	Westchester	1,188	1,135	1,142	1,068	1,095	27
0631	Westwood Heights	665	723	659	612	543	(69)
0191	Wilton Manors	614	616	601	604	586	(18)
3091	Winston Park	1,171	1,206	1,123	1,033	1,006	(27)
135 Elementary Schools		98,429	97,176	94,809	87,950	85,421	(2,529)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Middle	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
1791	Apollo	1,253	1,400	1,419	1,397	1284	(22)
0343	Attucks	700	814	823	866	787	43
2611	Bair	891	902	913	901	830	(12)
2561	Coral Springs	1,159	1,147	1,185	1,053	975	(132)
1871	Crystal Lake	1,340	1,407	1,339	1,281	1148	(58)
0911	Deerfield Beach	1,130	1,175	1,178	1,201	1189	23
0861	Driftwood	1,413	1,388	1,395	1,360	1247	(35)
3622	Falcon Cove	2,254	2,284	2,322	2,229	2234	(93)
3051	Forest Glen	1,386	1,360	1,313	1,240	1125	(73)
2021	Glades	1,344	1,396	1,492	1,360	1341	(132)
3471	Indian Ridge	1,888	1,982	1,979	1,904	1954	(75)
1701	Lauderdale Lakes	885	868	884	786	838	(98)
3101	Lyons Creek	1,985	1,945	1,931	1,808	1767	(123)
0581	Margate	1,271	1,211	1,256	1,247	1202	(9)
0481	McNicol	785	745	816	775	697	(41)
3911	New Renaissance	1,206	1,193	1,166	1,118	1,073	(45)
0881	New River	1,535	1,574	1,621	1,537	1,548	11
1311	Nova	1,303	1,296	1,292	1,333	1,319	(14)
0471	Olsen	656	655	657	706	696	(10)
0701	Parkway	1,548	1,502	1,398	1,301	1,273	(28)
1881	Pines	884	846	830	723	686	(37)
2571	Pioneer	1,447	1,488	1,519	1,435	1,383	(52)
0551	Plantation	695	717	688	689	660	(29)
0021	Pompano Beach	1,084	1,106	1,048	1,059	1,020	(39)
2711	Ramblewood	1,261	1,235	1,166	1,175	1,153	(22)
2121	Rickards, James S.	871	882	974	952	816	(136)
3431	Sawgrass Springs	1,240	1,204	1,236	1,181	1,182	1
1891	Seminole	1,185	1,126	1,150	1,186	1,198	12
2971	Silver Lakes	706	706	679	662	684	22
3331	Silver Trail	1,507	1,470	1,521	1,454	1,372	(82)
0251	Sunrise	1,251	1,358	1,338	1,268	1,232	(36)
3151	Tequesta Trace	1,556	1,614	1,585	1,498	1,448	(50)
3001	Walter C. Young	1,131	1,108	1,071	1,014	990	(24)
3871	Westglades	1,773	1,792	1,851	1,804	1,803	(1)
2052	Westpine	927	1,022	1,054	1,029	949	(80)
1071	William Dandy	953	1,003	909	911	867	(44)
36 Middle Schools		44,403	44,921	44,998	43,443	41,970	(1,520)

Loc.	Combination	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
2041	Beachside Montessori	789	789	795	787	777	(10)
2551	Coral Springs Pre K-8	727	692	671	628	583	(45)
0371	Dillard 6-12	2,237	2,267	2,256	2,469	2,514	45
0131	Gulfstream Acad Hlnd	1,565	1,598	1,527	1,391	1,455	64
1391	Lauderhill 6-12	879	862	820	799	716	(83)
4772	Millennium 6-12	1,606	1,648	1,562	1,484	1,442	(42)
2231	North Lauderdale PK-8	775	762	774	742	663	(79)
1631	Perry, Annabel Pre K-8	730	735	709	695	678	(17)
8 Combination Schools		9,308	9,353	9,114	8,995	8,828	(167)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	High	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
0361	Blanche Ely	2,084	2,063	2,069	2,037	1,993	(44)
1741	Boyd H. Anderson	1,820	1,808	1,730	1,896	1,982	86
1681	Coconut Creek	1,659	1,536	1,716	1,811	1,916	105
3851	College Acad at BC	399	445	442	451	451	0
1931	Cooper City	2,358	2,368	2,358	2,343	2,347	4
3861	Coral Glades	2,466	2,485	2,502	2,706	2,817	111
1151	Coral Springs	2,845	2,816	2,723	2,555	2,495	(60)
3623	Cypress Bay	4,674	4,807	4,788	4,676	4,852	176
1711	Deerfield Beach	2,509	2,453	2,531	2,394	2,333	(61)
3731	Everglades	2,472	2,352	2,267	2,146	2,020	(126)
3391	Flanagan, Charles W.	2,590	2,526	2,498	2,539	2,588	49
0951	Fort Lauderdale	2,005	2,132	2,248	2,325	2,336	11
0403	Hallandale Magnet	1,340	1,236	1,186	1,178	1,084	(94)
1661	Hollywood Hills	1,990	1,916	1,967	1,836	1,766	(70)
3011	Marjory Stoneman	3,321	3,319	3,244	3,350	3,575	225
0241	McArthur	2,228	2,066	2,047	2,090	2,021	(69)
1751	Miramar	2,447	2,432	2,296	2,112	2,095	(17)
3541	Monarch	2,365	2,445	2,409	2,415	2,406	(9)
1241	Northeast	1,804	1,693	1,627	1,612	1,587	(25)
1281	Nova	2,194	2,238	2,248	2,295	2,279	(16)
1901	Piper	2,436	2,439	2,287	2,221	2,229	8
1451	Plantation	2,178	2,054	1,983	1,953	1,979	26
0185	Pompano Beach	1,205	1,208	1,210	1,214	1,226	12
0171	South Broward	2,326	2,309	2,354	2,327	2,308	(19)
2351	South Plantation	2,330	2,290	2,291	2,323	2,275	(48)
0211	Stranahan	1,360	1,411	1,452	1,521	1,499	(22)
2751	Taravella, J.P.	3,196	3,150	2,901	2,813	2,752	(61)
3971	West Broward	2,775	2,713	2,655	2,604	2,600	(4)
2831	Western	3,289	3,383	3,496	3,575	3,592	17
29 High Schools		66,665	66,093	65,525	65,318	65,403	85

Loc.	BCPS Full-Time Virtual Learning	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
3923	Broward Virtual School Elementary	72	69	67	132	406	274
3921	Broward Virtual School High	277	357	405	704	708	4
2 BCPS Full-Time Virtual Learning		349	426	472	836	1,114	278

Loc.	Technical Colleges	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
2221	Atlantic Tech College	647	673	683	684	678	(6)
1291	McFatter Tech College	610	612	613	603	591	(12)
1051	Sheridan Tech College	568	568	595	575	527	(48)
3 Technical Colleges		1,825	1,853	1,891	1,862	1,796	(66)

Loc.	Alternative/Adult High	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
3651	Dave Thomas Ed Ctr	714	607	585	478	549	71
6501	Henry D. Perry Ed Ctr	2,135	1,532	1,196	1,281	885	(396)
0601	Seagull Alternative High	256	205	255	197	176	(21)
0452	Whiddon-Rogers Ed Ctr	772	938	798	650	620	(30)
4 Alternative/Adult High		3,877	3,282	2,834	2,606	2,230	(376)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Exceptional Centers	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
0871	Bright Horizons	144	151	152	145	132	(13)
3222	Cross Creek	137	140	141	133	124	(9)
1021	The Quest	119	122	121	111	104	(7)
1752	Whispering Pines	221	205	212	211	170	(41)
0991	Wingate Oaks	65	97	94	100	86	(14)
	5 Exceptional Centers	686	715	720	700	616	(84)

Loc.	Disciplinary Centers	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
2123	Cypress Run Ed Ctr	128	83	160	121	26	(95)
0405	Lanier James Ed Ctr	87	63	85	81	32	(49)
0653	Pine Ridge Ed Ctr	76	70	59	60	34	(26)
	3 Disciplinary Centers	291	216	304	262	92	(170)

Loc.	DJJ Sites	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
6051	AMlkids (Contract)	43	44	16	14	16	2
6011	Broward Detention Ctr	55	55	50	44	46	2
6017	Broward Youth Trt Ctr	38	38	31	13	28	15
6091	PACE (Contract)	78	76	82	66	67	1
6016	Pompano Youth Trt Ctr	22	21	21	16	13	(3)
	5 DJJ Sites	236	234	200	153	170	17

Loc.	Pre-K District Center(s)	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
5641	Gulfstream Early Childhood Ctr of Excellenc	0	0	53	88	72	(16)
	1 Pre-K District Center	0	0	53	88	72	(16)

231 District Schools	226,069	224,269	220,920	212,213	207,712	(4,548)
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Loc.	Pre-K Agencies	Enrollment History			Actual	Actual	Inc/(Dec)
		2017-18	2018-19	2019-20	2020-21	2021-22	
5581	Alphabetland-Margate	18	15	11	6	3	(3)
5511	Ann Storck Center	36	24	21	19	11	(8)
5501	ARC Broward	62	73	71	75	75	0
5521	Baudhuin Oral - Nova	136	144	140	125	116	(9)
5531	Brow Chldrn's Cntr No	32	35	36	29	21	(8)
5541	Brow Chldrn's Cntr So	45	47	44	24	25	1
5561	UCP Early Beginnings	26	24	23	16	12	(4)
	7 Pre-K Agencies	355	362	346	294	263	(31)

