



Established 1915

BROWARD
County Public Schools



2021-22 District Budget Second Public Hearing September 14, 2021

Dr. Vickie L. Cartwright
Interim 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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for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards
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A handwritten signature in black ink, reading 'Claire Hertz'.

**Claire Hertz, SFO
President**

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis
Executive Director**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

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EXECUTIVE SUMMARY

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Interim Superintendent of Schools

Dr. Vickie L. Cartwright

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

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Nora Rupert

September 2021

School Board Members:

The Fiscal Year 2021/22 budget reflects the School Board's continuing commitment to offer the best educational opportunities to the children of Broward County while allocating limited funding increases to direct classroom support and increased services for mental health. The budget reflects what we value and respect our fiscal constraints.

Over the past 18 months, Broward County Public Schools (BCPS) has faced and overcome COVID-19 pandemic related extraordinary challenges. Among the greatest of these challenges was the safe reopening of schools. Keeping students, teachers and staff safe has been the number one priority, while fulfilling the District's mission to educate all students to reach their highest potential.

At the start of the pandemic, in March 2020, the District closed school campuses to immediately offer eLearning at home to all students. The District provided computer devices to any student who needed one, while simultaneously partnering with Comcast and AT&T to offer free or discounted internet services for families and free mobile hotspots to students with housing instability. Teachers quickly enhanced and acquired new virtual learning skills, while the District followed suggestions from BCPS staff, parents and students for needed modifications to make virtual learning more engaging and successful in the 2020/21 school year. At every level, our employees focused on meeting the needs of all students.

In August 2020, BCPS opened the school year with 100% eLearning, incorporating many new teaching and learning enhancements. The District continued to consult with local public health officials and medical experts to determine the time when students, teachers and staff could return safely to our school campuses.

In October 2020, BCPS brick-and-mortar schools reopened with new and expanded sanitation procedures, personal protective equipment, safety signage and additional medical personnel, providing an option for face-to-face instruction. Through the dedication of our teachers, administrators and staff, our schools continued to provide a high-quality learning experience for students while offering parents and families an option to choose eLearning or face-to-face instruction.

The District continued to consult with local medical experts and follow recommendations for health and safety from the Centers for Disease Control and Prevention (CDC) and the American Academy of Pediatrics to help ensure our schools were not a major source of transmission of the

virus. Frequent communication was distributed to families and staff. Furthermore, partnerships with public health officials and medical experts were invaluable for ensuring a safe reopening.

Our School Board members and District staff advocated at local, state and national levels to secure additional funding for public school districts to offset financial impacts of COVID-19, and worked to safeguard public school districts across Florida from experiencing state funding cuts due to reductions in enrollment. BCPS also promoted prioritizing vaccines for our teachers and partnered with the Florida Department of Health – Broward to make COVID-19 vaccines available to all teachers and staff, as well as to eligible students.

BCPS reimagined how District educators deliver instruction virtually and in person, increased its strong focus on mental health, wellness, and social and emotional learning, and provided more than 16 million free meals for students and their families. Staff worked diligently to locate students who were not attending classes, and also identified those not making adequate academic progress to return them to brick-and-mortar schools.

During these challenging and unprecedented times, our students continued to learn and the District continued to work to make the learning environment more personal, engaging, interesting, challenging and fulfilling. These efforts and accomplishments are a testament to the District's ongoing resiliency, dedication to our students, and unwavering commitment to our families and employees.

In the summer of 2021, the District launched an aggressive and exciting program for K–12 students to help accelerate their learning, prepare for the new school year, and reconnect with their friends, classmates and teachers. *BCPS Summer 2021 – Get Back! Get Ready! Reconnect!* was offered at 91 schools and provided academics and face-to-face instruction in the morning, through partnerships with local organizations, it also offered opportunities for enrichment or sports-related activities in the afternoon.

In developing the Fiscal Year 2021/22 budget, the administration provided the Board with four budget workshops and a workshop dedicated to the ESSER funding plan. The Board provided feedback and direction at all workshops – resulting in the budget presented before you.

Among its many highlights, the 2021/22 recommended budget:

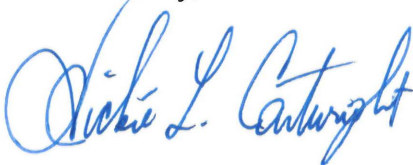
- Increases the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Holds harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Increases 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 462 new teaching positions to assist students in accelerating their learning.
- Funded “BCPS Summer 2021,” the largest summer learning opportunity the District has conducted in decades.
- Invests funds for air quality improvement projects.
- Supports a significant upgrade in 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.
- Maintains current staffing levels.
- Increases funding for professional development.
- Funds contracted services to increase support to students as they return to brick-and-mortar instruction.
- Continues funding to have a minimum of two full-time health professionals at every school.

In addition to the highlights, the budget ensures fiscal stability of the District at a time of great uncertainty. Like most large districts across the nation and the State of Florida, BCPS experienced significant declines in enrollment during the pandemic. Funds are included in the budget (ESSER) to service anticipated enrollment changes. 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 student success. The budget supports our shared vision and values as we continue to work through this unprecedented time, while ensuring our students are ready to achieve learning gains and prepare for their futures.

Sincerely,



Dr. Vickie L. Cartwright

EXECUTIVE SUMMARY

Broward County

Broward County was established in 1915 and is beautifully located in southeast Florida which boast 24 miles of white sandy beaches to the east, with 797 square miles of protected wetlands to the west. Of the 1,224 total square miles in Broward County, only 35 percent are deemed developable, while the remaining 65 percent of the county consists of the Everglades Wildlife Management Area and Miccosukee Reservation Lands.



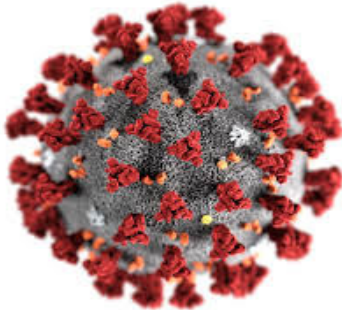
Population

Today, Broward County is Florida's second largest populated county with over 1.9 million people residing in 31 municipalities. Broward County residents represent a diverse population of many racial and ethnic backgrounds. The Hispanic/Latino population is the most rapidly growing demographic in Broward County, nearly doubling in size since 2000. The school-aged population (5 to 17 years) in Broward County has remained relatively consistent.

The U.S. Census Bureau was to release 2020 census data by March 31, 2021, but after setbacks from the COVID-19 pandemic, this information will not be released until mid to late August.

Economy

Broward County continues to recover from the economic impact of the COVID-19 pandemic. Most significantly the unemployment rate which as of April 2020 was 14.5 percent, as of March of 2021 5.3 percent. The labor force participation rate is down by 44,997 over the year for a total labor force of 1,023,552. The leisure and hospitality industry had the largest impact with a current loss of 12,800 jobs, followed by professional and business services of 7,700 jobs, trade, transportation and utilities a loss of 7,500 jobs, 5,400 jobs loss in education and health services, and 4,600 government job loss.



As the county's largest employer and the second-largest school district in the State, Broward County Public Schools (BCPS) understands the impact of fully reopening schools on the local economy, and the academic, social and emotional challenges facing many students. In October of last year, BCPS began the process of reopening all schools for traditional face-to-face instruction, while offering parents a hybrid remote e-Learning option. Based on the success of the District's safety measures and protocols, along with the COVID-19 vaccine availability to all teachers and staff, BCPS will return to 100% in-person traditional face-to-face instruction, for the school year 2021-22. The District will not offer blended hybrid remote e-Learning, however, parents will continue to have access to the District's award-winning Broward Virtual School.

Broward County Public Schools (BCPS)

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

BCPS is the sixth largest school system in the United States and second largest in Florida. In addition, BCPS is Florida's first fully accredited school system since 1962, meeting the rigorous accreditation standards established by Cognia, formerly AdvancED, the largest accreditation agency in the nation.



EXECUTIVE SUMMARY

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.

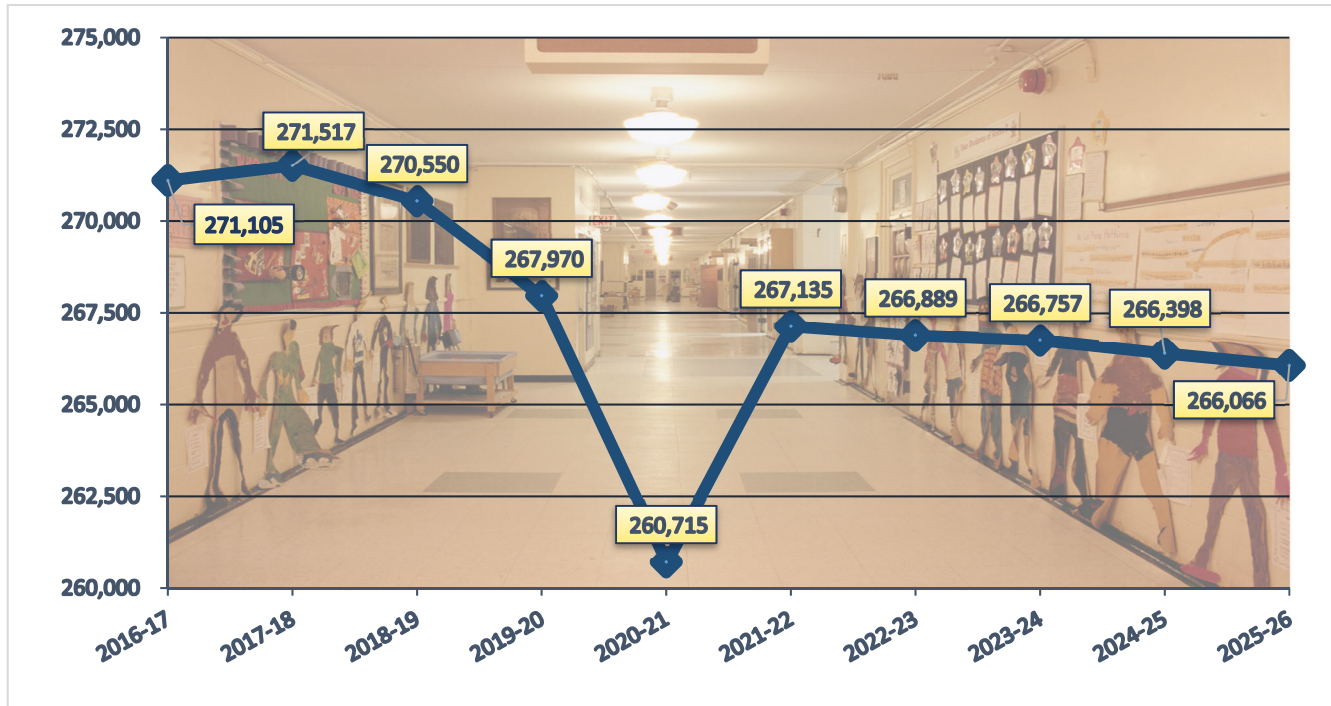
There are 238 District-Managed school locations in Broward County offering a wealth of educational opportunities which includes 135 elementary, 36 middle, 29 high, 8 multi-level, 2 virtual schools; as well as 3 technical colleges, 8 Pre-K sites and 17 additional instructional sites. In addition, the District provides adult education at 21 community schools at existing school facilities throughout Broward County. For the 2021-22 school year there are currently 93 charter schools in Broward County.

Enrollment

2020-21 Benchmark Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,061
Elementary (K - 5)	86,141
Middle (6 - 8)	47,309
High (9 - 12)	69,893
Centers	4,103
BCSB District Schools	212,507
Charter Schools	48,208
Total 2020-21 Benchmark	260,715

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

EXECUTIVE SUMMARY



To forecast enrollment at District innovative schools, the Demographics & Student Assignments 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 2019-20 to 2020-21 by 7,255 students due to the impacts of COVID-19, the enrollment is anticipated to rebound by the 2021-22 school year as the effects of the pandemic subsides. Following the rebound, however, student enrollment at District schools is expected to resume the previous trend of a slight annual decrease. Although the overall population in Broward County is projected to increase through the year 2045, the District must also take into account for the continued increase of enrollment in the State of Florida's Family Empowerment Scholarships (FES), along with the projected enrollment growth for charter schools.

For charter schools, the Demographics & Student Assignments 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 school. Total enrollment for charter schools is projected to increase by 3,991 students over the next five years to 52,199.

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.



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 **Cogina** (formerly **AdvancED**), a global leader in advancing education excellence.

- ❖ **BCPS** enrollment is approximately **261,000** students in **238** District-Managed schools and **93** 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 **Atlantic Technical College**, **McFatter Technical College** and **Sheridan Technical College** earned the highest number of industry certifications for the fifth consecutive year, ranking them number one in the State of Florida. **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 **151** different languages from **176** countries. Approximately **28,000** students receive services through the District's **English Language Learners (ELL)** program.
- ❖ **BCPS Graduation Rate** for the 2019-20 school year is the highest since the graduation baseline was established in 2011. The Federal Graduation Rate for **BCPS increased to 89.4%**, which includes traditional high schools, centers and charter schools. The graduate rate for traditional **BCPS District high schools**, excluding centers and charter schools, increased 2 percentage points to **97.1%**, compared to the prior year.
- ❖ **BCPS** is one of only four districts in the nation to be awarded the **U.S. Department of Education's Magnet Assistance Program (MSAP)** grant for more than **\$14 million**. The 2020 **Magnet School of Distinction** was awarded to fifteen **BCPS** schools, and four schools received the **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 quickly expanding 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 marks 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 2018-19 school year are shown below.

2018-19 School Grades*

	A		B		C		D		F	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
Elementary	57	34%	45	27%	54	32%	12	7%	0	0%
Middle	17	35%	13	27%	19	39%	0	0%	0	0%
High	16	43%	4	11%	16	43%	0	0%	1	3%
Combination	15	44%	6	18%	12	35%	1	3%	0	0%
Total	105	36%	68	24%	101	35%	13	5%	1	0%

Student Performance: Test Scores

Florida Standards Assessment (FSA) 2020-21 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	54	52	54	52	48	52	50	51
Broward	53	52	54	53	50	53	50	52

Florida Standards Assessment (FSA) 2020-21 Math

(Percentage Level 3 and above by grade level)

	3 rd	4 th	5 th	6 th	7 th	8 th
Florida	51	53	51	45	44	37
Broward	42	47	45	41	40	23

Statewide Science Assessment 2020-21

(Percentage Level 3 and above by grade level)

Grade	5 th	8 th
Florida	47%	45%
Broward	40%	36%

End of Course Exams (EOC) 2020-21

(Percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	US History
Florida	49	61	64	45	63
Broward	42	58	58	40	57

* 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.

EXECUTIVE SUMMARY

2021-22 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-sixth consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its 2020-21 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 2021-22 are \$9.6 billion, down \$94.8 million from 2020-21. On

June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from the HB 5001, General Appropriations Act. School Recognition has not been reinstated for the 2021-22 school year. The Class Size Reduction (CSR) allocation for 2021-22 is \$2.84 billion, down \$308 million from 2020-21.

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.

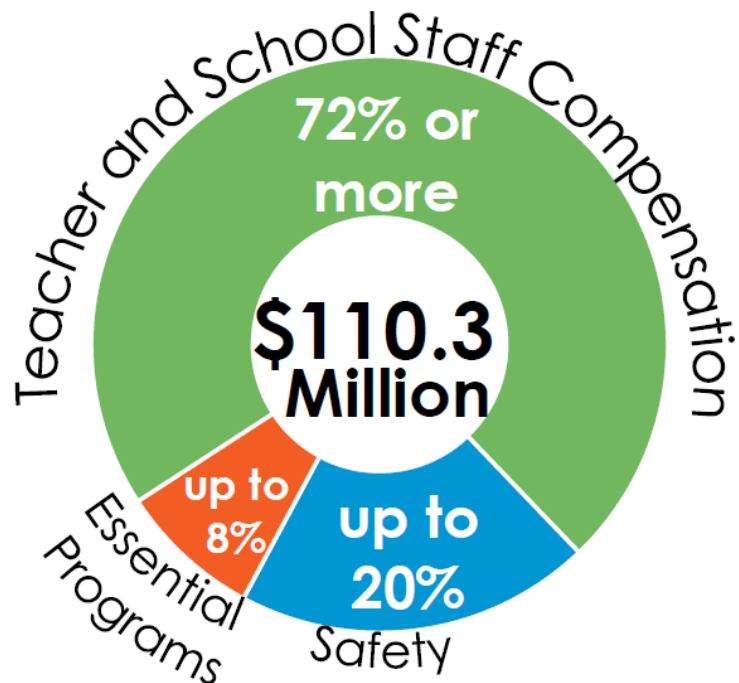
During the following months and all the way to the primary election on August 28, 2018, District's Board, Superintendent, and union groups worked tirelessly via many events in the community to clearly demonstrate and define to the public the need for this referendum and the benefits it would bring to 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 message of thank you and hope was delivered by the Broward County Public Schools (BCPS) Superintendent Robert W. Runcie at August 29, 2018 news conference "Thank you to all of our parents, students, teachers, staff and community members for supporting the Secure the Next Generation ½ mill referendum. Following last year's tragedy, we remain focused on our shared recovery and healing. The approval of the referendum is a testament to our community's commitment to ensuring our schools are safe, our teachers and school-related staff receive better compensation, and our commitment to doing everything we can to support the well-being of our students."

The estimated revenue for the 2021-22 school year is as of July 1st, 2021, Ad Valorem estimates, and it is calculated at \$110.3 million based on 93% collectivity rate. The 2021-22 school year marks the third year of the four-year duration of the referendum. In the event that the District opts to renew the referendum effective year 2023, the Board would need to adopt a resolution in May 2022 calling for the referendum to renew the 4-Year operating millage and request the County Commission to place it on the ballot for November 2022.



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 2021-22 is \$10 billion, up approximately \$303 million from 2020-21.

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 2021-22 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 2021-22; 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 four budget workshops with the Board, as well as additional reviews, staff balanced the District's budget.

2021-22 Budget Calendar

- ✓ By July 1, 2021
Property Appraiser certifies tax roll.
- ✓ By July 19, 2021
District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 23, 2021
Provide tentative budget to the Board.
- ✓ July 29, 2021
Advertise in the newspaper.
- ✓ August 3, 2021
First Public Hearing on proposed millage rate and tentative budget.
- ✓ August 4, 2021
Advise Property Appraiser of proposed millage rate.
- ✓ September 14, 2021
Second Public Hearing to adopt millage rate and final budget.
- ✓ September 17, 2021
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 six 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, and a 4.41 percent increase in 2020-21. 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 is projected at 3.14 percent.

The 2021-22 Budget achieves the following:

- \$110.3 million revenue from the Referendum:
 - \$79.4 million (or 72%) for compensation for teachers and school-related staff.
 - \$22.1 million (or 20%) for School Resource Officers & security staff.
 - \$8.8 million (or 8%) for other essential school programs.
- Increases the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Holds harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Increases 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 462 new teaching positions to assist students in accelerating their learning.
- Funded “BCPS Summer 2021,” the largest summer learning opportunity the District has conducted in decades.
- Invests funds for air quality improvement projects.
- Supports a significant upgrade in 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.
- Maintains current staffing levels.
- Increases funding for professional development.
- Funds contracted services to increase support to students as they return to brick-and-mortar instruction.
- 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.

	2020-21	2021-22*	% Inc/(Dec)
Property Value (billion)	\$226.7	\$237.3	4.66%

Millage	2020-21 Millage Rate	2021-22* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.6370	3.5300	(2.62%)
RLE Prior Period Adj	0.0290	0.0400	
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	5.9140	5.8180	(1.62%)
Voted:			
Referendum	0.5000	0.5000	
GOB Debt Service	0.0912	0.1441	58.00%
Total	6.5052	6.4621	(0.66%)

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 2021-22 school year, the State has required that BCPS contribute \$804.1 million in property tax dollars in order to receive \$2.1 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.570 mills, which includes the millage for the



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Prior Period Adjustment on \$237.3 billion of property value. The \$804.1 million which accounts for the 3.53 RLE mills will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2021.

The State mandated Required Local Effort (RLE) has increased to \$804.1 million in 2021-22. The RLE millage has decreased 2.62 percent and the overall non-voted millage has decreased by 1.62 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has decreased by 0.66 percent. The gross taxable value in Broward County as of budget adoption has increased \$10.6 billion, or 4.66 percent from \$226.7 billion to \$237.3 billion.

* The 2021-22 Millage rate is based on the 2nd Calculation Conference Report, and property values on the 7/1/2021 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 re-locatable educational facilities and for renting or leasing educational facilities and sites. The Capital millage for the 2021-22 school year is 1.5000, generating approximately \$341.7 million in revenue.
- **Current Operations:** the maximum discretionary current operation millage set by the Legislature for 2021-22 is 0.7480 mills, which will result in approximately \$170.4 million in revenue. There is no additional discretionary millage for 2021-22.

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 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 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 20 years 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 2021-22 school year is 0.1441 mills, which will result in approximately \$32.8 million. Finally, the 2018 Referendum ½ millage, is estimated to levy approximately \$110.3 million.

Governmental Funds

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

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



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 2021-22 school year is \$2,675.7 million, an increase of \$52.4 million, or 2.00%, from the 2020-21 budget. State and Federal sources account for 50.3% of the total revenue, with Local sources comprising another 49.7%. The FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 84.4% 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	2020-21 Budget	2021-22 Budget	Inc/(Dec)
Federal Direct	\$2.3	\$2.3	\$0.0
Federal Through State	16.7	13.5	(3.2)
State:			
FEFP	775.5	807.0	31.5
Workforce Development	78.7	78.4	(0.3)
Class Size Reduction	303.0	275.9	(27.1)
Other State	3.0	4.0	1.0
Local:			
Local Taxes (incl. prior yr.)	1,069.5	1,097.4	27.9
Interest	6.0	5.0	(1.0)
Fees	17.5	27.5	10.0
Other Local	25.3	37.5	12.2
Transfers In and Other Financing Sources	128.5	125.9	(2.6)
Beginning Fund Balance	197.3	201.3	4.0
Total	\$2,623.3	\$2,675.7	\$52.4

General Fund Appropriations	2020-21 Budget	2021-22 Budget	Inc/(Dec)
Instruction	\$1,601.5	\$1,586.3	(\$15.2)
Pupil Personnel Services	147.2	147.5	0.3
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	99.7	110.4	10.7
School Administration	148.3	146.8	(1.5)
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	269.9	282.1	12.2
Student Transportation Services	89.7	96.9	7.2
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service	115.4	108.9	(6.5)
Transfers and Ending Fund Balance	151.6	196.8	45.2
Total	\$2,623.3	\$2,675.7	\$52.4

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 \$425.5 million and for various initiatives such as class size reduction at \$275.9 million.