238 District Schools & Pre-K Agencies	226,424	224,631	221,266	212,507	207,975	(4,579)
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Charter Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2017-18	2018-19	2019-20	2020-21	2021-22	
93 Charter Schools ⁽¹⁾	45,093	45,919	46,704	48,208	48,046	(162)

331 GRAND TOTAL	271,517	270,550	267,970	260,715	256,021	(4,741)
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⁽¹⁾ Total number of charter schools as of SY2021-22

STUDENT ENROLLMENT – DISTRICT SCHOOLS

BCPS Historical and Projected Enrollment

BCPS PK - 12 Schools	Historic Enrollment					Projected Enrollment				
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
District-Managed ⁽¹⁾	226,424	224,631	221,266	212,507	207,975	205,606	203,632	201,812	200,343	199,397
Charter Schools	45,093	45,919	46,704	48,208	48,046	48,995	49,666	50,337	51,008	51,679
Total District-Managed and Charter Schools	271,517	270,550	267,970	260,715	256,021	254,601	253,298	252,149	251,351	251,076

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

FLDOE Scholarships

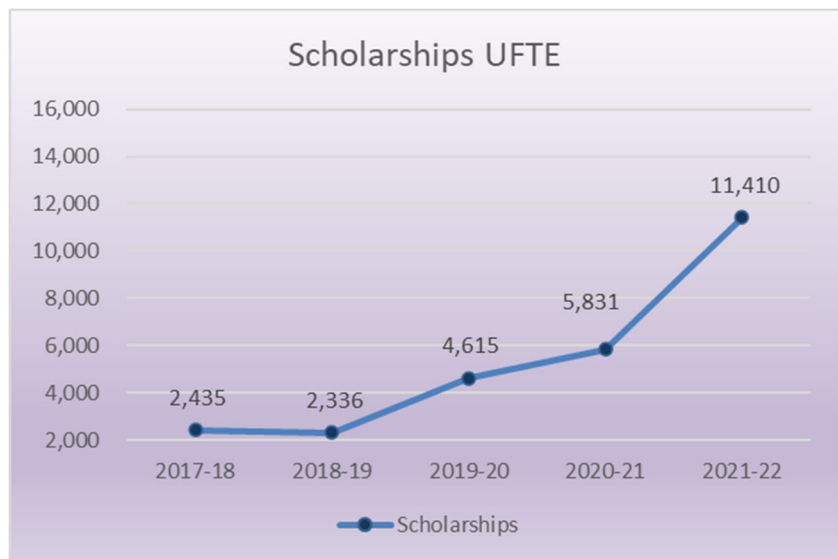
Prior to FY 2019-20, scholarships only included McKay Scholarships. During the 2019 Florida Legislative Session, Governor Ron DeSantis signed Senate Bill 7070, which created the Family Empowerment Scholarship (FES), a private school scholarship for K-12 students from low-income and working-class families. Since FY 2019-20, the FES continues to expand as reflected in the graph below. In FY 2021-22, the FES program expanded to include students in the Gardiner Scholarship programs, and the income eligibility limit increased to 375 percent of the federal poverty level (FPL).

For FY 2022-23, the McKay Scholarship will merge with FES program, and the current legislation expanded FES to include dependents of Law Enforcement Officers, regardless of income and exempt from the FES annual enrollment program cap. In addition, the enrollment cap for FES Unique Abilities (FES-UA) was increased by 6,500 students in addition to an annual 1 percent cap increase. Since the FES program did not reach its enrollment cap for the 2021-22 school year, the household income limit is expected to increase to 400 percent of the FPL.

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 FY 2021-22 BCPS enrollment decline is primarily attributed to the continued expansion of the FES program, with continued scholarship growth projected for the next five years. As of March 21, 2022, the FLDOE total state-wide FES student reporting is approximately 104,600 students.

The Scholarships UFTE graph represents the BCPS five-year historical scholarship UFTE. It reflects the UFTE prior to FY 2019-20 which only included McKay Scholarships, and it also reflects the continued expansion of the FES program, most notably in FY 2021-22.



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 2020-21 and 2019-20.

STUDENT EXPENDITURES

Cost as a Percentage of Revenue (cont.)

An example of the CAPOR report showing the expenditure data for the 2020-21 school year is shown below:

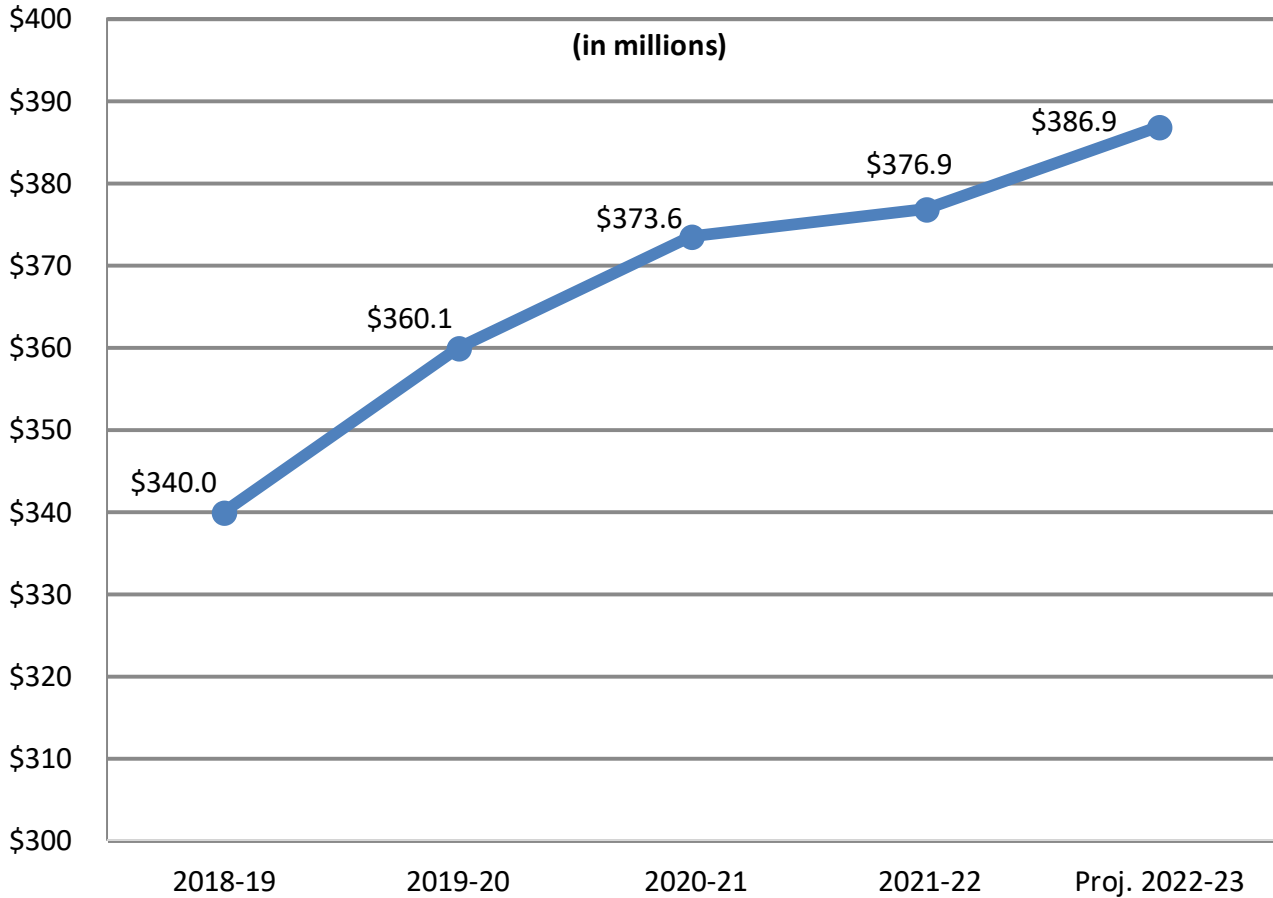
Unweighted FTE	FEFP REVENUE (000)	EXPENDITURES (000)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2020	2021
Basic Programs									
141,589.09	\$795,964	\$626,032	\$1,019,843	\$1,054,488	79%	128%	132%	\$ 7,083	\$7,448
ESOL Programs									
15,117.41	94,172	76,751	124,184	128,671	82%	132%	137%	7,961	8,511
Exceptional Student Programs									
43,184.34	350,399	361,699	569,137	587,516	103%	162%	168%	12,759	13,605
Vocational Programs 9-12									
5,943.10	35,739	23,152	38,183	39,401	65%	107%	110%	6,577	6,630
TOTAL K-12									
205,833.94	\$1,276,274	\$1,087,634	\$1,751,347	\$1,810,076	85%	137%	142%	\$8,343	\$8,794



CHARTER SCHOOLS SHARE FTE & EXPENDITURES

	2018-19	2019-20	2020-21	2021-22	Proj. 2022-23
Charter Schools Unweighted FTE	46,000.32	47,262.81	48,664.72	48,220.15	49,071.75