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 major sources of revenue for capital projects funds are local revenues that include ad valorem taxes (property taxes or capital millage) and local school impact fees. State Revenues include Public Education Capital Outlay (PECO), Capital Outlay and Debt Service (CO&DS) and State Hardening Grant. Other financing sources include local sale of capital assets and technology and vehicle leases. Committed project balances make up a significant source and are to complete the

Capital Outlay Budget Revenue	2020-21 Budget	2021-22 Budget	Incr/(Decr)
Federal	\$2.7	\$0.0	(\$2.7)
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	25.1	25.0	(0.1)
Other	24.9	24.1	(0.8)
Local:			
Millage	326.5	341.7	15.2
Other	14.1	14.1	0.0
Transfers	1.7	0.0	(1.7)
Other Financing Sources	484.2	326.9	(157.3)
Committed Project Balances	588.7	690.0	101.3
Total	\$1,467.9	\$1,421.8	(\$46.1)

Safety, Music and Art, Athletics, Renovation, and Technology (SMART) projects, which include General Obligation Bond (GOB). As more SMART projects are completed, less capital projects funds will carry over each year resulting in decreases in the capital projects annual budget. The capital projects funds budget for the 2021-22 school year is \$1,421.8 million, a decrease of \$46.1 million, 3.1 percent lower than the previous year.

Estimated revenue is calculated based on official State notifications, certified county tax estimates, historical experience and long-term local projections. The primary source of capital outlay revenue this year is the capital millage, which is determined by using the certified property tax roll. The State revenue sources of the PECO, local impact fees and Capital Outlay and Debt Service (CO&DS) are budgeted at the official notification amounts. Interest income, impact fees, and miscellaneous income are based on expected cash flow and projected interest rates.

The District utilizes a comprehensive process to gather information, prioritize capital outlay needs and develop the five-year District Educational Facilities Plan (DEFP) that was approved by the School Board and became the starting point for the 2021-22 Capital Outlay Budget. All 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 general obligation bond. 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 \$3,238.8 million in estimated capital projects funds through fiscal year 2025-26.

Capital Outlay Budget Appropriations	2020-21 Budget	2021-22 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	94.2	149.5	55.3
Furniture & Equipment	121.4	113.8	(7.6)
Motor Vehicles (incl. Buses)	28.6	29.1	0.5
Land	0.0	0.0	0.0
Improvements other than Buildings	8.6	11.1	2.5
Remodeling & Renovations	896.4	806.4	(90.0)
Computer Software	0.0	0.0	0.0
Transfers	318.7	311.9	(6.8)
Total	\$1,467.9	\$1,421.8	(\$46.1)

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 2021-22 school year is \$158.8 million, an increase of \$ 50.1 million from the previous year.

Special Revenue, Food Service Revenue	2020-21 Amended	2021-22 Budget	Inc/(Dec)
Federal through State	\$65.7	\$119.8	\$54.1
State Sources	1.2	1.2	0.0
Local Sources	3.1	5.4	2.3
Fund Balances	38.7	42.3	3.6
Total	\$108.7	\$168.7	\$60.0

Special Revenue, Food Service Appropriations	2020-21 Amended	2021-22 Budget	Inc/(Dec)
Salaries & Fringe Benefits	\$47.7	\$48.6	\$0.9
Purchased Services	4.9	7.4	2.5
Energy Services	2.3	1.9	(0.4)
Materials & Supplies	33.1	62.1	29.0
Capital Outlay	2.5	3.8	1.3
Other Expense	3.1	5.3	2.2
Transfers	0.0	0.0	0.0
Fund Balance	15.1	39.5	24.4
Total	\$108.7	\$168.7	\$60.0

Special Revenue, Other contains funding that is primarily from federal sources for the purpose of providing specific educational programs to be administered by the District. The four major programs are the Elementary and Secondary Education Act (ESEA), Title I Program at \$90.1 million, Individuals with Disabilities Education Act (IDEA) at \$64.8 million, Teacher and Principal Training and Recruiting, Title II, Part A at \$14 million, and Early Head Start and Head Start at \$17.6 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 2021-22 include staff development for academic improvement and improved teacher quality.

The **Special Revenue, Other** budget for the 2021-22 school year is \$339.2 million, a decrease of \$87.8 million dollars. These types of dollars are only recognized when actually awarded by the funding agency.

Special Revenue, Other Revenue	2020-21 Amended	2021-22 Budget	Inc/(Dec)
Federal Direct	\$49.6	\$31.4	(\$18.2)
Federal through State	272.5	207.5	(65.0)
State Sources	3.8	2.4	(1.4)
Local Sources	13.3	10.1	(3.2)
Incoming Transfers			
Total	\$339.2	\$251.4	(\$87.8)

Special Revenue, Other Appropriations	2020-21 Amended	2021-22 Budget	Inc/(Dec)
Salaries & Fringe	\$221.3	\$176.2	(\$45.1)
Purchased Services	53.6	35.7	(17.9)
Energy Services	0.0	0.0	0.0
Materials & Supplies	27.8	15.6	(12.2)
Capital Outlay	11.2	5.1	(6.1)
Other Expense	25.3	18.8	(6.5)
Total	\$339.2	\$251.4	(\$87.8)

EXECUTIVE SUMMARY

Federal Stimulus

Program	Total	Charter Schools	BCPS Share
ESSER II	\$256.9	\$49.1	\$207.8

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 (ESSER II & 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 2021-22 is \$222.2 million. Overall result for the annual debt service is a net increase of \$23.1 million (\$199.1 in FY2021 vs \$222.2 in FY2022), 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, 2021, the District had \$1.81 billion in outstanding debt compared to \$1.80 billion last fiscal year. Overall result in outstanding principal debt is primarily contributed to GOB 2021 issuance of 3rd tranche and other incremental increases associated to leases and fluctuations of debt service schedules. An accounting method change for the 2009A & 2010A QSCBs was applied to these figures.

Certificate of participation account for \$1.19 billion of total debt, State Issued COBI Bonds are \$0.01 billion, Voted Debt GOB are \$0.51 billion, and Leases represent \$0.11 billion.

Debt Service Revenue	2020-21 Amended	2021-22 Budget	Inc/(Dec)
State Sources	\$ 2.3	\$ 2.1	\$ (0.2)
Local Sources	20.4	31.8	11.4
Transfers In	178.6	188.6	10.0
Other Financing Sources	-	-	-
Subtotal	\$ 201.3	\$ 222.5	\$ 21.2
Fund Balance	61.3	63.4	2.1
Total	\$ 262.5	\$ 285.9	\$ 23.4

Debt Service Appropriations	2020-21 Amended	2021-22 Budget	Inc/(Dec)
SBE & COBI	\$ 2.3	\$ 2.1	\$ (0.2)
District Bonds	26.9	41.2	14.3
Transfers Out	-	-	-
Other Debt Service	166.6	175.6	9.0
ARRA Economic Stimulus Debt Service	3.3	3.3	0.0
Other Financing Uses	-	-	-
Subtotal	\$ 199.1	\$ 222.2	\$ 23.1
Fund Balance	63.4	63.7	0.3
Total	\$ 262.5	\$ 285.9	\$ 23.4

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	2020-21 Amended	2021-22 Adopted	Inc/(Dec)
Interest	\$0.0	\$0.0	\$0.0
Services Provided to Other	0.6	0.4	(0.2)
Transfers	0.0	0.0	0.0
Fund Balance	0.3	0.2	(0.1)
Total	\$0.9	\$0.6	(\$0.3)

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 2021-22 are just over half a million.

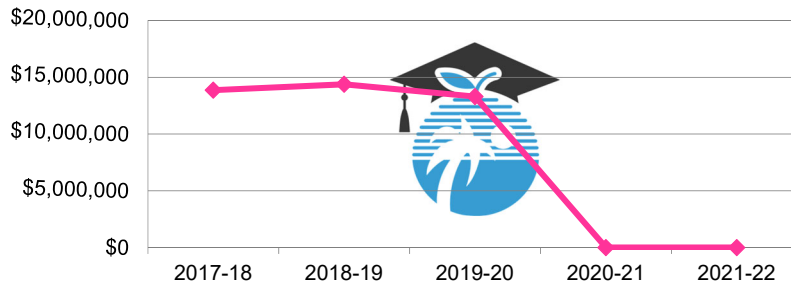
Other Internal Services Appropriations	2020 21 Amended	2021-22 Adopted	Inc/(Dec)
Salaries & Fringe Benefits	\$0.3	\$0.3	\$0.0
Purchased Services	0.3	0.2	(0.1)
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	0.0	0.0	0.0
Fund Balance	0.3	0.1	(0.2)
Total	\$0.9	\$0.6	(\$0.3)

EXECUTIVE SUMMARY

Florida Lottery

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 2021-22 and no funds will be distributed.

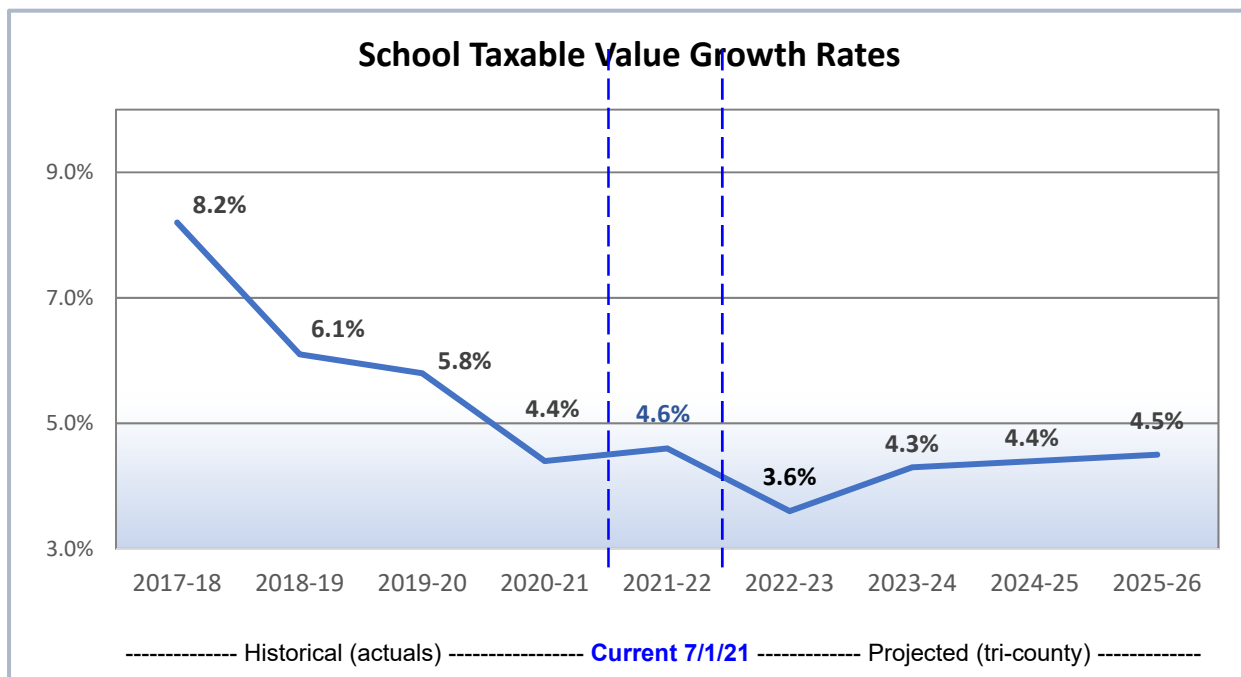
BCPS Lottery Revenue Trend - 5 Years



School Taxable Value Growth Rates

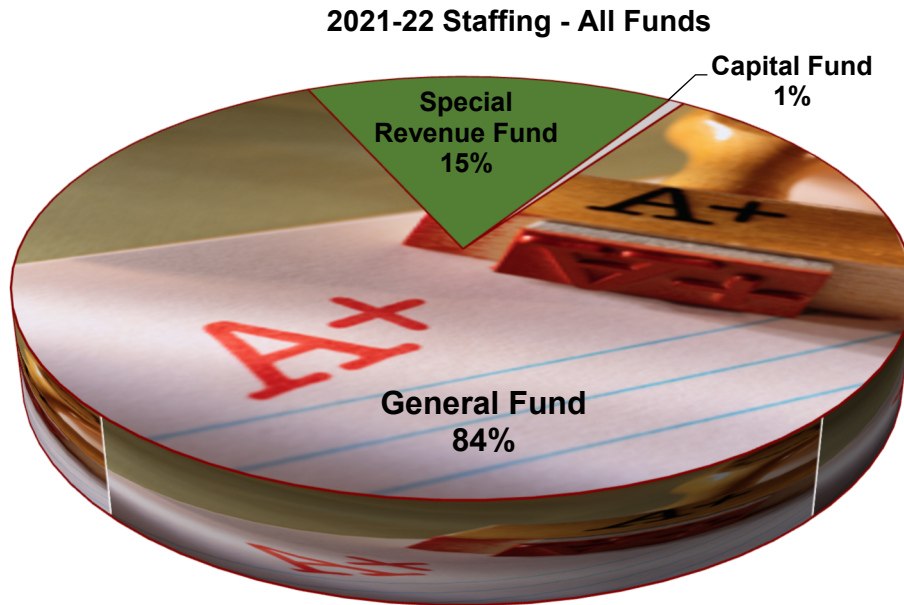
The July 1, 2021, Broward County Property Appraiser’s (BCPA) taxable value estimates are in-line with previous projections by the State’s Office of Economic and Demographic Research. BCPA taxable value estimates for the 2021-22 budget result in a 4.6 percent increase over the 2020-21 estimated school taxable values used to adopt the capital and general fund budgets last September. Over the next five years the District’s capital millage (1.5 mills) and General Funds discretionary millage (0.748 mills) will remain unchanged.

The chart below shows that the taxable value of property in Broward County is projected to continue increasing, but at a slower pace than the previous four-year period.



EXECUTIVE SUMMARY STAFFING – ALL FUNDS

The 2021-2022 Staffing - All Funds analysis shows that General Fund positions are 84% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 15% 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:	Budgeted Full Time Equivalent Positions					% to Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
General Fund	23,575	23,594	24,114	23,587	23,447	84%
Special Revenue Fund	4,232	4,088	4,251	4,243	4,351	15%
Debt Service Fund	0	0	0	0	0	0%
Capital Fund	187	187	187	188	194	1%
Internal Services Fund	8	9	9	5	5	0%
TOTAL	28,002	27,878	28,561	28,023	27,997	100%

Overall, staffing from 2020-21 to 2021-22 is projected to remain relatively stable across all funds. A total of 108 Special Revenue Fund positions were created in 2021-22, which are primarily attributed to IDEA, Title I, and Title II. Capital Fund positions increased by 6 position in 2021-22. Internal Service Fund did not have any changes in total number of positions in 2021-22.

EXECUTIVE SUMMARY

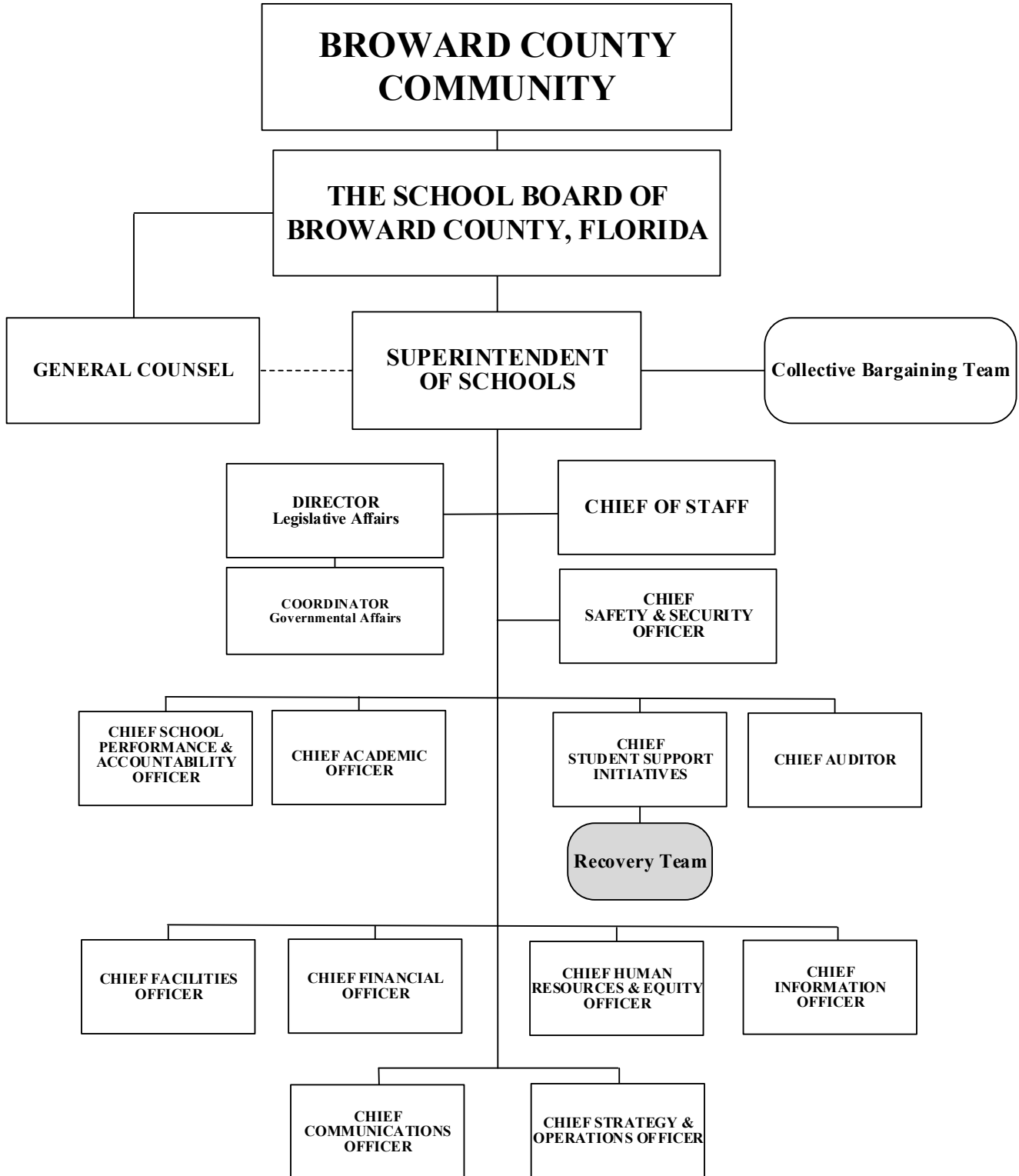
Per Student Expenditure

District	2019-20 Per Pupil Expenditure (WFTE)				Total
	Basic	ESOL	ESE	Career	
Broward	\$6,840	\$6,741	\$10,776	6,544	\$7,743
Miami Dade	7,439	7,735	11,429	8,498	8,594
Palm Beach	7,357	9,396	13,124	10,190	8,936
Florida	6,839	7,060	10,504	7,358	7,721

Source: FLDOE Program Cost Analysis Series Reports
General Fund Only



PRINCIPAL OFFICIALS



Board Approved: 5/18/21

PRINCIPAL OFFICIALS



Name	Title
Dr. Vickie L. Cartwright	Interim Superintendent of Schools
Jeffrey Moquin	Chief of Staff
Sam Bays	Executive Director, Capital Programs, Task Assigned
Phillip H. Dunn	Chief Information Officer
Dr. Jermaine Fleming	Acting Chief Strategy & Operations Officer
Daniel Gohl	Chief Academic Officer
Oleg Gorokhovskiy, CPA	Acting Chief Financial Officer
Dr. Antoine Hickman	Chief Student Support Initiatives & Recovery Officer
Joris Jabouin	Chief Auditor
Katherine Koch	Chief Communications Officer
Dr. Leo Nesmith	Chief Safety & Security Officer, Task Assigned
Alan Strauss	Chief Human Resources & Equity Officer
Dr. Valerie Wanza	Chief School Performance & Accountability Officer

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SAFETY

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SCHOOL SAFETY FUNDING

History and Background

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

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

In 2018, the Florida Legislature approved to increase the Safe School Allocation to \$180 million statewide, which includes a minimum allocation of \$250,000 per district. The funding is based on one-third of the FLDE Crime Index and two-thirds of the district's proportional share of the state's total unweighted FTE.

As of the 2021-22 Florida Education Finance Program (FEFP) First Calculation, the statewide total allocation for Safe Schools remains at \$180 million. The District's proportional share is \$15,808,137.



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

Description	2020-21 FEFP Conference Report		2020-21 FEFP 4th Calculation		2021-22 FEFP 2nd Calculation	
	FEFP Safe School Allocation Charter School	15,976,610 (2,877,387)		16,124,347 (3,018,881)		15,808,137 (2,995,610)
District-Managed Schools	13,099,223		13,105,466		12,812,527	
Positions	FY 2020-21 Budgeted		FY 2020-21 Actual		FY 2021-22 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.

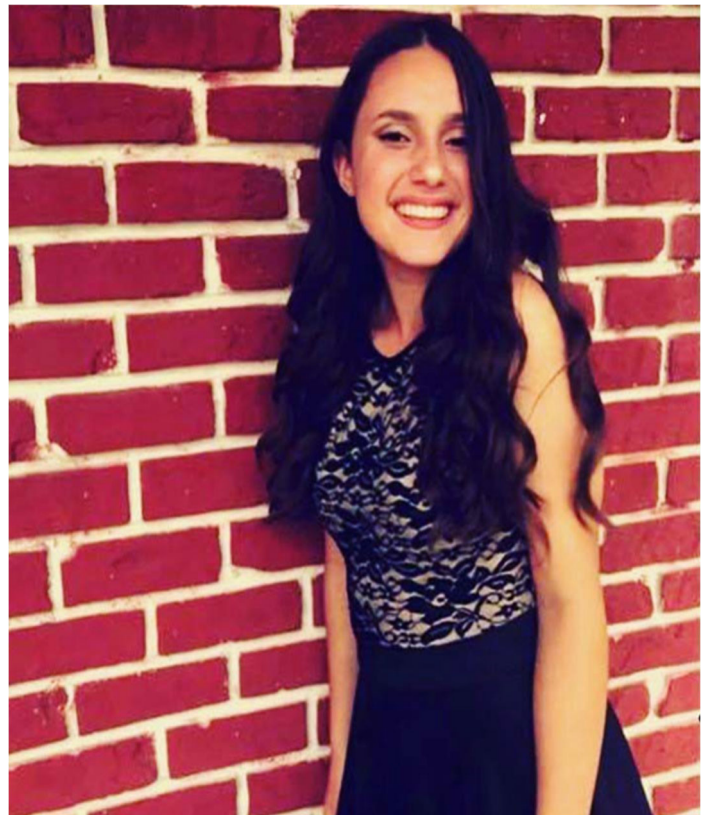


Alyssa's Law

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.

The public school district may implement additional strategies or systems to any implemented mobile panic alert system to ensure real-time coordination between multiple first responder agencies in a school security emergency.