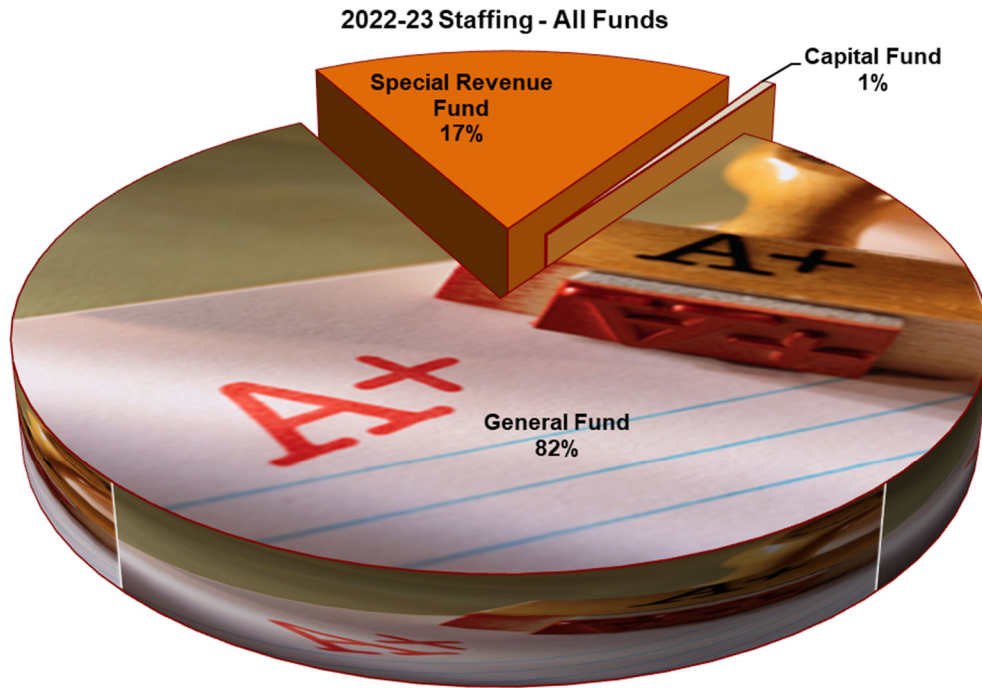
Charter Schools Expenditures



Note: Unweighted FTE for 2018-19 through 2021-22 as of FEFP final calculation.
 Projected unweighted FTE for 2022-23 based on DOE FTE Web Forecasting.
 Expenditures include Charter School Capital Outlay Funds.
 Expenditures for 2022-23 based on first calculation.

STAFFING – ALL FUNDS

The 2022-2023 Staffing - All Funds analysis shows that General Fund positions are 82% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 17% of the total staffing, and 1% of District positions are in the Capital Fund. Budgeted positions include vacant positions as well as filled positions. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



Fund:	<u>Budgeted Full Time Equivalent Positions</u>					% to Total
	2018-19	2019-20	2020-21	2021-22	2022-23	
General Fund	23,594	24,114	23,587	22,338	22,693	82.0%
Special Revenue Fund	4,088	4,251	4,243	4,263	4,866	17.0%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	187	187	188	194	133	1.0%
Internal Services Fund	9	9	5	5	4	0%
TOTAL	27,877	28,561	28,024	26,799	27,696	100%

Overall, staffing from 2021-22 to 2022-23 is projected to increase. Special Revenue increase is attributed to American Rescue Plan. Capital Fund positions are projected to decrease by 61 positions. 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 decreased by 1 position in 2022-2023.

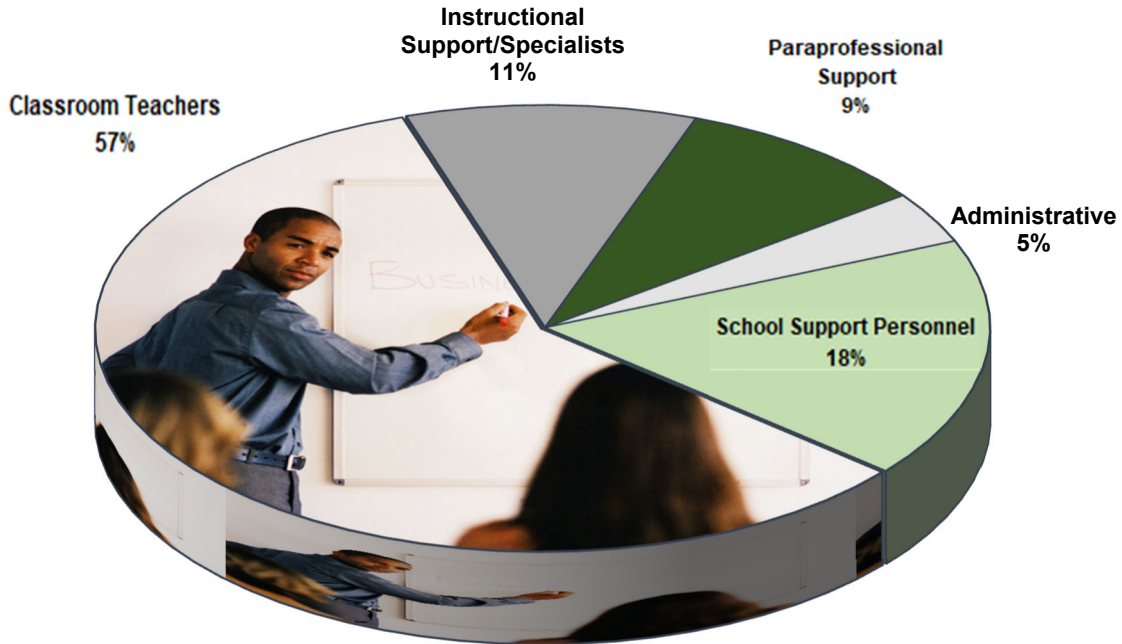
**2022-23 GENERAL FUND
DETAILED PERSONNEL RESOURCE ALLOCATIONS**

SCHOOL AND CENTER STAFF					Budgeted F/T Equiv Positions 2022-23	Increase/ (Decrease)
POSITIONS	2018-19	2019-20	2020-21	2021-22		
ADMINISTRATIVE PERSONNEL:						
Principal	226.3	227.6	226.07	226.60	226.0	(0.6)
Assistant Principal	441.7	440.7	444.38	448.70	449.7	1.0
Supervisor, LPN, Nurse, & Specialists	49.2	55.2	51.85	47.70	45.1	(2.6)
TOTAL	717.2	723.4	722.3	723.0	720.7	(2.3)
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	11,793.3	11,617.1	11,189.4	10,149.7	10,264.7	115.0
TOTAL	11,793.3	11,617.1	11,189.4	10,149.7	10,264.7	115.0
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	114.5	116.4	105.7	100.0	113.1	13.1
Counselor/Director	477.1	483.6	477.8	492.3	511.9	19.6
ESE Specialist	183.9	174.0	181.7	171.6	181.6	10.0
Other	1,054.7	1,170.8	1,192.3	1,079.1	1,227.4	148.3
TOTAL	1,830.1	1,944.8	1,957.5	1,843.0	2,034.0	191.0
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,778.3	1,778.7	1,728.2	1,666.1	1,702.3	36.2
TOTAL	1,778.3	1,778.7	1,728.2	1,666.1	1,702.3	36.2
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,695.7	1,692.7	1,676.5	1,553.2	1,701.8	148.6
Head/Asst. Facilities Serviceperson	445.5	445.0	448.1	444.5	446.0	1.5
Facilities Serviceperson	933.9	933.6	922.7	959.3	942.0	(17.3)
Yardman	18.0	18.0	17.0	18.4	17.0	(1.4)
Security/Campus Monitor	497.8	541.3	221.1	181.2	180.9	(0.3)
Other	49.5	46.5	47.5	44.9	44.3	(0.6)
TOTAL	3,640.4	3,677.1	3,332.9	3,201.5	3,332.1	130.6
TOTAL SCHOOL AND CENTER	19,759.3	19,741.0	18,930.3	17,583.3	18,053.8	470.5
DIVISIONS					Budgeted F/T Equiv Positions 2022-23	Increase/ (Decrease)
POSITIONS	2018-19	2019-20	2020-21	2021-22		
Administration	109.8	113.6	115.1	121.0	117.9	(3.1)
Technical	620.2	641.8	676.6	712.5	717.4	4.9
Clerical	647.9	641.5	645.2	653.8	659.0	5.2
Instructional Specialists	550.9	547.6	634.0	650.7	645.9	(4.8)
Support*	1,905.4	1,908.0	2,586.1	2,616.5	2,498.9	(117.6)
Referendum - Security		521.0				0.0
Emergency IT Positions						0.0
TOTAL DEPARTMENT	3,834.2	4,373.5	4,657.0	4,754.5	4,639.1	(115.4)
GRAND TOTAL ALL STAFF	23,593.5	24,114.4	23,587.3	22,337.8	22,692.9	355.1

SCHOOL STAFFING – GENERAL FUND

The 2022-23 School Staff analysis shows that teaching positions are 57 percent of the General Fund budgeted full time equivalent positions in schools. The remaining 43 percent are administrative and support positions, which include instructional support, instructional specialists, clerical and maintenance. Full time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.

School Staff 2022-23

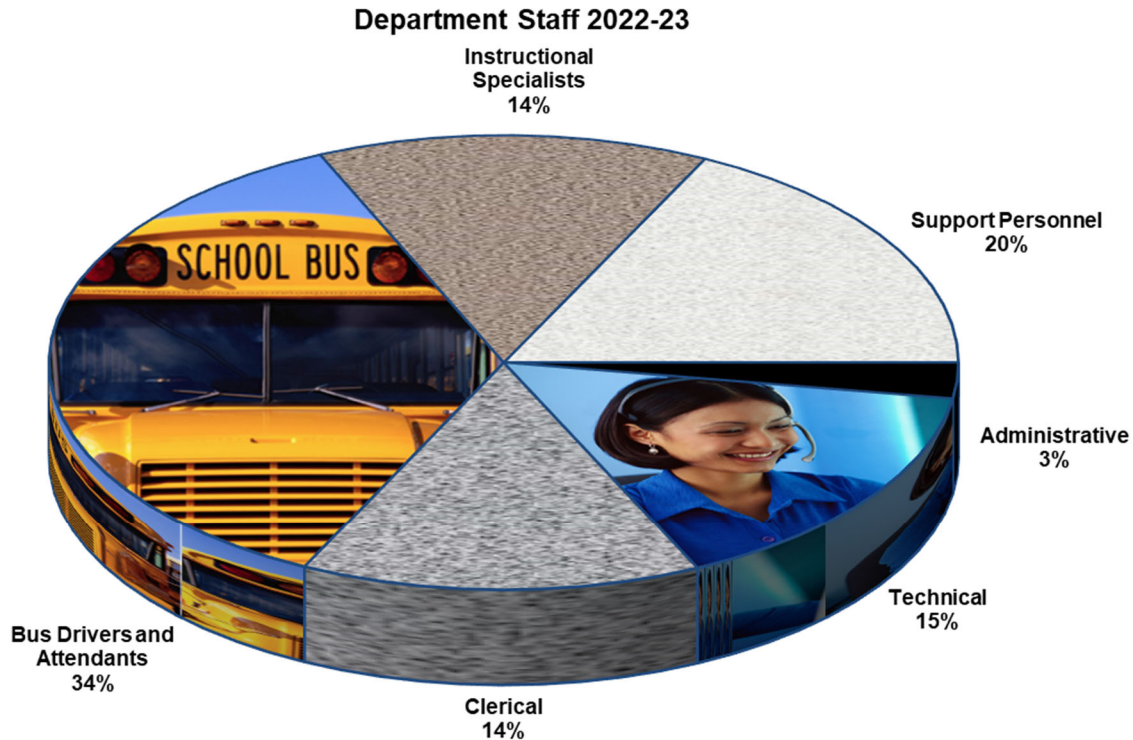


SCHOOL STAFFING:

Position:	General Fund Budgeted Full Time Equiv. Positions	
	<u>2022-23</u>	<u>% to Total</u>
Classroom Teachers	10,264.7	57%
Instructional Support/Specialists	2,034.0	11%
Paraprofessional Support	1,702.3	9%
Administrative	720.7	5%
School Support Personnel	3,332.1	18%
TOTAL	18,053.8	100%

DEPARTMENT STAFFING – GENERAL FUND

The 2022-23 Department Staff analysis indicates that Bus Drivers and Attendant positions make up 34 percent of the General Fund budgeted full time equivalent positions in departments, while Clerical positions make up 14 percent. Instructional Specialists, Technical, Support personnel, and Administrators make up the remaining 52 percent. Full time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.



DEPARTMENT STAFFING:

Position:	General Fund Budgeted Full Time Equiv. Positions	
	2022-23	% to Total
Administrative	118	3%
Technical	717	15%
Clerical	659	14%
Bus Drivers and Attendants	1,587	34%
Instructional Specialists	646	14%
Support Personnel	912	20%
TOTAL	4,639	100%

ADMINISTRATIVE STAFFING – GENERAL FUND

School and District administrative budgeted full time equivalent positions make up 3.5% of the total budgeted full time equivalent positions. The remainder of the 21,899 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	
	2022-23	% to Total
School Administrative Staff:		
Principals	226.0	1.0%
Assistant Principals	449.7	2.0%
Sub-Total	675.7	3.0%
District Administrative Staff:		
District Offices	117.9	0.5%
Sub-Total	117.9	0.5%
Total Administrative Staff	793.6	3.5%
Instructional and Support Staff	21,899.3	96.5%
TOTAL	22,692.9	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 & Interest</u>
2022	84,290,000.00	64,386,583.32	148,676,583.32
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
TOTAL	\$ 1,462,473,000.00	\$ 522,611,772.82	\$ 1,985,084,772.82

This fund is used to account for the accumulation of resources for the payment of debt principal, interest, and related costs on the long term certificates of participation (COPs). The Certificates of Participation are liquidated through the COP-Series Debt Service Fund from the proceeds of the capital millage levied by the District.

**AMORTIZATION SCHEDULE
CAPITAL OUTLAY BOND ISSUES (COBI) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2022	1,855,000.00	235,770.00	2,090,770.00
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
TOTAL	\$ 5,565,000.00	\$ 752,640.00	\$ 6,317,640.00

The Capital Outlay Bond Issues (COBI) are retired by the State for the District. The bonds mature serially and are secured by a pledge of the District's share of revenue from the sale of license plates. The State Board of Administration determines the sinking fund requirements for these bonds annually.

**AMORTIZATION SCHEDULE
GENERAL OBLIGATION BOND ISSUES (GOBI) - ALL SERIES**

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>
2022	11,220,000.00	24,210,512.50	35,430,512.50
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
TOTAL	<u>\$ 769,595,000.00</u>	<u>\$ 628,243,269.44</u>	<u>\$ 1,380,387,269.44</u>

On November 14, 2014, the residents of Broward County approved the issuance of up to \$800 million of General Obligation Bond Funds; the “District” has also provided an additional \$516 million to aid in this project. This amount will be used to provide resources over a five-year period to fund critically needed projects and programs in Safety, Music and Art, Athletics, Renovation and Technology (SMART).

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

The school grade calculation was revised by the Florida Department of Education (FLDOE) 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.

The 2014-15 school year marked the first year that the Florida Standards Assessment (FSA) was administered. In 2015 through 2019, achievement was determined by the percent of students earning a level 3 or higher on the FSA in English Language Arts (ELA) and Mathematics (Math), Statewide Science Assessment, and End-of-Course exams in Algebra I, Geometry, Biology, Civics, and U.S. History. Administration of the Algebra II End-of-Course exam ceased in 2018. Learning gains are credited for students who make meaningful improvement between two administrations of the FSA in ELA and mathematics.

The 2015-16 school year was the first year that the FSAA was administered. Beginning with the 2017-18 school year, the FSAA-Performance Task for English Language Arts, Mathematics, and EOC assessments were included in the achievement and learning gains components. The FSAA-Performance Task for Science is included in the achievement component. For 2018-19, the FSAA-Datafolio is only included for percent tested; when FSAA is referenced in the achievement and learning gains components, it is the FSAA-Performance Task.

Since 2015-16, learning gains were registered for all students who meet any of the below criteria:

- Students at Level 5 who remain at Level 5.
- Students at any Level 1 through 4 who increase by one or more levels.
- Students at Level 3 or Level 4 who remain in the same level but have a higher scale score than in the prior year in the same subject.
- Students at Level 1 and 2 who move into the next higher section within the same level. Level 1 is split into 3 sections (Low, Mid, High) and Level 2 into 2 sections (Low, High). For example, a student in Low-Level 1 must move to Mid-Level 1 to register as a learning gain.

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 FSA in the respective area. The Science component consists exclusively of performance on the 5th grade statewide science assessment. The ELA component includes writing, and is based on scores in the 3rd, 4th, and 5th grade.

Elementary School Grades Model

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%)
Learning Gains (0% - 100%)	Learning Gains (0% - 100%)	
Learning Gains of the Low 25% (0% - 100%)	Learning Gains of the Low 25% (0% - 100%)	

At the middle and high school levels, schools receive acceleration points for students who successfully complete accelerated coursework. In middle school, this means either taking high school level classes and passing the corresponding End of Course (EOC) exams or attaining industry certification. The middle school acceleration score is calculated as follows:

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

Middle School Grades Model

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 and industry certifications divided by the number of students eligible for advanced coursework. (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%)			

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

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 Standards Assessment (FSA)

Standardized test scores are the primary means of assessing progress in Broward County. The 2014-15 school year marked the beginning of the administration of the new FSA, which replaced the FCAT 2.0 for reading and math. The FSA is a criterion-referenced, performance-based test. The FSA is designed to measure students' mastery of the new Florida Standards. Aligned with the national Common Core Standards, the new Florida Standards require greater critical thinking, problem solving, and communication skills that are important in preparing students for college, career, and life.