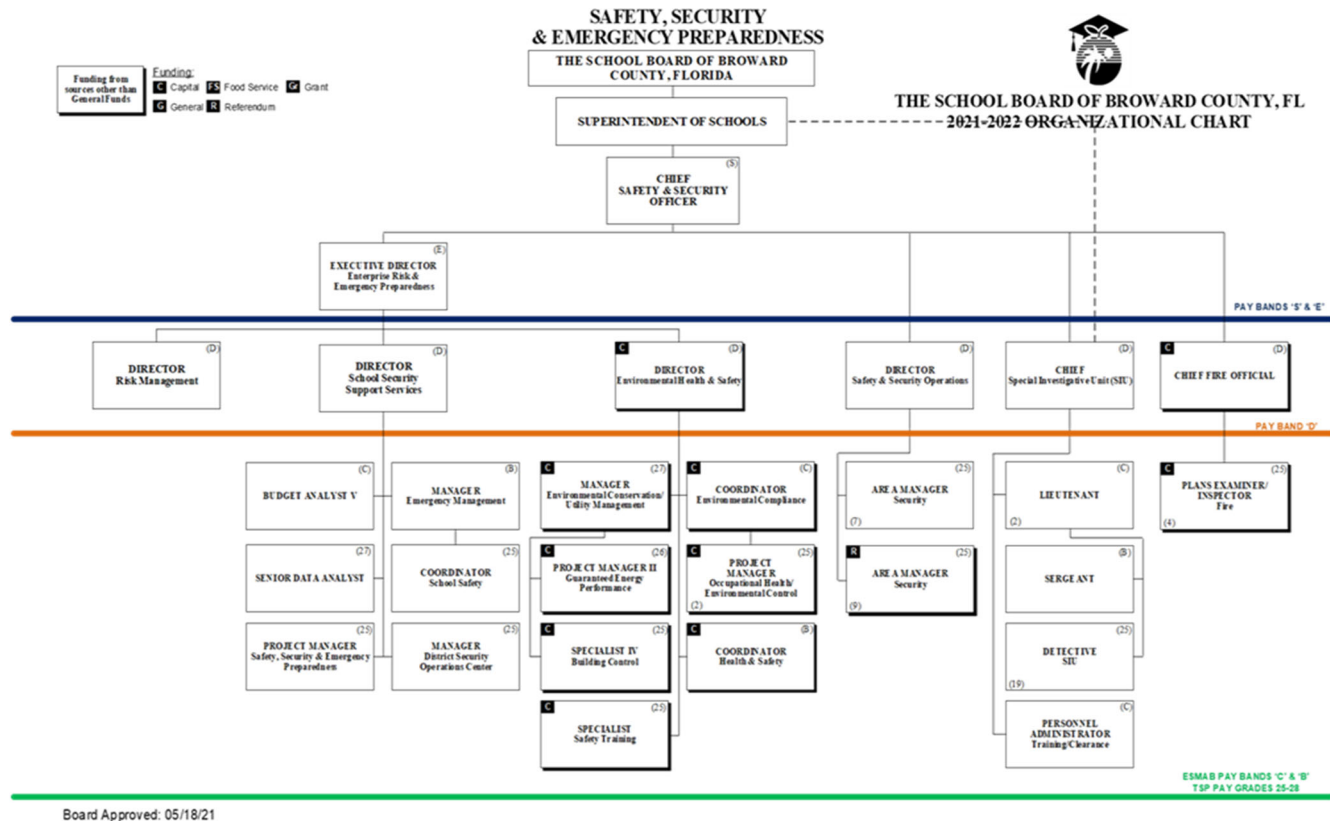
On June 30th, 2020, Governor Ron DeSantis signed Alyssa's law and allocated \$8 million in the State's budget to implement Alyssa's Law. FLDOE has indicated funding for this project will exist for at least the next three years.



SAFETY AND SECURITY UPDATES

Development of the Division of Safety, Security and Emergency Preparedness

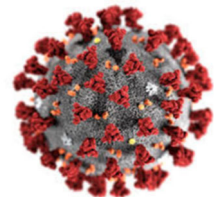
With continued growth, the Division of Safety, Security and Emergency Preparedness (SSEP) continues to identify the need for additional support roles to carry out critical infrastructural tasks such as Information Technology (IT), training, human resources and budget. The School Board adopted a revised organization chart on May 18, 2021 to assist with these efforts. Staffing of the Division is nearing completion.



COVID-19 Health and Safety Measures

A significant amount of staff resources and efforts during the 2020-21 school year was focused on implementing additional health and safety measures to help facilitate the safe return of students and staff to schools amidst the COVID-19 pandemic.

During the school year, more than five million items, including face coverings, hand sanitizers, thermometers, eMisters, posters and floor decals were distributed to schools. More than 2,300 Indoor Air Quality work orders were completed and more than \$2 million was spent on indoor air quality improvement.



SSEP staff played a key role in leading both the Health, Hygiene and Sanitation Workstream and the Safety and Security Workstream which made important recommendations to school leaders on how to prepare District facilities for the safe return of students and staff. A comprehensive COVID-19 Health and Safety Procedural Manual was developed and disseminated to assist staff with implementing these recommendations.

Staff continues to monitor the latest guidance from the Centers for Disease Control and Prevention (CDC) and is working closely with local health officials to determine the most appropriate measures moving forward.

SAFETY AND SECURITY UPDATES

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. The working group met with each vendor and narrowed the list to a small number of preferred vendors. BCPS gathered feedback from relevant first responder agencies and the Broward County emergency communications leadership to further evaluate the preferred vendors.

The FLDOE was informed of the District's selection to utilize the FLDOE approved vendor 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. FLDOE provides a \$2,000 allocation per school each year to assist with the cost of this technology and the funding is allocated for a period of three years.

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.

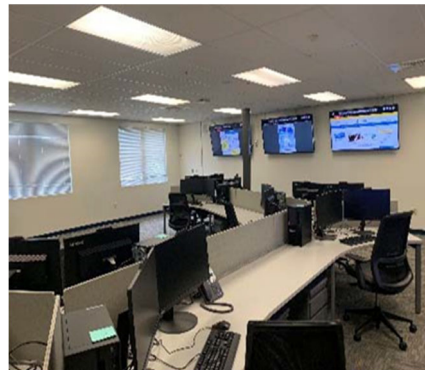


SAFETY AND SECURITY UPDATES

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 helps schools manage response to emergency codes and has assisted with responding to more than 500 tips during the 2020-21 school year. Additionally, the DSOC's round the clock monitoring of schools led to at least 26 apprehensions during the last school year.

School Security Risk Assessments

As required by the MSDHS Public Safety Act (SB 7026), the District completed 250 School Security Risk Assessments (SSRAs) in the summer of 2020, 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, and these updates are expected to be completed by December 31, 2021.

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 is working to finish installing repeaters at all school sites by April 2022. In total, the School Board authorized \$4.5 million for this critical project.

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 initial implementation phase focuses on high schools, centers, combination schools, technical colleges, and community schools. The agreement was awarded to Rauland-Borg Corporation of Florida and NDR Corporation on April 23, 2019, for a period of three years. Implementation began before the end of the 2018-19 school year.

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 will be using 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.

Implementation of New Enterprise Risk Management Framework

The initial roll-out of Enterprise Risk Management is complete and the District is now in Phase II of Implementation. This phase focuses on Infrastructure Build. In this phase, the District has finished establishing the Governance Structure and developing the Enterprise Risk Management Schedule.

As part of this process, a cross-functional working group and an executive working group have been established and will be utilized to examine the identified risk and recommend the prioritization of projects to mitigate risk. The District is now focused on identifying and analyzing risks for prioritization.



Role Specific Emergency Protocols

The District continues to improve training for staff and students on critical safety and security protocols. This year's upcoming training will include procedures specific to staff roles in schools to improve response efforts during an incident. While these protocols were ready for launch earlier, due to the Covid-19 pandemic, the District was focused on other health and safety priorities during the 2020-21 school year.

Twenty-two schools participated in a pilot training to provide feedback on the protocols and training, in preparation for the roll-out of the enhanced Role Specific Emergency Protocols in the 2021-22 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 is in the process of revising the Reunification Plan to facilitate the reunification of parents and students more effectively in the event of a significant emergency. A group of pilot schools have been identified to assess the revised plan and staff is developing training and materials to assist with the plan's implementation for the 2021-22 school year.

Enhanced Social Media Monitoring

SSEP is currently evaluating a variety of tools to assist staff in the DSOC with enhanced social media monitoring for potential threats. The Division has hired new staff to perform web-based threat triage assessments and forward tips to law enforcement and school personnel to ensure prompt and effective engagement and to proactively search for information which may represent a threat to our students or staff. This technology paired with the existing tip reporting platforms will allow staff to better support school and law enforcement 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.



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.

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 UPDATES

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 is installing 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 are receiving 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 and installation is scheduled to be complete by December 31, 2021.

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

BCPS has received \$4 million from the FLDOE School Hardening Grant allocation for both District and charter schools. The portion allocated to District schools is being used to assist with these enhancements and for additional enhancements to improve the physical security of school buildings based on the findings of the annual School Security Risk Assessments (SSRAs) that are completed by each school.



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 2020-21 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. The estimated additional annual cost remains at \$20.7 million. Although there were reduced number of students and staff on campus due to COVID-19, the security staffing levels remained unchanged.

The Campus Security Manager (CSM) position is new for the 2020-21 school year. The CSM serves as on the on-site supervisor of the security team at 43 of the District's largest schools. This new position creates an additional opportunity for existing security staff to advance their careers and earn recognition for their management and mentoring performance and provides the Area Security Managers with the ability to enhance and strengthen school-based team's support. The initial 43 CSM positions were filled during FY2020-21 and the majority were existing BCPS security staff.

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 2020-21 school year, BCPS raised its contribution to SRO salaries by approximately 10 percent, increasing from \$54,600 to \$60,000. For overall funding of both armed and unarmed school-based security staff, BCPS contributes 71.5 percent of funding as compared to 28.5 percent provided by cities/municipalities.



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

Organization	Security Staff Armed School-Based		Security Staff Unarmed School-Based		Security Staff Total School-Based	
	Cost \$	Percent of Contribution	Cost \$	Percent of Contribution	Cost \$	Percent of Contribution
BCPS	17,147,497	45.9%	33,538,111	100.0%	50,685,608	71.5%
Cities/Municipalities	20,200,000	54.1%	-	0.0%	20,200,000	28.5%
Totals	37,347,497	100.0%	33,538,111	100.0%	70,885,608	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 held recertification training in August 2020, and for the 2020-21 school year a total of 65 School Guardians successfully completed all facets of training and were assigned to school campuses. Even though COVID-19 impacted the number of students on campus, the District remained committed that every school, regardless the number of students, had a SSO on every District school campus.

Current and Proposed Safety and Security Positions

Safety/Security Positions	2020-21 Positions General Fund	2020-21 ⁽¹⁾ Positions Referendum	2020-21 Total Positions	2021-22 ⁽²⁾ Additional Positions	2021-22 Positions
Armed Guardian (ASSO)	43.5	44	88	TBD	88
Campus Monitor	287	377	664	TBD	664
Security Specialist	143	54	197	TBD	197
School Resource Officers (SRO) ⁽³⁾	202	-	202	TBD	202
Campus Security Managers ⁽⁴⁾	-	43	43	TBD	43
Area Security Managers	7	9	16	TBD	16
Total Staffing Levels	682.5	527	1,210	-	1,210

⁽¹⁾ 2020-21 Armed SSO Referendum positions includes 15 Guardian contract positions.

⁽²⁾ 2020-21 Additional Positions: due to the pandemic and reduced student presence on campus, staffing decisions will continue to be based on risk analysis. Any new school-based positions will be Referendum funded.

⁽³⁾ 2021-22 SRO additional positions are contingent on SRO contract negotiations.

⁽⁴⁾ Campus Security Manager positions are split funded at 80 percent Referendum and 20 percent General Fund.

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 2021-22

The 2021-22 FEFP total District funding for the MHAA is 10.5 million, and the charter schools proportionate share is 1.98 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 2021-22 FEFP MMHA funds, along with related training and materials.

Position Titles	FY 2020-21 Actuals		FY 2021-22 Projections	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Clinical Nurses	9	806,145	9	850,363
Clinical Nursing Supervisors	1	110,841	1	94,564
Counselor EAP	4	330,731	4	296,616
Family Counselors	1	79,829	1	80,106
Guidance Counselors - Elementary	8	608,748	8	519,453
Guidance Directors - High	2	142,917	2	126,447
School Nurse (Prof)	3	211,489	3	188,759
School Psychologist	4	328,521	4	296,217
School Social Workers	12	803,779	32	2,247,720
Specialist, Positive Behavior Intervention	10	1,016,984	10	950,369
Therapist, Family Counseling Program	10	691,065	10	634,973
Salary and Fringe	64	\$ 5,131,049	84	\$ 6,285,587
Training & Materials - TBA		-		2,188,680
Contractual Services added 09/18/2020		1,039,549		-
Training/Materials/Contractual Services		\$ 1,039,549		\$ 2,188,680
Total District Appropriations		\$ 6,170,598		\$ 8,474,267

Mental Health Plan Regions

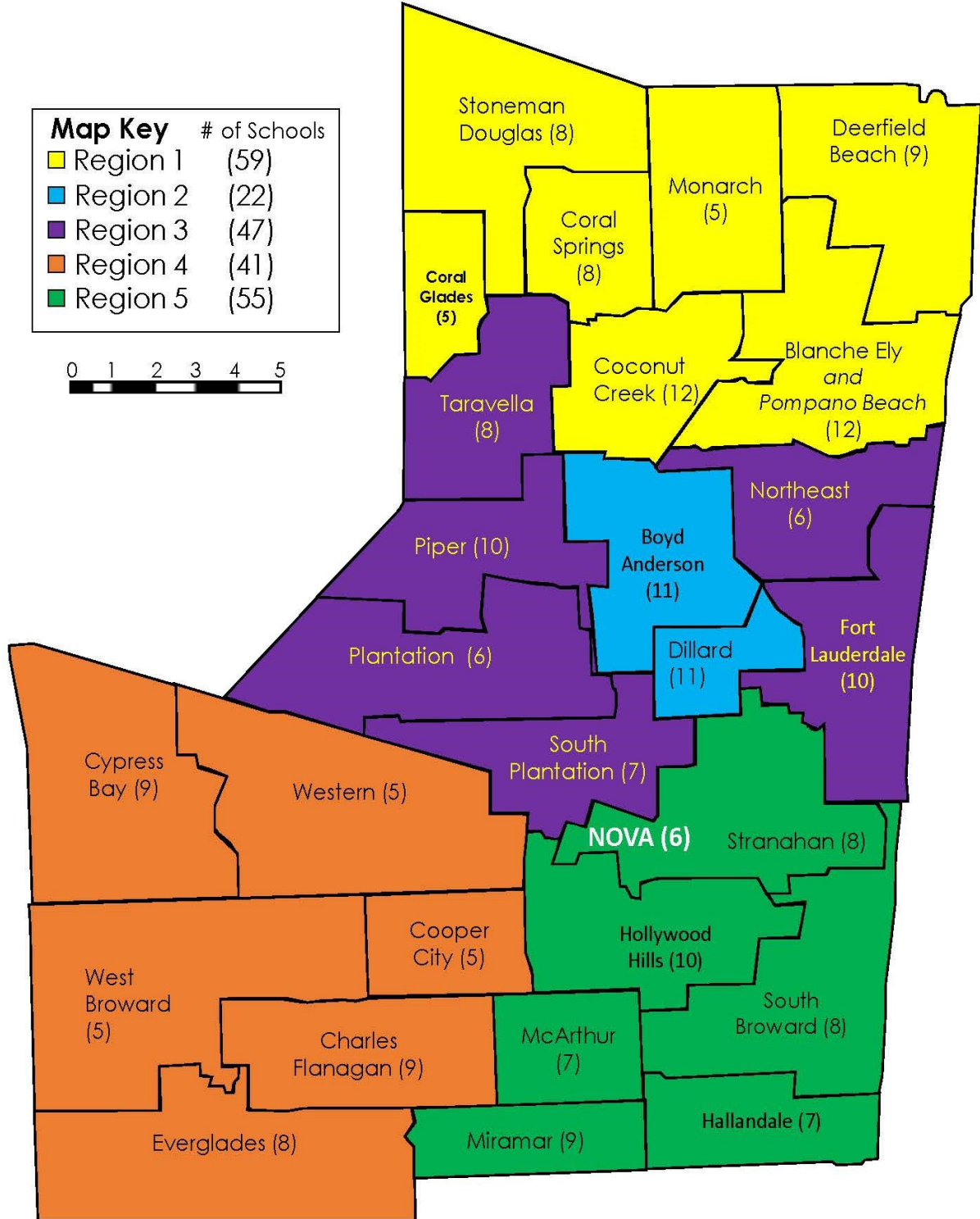
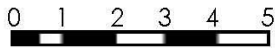
In order to expand the delivery of direct mental health services in a timely manner to all schools throughout the District, the mental health staff to be funded by this allocation will be strategically assigned to locations throughout the District. This regional configuration will allow for an immediate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

MENTAL HEALTH ASSISTANCE FUNDING



Mental Health Assistance Allocation Regional Teams

Map Key	# of Schools
Region 1	(59)
Region 2	(22)
Region 3	(47)
Region 4	(41)
Region 5	(55)



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 (ARNP, RN, and LPN) are provided through contractual agreements with community agencies.

Training and Certification

- Medical University of South Carolina - Booster training in Trauma Focused-Cognitive Behavioral Therapy (TF-CBT).
- 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.

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.

2020-21 Mental Health Grant Funding

- **Table 1.** Mental Health Other Funding Sources. This table includes **\$14,882,547** in grant funding with **77** 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	\$1.5M	3 Years renewed annually Sunsets 09/30/2021	21	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
School Emergency Response to Violence (SERV 1.0)	USDOE	\$1M	1 Year Sunsets Sept 2019 <i>(no cost extension received)</i>	10	Funds provided to District for emergency response which focuses on restoring the learning environment in the District, specifically MSDHS.	Student Support Initiatives & Recovery
School Emergency Response to Violence (SERV 2.0)	USDOE	\$2.4M	Dec 2019 to June 2021	23	Funds provided to District for emergency response which focuses on restoring the learning environment in the District, specifically MSDHS.	Student Support Initiatives & Recovery
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 09/30/2021	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

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>	2	<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>BJA Stop School Violence: Threat Assessment & Technology Reporting Program</p>	USDOJ	\$379,346	<p>3 Years Sunsets 09/30/2022 <i>(one-year extension granted)</i></p>	1	Utilized to train law enforcement and others on threat assessment and reporting options.	Psychological Services
<p>Broward Stop School Violence! Elementary Grant</p>	USDOJ	\$500,000	<p>3 Years Sunsets 09/30/2021</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 09/30/2021	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 09/30/2022 (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 2020-21 funding for 93 full time staff as depicted in the table below.

Referendum Position Titles	2021 Actual Positions	2021 Actual Salary/Fringe
Family Counselors - ESE	10	770,963
Guidance Counselors	23	1,766,714
Guidance Director High	2	175,759
School Psychologist	20	1,584,772
School Nurse (Professional)	2	116,121
School Social Worker	17	1,175,739
Teacher Hospital Homebound (MSD)	2	141,635
Teacher on Special Assignment (Suicide Prevention)	5	344,673
Therapist, Family Counseling	12	869,022
Total Referendum Positions	93	\$ 6,945,398
Psychological Services Contract		303,912
RethinkEd Curriculum		480,000
Total Operating Cost		\$ 783,912
Total Mental Health Referendum Appropriations		\$ 7,729,310

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)	3
School Counselors (Guidance Counselors)	455
Exceptional Student Education (ESE) Counselors (ESLS)	49
School Psychologists	139
Family Therapists	57
School Social Workers	155
Health Services (Nurses)	23

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 Accelify as it occurs.
- **School Counseling (Guidance):** Formal and informal referrals for school counseling services are made by staff, students, or stakeholders via school-based systems. Interventions are documented in the student information system based on the services delivery model and American School Counselor Association (ASCA) standards.
- **Nursing (Student Health):** Students with chronic health conditions requiring counseling services are referred to the school social worker as deemed appropriate. The total number of referrals are 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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Safety, Music & Art, Athletics, Renovation and Technology



About the SMART Program

In November 2014, Broward County voters approved an \$800 million bond referendum that provides critically needed funding for students and schools. Broward County Public Schools has committed to investing the funding in **S**afety, **M**usic & art, **A**thletics, **R**enovations, and **T**echnology (SMART) at every school.

The Office of Facilities and Construction is tasked with renovations to schools based on the SMART program needs assessment.