Students taking the FSA receive a scale score and an achievement level. Achievement levels are created by delineating scale score ranges that represent a progression of understanding of the standards tested as follows:

- Level 1: Inadequate
- Level 2: Below Satisfactory
- Level 3: Satisfactory
- 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

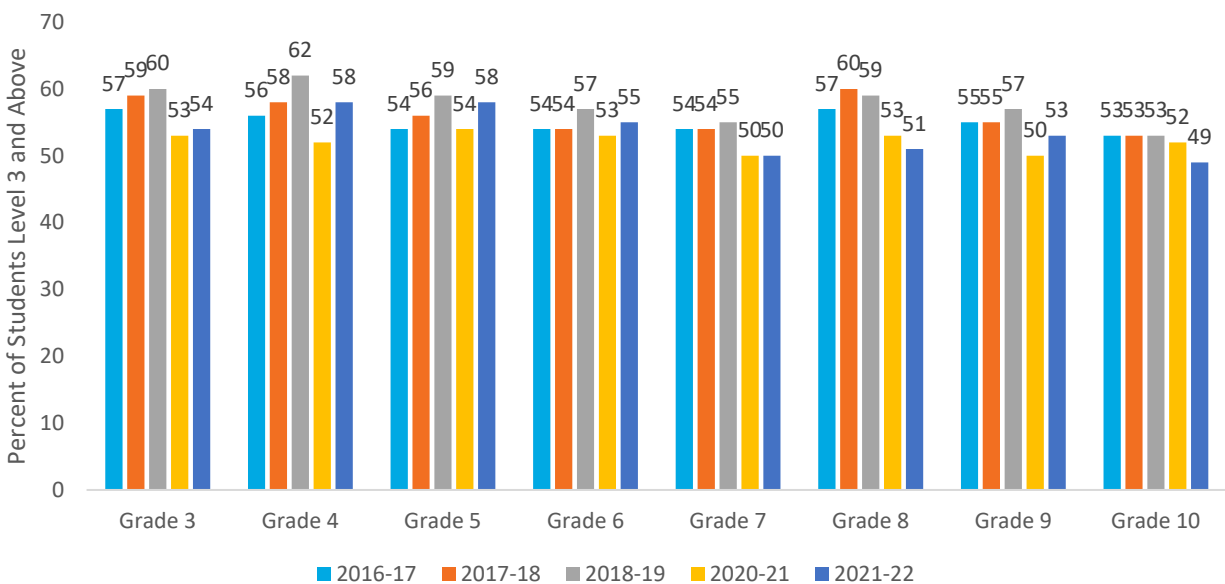
Grade	Elementary				Middle				High				Combination				Total			
	2019		2022		2019		2022		2019		2022		2019		2022		2019		2022	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
A	57	34	61	37	17	35	12	27	16	43	14	42	15	44	17	53	105	36	104	38
B	45	27	48	29	13	27	11	25	4	11	5	15	6	18	6	19	68	24	70	26
C	54	32	43	26	19	39	20	46	16	43	14	42	12	35	9	28	101	35	86	32
D	12	7	8	5	0	0	1	2	0	0	0	0	1	3	0	0	13	5	9	3
F	0	0	3	2	0	0	0	0	1	3	0	0	0	0	0	0	1	0	3	1
Total	168		163		49		44		37		33		34		32		288		272	

Traditional Schools																				
Grade	2019		2022		2019		2022		2019		2022		2019		2022		2019		2022	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
	A	44	33	46	34	9	26	6	21	14	45	12	46	2	20	2	25	69	33	66
B	37	27	42	31	11	31	5	17	3	10	3	12	3	30	2	25	54	26	52	26
C	47	35	38	28	15	43	17	59	14	45	11	42	4	40	4	50	80	38	70	36
D	7	5	6	5	0	0	1	3	0	0	0	0	1	10	0	0	8	4	7	4
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		29		31		26		10		8		211		197	

Charter Schools																				
Grade	2019		2022		2019		2022		2019		2022		2019		2022		2019		2022	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
	A	13	39	15	52	8	57	6	40	2	33	2	29	13	54	15	63	36	47	38
B	8	24	6	21	2	14	6	40	1	17	2	29	3	13	4	17	14	18	18	24
C	7	21	5	17	4	29	3	20	2	33	3	43	8	33	5	21	21	27	16	21
D	5	15	2	7	0	0	0	0	0	0	0	0	0	0	0	0	5	6	2	3
F	0	0	1	3	0	0	0	0	1	17	0	0	0	0	0	0	1	1	1	1
Total	33		29		14		15		6				24		24		77		75	

Student Performance – State Standardized Tests*

FSA ELA 2016-17 through 2021-22

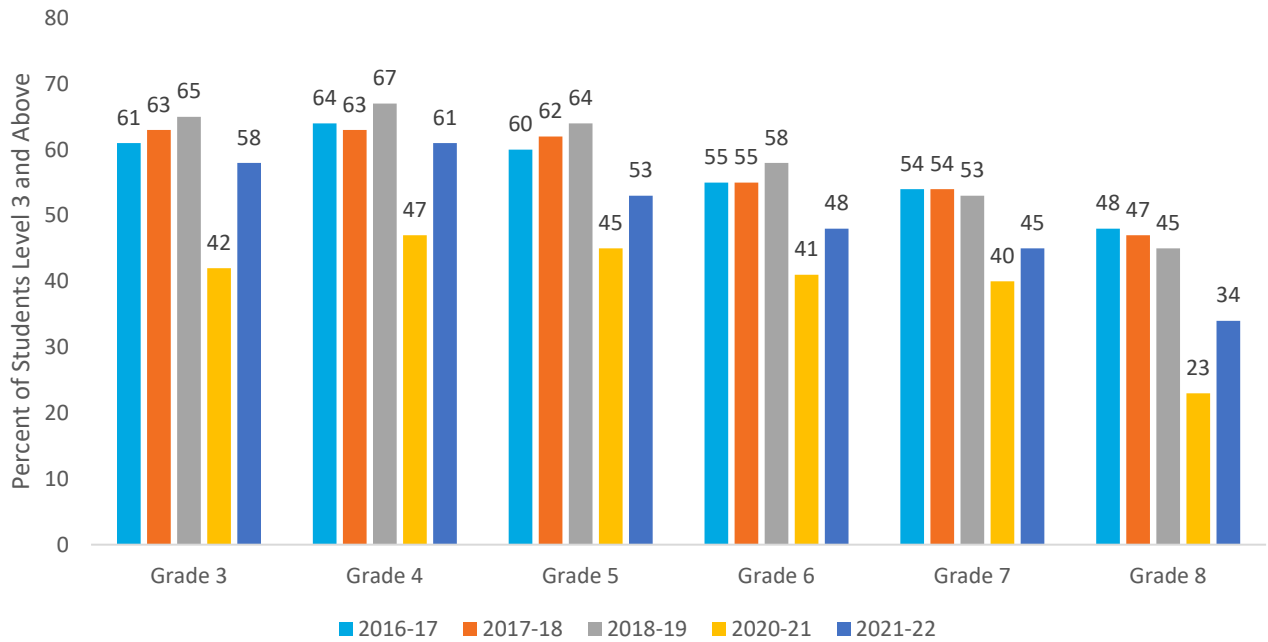


* There are no updates for School Grades or FSA scores for 2019-20 because there was no statewide testing due to the pandemic. There are no updates for School Grades for 2020-21 because it was an opt-in system where only schools that reached a 90%-tested threshold and petitioned to receive a grade received a grade from the State.

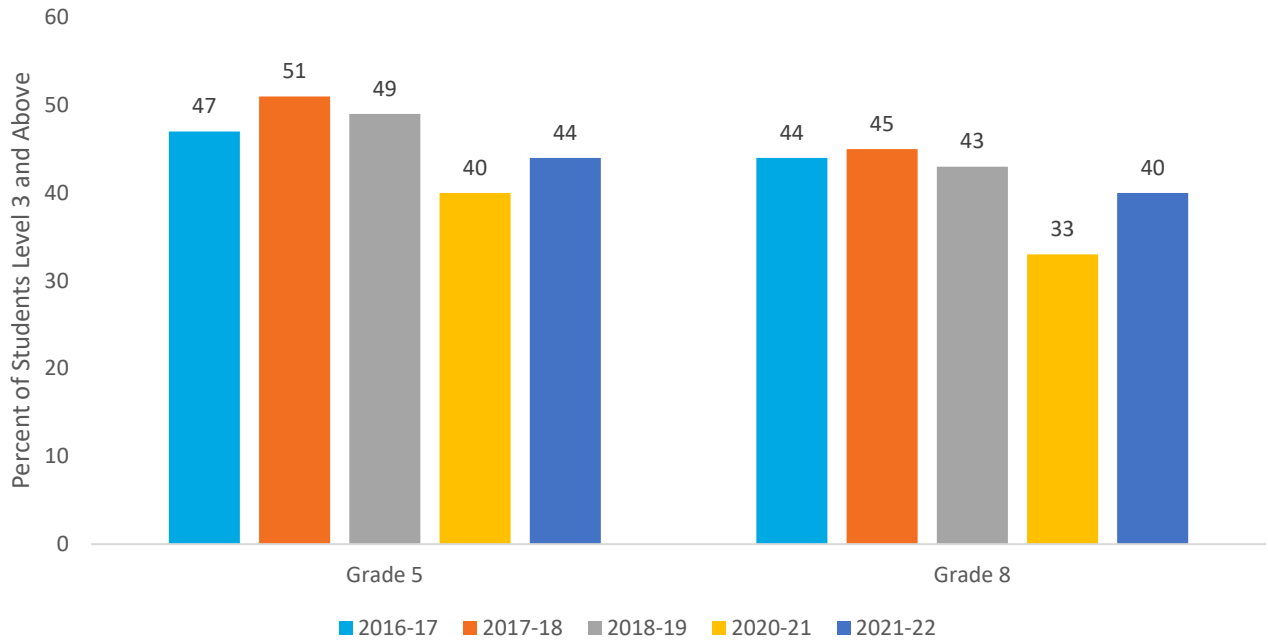
PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

FSA Math 2016-17 through 2021-22



Statewide Science Assessment 2016-17 through 2021-22

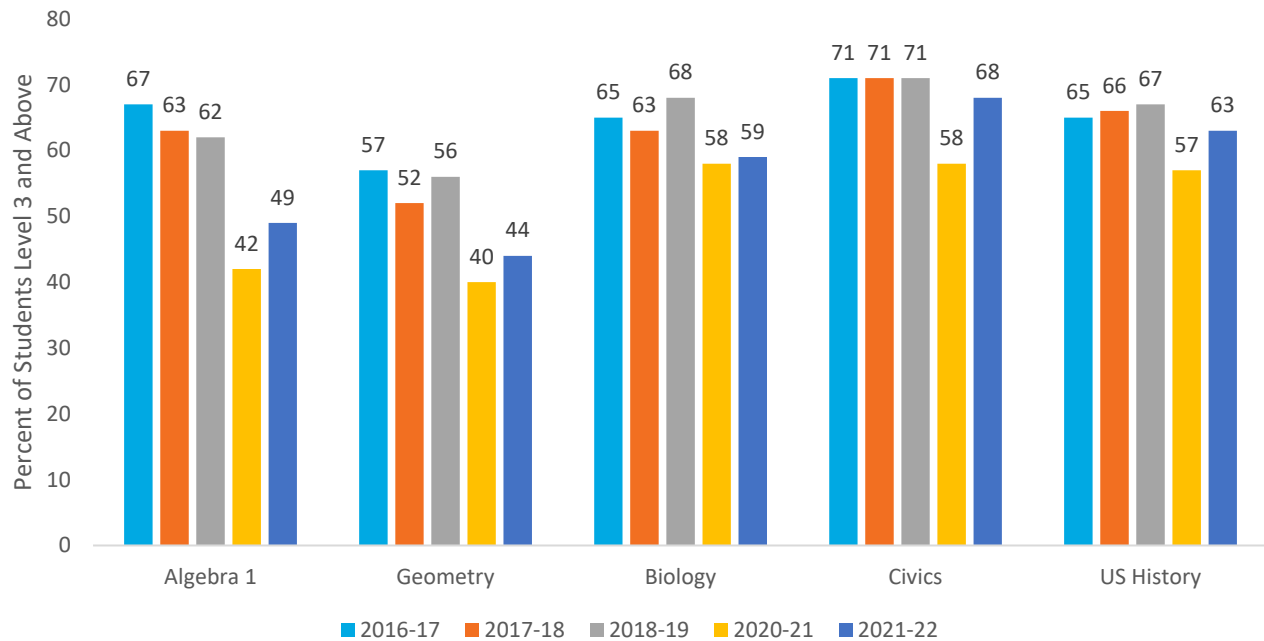


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PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

End of Course Exams 2016-17 through 2021-22



* There are no updates for School Grades or FSA scores for 2019-20 because there was no statewide testing due to the pandemic. There are no updates for School Grades for 2020-21 because it was an opt-in system where only schools that reached a 90%-tested threshold and petitioned to receive a grade received a grade from the State.

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 97 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 in order 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. Thus, average scores are, not surprisingly, lower than ACT’s College Readiness Benchmark scores for all subtests except English and Reading for 2021. 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
2017	12	4,571	19.7	18.2	17.2	17.8
2018	12	5,388	20.4	18.4	18.1	18.6
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

n = count*

**n* is lower for 2021 due to the pandemic.

SAT

The SAT is a comprehensive, standardized college entrance test used to provide information for college admission. The SAT measures verbal and mathematical abilities deemed critical for successful college academic performance. Broward County Public Schools (BCPS) offered an SAT School Day administration for the first time in 2016 to all 11th grade students at its traditional schools. This new initiative was put in place to eliminate the economic and logistical barriers that have limited students’ participation in the SAT in the past. To increase SAT participation throughout the District, BCPS partnered with the College Board to provide a school day administration of the SAT to all 11th grade students enrolled in the District’s traditional schools. BCPS held the sixth annual SAT School Day on March 3, 2021 and, like in previous years, invited all 12th grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate as well. Following a change in Algebra 1 concordance rules to include the SAT, 12th graders who had not met the Algebra 1 End of Course graduation test requirements were offered the test for the first time in March 2019. The following data summarize 11th grade student participation and scores (Evidence-Based Reading and Writing, or EBRW, and Math) from the 2017, 2018, 2019, 2020, and 2021 SAT School Day administrations.

SAT Grade 11 – SAT School Day

	Grade 11 Enrollment	<i>n</i> Scores	% Tested	Average Scores	
				EBRW	Math
2017	17,866	15,474	86.6%	503	481
2018	17,873	15,943	89.2%	496	471
2019	17,509	15,974	91.2%	496	469
2020	16,876	15,075	89.3%	492	465
2021	17,296	13,167	76.1%	499	464

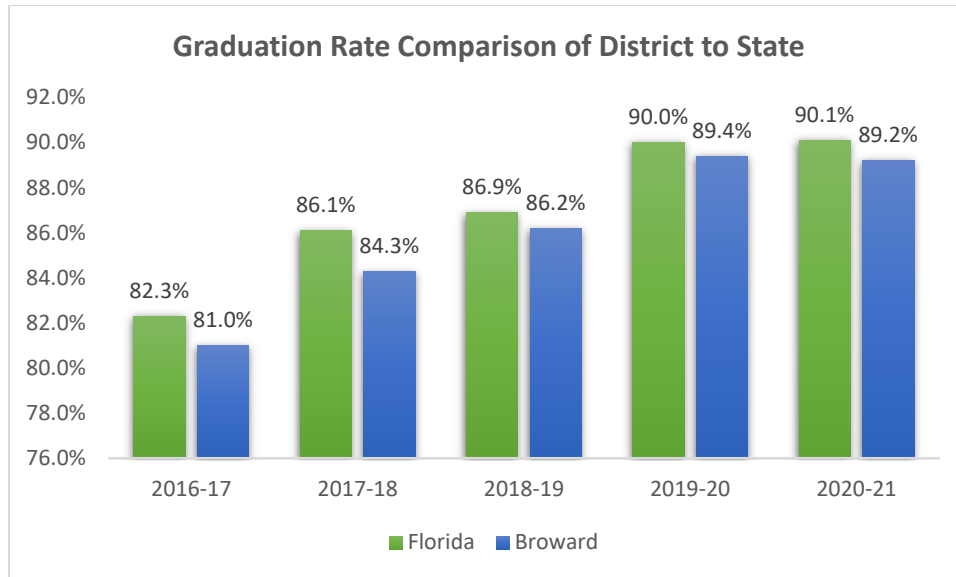
n = count

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

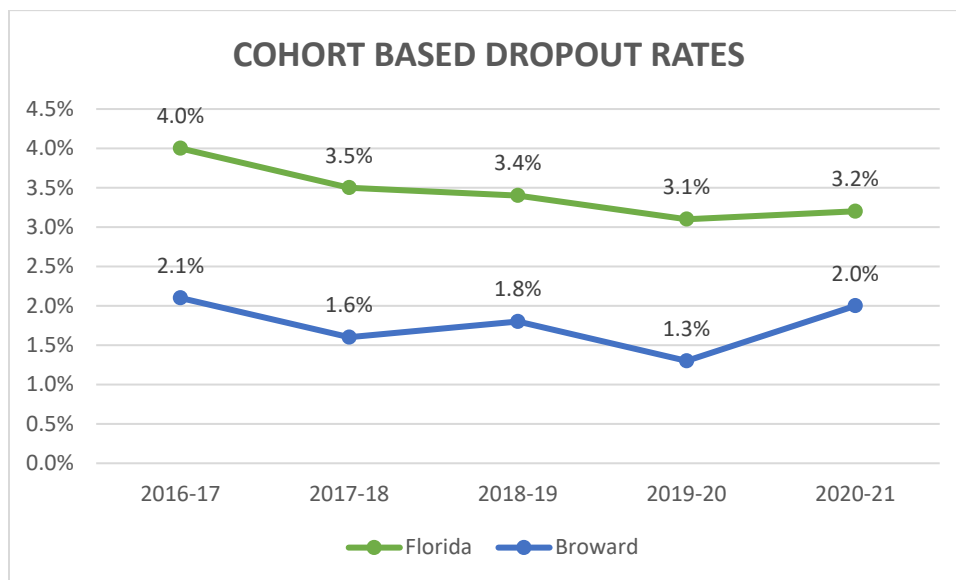
BCPS' 2020-21 graduation rate was 89.2 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special 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.