Improvements to school facilities include:

- Technology equipment
- Indoor air quality
- School safety systems
- Music and athletic equipment
- Renovations to more than 30 million square feet of school buildings to provide the students with state of the art facilities



Safety, Music & Art, Athletics, Renovation and Technology

Current SMART Program Appropriations

SMART Program

APPROPRIATIONS IN MILLIONS
(As of June 30, 2021)





SMART APPROPRIATIONS	PROGRAM YEARS 1-5	PROGRAM YEAR 6	PROGRAM YEAR 7	PROGRAM YEAR 8	TOTAL
SAFETY	\$87.6	\$57.0	\$13.9	\$1.5	\$160.0
MUSIC & ART	\$32.0	\$9.5	\$2.2	\$1.1	\$44.8
ATHLETICS	\$7.2	\$0.2			\$7.4
RENOVATION	\$555.6	\$375.8	\$108.6	\$64.2	\$1,104.2
TECHNOLOGY					
Computers and Hardware (District-Owned Schools)	\$56.5				\$56.5
Charter School Technology	\$12.0				\$12.0
TOTAL	\$750.9	\$442.5	\$124.7	\$66.8	\$1,384.9

Safety, Music & Art, Athletics, Renovation and Technology

Highlights by the Numbers



87 Fire alarm, fire sprinkler safety projects underway or complete

\$28 M Single Point of Entry upgrades completed Summer 2019



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**



119 projects in construction

1,685 SCEP items delivered



83,362 computing devices delivered to 209 schools

2:1 student to computer ratio


**TECHNOLOGY
IS COMPLETE**



Safety, Music & Art, Athletics, Renovation and Technology

Completed Renovations

SMART Program

COMPLETED RENOVATIONS
(As of June 30, 2021)

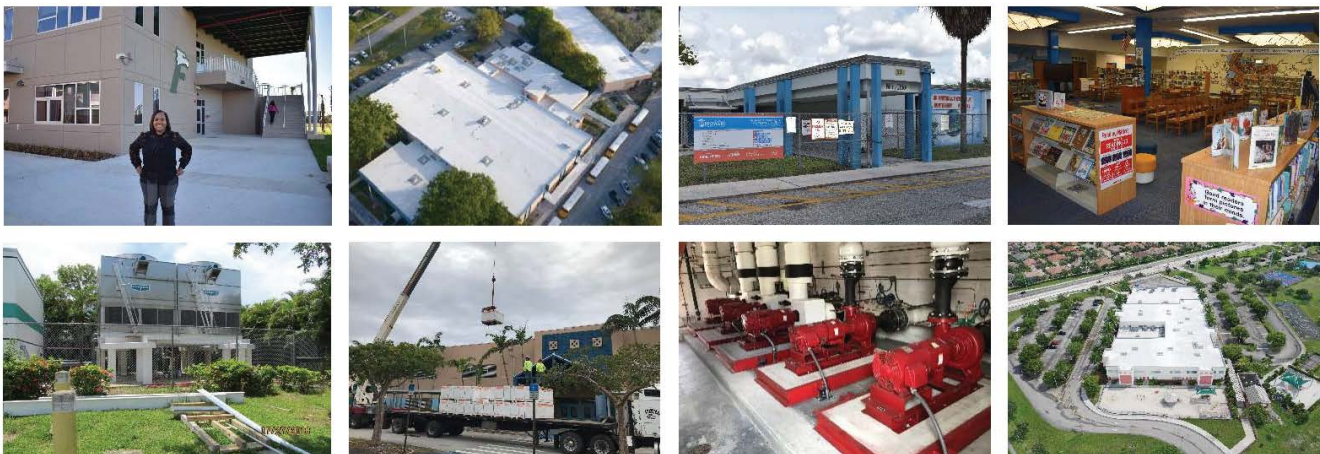


PRIMARY RENOVATIONS PROCESS CHART



16 SCHOOLS WITH ALL RENOVATIONS COMPLETE

<p>Charles W. Flanagan High School</p> <p>Coconut Creek Elementary School</p> <p>Coral Cove Elementary School</p> <p>Cypress Elementary School</p> <p>Cypress Run Education Center</p> <p>Discovery Elementary School</p> <p>Dr. Martin Luther King Jr. Montessori Academy</p> <p>Indian Ridge Middle School</p>	<p>Manatee Bay Elementary School</p> <p>McNicol Middle School</p> <p>Miramar Elementary School</p> <p>Palm Cove Elementary School</p> <p>Pine Ridge Education Center</p> <p>Plantation Elementary School</p> <p>Silver Shores Elementary School</p> <p>Tamarac Elementary School (Media Center)</p>
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Safety, Music & Art, Athletics, Renovation and Technology

Active Construction



SMART Program

ACTIVE CONSTRUCTION
(As of June 30, 2021)

PRIMARY RENOVATIONS PROCESS CHART



119 PROJECTS IN ACTIVE CONSTRUCTION

- | | | |
|---|--|--|
| <ul style="list-style-type: none"> Atlantic Technical, Arthur Ashe, Jr Campus Banyan Elementary School Bayview Elementary School Blanche Ely High School Bright Horizons Center Broadview Elementary School C. Robert Markham Elementary School Central Park Elementary School Challenger Elementary School Chapel Trail Elementary School Colbert Museum Magnet Collins Elementary School Cooper City Elementary School Coral Park Elementary School Coral Springs High School Country Isles Elementary School Cypress Bay High School** Dave Thomas Education Center - East Davie Elementary School Deerfield Beach High School Deerfield Park Elementary School Dillard 6-12 School Driftwood Middle School Eagle Point Elementary School Embassy Creek Elementary School Endeavour Primary Learning Center Everglades Elementary School Fairway Elementary School Falcon Cove Middle School Flamingo Elementary School Floranada Elementary School Forest Glen Middle School Forest Hills Elementary School Fort Lauderdale High School Gator Run Elementary School Griffin Elementary School Gulfstream Academy of Hallandale Beach K-8
<small>(f.k.a. Hallandale Adult & Community Center)</small> Gulfstream Academy of Hallandale Beach K-8
<small>(f.k.a. Hallandale Elementary)</small> | <ul style="list-style-type: none"> Gulfstream Early Learning Center of Excellence
<small>(f.k.a. Gulfstream Middle School)</small> Hawkes Bluff Elementary School Henry D. Perry Education Center Hollywood Central Elementary School Hollywood Hills High School Hollywood Park Elementary School J.P. Taravella High School James S. Rickards Middle School Lake Forest Elementary School Lakeside Elementary School Larkdale Elementary School Lauderdale Lakes Middle School Maplewood Elementary School** Margate Elementary School McNab Elementary School Mirror Lake Elementary School New River Middle School Norcrest Elementary School North Side Elementary School Northeast High School Nova High School Oakland Park Elementary School Oakridge Elementary School Olsen Middle School Panther Run Elementary School Park Lakes Elementary School Park Trails Elementary School Pembroke Lakes Elementary School Pembroke Pines Elementary School Pines Middle School Pinewood Elementary School Pioneer Middle School Piper High School Plantation Middle School Pompano Beach Elementary School Pompano Beach Middle School Quiet Waters Elementary School Ramblewood Elementary School | <ul style="list-style-type: none"> Ramblewood Middle School Riverglades Elementary School Riverland Elementary School Rock Island Elementary School Royal Palm STEM Museum Magnet
<small>(f.k.a. Royal Palm Elementary School)</small> Sandpiper Elementary School Sea Castle Elementary School Seagull Alternative High School Silver Trail Middle School South Broward High School Stirling Elementary School Stranahan High School Sunland Park Academy Sunrise Middle School Tamarac Elementary School – Phase 1 Tedder Elementary School The Quest Center Thurgood Marshall Elementary School Tradewinds Elementary School Village Elementary School Virginia Shuman Young Elementary School Walker Elementary School Watkins Elementary School West Broward High School West Hollywood Elementary School Westchester Elementary School Westpine Middle School William E. Dandy Middle School Winston Park Elementary School |
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ORGANIZATIONAL

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BROWARD COUNTY PUBLIC SCHOOLS



Broward County is situated between the Atlantic Ocean and the Everglades in southeast Florida and was first incorporated in 1915. There are approximately 1,224 square miles of land area, of which the western 797 square miles are conservation area and are protected from development. Within the remaining 427 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 for Broward County was established in 1915 and is now the sixth largest in the United States and 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 176 countries speaking 151 languages, and approximately 28,000 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 an additional 12,000 gifted students. There are more than 110,000 adult and continuing education students.

There are 238 District-Managed school locations in Broward County offering a wealth of educational opportunities which includes 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 2021-22 school year there are currently 93 charter schools in Broward County.

For the 2021-22 school year, BCPS returns to traditional face-to-face learning in all schools. Students are scheduled to start school on August 18, 2021 and their last day is scheduled for June 9, 2022. 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.

2020-21 Benchmark Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,061
Elementary (K - 5)	86,141
Middle (6 - 8)	47,309
High (9 - 12)	69,893
Centers	4,103
BCSB District Schools	212,507
Charter Schools	48,208
Total 2020-21 Benchmark	260,715

* 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



Dr. Rosalind Osgood
Chair
District 5



Laurie Rich Levinson
Vice Chair
District 6



Donna P. Korn
Countywide At-Large,
Seat 8



Debra Hixon
Countywide At-Large, Seat 9



Ann Murray
District 1



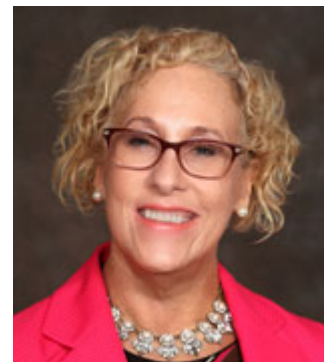
Patricia Good
District 2



Sarah Leonardi
District 3



Lori Alhadeff
District 4



Nora Rupert
District 7



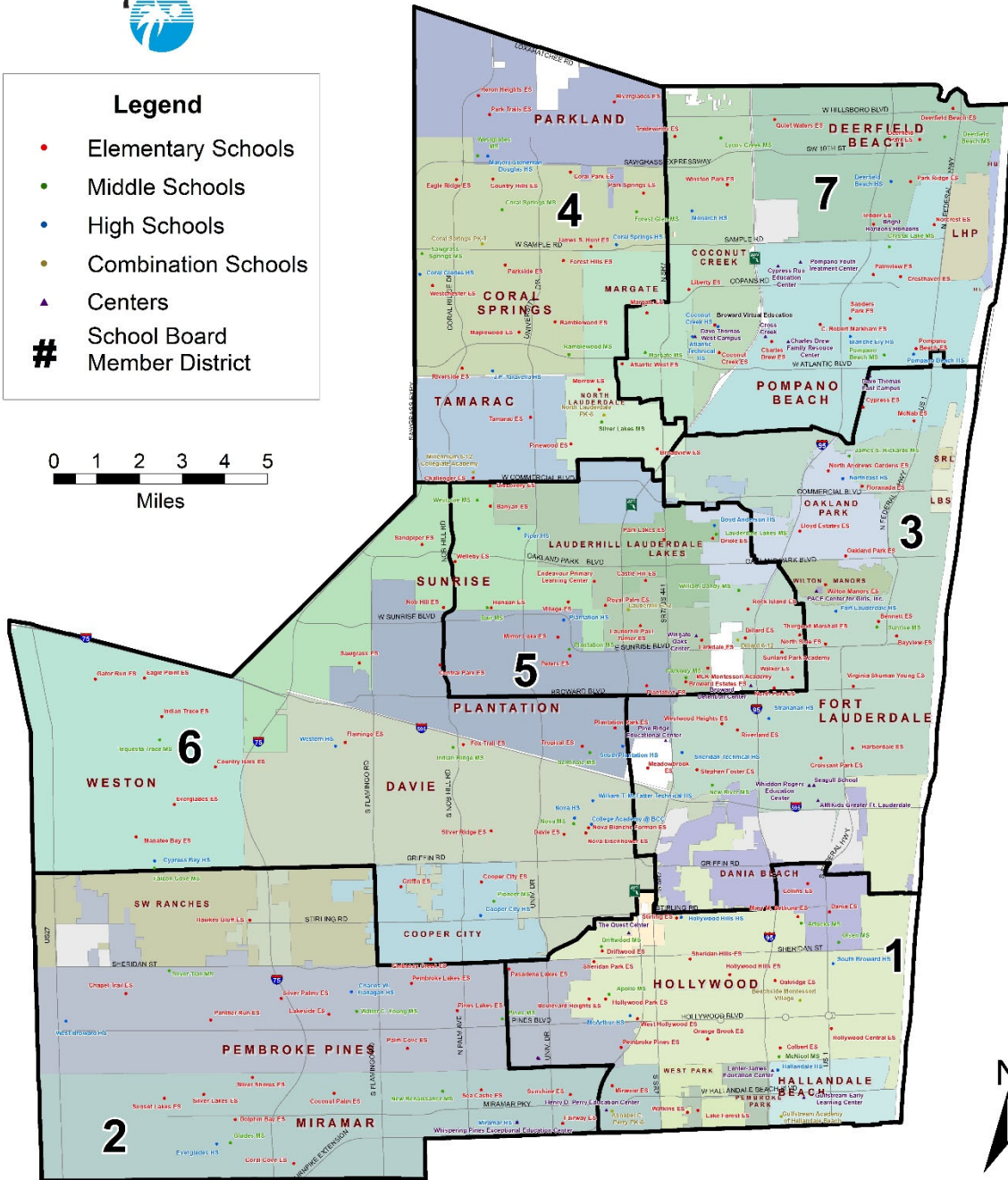
BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

Broward County Public Schools With School Board Member Districts and Municipalities 2020/21



Legend

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



Demographics & Enrollment Planning

www.browardschools.com

This map is for display purposes only.



DISTRICT'S VALUES

OUR VALUES

- > All students will learn when their individual needs are met
- > Learning is a lifelong process
- > Every student has a right to a high-quality educational option
- > Engaged families combined with highly effective teachers and school leaders are the core components of a successful school
- > Positive character education is essential to whole child development
- > The diversity of our community is valuable and must be embraced
- > Students must be prepared as innovative thinkers and responsible citizens to compete in a global economy
- > High-quality customer service is a critical component of high-quality education
- > Positive stakeholder involvement enhances student achievement
- > Everyone must be held to the highest ethical standards to achieve excellence
- > Everyone must contribute to and be held accountable for student achievement
- > An equitable education provides all necessary resources to meet student needs
- > All District services must clearly tie to student achievement
- > Respect and dignity are critical, both in and out of the classroom
- > Public education is the foundation of a democratic society
- > It is essential that the District develops an informed, engaged, and responsible citizenry



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.



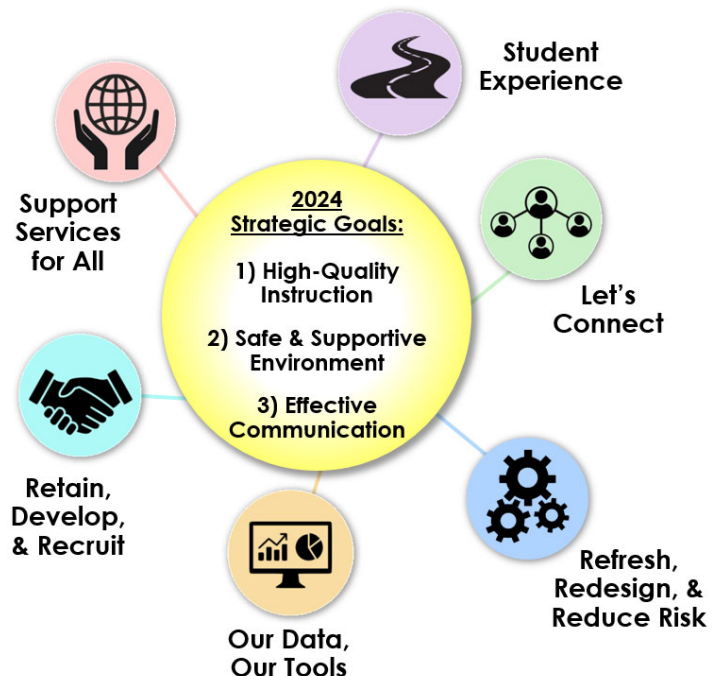
Our three Strategic Goals are High-Quality Instruction, Safe & Supportive Environment, and Effective Communication. The Goals are monitored via defined quantitative Metrics, and are supported through the six Campaigns. Each Campaign includes multiple Initiatives bundled beneath it. These Campaigns underscore 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



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.

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.



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 (FL DOE) for **compliance with State statutory requirements**; and the US Department of Education for compliance with such requirements as the **Every Student Succeeds Act (ESSA)**.



Government Finance Officers Association

S M A R T E R Goals

Specific Measurable Attainable Relevant Time-bound Engaging Resourced



Council of the Great City Schools



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:

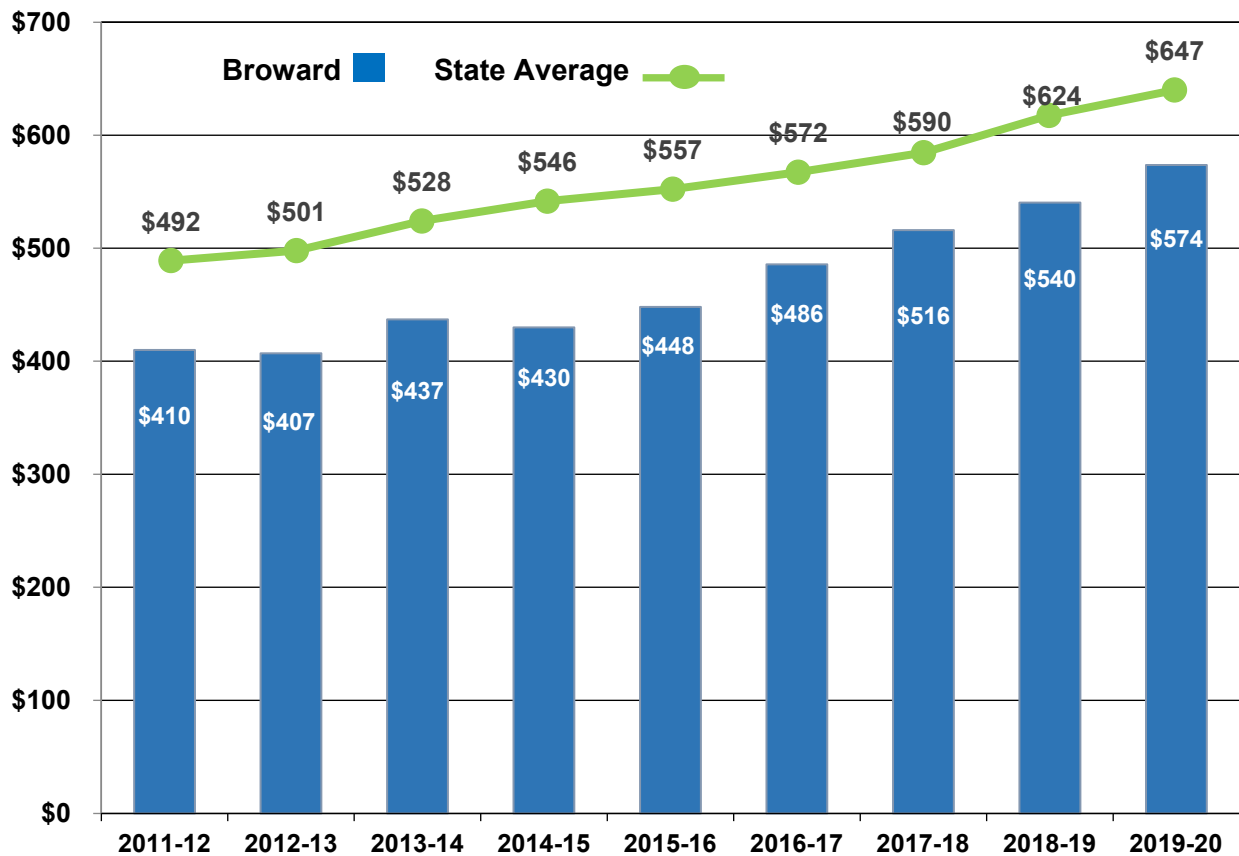
1. *In some cases, data needs to be gathered to establish baselines and Targets. ⚠*
2. *Targets will be based on the Ghosh statistical model where appropriate, using three-year averages for baselines when available, and a 90% or 95% confidence interval applied as indicated.*
3. *Specific Targets and 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.*

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 5-12 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 2021-22 Budget achieves the following:

- \$110.3 million revenue from the Referendum:
 - \$79.4 million (or 72%) for compensation for teachers and school-related staff.
 - \$22.1 million (or 20%) for School Resource Officers & security staff.
 - \$8.8 million (or 8%) for other essential school programs.
- Increases the guidance counselor ratio in the School Budget Guidelines to provide at least two counselors for elementary schools with enrollment greater than 700 students.
- Holds harmless the funding for class size compliance despite a \$23 million reduction in funding by the State of Florida.
- Increases 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 462 new teaching positions to assist students in accelerating their learning.
- Funded “BCPS Summer 2021,” the largest summer learning opportunity the District has conducted in decades.
- Invests funds for air quality improvement projects.
- Supports a significant upgrade in 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.
- Maintains current staffing levels.
- Increases funding for professional development.
- Funds contracted services to increase support to students as they return to brick-and-mortar instruction.
- Continues funding to have a minimum of two full-time health professionals at every school.



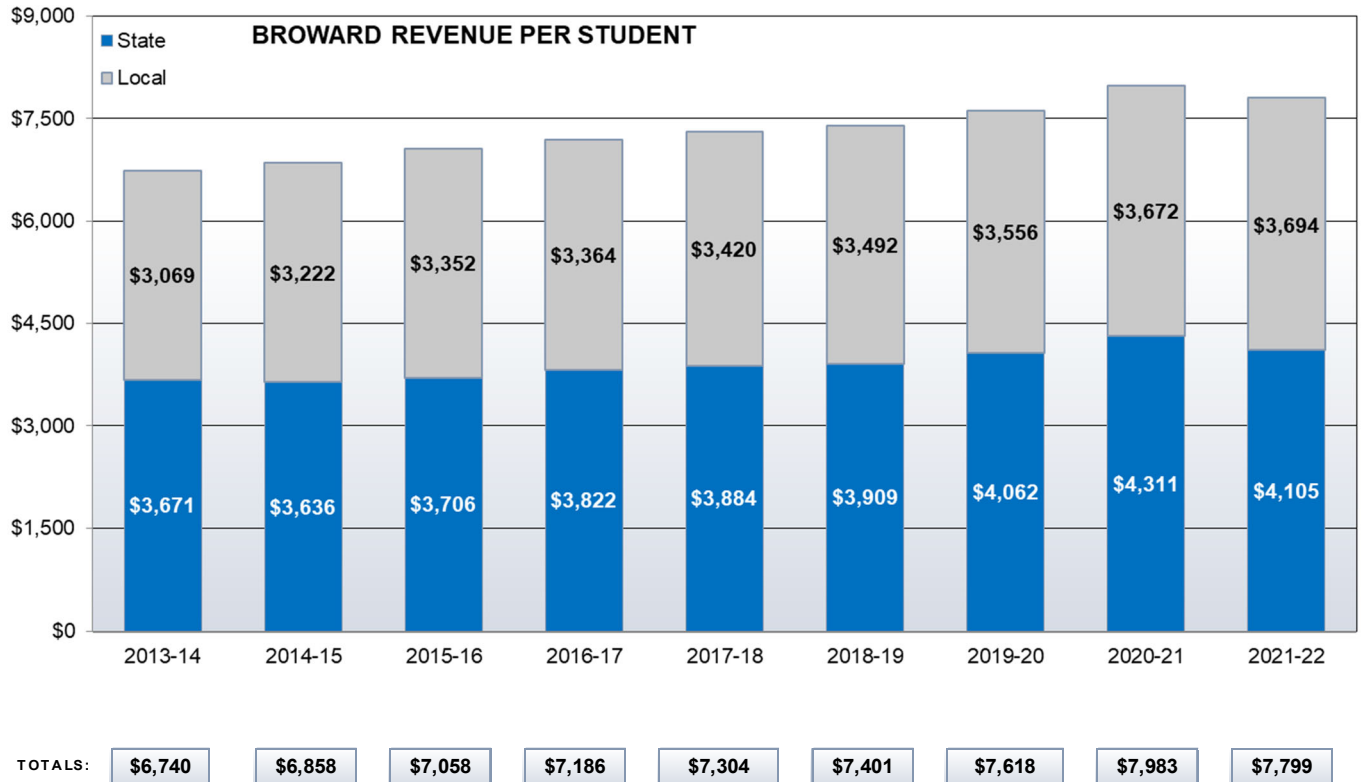
PRIORITIES AND ISSUES

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 2013-14 through 2021-22.



Note: Projected data is as of the 2021-22 FEFP 2nd Calculation

On June 29th, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition line item from the HB 5001, General Appropriations Act. School Recognition has not been reinstated for the 2021-22 school year.

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CAPITAL OUTLAY BUDGET FUNDING PRIORITIES

The District Educational Facilities Plan (DEFP FY 2021-22) plan provides the School Board and the public a detailed and financially feasible capital outlay plan that appropriates \$3.2 billion in estimated capital revenues over the next five-year period ending June 30, 2026.

This plan identifies the following elements in capital planning:

School Safety and Security 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 (State F.I.S.H. Building 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 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.

Funding for Capital Outlay Needs

The DEFP FY 2021-22 presented 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 a roof asset management program, an annual track replacement plan, furniture and equipment replacement funds for schools and athletic programs.

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 risks. As projects are awarded to execute the program these funds are used to offset the additional costs to complete the projects. The SMART program is currently \$1,385 million.

The update to the DEFP FY 2021-22 focuses aligning SMART Program construction funding, adding \$75 million (FY22 Markham, FY24 and FY25) in SMART Reserves, while balancing other capital outlay needs.

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 website where this information can be found is:

<http://www.broward.k12.fl.us/boc/index.html>

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 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 and additional funds are added in FY 2021-22. These reserves are shown on the Appropriations page.

Total SMART Reserve

\$225 million	SMART Reserve established FY 2017-18
\$211 million	COPs Series 2020A
\$ 47 million	PMOR Allocation
\$ 29 million	SMART Program Needs (Markham ES FY22)
<u>\$ 46 million</u>	SMART Program Needs (FY24 and FY25)
\$558 million	

The capital budget also includes an unallocated reserve that can be used for future SMART Program budget impacts. 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.



SMART INVESTMENTS LEAD TO SMART STUDENTS.

**2021 LEGISLATIVE SESSION
FISCAL IMPACT**

Budget	
Florida Education Finance Program (FEFP)	FTE: \$7,785 per-student funding for BCPS; a decrease of \$197 per student
Base Student Allocation	\$53 Per student
Safe Schools Allocation	\$180 million state-wide (level funding)
Class Size Reduction Allocation	\$2.8 billion statewide; a decrease of \$308 million
Mental Health Assistance Allocation	\$120 million state-wide \$20 million increase state-wide
Teacher Salary Increase Allocation	\$550 million state-wide; \$51 million for BCPS \$50 million increase state-wide
Digital Classrooms Allocation	\$8 million state-wide; no increase from prior year
BCPS Total K-12 Funds	\$2,053,787,780; a decrease of \$21 million
Florida Retirement System	SB 7018 increases the employer contribution rate. Financial Negative Impact to BCPS \$11 million.
PECO Public: NO FUNDING Charter: \$182 million *	School Hardening Grant \$42 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: \$77 million (level funding)



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

2021 LEGISLATIVE SESSION FISCAL IMPACT

House Bill 7045: Voucher Program

K-12 Scholarship Programs

The bill consolidates student scholarship programs. The bill repeals the Gardiner Scholarship Program (GSP) beginning in 2021-2022 and the McKay Scholarship Program for Students with Disabilities (McKay) in 2022-2023, and merges similar provisions into the Family Empowerment Scholarship Program (FES). Specifically, the bill:

- Increases the scholarship award for recipients of the FES to 100 percent of the calculated amount under the Florida Education Finance Program (FEFP).
- Beginning in 2022-2023, annually increases the maximum program capacity by one percent of the state's total exceptional student education full-time equivalent (FTE) enrollment
- Removes the prior public attendance requirement for the FES scholarship for families with limited financial resources, and:
- Increases the household income eligibility limit to 375 percent of the federal poverty level, or an adjusted maximum percent of the federal poverty level that is increased by 25 percentage points in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships have not been funded.

The bill will greatly expand the number of vouchers in the state. Financial impact to the district is indeterminant.



House Bill 5101: Education Funding

Modifies the FEFP by:

- Eliminating the requirement that the 300 lowest performing elementary schools on the state reading assessment must use their portion of the Supplemental Academic Instruction Allocation on an additional hour per day of reading instruction.
- Repealing the Decline in Full-Time Equivalent Students Allocation and the Virtual Education Contribution.

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 74 school districts in the state of Florida is governed by public law as well as Florida School Laws contained in the Title XLVIII K-20 Education Code, Chapters 1000 through 1013, Florida Statutes. Of those 74 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 of 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. While a number of tax sources are deposited in the state's General Revenue Fund, the predominant source is the 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).
- 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.

GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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 (emphasizing major 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.

BASIS OF ACCOUNTING

- Proprietary Funds
 - Enterprise Funds (emphasizing major funds)
 - 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 same basis that is currently used by governmental entities. However, unlike governmental financial reporting standards, GASB-34 requires that fund reporting be restricted to a governmental entity's General Fund, its major funds and its non-major funds combined.

Two fund types were added by GASB-34, Permanent Funds and Private-Purpose Trust Funds. Permanent Funds are used to report resources that are legally restricted to the extent that only earnings may be used for purposes that support the reporting government's programs. Private-Purpose Trust Funds are used to account for trust arrangements that are not accounted for in Fiduciary Funds.

Proprietary Funds

Proprietary Funds are accounted for on the accrual basis of accounting. The accrual basis records the financial effects of transactions and events that have potential cash consequences in the period they occur instead of the period when cash is received or paid. This was not changed by GASB-34.

- Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The District does not have any enterprise funds.
- 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.

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 ACCOUNTING

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:
 - 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.

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) 2022 budget adoption calendar is detailed on page 5-28.

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 2022 tentative budget and millage rates on August 3, 2021. The hearing provides the public the opportunity for input to the budget process and for the School Board to tentatively approve the 2021 millage rates and approve the FY 2022 proposed budget. (Note: Local property taxes are assessed for November 2021 collection; hence, 2021 tax collections fund the FY 2022 budget). The second and final public hearing will be held on September 14, 2021, for the purpose of allowing the public additional input into the budget, and for the Board to adopt the final budget and millage rates for 2021-22.

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 2022 budget process began after the adoption of the FY 2021 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 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 opportunity 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 pro-active and develop strategies to deal with funding issues as they occur.

Budget Trends

The District began the FY 2021-22 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2021, the Property Appraiser certified the tax roll for Broward County at \$237.3 billion, up \$10.6 billion, or 4.66 percent increase over July 1, 2020. This is the ninth 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 2.65 percent, and in 2021-22, revenue increased by 2.65 percent.

Class Size Amendment Compliance: In 2002, Florida voters amended the State Constitution to require caps on the number of children in each classroom. The implementation of the amendment has been phased in over several years with full compliance scheduled to be in place for all districts by October 2010. Faced with the underfunding of the initiative despite its constitutional obligation to do so, the Florida Legislature asked voters to again amend the constitution to allow for school-wide averages per classroom of 18 students in grades K-3, 22 in grades 4-8 and 25 in grades 9-12, as well as a cap in each individual core curriculum classroom of 21, 27 and 30 respectively. The referendum appeared on the ballot in the November 2010 general election and did not pass.

During the 2011 legislative session, Senate Bill SB 2120 was passed. SB 2120 changes the definition of core curriculum and reduces the number of courses that must meet the class size cap. This provided some relief to districts but still caused situations where one child over the cap at a school required opening a classroom to avoid non-compliance and the related penalty. The District worked closely with schools to schedule students effectively to maximize learning opportunities while minimizing situations where the District was not compliant. In FY 2020-21, non-charter schools in the District were able to achieve compliance at 100 percent in school-wide average for Choice School, thus generating no penalty.

In addition, during the 2013 legislative session, language was inserted in the conforming bill (SB1500) that offers schools with choice programs opportunities to further achieve compliance.

OPERATIONS BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference
D	Thursday 7/1/2021	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Monday, 7/19/2021	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/21, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	Tuesday, July 20, 2021 *	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 2021-22 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 28	Thursday, 7/29/2021	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 3, 2021**	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	Wednesday, 8/4/2021	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. 14, 2021**	65-80 days after Certification of Value. (Between 9/3/2021 and 9/18/2021)	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, 9/17/2021	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, 9/17/2021	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	Friday, 10/8/2021	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 March 31, 2020, the Board approved a resolution to issue \$250 million in Certificate of Participation (COP) to increase funding for the **S**afety, **M**usic and Art, **A**thletics, **R**enovation, and **T**echnology (**SMART**) program reserve.

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 SMART. When the GOB is combined with other capital outlay funds, the SMART program is currently \$1,385 Million.

Capital Outlay Appropriations

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

District Educational Facilities Plan

The School Board is scheduled to approve the DEFP on September 8, 2021. 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

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.

On March 31, 2020, the Board approved a resolution to issue \$250 million in Certificate of Participation (COP) to increase funding for the SMART program reserve.

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 members' input.

The DEFP lays out a \$3.2 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 SMART Program. The SMART Program currently includes \$1,385 million 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.

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.

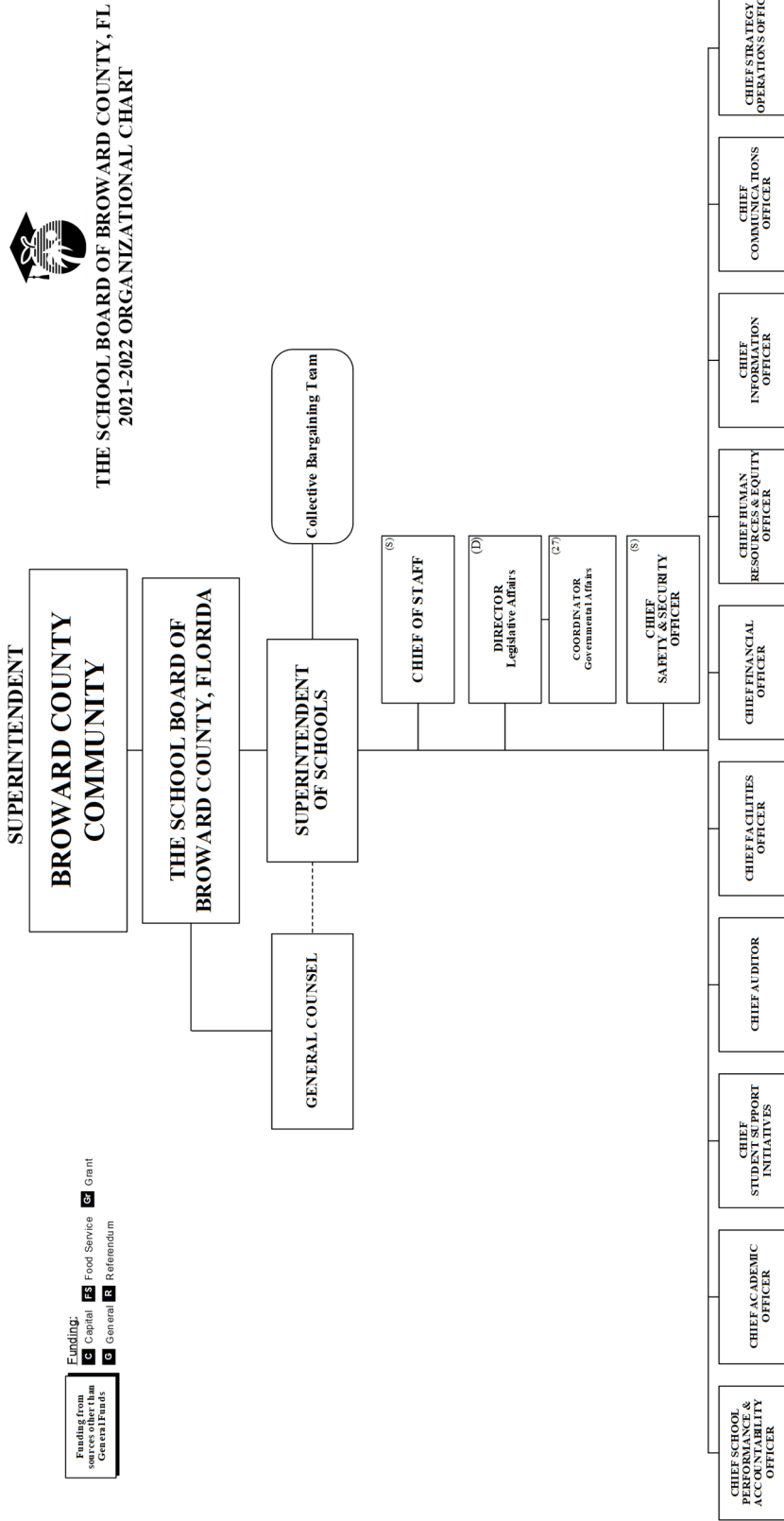
The public has an opportunity to provide input into the DEFP at two School Board meetings and various School Board workshops each year. In addition, the School Board, municipalities, and the county have an interlocal agreement for public school facility planning that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the DEFP. The School Board is scheduled to approve the DEFP on September 8, 2021. The first year of the DEFP constitutes the 2021-22 capital outlay budget. 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. The capital outlay budget is officially adopted as part of the annual budget adoption each year.

CAPITAL OUTLAY BUDGET CALENDAR

2021-22 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 3/16/2021	The School Board holds a workshop to discuss the preliminary capital budget revenue and appropriations		
Tuesday 4/13/2021	The School Board holds a workshop to discuss the 2022 preliminary budget		
Tuesday 5/13/2021	The School Board holds a workshop to discuss the 2022 preliminary budget		
Tuesday 6/22/2021	The School Board holds a workshop to discuss the 2022 preliminary budget		
Tuesday 7/27/2021	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2021-22 to 2025-26	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 8/3/2021	The School Board holds the first public hearing on the 2022 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 9/8/2021	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2021-22 to 2025-26.	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Tuesday 9/14/2021	The School Board holds the second public hearing to adopt the 2022 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 10/1/2021	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

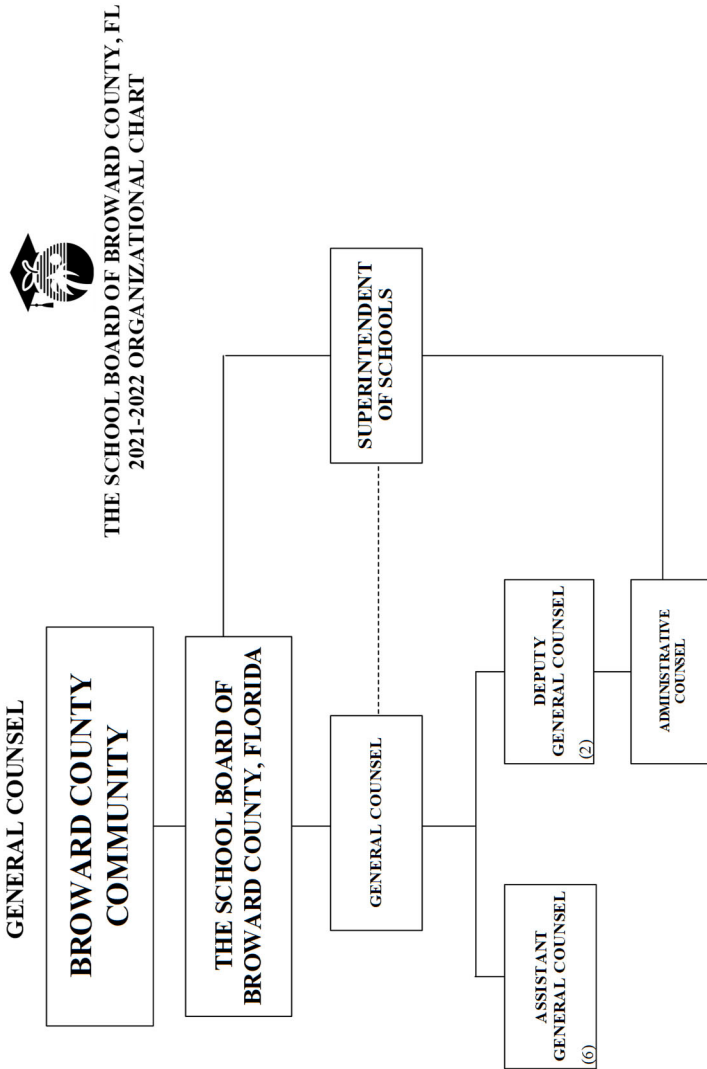


Funding:
 C Capital ES Food Service Grant
 G General R Referendum

Board Approved: 05/18/21

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

ORGANIZATIONAL CHART



Funding from sources other than General Funds: **CF** Capital **FS** 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: 05/18/21

ORGANIZATIONAL CHART

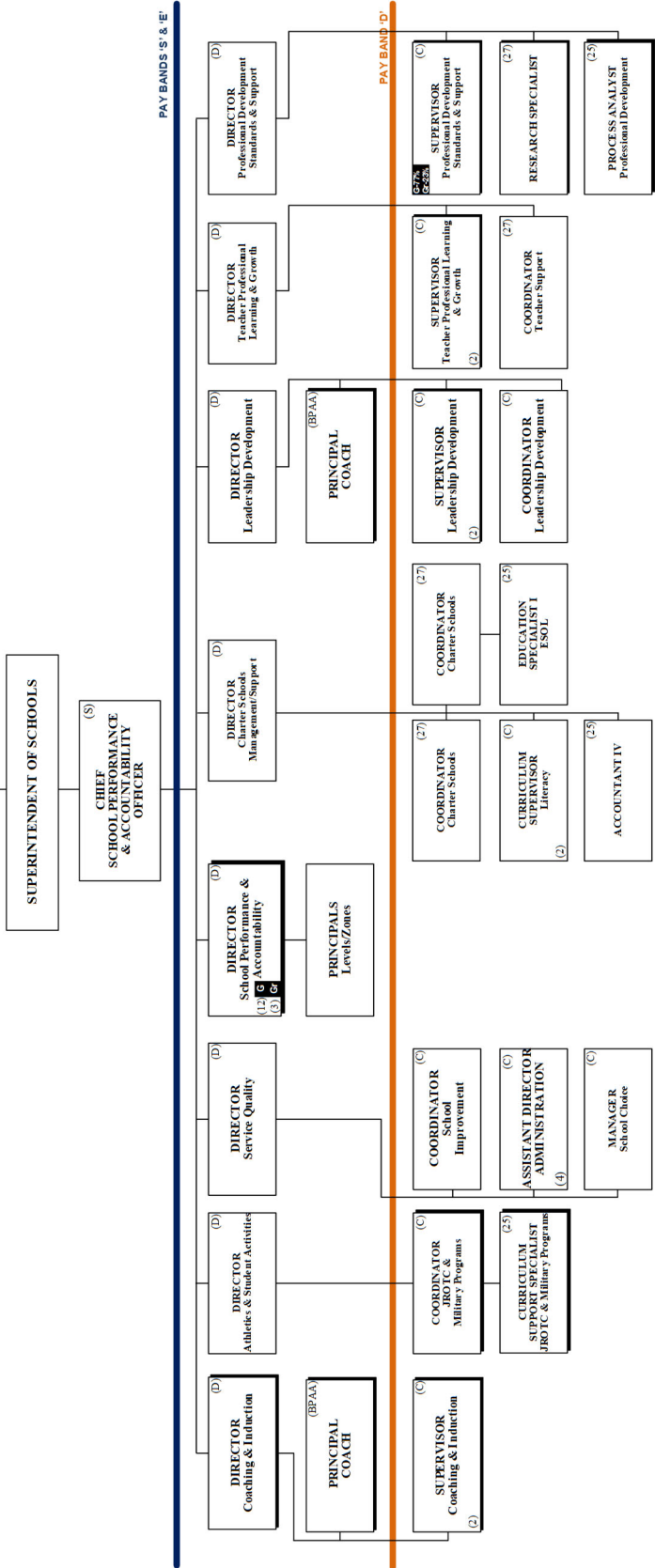
SCHOOL PERFORMANCE & ACCOUNTABILITY



SCHOOL PERFORMANCE & ACCOUNTABILITY OSPA

THE SCHOOL BOARD OF BROWARD COUNTY, FL
2021-2022 ORGANIZATIONAL CHART

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



Board Approved: 05/18/21

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ORGANIZATIONAL CHART

ACADEMICS – EARLY LEARNING & DEVELOPMENT SUPPORT

THE SCHOOL BOARD OF BROWARD COUNTY, FL
2021-2022 ORGANIZATIONAL CHART

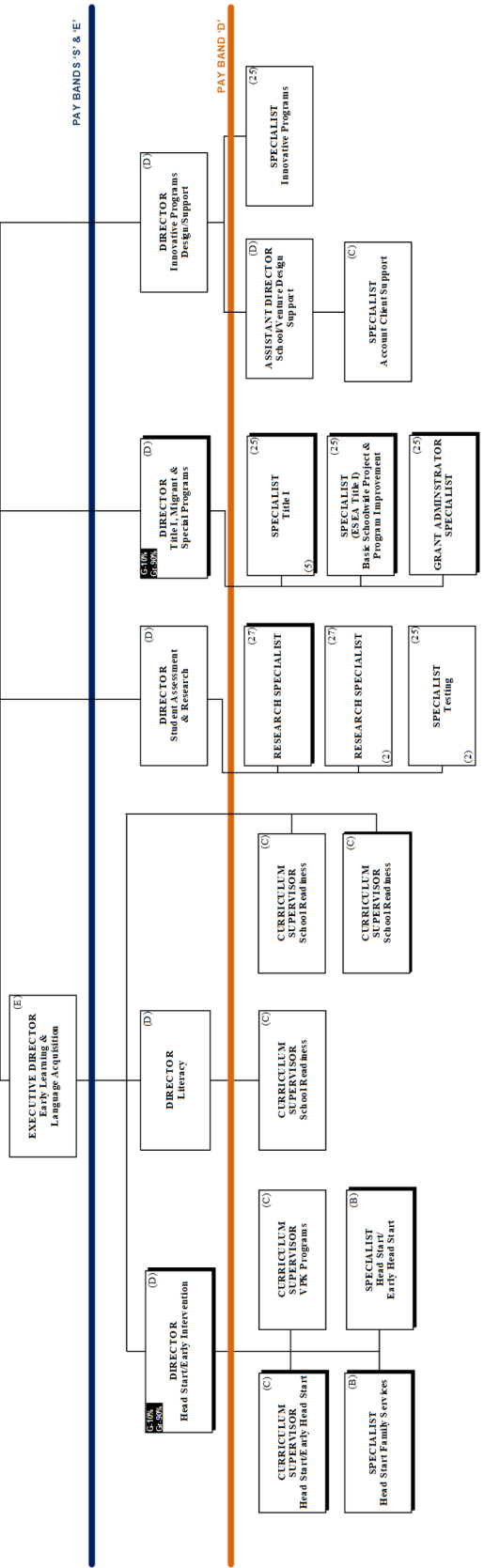
ACADEMICS LEARNING & DEVELOPMENT SUPPORT

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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

SUPERINTENDENT OF SCHOOLS

CHIEF ACADEMIC OFFICER



PAY BANDS 'C' & 'B'

Board Approved: 05/18/21

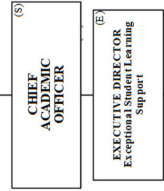
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ORGANIZATIONAL CHART

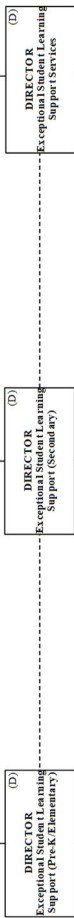
ACADEMICS – EXCEPTIONAL STUDENT LEARNING SUPPORT

ACADEMICS
EXCEPTIONAL STUDENT LEARNING SUPPORT
 THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 SUPERINTENDENT OF SCHOOLS
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 2021-2022 ORGANIZATIONAL CHART

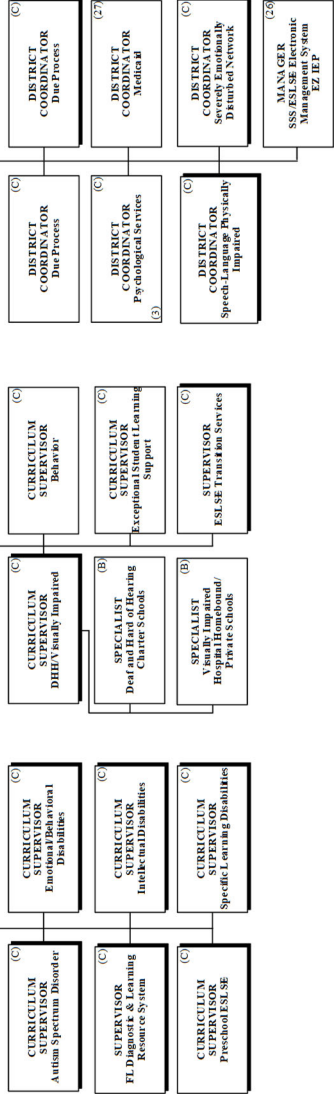
Funding from sources other than General Funds: **G** Capital **ES** Food Service **GR** Grant **GS** General **R** Referendum



PAY BANDS 'S' & 'E'



PAY BAND 'D'