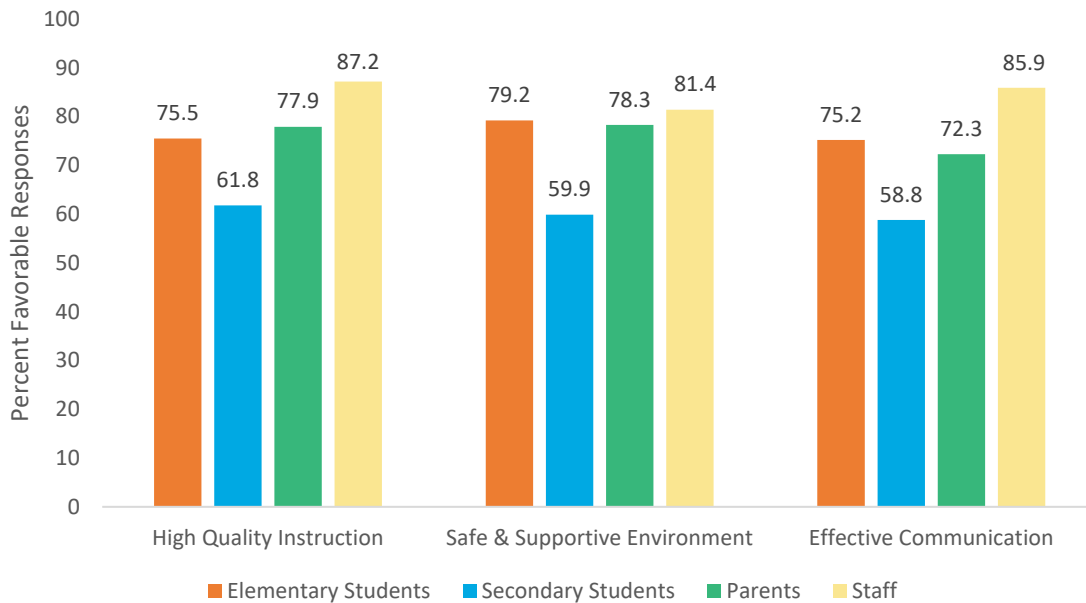


PERFORMANCE ACCOMPLISHMENTS

Cognia Survey

BCPS administered the Cognia survey to students, teachers, non-instructional staff, and parents in school year 2020-21 to gauge impressions of the BCPS school system. While each group of respondents received different gauge questions on the survey, each group was queried on the same three domains about their school environment: High Quality Instruction, Safe and Supportive Environment, and Effective Communication. The following graph displays what percentage of each group agreed or strongly agreed with the positive statements made about each domain related to school environment. Satisfaction with BCPS was high among elementary school students, parents, and staff, with more than two-thirds of each group agreeing with positive statements made about each of the three school domains. Satisfaction was more mixed among middle and high school students (secondary students), with about sixty percent of these students agreeing with positive statements made about different aspects of their school.

Cognia Survey, 2020-2021



PERFORMANCE ACCOMPLISHMENTS

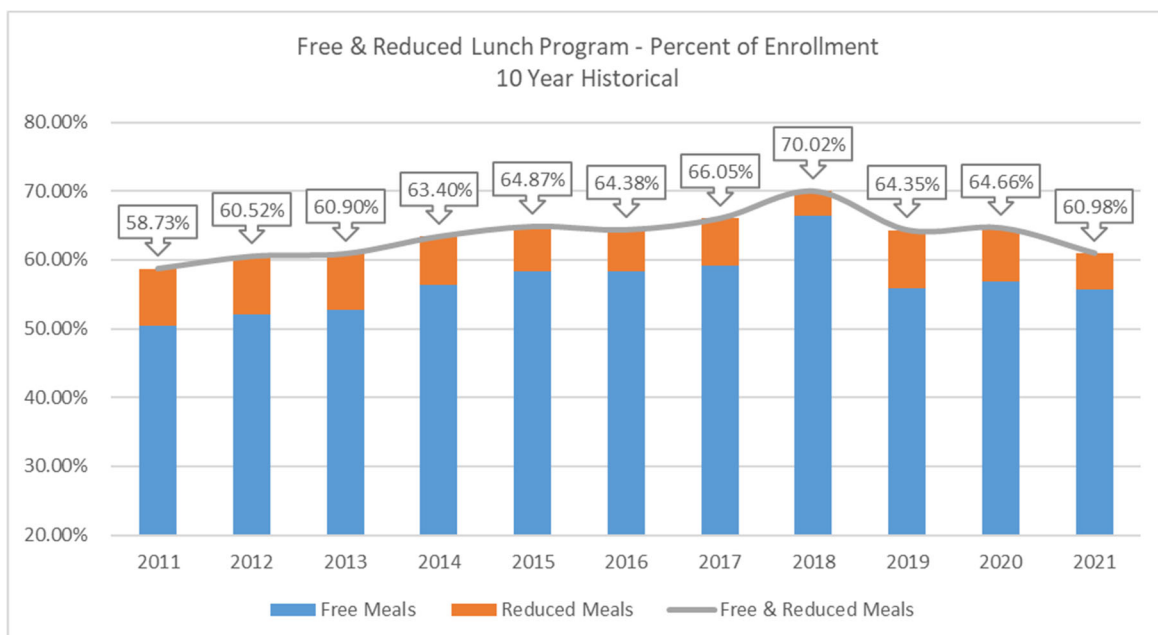
SCHOOL LUNCH PROGRAM

The Free and Reduced Lunch Program is offered to those families earning at or below Income Eligibility Guidelines (IEGs) or on Direct Certification. From FY11 to FY18, Broward County Public Schools experienced a steady increase in the percentage of students that qualified for the Free and Reduced Lunch Program. FY19 showed signs of an improving economy and the first decrease in the percentage of students for BCPS over the last ten years.

COVID-19 continued to impact FY22. The Food and Nutrition Services Department 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 are enrolled in, regardless of their individual meal eligibility status. This 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.



For FY23, the district will move 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. Schools that do not qualify for CEP will continue operating the National School Lunch and Breakfast Program with universal free breakfast; however, applications will be required to establish student eligibility in the Free and Reduced National School Lunch Program.



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GLOSSARY

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Accretion

Asset growth, by internal expansion or acquisition.

Accrual Basis of Accounting

An accounting method where revenue or expenses are recorded when a transaction occurs rather than when payment is received or made.

Additional Support

Requested funding by various locations and approved by Department Head, Cabinet Member, and CFO to meet legislation, federal requirement, or initiative.

Ad Valorem Tax

A tax levied primarily on the value of real property. The amount of tax is determined by multiplying the taxable assessed value of the property times the millage rate.

Advanced International Certificate of Education (AICE) Bonus FTE

Additional FTE funding earned by students scoring a level E or higher on a subject exam or earns an AICE diploma. The AICE teacher bonus payments are distributed from these funds.

Advanced Placement (AP) 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 includes Class Size Reduction (CSR) Program and the District Discretionary Lottery and Florida School Recognition Program.

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 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.

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 1st and ends the following June 30th. The fiscal year is established by state law and is the same for all public-school districts in Florida.

Florida Education Finance Program (FEFP)

The Florida Education Finance Program is the method used by the state to distribute funds in Florida for education.

Florida Price Level Index (FPLI)

A comparable wage index 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 students 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 student to 1.0 FTE if the total reported FTE exceeds 1.0.

FTE Student

For FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent and is limited to 1.0 unweighted FTE (UFTE) during the 180-day school year, providing exception for DJJ students reported beyond the 180-day school year.

Full-Time Equivalent (FTE)

Districts that participate in the state appropriations for the FEFP must operate all schools for a term of 180 actual teaching days, or the hourly equivalent of 180 actual teaching days. The hourly equivalent for kindergarten through 3rd grade is 720 instructional hours and 900 instructional hours for students in 4th through 12th grade.

Function

The objective or purpose of an expenditure. Functions are the activities performed to accomplish the objectives of the organization. The activities of a local school system are classified into six broad areas: Instruction, Student and Instructional Support Services, General Support Services, Community Services, Debt Service and Capital Outlay.

Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or valances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

Governmental Funds report the difference between their assets and liabilities as fund balance. Under GAAP, fund balance is divided into reserved and unreserved portions.

General Administration

Consists of those activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

General Fund

The primary operating funds of the District. It is used to account for all financial resources except those required to be accounted for in other funds.

General Obligation Bonds (GOB)

Debt instruments for which a school district pledges its full faith and credit for repayment.

General Support Services

Activities associated with establishing policy, operating schools, and school system, and providing the necessary facilities and services for staff and students. This includes salaries and expenditures for the School Board, Administration, Facilities, Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation and Maintenance of Plant and Administrative Technology.

Governmental Accounting Standards Board (GASB) – Statement 34

The Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments that requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management’s discussion and analysis (MD&A), basic financial statement notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

Governmental Accounting Standards Board (GASB) – Statement 45

For the fiscal year ending June 30, 2008, the District implemented Governmental Accounting Standard Board Statement No. 45, Accounting and Financial Reporting by Employers for post-employment Benefits Other than Pensions (OPEB), for certain post-employment benefits including continued coverage for the retiree and dependents in the Medical/Prescription Plans as well as participating in the dental group plan sponsored by the District. Retirees are also eligible to continue the sponsored term life insurance policy provided by the District. The requirement of this statement was implemented prospectively, with the actuarially determined liability of \$105.6 million as of January 1, 2006, being amortized over 30 years.

Governmental Accounting Standards Board (GASB) – Statement 54

Fund Balance Reporting and Government Fund Type Definitions provides for two major fund balance classifications. The current standard has two major categories of fund balance classifications, reserved and unreserved. The standard requires the reserved fund balance to be categorized into non-spendable, restricted or committed, and the unreserved fund balance to be categorized into assigned and unassigned.