PAY BANDS 'C' & 'B'

Board Approved: 05/18/21

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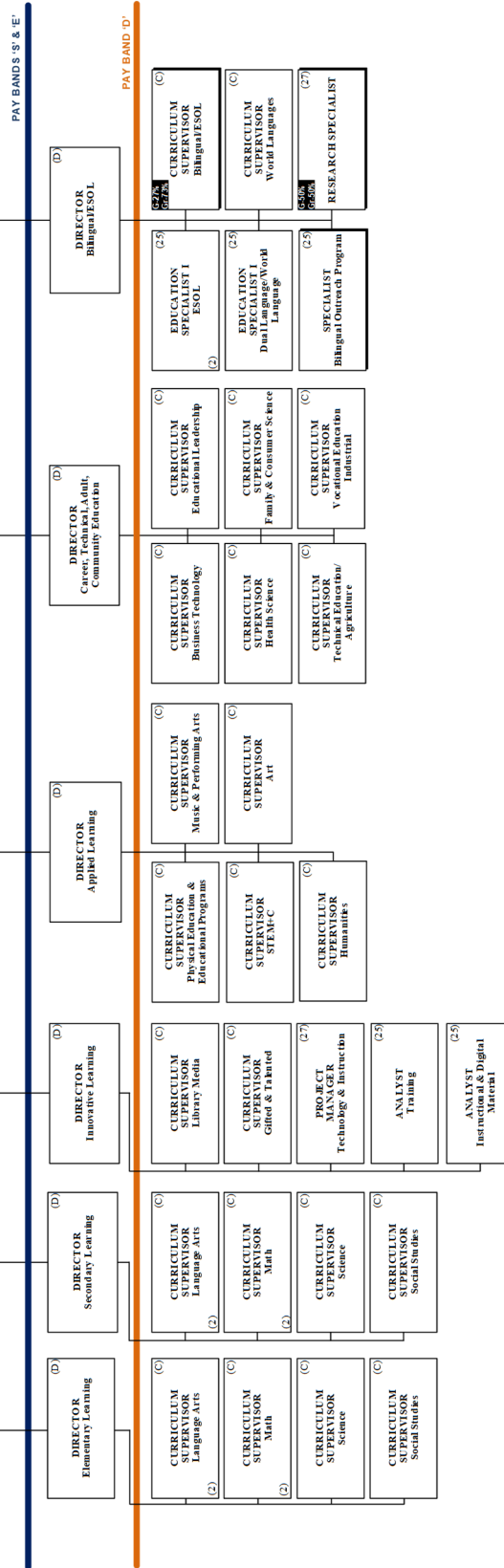
ORGANIZATIONAL CHART

ACADEMICS – STUDENT LEARNING

ACADEMICS
STUDENT LEARNING
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SUPERINTENDENT OF SCHOOLS
THE SCHOOL BOARD OF BROWARD COUNTY, FL
2021-2022 ORGANIZATIONAL CHART

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
SUPERINTENDENT OF SCHOOLS
CHIEF ACADEMIC OFFICER

Funding: **C** Capital **FS** Food Service **Gr** Grant
Teacher Aids **G** General Funds **R** Referendum



PAY BANDS 'C' & 'B'

Board Approved: 05/18/21

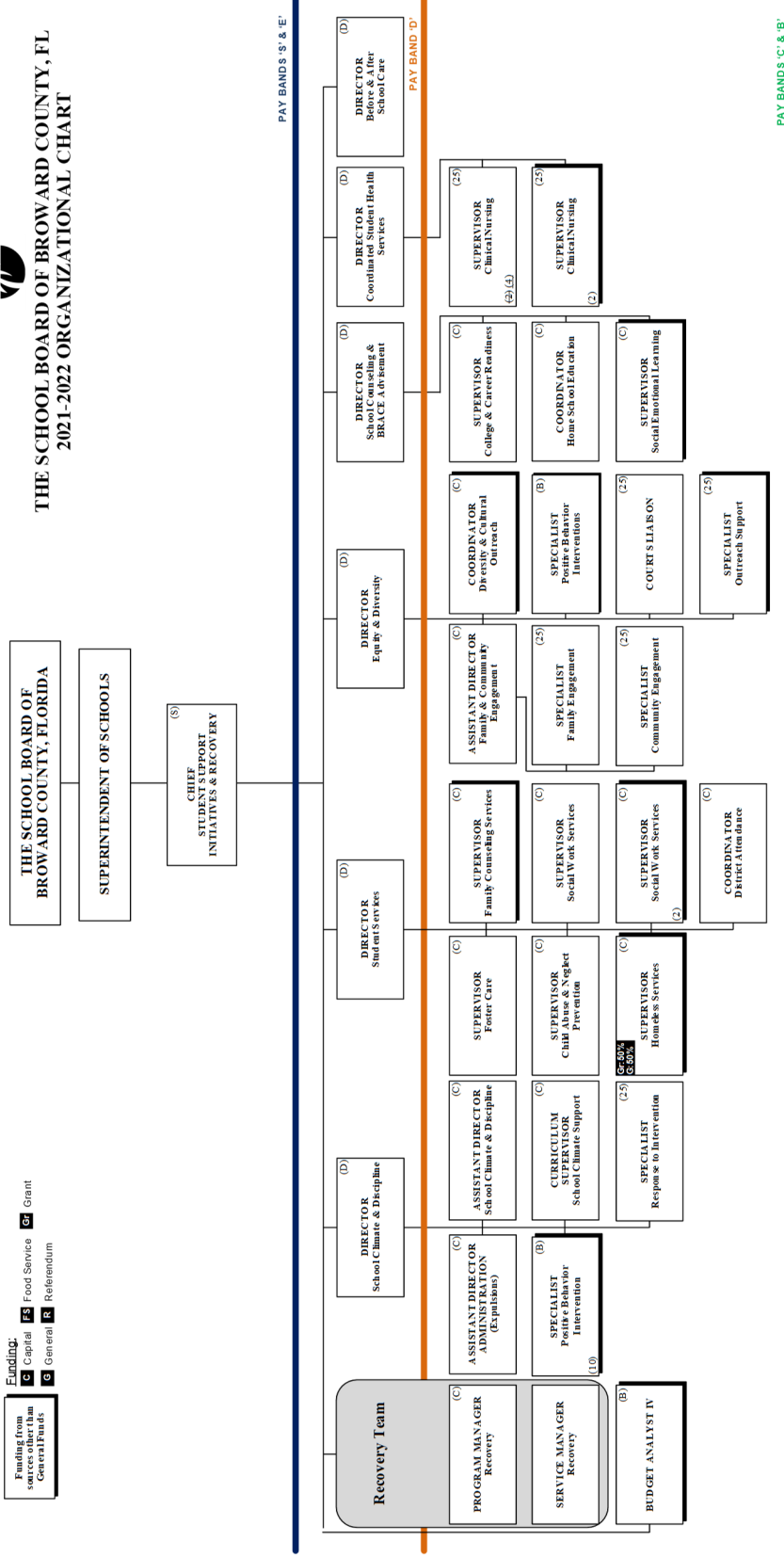
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ORGANIZATIONAL CHART

STUDENT SUPPORT INITIATIVES & RECOVERY



STUDENT SUPPORT INITIATIVES & RECOVERY



Board Approved: 05/18/21

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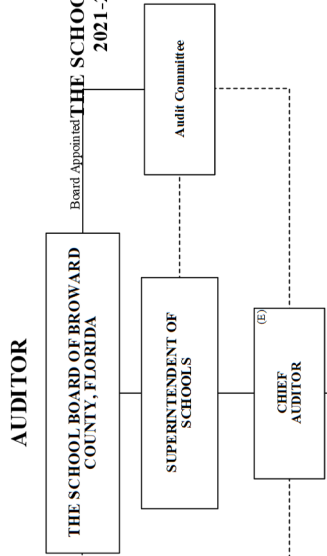
ORGANIZATIONAL CHART

AUDITOR



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 Board Appointed **THE SCHOOL BOARD OF BROWARD COUNTY, FL**
 2021-2022 ORGANIZATIONAL CHART

Funding:
 Funding from
 State General Funds
 Capital ES General R
 Food Service Grant
 Referendum



PAY BANDS 'S' & 'E'



PAY BAND 'D'



PAY BANDS 'C' & 'B'

Board Approved: 05/18/21

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

ORGANIZATIONAL CHART

HUMAN RESOURCES & EQUITY

HUMAN RESOURCES & EQUITY
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 2021-2022 ORGANIZATIONAL CHART



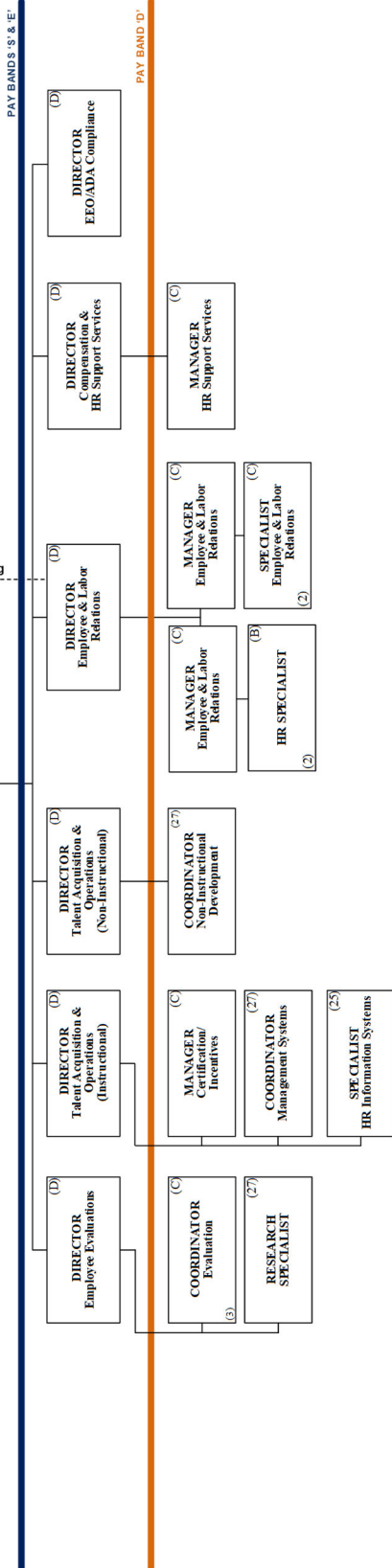
Funding from sources other than General Fund: **G** Capital **F** Food Service **S** Grant

G General **R** Referendum

Collective Bargaining

SUPERINTENDENT OF SCHOOLS

CHIEF HUMAN RESOURCES & EQUITY OFFICER



ESMAB PAY BANDS 'C' & 'B'
 TSP/PBA PAY GRADES 2-28

Board Approved: 05/18/21

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

ORGANIZATIONAL CHART

INFORMATION TECHNOLOGY

THE SCHOOL BOARD OF BROWARD COUNTY, FL
2021-2022 ORGANIZATIONAL CHART



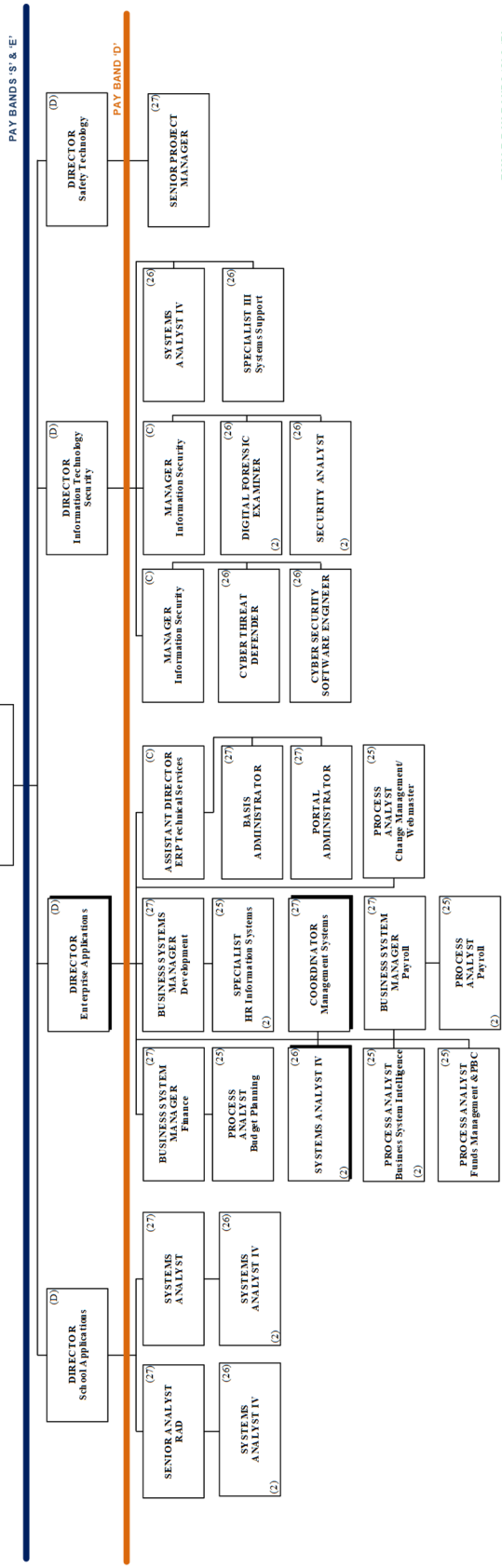
INFORMATION TECHNOLOGY

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SUPERINTENDENT OF SCHOOLS

CHIEF INFORMATION OFFICER (S)

Funding from: **FC** Federal **ES** Food Service **GR** Grant
CC Capital **GS** General **R** Referendum



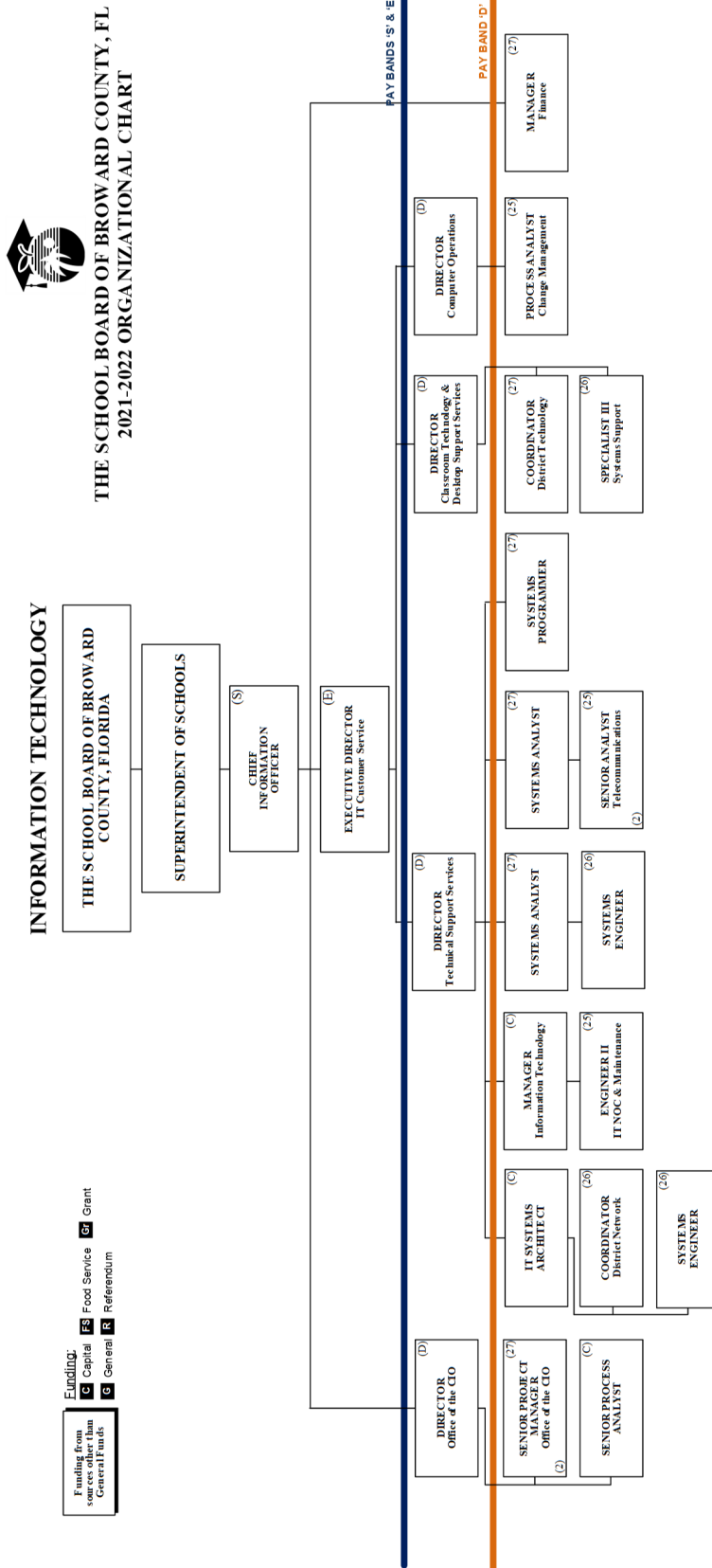
ESMAB PAY BANDS 'C' & 'B'
TSP PAY GRADES 25-28

Board Approved: 05/18/21
Revised: 06/15/21

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

ORGANIZATIONAL CHART

INFORMATION TECHNOLOGY



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

Board Approved: 05/18/21
Revised: 06/15/21

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

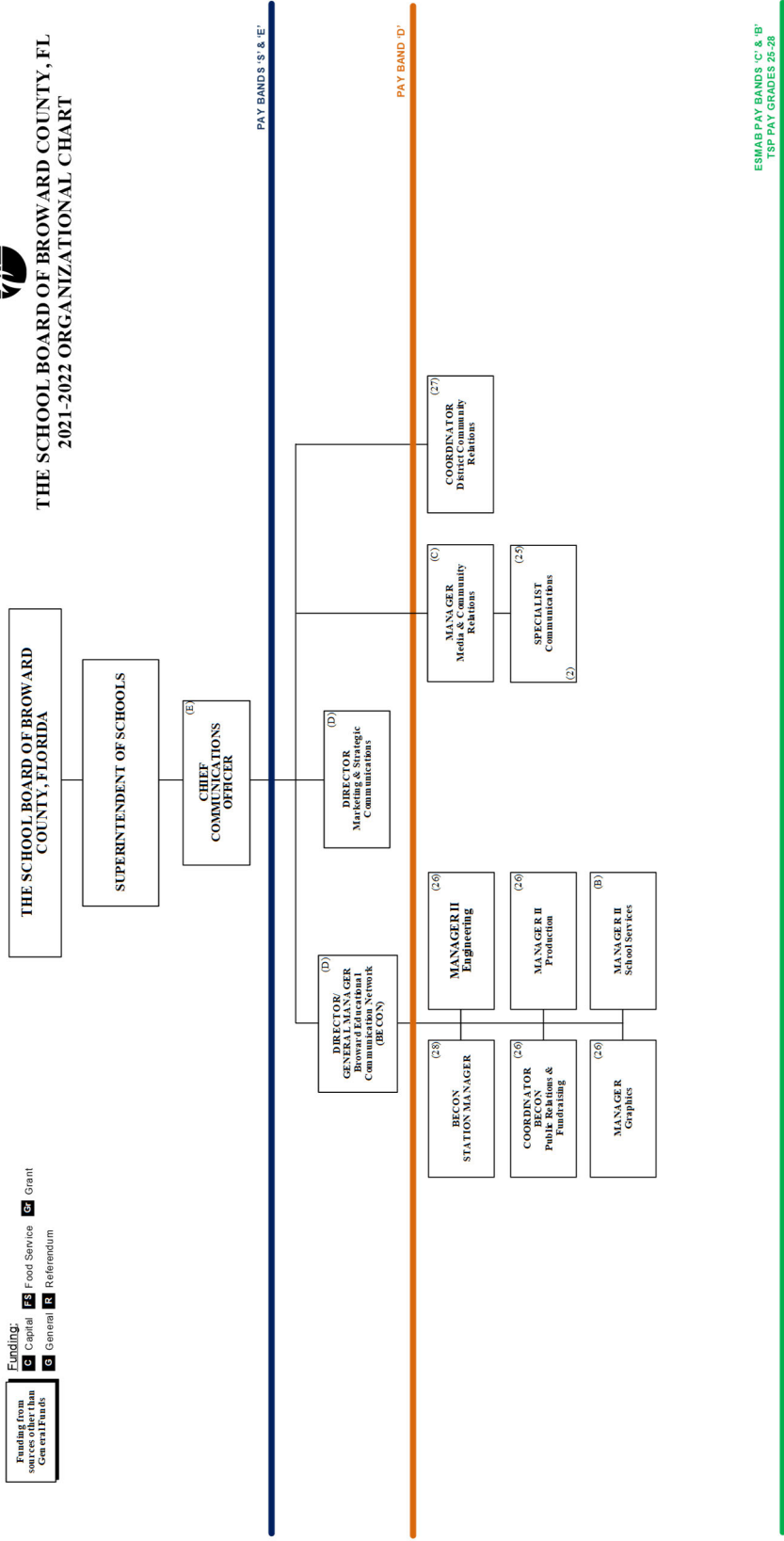


ORGANIZATIONAL CHART

COMMUNICATIONS



COMMUNICATIONS



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

Board Approved: 05/18/21

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ORGANIZATIONAL CHART

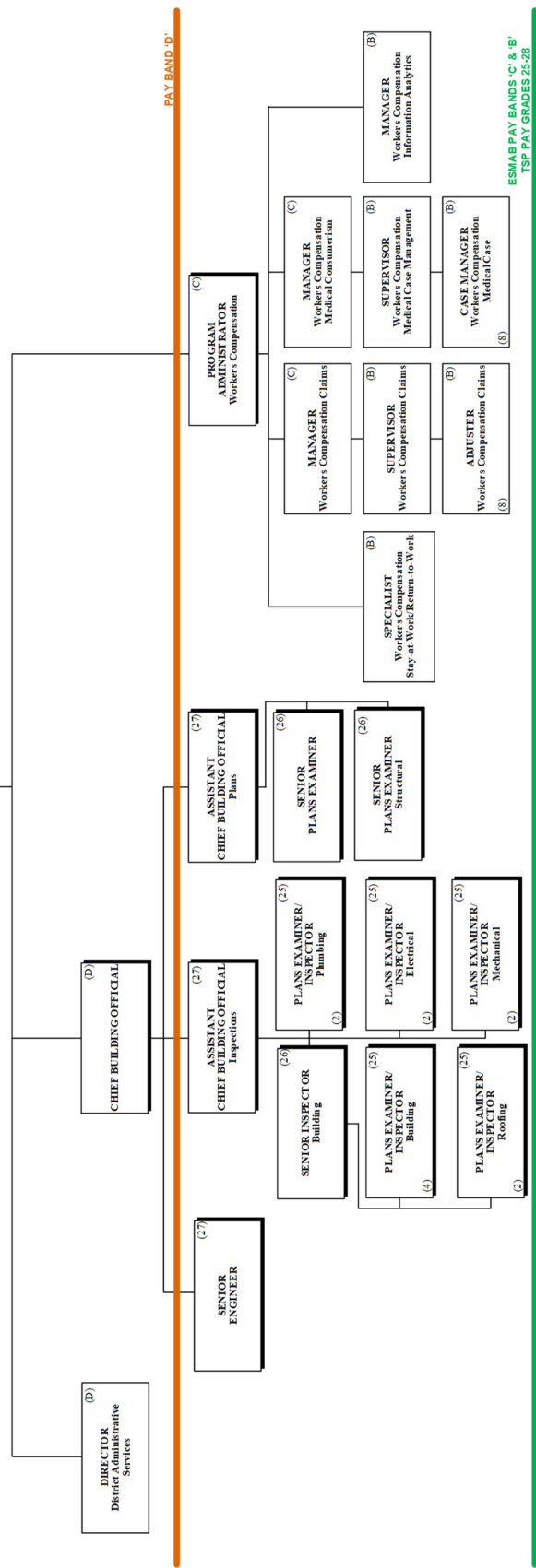
CHIEF OF STAFF

CHIEF OF STAFF
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 2021-2022 ORGANIZATIONAL CHART

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 SUPERINTENDENT OF SCHOOLS
 CHIEF OF STAFF

Funding:
 Funding from sources other than General Fund: **C** Capital **F** Food Service **G** Grant
G General **R** Referendum

PAY BANDS 'S' & 'E'



PAY BAND 'D'

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

Board Approved: 05/18/21

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

ORGANIZATIONAL CHART

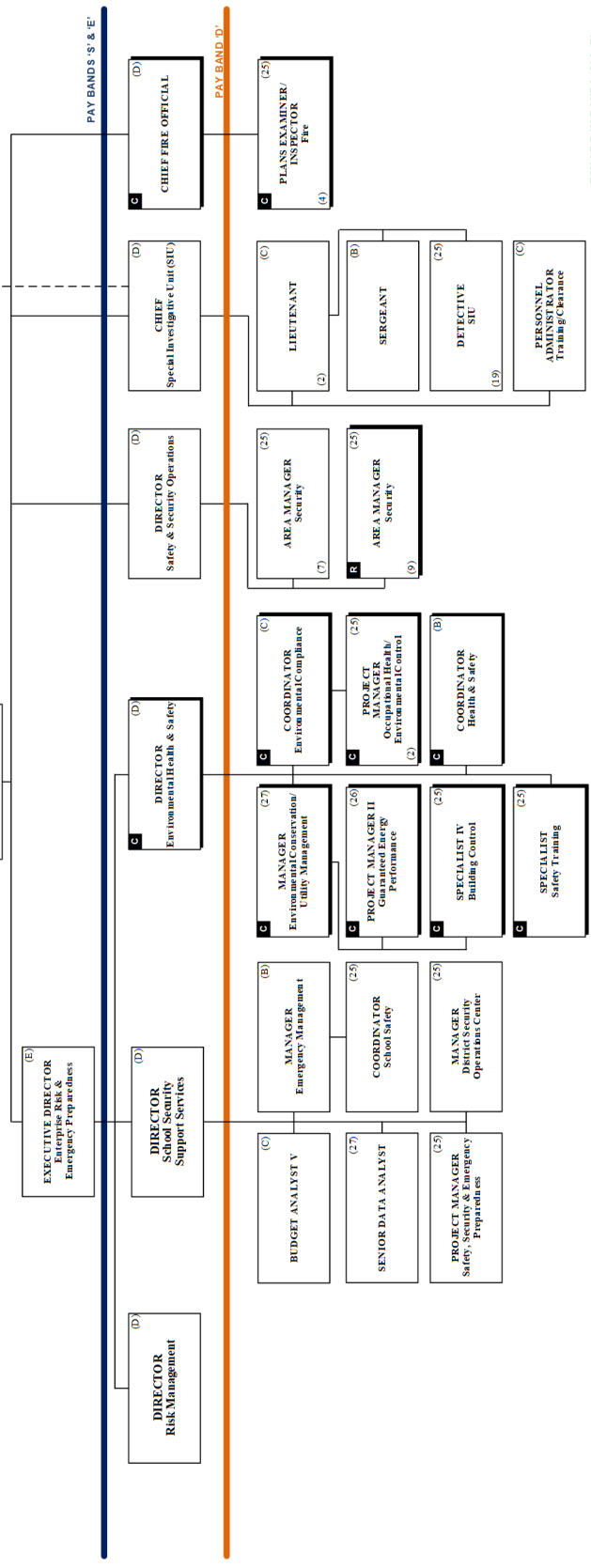
SAFETY, SECURITY & EMERGENCY PREPAREDNESS

SAFETY, SECURITY & EMERGENCY PREPAREDNESS
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 THE SCHOOL BOARD OF BROWARD COUNTY, FL
 SUPERINTENDENT OF SCHOOLS

SAFETY, SECURITY & EMERGENCY PREPAREDNESS
 THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 SUPERINTENDENT OF SCHOOLS

SAFETY, SECURITY & EMERGENCY PREPAREDNESS
 THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
 SUPERINTENDENT OF SCHOOLS

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



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

Board Approved: 05/18/21

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ORGANIZATIONAL CHART

STRATEGY & OPERATIONS

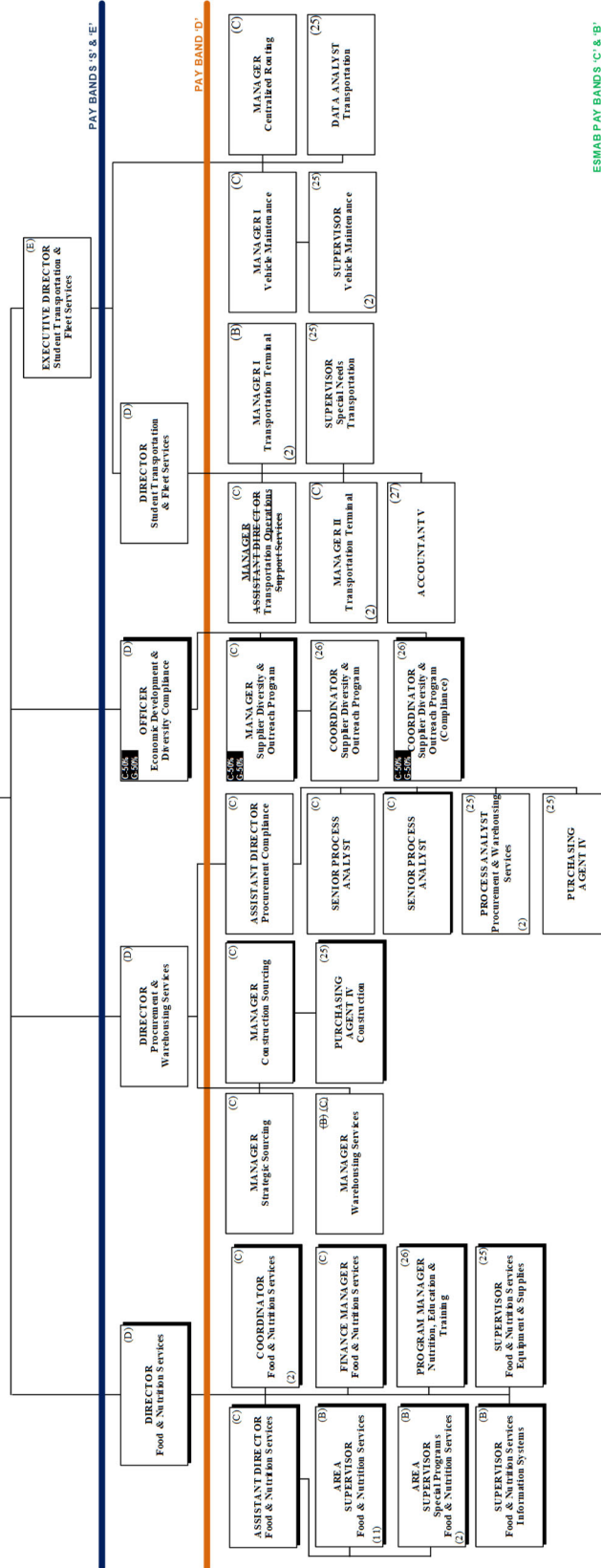
THE SCHOOL BOARD OF BROWARD COUNTY, FL
2021-2022 ORGANIZATIONAL CHART

STRATEGY & OPERATIONS
THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

SUPERINTENDENT OF SCHOOLS

CHIEF STRATEGY & OPERATIONS OFFICER

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



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

Board Approved: 05/18/21

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

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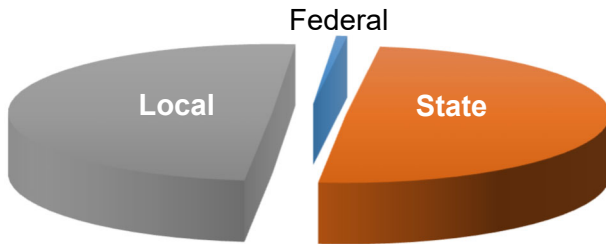
FINANCIAL

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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.



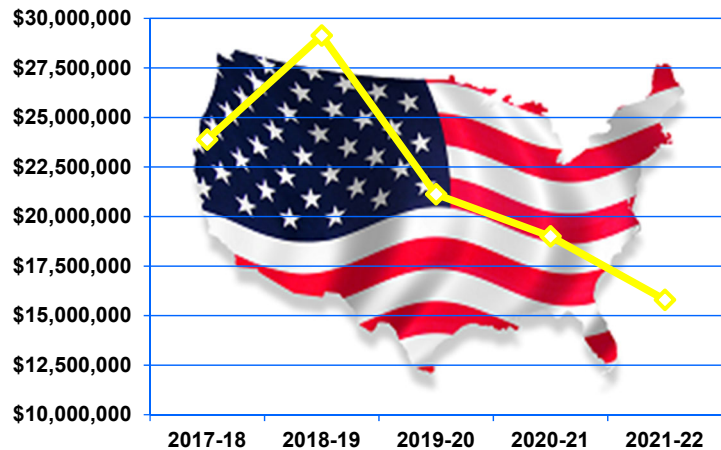
From the three major revenue sources in 2021-22, the District expects to receive 0.6 percent of General Fund financial support from Federal sources, 43.6 percent from State sources, and 43.6 percent from Local sources. The remaining 12.2 percent is comprised of transfers from other funds and fund balance.

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 2021-22 were \$9.6 billion, plus \$2.8 billion in state categorical funds.

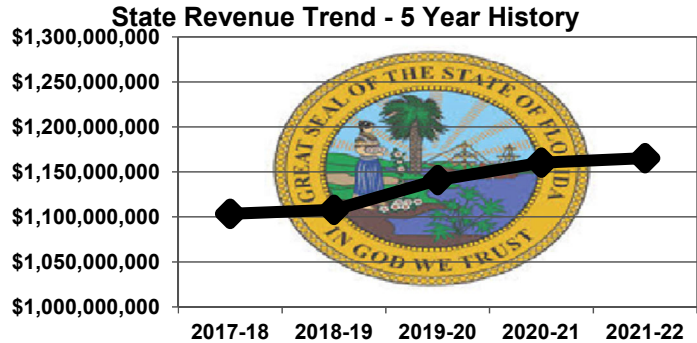
The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students 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

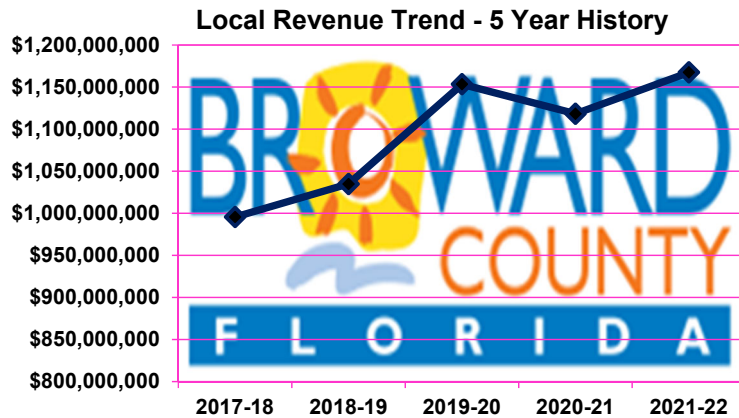
In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, at-risk students, Safe Schools, Reading, student transportation, Instructional Materials, and the Teacher Lead Program. Special allocations 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 2021-22 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 \$8.2 billion as the RLE contribution from counties for 2021-22. 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 2021-22. Per the 2021-22 FEFP Second Calculation, the statewide average millage rate is 3.570. The total combined millage levied by the School Board of Broward County is set at 6.4621, which includes the following:

- Required Local Effort 3.5700
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 0.5000 (voter-approved)
- Debt Service 0.1441 (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 2021-22 Millage rate is based on the 2nd Calculation Conference Report.

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.



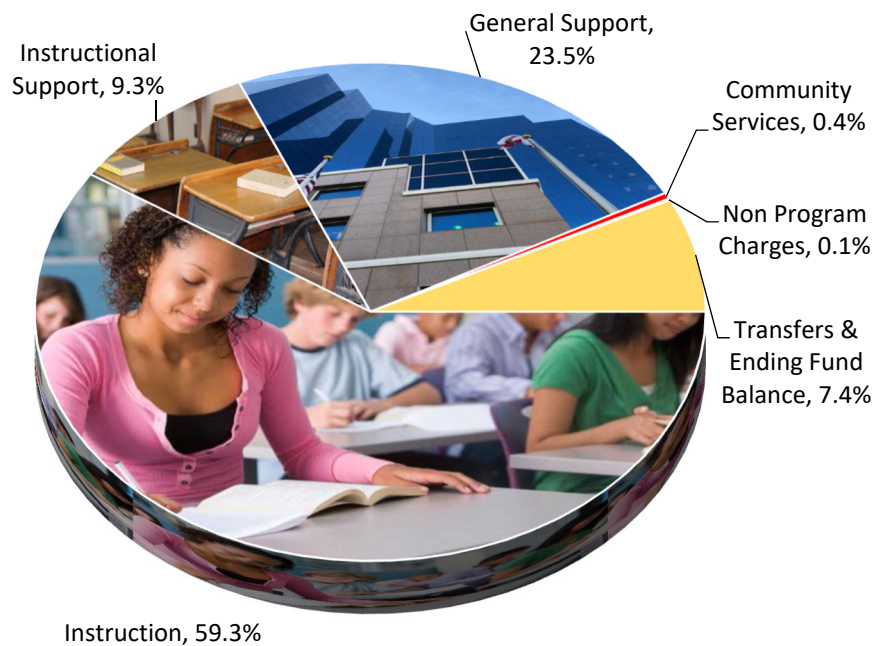
MAJOR EXPENDITURES

General Fund

For 2021-22, 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, 10.2 percent is for operation and maintenance of plant, 5.5 percent is for school administration, 3.6 percent is for student transportation, and the remaining 4.2 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	\$1,586,345,776
Instructional Support	248,269,116
General Support	632,506,750
Community Services	9,541,720
Non-program Charges	2,150,000
Transfers and Ending Fund Balance	196,839,911
TOTAL	\$ 2,675,653,273

2021-22 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: 2021-22 is based on the FEFP 2ND Calculation.



MAJOR EXPENDITURES BY OBJECT

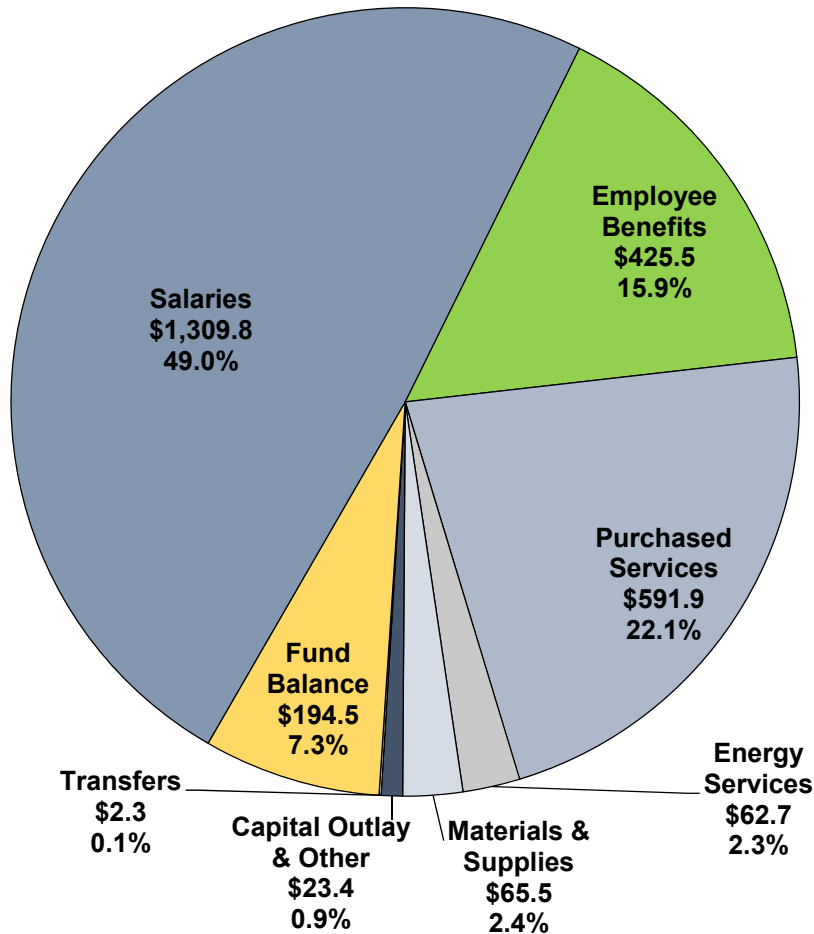
Salaries - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the 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	1,309,818,105
Employee Benefits	425,528,820
Purchased Services	591,909,980
Energy Services	62,657,751
Materials & Supplies	65,525,819
Capital Outlay & Other	23,372,887
Transfers	2,345,859
Fund Balance	194,494,052
TOTAL	2,675,653,273



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.

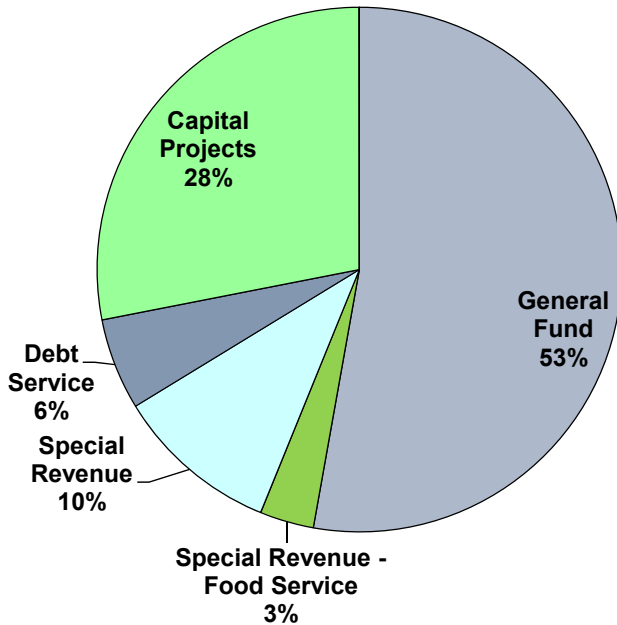
Transfers - Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund within the School District to another fund without an equivalent return and without a requirement for repayment.

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.

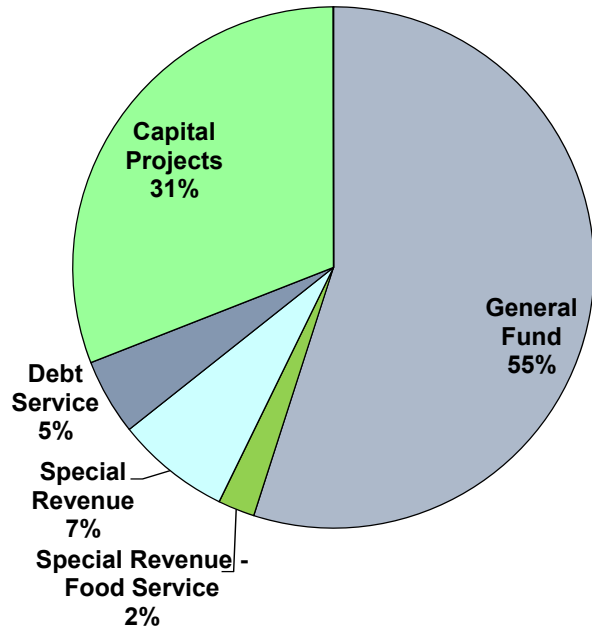


ALL FUNDS COMPARISON OF BUDGETED REVENUE SOURCES

2021-22 BUDGET



2020-21 AMENDED BUDGET



Fund Title:	2021-22 Budget	2020-21 * Amended Budget
General Fund	\$2,675,653,273	\$2,623,293,649
Special Revenue - Food Service	168,671,604	108,660,695
Special Revenue	513,369,674	339,220,411
Debt Service	285,905,873	226,590,215
Capital Projects	1,421,816,303	1,476,594,577
Internal Services	591,968	899,400
Sub-Total	\$5,066,008,695	\$4,775,258,947
Less Transfers Out:	(314,562,757)	(319,118,784)
TOTAL ALL FUNDS	\$4,751,445,938	\$4,456,140,163

* Information for fiscal year 2020-21 for General Fund, Special Revenue and Capital Projects is from the Budget Amendment dated May 31, 2021; and for Debt Service and Internal Services is from the 2020-21 Adopted Budget.

NOTE: Amounts include Fund Balance



BUDGET SUMMARY

BUDGET SUMMARY

FISCAL YEAR
2021-2022

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	3.5700
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	0.5000
DEBT SERVICE	0.1441
CAPITAL OUTLAY	1.5000
TOTAL	6.4621

BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	\$ 15,800,000	\$ 615,557,390	\$ -	\$ -	\$ -	\$ 631,357,390
State Sources	1,165,258,528	3,589,411	2,100,770	49,058,166		1,220,006,875
Local Sources	1,167,461,492	19,863,747	31,768,993	355,840,222	380,000	1,575,314,454
TOTAL REVENUES	\$ 2,348,520,020	\$ 639,010,548	\$ 33,869,763	\$ 404,898,388	\$ 380,000	\$ 3,426,678,719
Transfers In	125,880,761	40,000	188,641,996			314,562,757
Nonrevenue Sources				326,885,133		326,885,133
Fund Balances/Net Assets-July 1, 2021	201,252,492	42,990,730	63,394,114	690,032,782	211,968	997,882,086
TOTAL REVENUES, TRANSFERS AND BALANCES	\$ 2,675,653,273	\$ 682,041,278	\$ 285,905,873	\$ 1,421,816,303	\$ 591,968	\$ 5,066,008,695

EXPENDITURES

Instruction	\$ 1,586,345,776	\$ 304,032,702				\$ 1,890,378,478
Student Support Services	147,451,186	49,748,393				197,199,579
Instructional Media Services	22,089,096	3,000.00				22,092,096
Instruction & Curriculum		0				
Development Services	36,847,227	29,747,887				66,595,114
Instructional Staff Training Services	8,712,850	46,816,449				55,529,299
Instructional-Related Technology	33,168,757	10,976,526.00				44,145,283
Board	5,943,878					5,943,878
General Administration	9,715,013	21,192,488				30,907,501
School Administration	146,767,273	1,504,793				148,272,066
Facilities Acquisition & Construction	10,120,939	6,858,332		1,109,899,405		1,126,878,676
Fiscal Services	10,832,864	604,608				11,437,472
Food Service		129,199,602				129,199,602
Central Services	73,958,514	3,977,862			458,300	78,394,676
Student Transportation Services	96,898,775	6,843,295				103,742,070
Operation of Plant	202,638,071	11,534,985				214,173,056
Maintenance of Plant	69,335,223	241,668.00				69,576,891
Administrative Technology Services	6,296,200					6,296,200
Community Services	9,541,720	18,600,130				28,141,850
Debt Service	2,150,000		222,239,579			224,389,579
TOTAL EXPENDITURES	\$ 2,478,813,362	\$ 641,882,720	\$ 222,239,579	\$ 1,109,899,405	\$ 458,300	\$ 4,453,293,366
Other Financing Uses	0	0	0	0		0
Transfers Out	2,345,859	300,000	0	311,916,898		314,562,757
Fund Balances/Net Assets-June 30, 2022	194,494,052	39,858,558	63,666,294		133,668	298,152,572
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	\$ 2,675,653,273	\$ 682,041,278	\$ 285,905,873	\$ 1,421,816,303	\$ 591,968	\$ 5,066,008,695

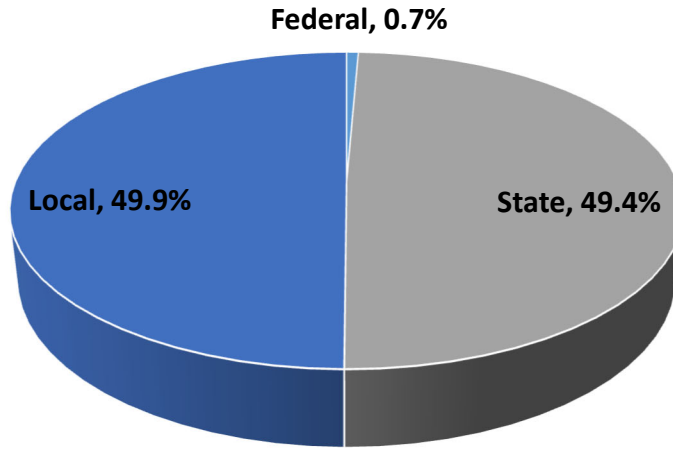
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

Note: The Budget Summary was updated to reflect the Second Public Hearing information.



REVENUE TREND

2021-22 Tentative Operating Budget
(in millions)

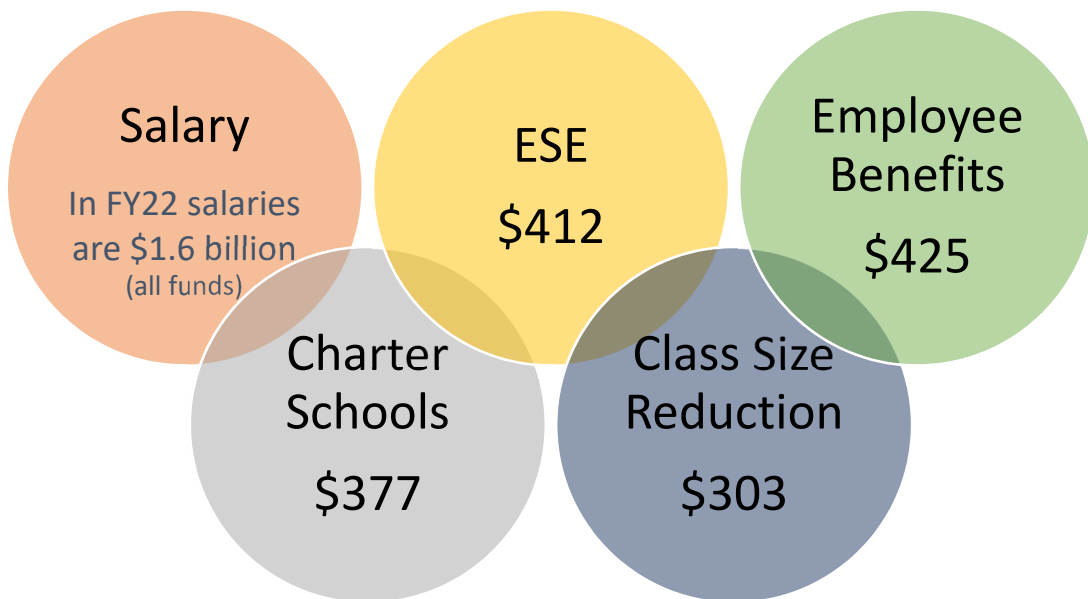


Revenues	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*	FY 2022**
Federal	\$ 15.0	\$ 13.5	\$ 15.8	\$ 17.2	\$ 22.2	\$ 23.9	\$ 29.1	\$ 21.1	\$ 19.0	\$ 15.8
State	939.1	1,012.8	1,017.5	1,047.0	1,087.5	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3
Local	830.4	889.8	949.3	959.0	984.2	995.6	1,034.8	1,153.3	1,118.3	1,167.5
Total	\$ 1,785.0	\$ 1,916.0	\$ 1,982.6	\$ 2,023.1	\$ 2,093.9	\$ 2,123.0	\$ 2,171.8	\$ 2,315.4	\$ 2,297.5	\$ 2,348.5

* FY 2021 from General Fund Budget Amendment as of May 31, 2021.

** FY 2022 Total Projected Revenues.

MAJOR APPROPRIATIONS
(in millions)



GENERAL FUND ESTIMATED REVENUE AND APPROPRIATIONS

REVENUE CATEGORIES

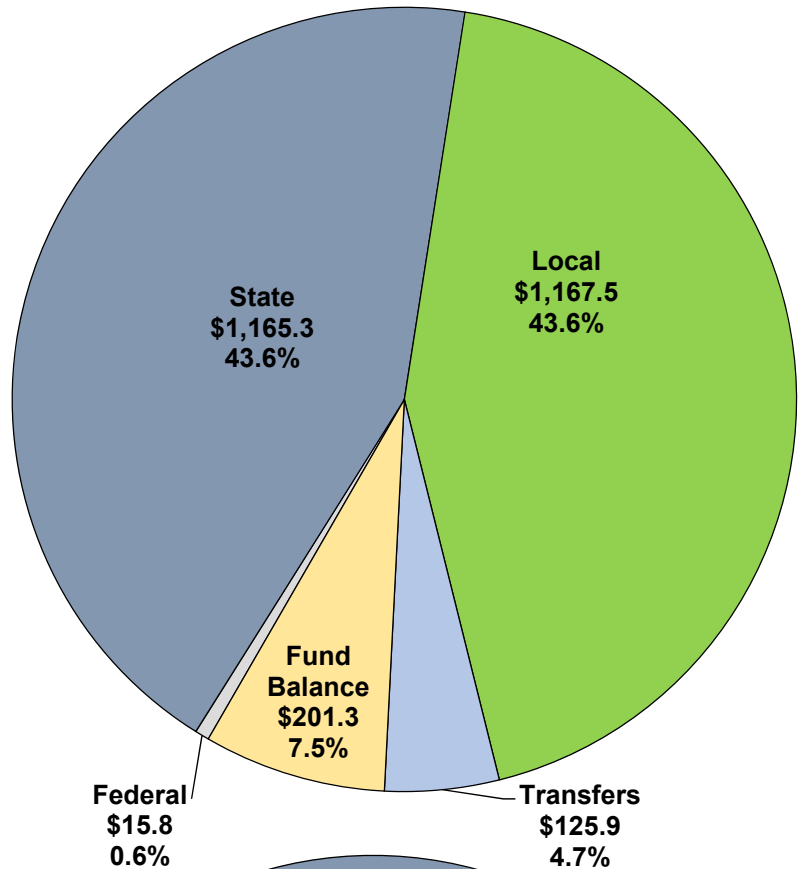
Federal
Includes Medicaid and ROTC

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 \$356 million for charter schools

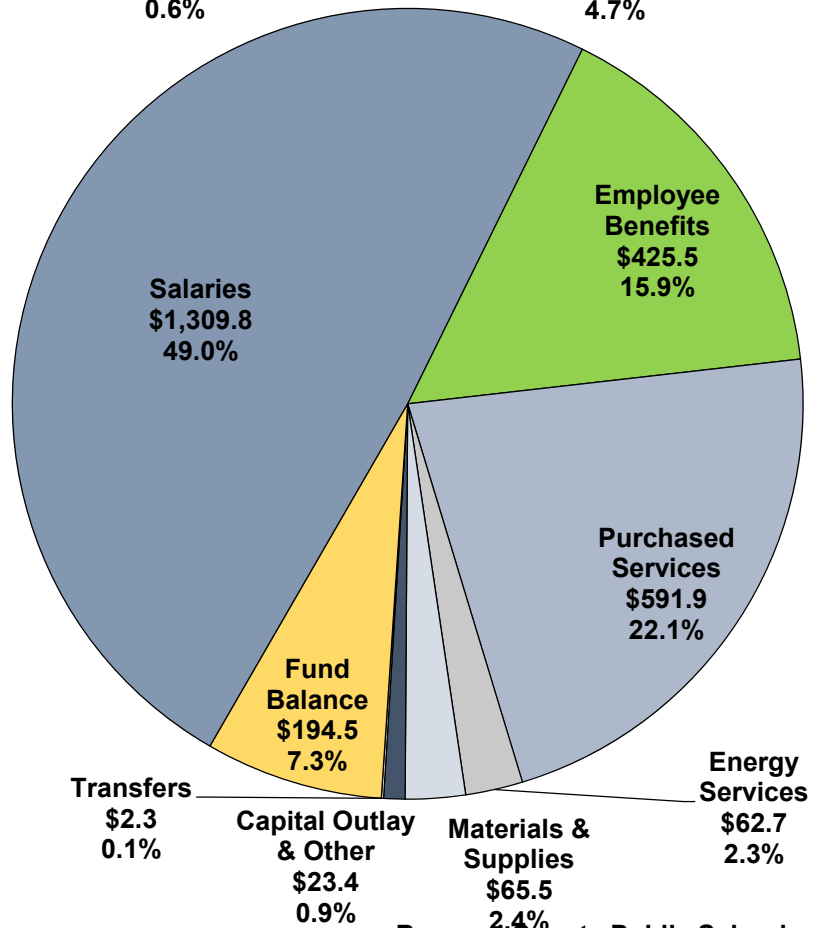
Energy Services

Materials and Supplies

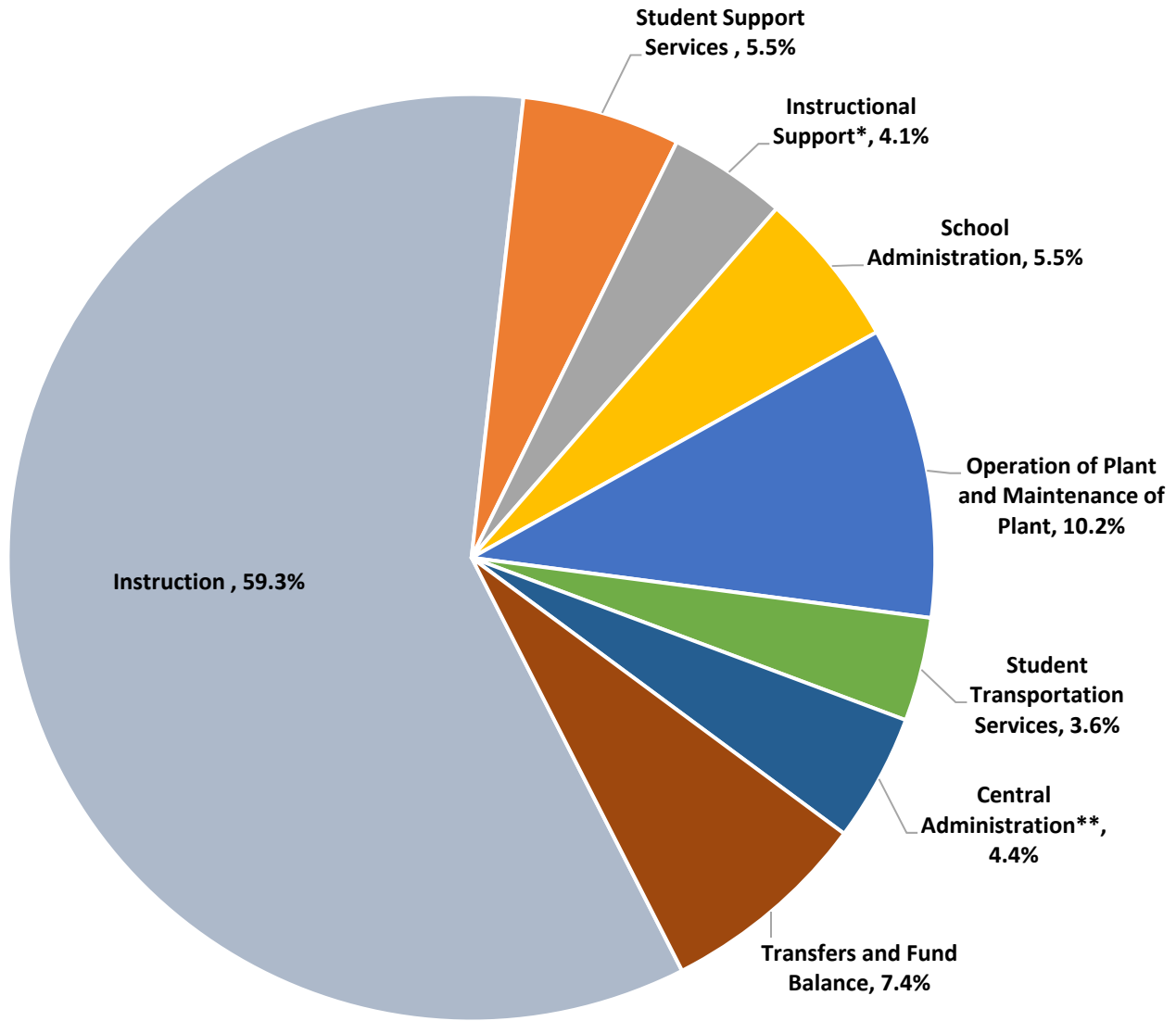
Capital Outlay and Other

Transfers Out

Fund Balance



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.



GENERAL FUND COMPARISON OF REVENUES

Revenues:	2021-22 Tentative	2020-21 Amended	Difference	
Federal				
Medicaid, ROTC, & Other	\$15,800,000	\$19,000,000	(\$3,200,000)	(a)
State				
FEFP	806,976,227	775,476,330	31,499,897	(b)
Workforce	78,371,513	78,665,513	(294,000)	
Class Size	275,864,288	303,025,894	(27,161,606)	(c)
Other ¹	4,046,500	3,046,500	1,000,000	(d)
Local				
Ad Valorem Taxes	1,097,466,484	1,069,509,853	27,956,631	(e)
Other ²	69,995,008	48,807,243	21,187,765	(f)
Other Financing Sources	125,880,761	128,480,761	(2,900,000)	(g)
TOTAL	\$2,474,400,781	\$2,426,012,094	\$48,388,687	

Comments:

- (a) Anticipated decrease in Medicaid administrative claims in FY 2021-22.
- (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, which are then removed in the FEFP third calculation.
- (c) The decrease is due to a reduction of funding provided by the State for Class Size Reduction.
- (d) Increase in Voluntary Pre-Kindergarten (VPK) revenue.
- (e) The increase is primarily due to the State's estimated increase in the 2021 Taxable Values.
- (f) The increase is primarily due to higher projected revenue collections from Before and After Care and other childcare fees, Indirect Cost from grants, and other miscellaneous revenue in FY 2021-22.
- (g) The change is attributed to the decrease 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 2020-21 is from the General Fund Amendment as of May 31, 2021. Information for 2021-22 is as of the FEFP Second Calculation.



**GENERAL FUND
COMPARISON OF APPROPRIATIONS**

Appropriation:	2021-22 Second Hearing	2020-21 Amended	Difference	
Instruction	\$1,586,345,776	\$1,601,466,718	(\$15,120,942)	(a)
Student Support Services	147,451,186	147,195,122	256,064	
Instructional Media Services	22,089,096	20,541,536	1,547,560	(b)
Instruction & Curriculum Dev.	36,847,227	34,818,793	2,028,434	(c)
Instructional Staff Training	8,712,850	7,569,435	1,143,415	(d)
Instruction-Related Technology	33,168,757	25,566,923	7,601,834	(e)
Board	5,943,878	5,574,770	369,108	(f)
General Administration	9,715,013	8,892,515	822,498	(g)
School Administration	146,767,273	148,321,818	(1,554,545)	(h)
Facilities Acquisition & Construction	10,120,939	10,121,230	(291)	
Fiscal Services	10,832,864	10,131,476	701,388	(i)
Central Services	73,958,514	83,517,563	(9,559,049)	(j)
Student Transportation	96,898,775	89,696,412	7,202,363	(k)
Operation of Plant	202,638,071	191,993,701	10,644,370	(l)
Maintenance of Plant	69,335,223	67,774,494	1,560,729	(m)
Administrative Technology	6,296,200	5,125,662	1,170,538	(n)
Community Services	9,541,720	11,223,914	(1,682,194)	(o)
Debt Service	2,150,000	2,135,000	15,000	
Other Financing Uses	2,345,859	4,337,850	(1,991,991)	(p)
TOTAL	\$2,481,159,221	\$2,476,004,932	\$5,154,289	

Comments:

- (a) The decrease is due to a reduction of the Class Size allocation from the State. This reduction will be supported by ESSER II in fiscal year 2021-22.
- (b) For FY22 Schools are required to allocate funds to meet their media expenditure requirement for purchasing new and replacement instructional materials.
- (c) The increase is primarily attributed to additional funding for the Public Consulting Group (PCG) to support students that due to COVID-19 are not making adequate progress; it is also attributed to an increase in the FRS rate contribution from the State.
- (d) The increase is primarily due to additional funding for Canvas, the School District's learning management system; as well as an increase in the FRS rate contribution from the State.
- (e) The increase is primarily due to 33 new positions in the Information Technology division as part of the implementation of the Technology Plan; as well as an increase in the FRS rates contribution from the State.



GENERAL FUND COMPARISON OF APPROPRIATIONS

- (f) The increase is primarily due to additional funds allocated for external auditing, legal fees and costs for outside attorneys; and an increase in the FRS rate contribution from the State.
- (g) The increase is primarily due to additional funds for a Disparity Study, and an increase in the FRS rate contribution from the State.
- (h) The decrease is primarily due to one-time funds allocated in 2020-21 for Mitigation and Summer Scheduling.
- (i) The increase is primarily due to additional funds for implementation and connectivity of the Treasury management software program with JP Morgan Chase; as well as position changes approved for 2021-22.
- (j) The decrease is primarily due to one-time funds allocated in FY 2020-21, such as emergency funding for COVID-19 pandemic; as well as the realignment of funding for Canvas and EasyIEP previously funded with Digital Classrooms funds.
- (k) The increase is due to the anticipated increase in fuel costs, as well as pay rate changes for Bus Drivers and Bus Attendants approved by the Board on 8/31/21.
- (l) The increase is primarily due to the full allocation for utilities in 2021-22 as compared to reduced expenditures in trash, water, sewer and electricity experienced in 2020-21. Additionally, it is also attributed to additional funding for required compliance with GASB 84, and an increase in the FRS rate contribution from the State.
- (m) The increase is primarily due to an increase in the FRS rate contribution from the State.
- (n) The increase is primarily due to additional funds allocated for Information Technology emergency priorities, such as the SAP upgrade and hosting fees; as well as an increase in the FRS rate contribution from the State.
- (o) The decrease is due to lower projected costs of the Before & After School Care program for FY 2021-22. Community Services appropriations will be monitored throughout the year and will be adjusted accordingly as the program participation increases.
- (p) The decrease is primarily due to a reduction of the Workforce funds transfer from General Fund to Capital funds (completed programs).

NOTE: Information for 2020-21 is from the General Fund Amendment as of May 31, 2021. Information for 2021-22 is as of the FEFP Second Calculation.



GENERAL FUND REVENUE

Revenue Account Description	2018-19 Revenue	2019-20 Revenue	2020-21 Proj. Revenue	2020-21 Amendments	2020-21 Budget	2021-22 Proj. Revenue
Federal Direct:						
Federal Impact, Current Operations			-			-
Reserve Officers Training Corps (ROTC)	2,522,523	2,489,775	2,300,000	-	2,300,000	2,300,000
Miscellaneous Federal Direct	14,164	14,367	6,700,000	-	6,700,000	-
Total Federal Direct	2,536,687	2,504,142	9,000,000	-	9,000,000	2,300,000
Federal Through State and Local:						
Medicaid	22,192,141	18,305,218	20,000,000	(10,000,000)	10,000,000	13,500,000
National Forest Funds			-	-		-
Federal Through Local			-	-		-
Miscellaneous Federal Through State	4,405,081	316,031	-	-	-	-
Total Federal Through State and Local	26,597,222	18,621,249	20,000,000	(10,000,000)	10,000,000	13,500,000
State:						
Florida Education Finance Program (FEFP)	710,182,208	741,322,095	823,153,615	(47,677,285)	775,476,330	806,976,227
Workforce Development	73,976,965	76,995,513	77,776,513	-	77,776,513	77,776,513
Workforce Development Capitalization Incentive Grant			-	-		-
Workforce Reserves & Reimbursements			-	-		-
Workforce Education Performance Incentive	647,286	890,000	889,000	-	889,000	595,000
Adults with Disabilities	1,039,998	654,367	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	292,645	292,119	300,000	-	300,000	300,000
District Discretionary Lottery Funds	952,723	282,651	-	-	-	-
Categorical Programs:						
Class Size Reduction Operating Funds	304,324,169	302,952,154	303,025,894	-	303,025,894	275,864,288
Florida School Recognition Funds	12,365,000	13,730,903	-	-	-	-
Voluntary Prekindergarten Program	3,017,946	3,096,674	1,000,000	-	1,000,000	2,000,000
Preschool Projects			-	-		-
Other State:						
Reading Programs			-	-		-
Full-Service Schools Program			-	-		-
State Through Local			-	-		-
Other Miscellaneous State Revenues	465,211	140,907	500,000	-	500,000	500,000
Total State	1,107,879,988	1,140,973,220	1,207,891,522	(47,677,285)	1,160,214,237	1,165,258,528
Local:						
District School Taxes	936,365,356	1,062,139,423	1,069,509,852	-	1,069,509,852	1,097,466,484
Tax Redemptions			-	-		-
Payment in Lieu of Taxes			-	-		-
Excess Fees			-	-		-
Tuition			-	-		-
Rent	1,812,562	1,457,732	500,000	-	500,000	500,000
Investment Income	8,432,431	16,969,398	9,000,000	(3,000,000)	6,000,000	5,000,000
Gain on Sale of Investments	413,646	-	-	-	-	-
Net Increase (Decrease) in Fair Value of Investments	3,160,306	-	-	-	-	-
Gifts, Grants and Bequests	13,887	13,239	-	-	-	-
Student Fees:						
Adult General Education Course Fees	896,739	561,508	650,000	-	650,000	650,000
Postsec Career Cert-Appl