Governmental Funds

Funds to account for tax-supported activities. There are four types of government funds used by the District: General Fund, Special Revenue Funds, Capital Project Funds and Debt Services Funds. The fifth type of governmental funds is Permanent Funds, which is not used by BCPS.

Governor’s Emergency Education Relief (GEER)

Supported by the CARES Act, provides Florida school districts \$64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and \$30 million to cover districts’ increased costs for cleaning and sanitation due to COVID-19.



Grant

State and Federal refers to code numbers assigned by the FLDOE for reporting state and federal grants.

Hold Harmless Allocation

Provides additional FEFP funding 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.

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.

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 1st of each year.

Materials and Supplies

Amounts paid for items of an expendable nature that are consumed, work out or deteriorated by used, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

McKay Scholarship Program

This program provides Florida students with special needs the opportunity to attend a participating private school. The McKay Scholarship Program also offers parents public school choice.

Mental Health Assistance Allocation (MHAA)

The FEFP funds are allocated to establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

Mill

One thousandth of a dollar of assessed value.

Minimum Basic Operations (MBO)

The minimum activities necessary to maintain the value of inventory, preserve plant and equipment condition, ensure security, process payroll and employee benefits, and facilitate employees working remotely, provided such businesses shall practice, and ensure persons interacting with and within such businesses practice, physical distancing and all other measures as advised by the CDC.

Modified Accrual

Revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Modular Buildings

Type IV (non-combustible construction) buildings that are one-room classrooms or classrooms contained within a complete modular building. Modular buildings are air-conditioned and placed on engineered grade level foundations. The buildings are of several types of construction, ranging in sizes necessary to meet the educational specifications for the facility they will serve. Florida Building Code requires a restroom within classrooms that are used for primary grades (kindergarten through third grade). All these classrooms meet the Florida Building Code requirements for permanent construction.

Non-Expendable Trust Fund

Funds where the principal must be preserved intact. Only the interest earnings and not principal may be spent.

Non-program Charges

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

Non-voted Millage

Property tax levy rates set by the governing body of the county or municipality that does not require voter approval, unlike Voted Millage.

Object

Identifies the service or commodity obtained as a result of a specific expenditure. There are seven major object categories: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay and Other Expenses.

Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security, and other such activities that are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Prior Period Funding Adjustment Millage

The prior period funding adjustment millage must be levied by a school district if the prior period unrealized Required Local Effort (RLE) funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized RLE funds and the millage required to generate that amount.

Program

The activities, operations or organizational units designated to accomplish an objective or purpose. Education programs are established by law for Florida school districts are the basis for the program cost accounting and reporting system.

Program Cost Factors

The weighted factors assigned to the FEFP educational programs to assure that each program receives an equitable share of funds in relation to its relative cost per student. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs.

Project

The classification that is used to identify expenditures related to a specific activity, such as a construction project or project funded through grants.

Project Priority List (PPL)

This listing is required by the State Constitution Section (9)(d) Article XII and relates to the order of priority of capital outlay projects. The projects are also listed in the Education Plant Survey. If a project is on the list, it qualifies for use of Capital Outlay and Debt Service (CO & DS) funds, and COBI bond sales. These funds come from state motor vehicle license tag fees.

Proration to Appropriations

State revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriations and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from the districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars.

Public Education Capital Outlay (PECO)

A state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts for sale of utility service. There are two types of PECO funds for school districts: PECO maintenance dollars and PECO new construction dollars.

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 FEFP funding allocation for smaller school districts with relatively higher operating cost due to sparse student populations through a statutory formula in which the variable factor is a sparsity index.

Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted or committed to expenditures for specific purposes, such as food services and miscellaneous special revenue which require revenues to be expended for specific purposes.

State Categorical Funds

State categorical funds are appropriations by the state for specific categorical purposes, such as instructional materials. State categorical programs generally must be expended during a fiscal year, returned to the state, or re-budgeted for that specific purpose during the next fiscal year.

State Support

Funds for state support to school districts are provided primarily by legislative appropriations. The major portion of state support is distributed through the FEFP.

Student and Instructional Support Services

Administrative, technical, and logistical support to facilitate and enhance instruction. Student and Instructional Support Services, Instructional Media Services, Instruction and Curriculum Development Services, Instructional Staff Training services and Instruction-Related Technology.

Student Support Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement and Other Pupil Personnel Services.

Student Transportation Allocation

The FEFP funding allocation used to transport students living more than two miles from school. Funding is based on enrollment, but the statutory allocation formula adjusts the funding to consider students with special transportation needs, efficient bus utilization, hazardous walking conditions, rural population and other factors.

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.

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 2021-22 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	1.010
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	1.010
English for Speakers of Other Languages	KG-12	1.199
Exceptional Student Education, Level 4	PK-12	3.648
Exceptional Student Education, Level 5	PK-12	5.460
Career Education	9-12	1.010

Weighted FTE (WFTE) Cap

FEFP Program Group 2 has an enrollment ceiling (cap) that is established based on each district’s estimates of FTE in each FEFP program. District estimates are reviewed and approved by a student enrollment estimating conference. The appropriated FTE in each program is multiplied by the program’s cost factor. The resulting WFTE, aggregated by program group, establishes the group cap.

Workforce Development Fund Allocations

Operating funds for school district career and adult education programs are provided in the Workforce Development Fund. Allocations to districts are made annually in the General Appropriations Act (GAA) and must be used for the delivery of Workforce Development Education Fund program by school districts and shall be used for other purpose. Workforce Development Education programs include adult education programs, technical certificate programs, applicated technology diploma programs and apprenticeship programs.

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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



LIST OF ACRONYMS

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

LIST OF ACRONYMS

NBPTS	National Board for Professional Teaching Standards
NCSSLE	National Center on Safe Supportive Learning Environment
NGSSS	Next Generation Sunshine State Standards
NMSQT	National Merit Scholarship Qualifying Test
NRT	Norm-Referenced Test
OaO	Office of Academics
OCA	Office of the Chief Auditor
OCP	Office of Capital Programs
OPEB	Other Post-Employment Benefits
OSPA	Office of School Performance and Accountability
PA	Public Announcement
PCG	Public Consulting Group
PE	Physical Education
PECO	Public Education Capital Outlay
PERT	Postsecondary Education Readiness Test
PK	Pre-Kindergarten
PLC	Professional Learning Communities
PMOR	Project Management Owner's Representative
PMOT	Project Management Oversight Team
PPE	Personal Protection Equipment
PPFAM	Prior Period Funding Adjustment Millage
PPO	Physical Plant Operations
PREPaRE	Prevent Reaffirm Evaluate Provide and Respond Examine
PSAT	Preliminary Scholastic Assessment Test
PSFE	Public School Facilities Element
QSCB	Qualified School Construction Bonds
RANs	Revenue Application Notes
RFP	Request for Proposal
RLE	Required Local Effort
RN	Registered Nurse
ROTC	Reserve Officers Training Corps
Rtl	Response to Intervention
RUMERTIME	Recognize Understand Manage Express and Reflect on Thoughts Interaction Mindset and Emotions
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAF	School Advisory Forum
SAFR	Superintendent's Annual Financial Report
SAI	Supplemental Academic Instruction
SAP	Systems, Applications and Products
SAT	Scholastic Assessment Test
SAVE	Students Against Violence Everywhere
SB	Senate Bill
SBA	State Board of Administration
SBBC	School Board of Broward County
SC&D	School Climate & Discipline
SEAS	Student Enrichment through the Arts
SEDNET	Students with Emotional/Behavioral Disabilities Network
SERV	School Emergency Response to Violence
SES	Supplemental Education Services
SESIR	School Environmental Safety Incident Report
SI	Speech Impaired
SIM	Strategic Initiative Management



LIST OF ACRONYMS

SIP	School Improvement Plan
SIS	Student Information System
SIU	Special Investigative Unit
SMART	Safety, Music and Arts, Athletics, Renovations and Technology
SOH	Save Our Homes
SPE	Single Point of Entry
SREF	State Requirements for Educational Facilities
SRO	School Resource Officer
SSAE	Statement on Standards for Attestation Engagements
SSEP	Security and Emergency Preparedness
SSO	Safe-school officer
SSOS	Student Success Opportunity Schools
SSRA	School Security Risk Assessment
STA	Student Threat Assessment
STARS	Student Focus – Teaching Excellence – Accountability Respect Safety
STEAM	Science, Technology, Engineering, Arts and Mathematics
STEM	Science, Technology, Engineering and Mathematics
STOPS	Staff, Teachers, Organizations, Parents & Students
SY	School Year
TAZ	Traffic Analysis Zone
TERMS	Total Education Resource Management System
TF-CBT	Trauma Focus – Cognitive Behavior
TIF	Teacher Incentive Fund
ToT	Training of Trainer
TRIM	Truth in Millage
TSA	Tax Shelter Annuity
TSSSA	Turnaround School Supplemental Services Allocation
UFTE	Unweighted Full-Time Equivalent
USDA	United States Department of Agriculture
USDOE	United States Department of Education
USDOJ	United States Department of Justice
VoIP	Voice Over Internet Phone
VPK	Voluntary Pre-Kindergarten
WAN	Wide Area Network
WDIS	Workforce Development Information System
WFE	Workforce Education
WFTE	Weighted Full-time Equivalent

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

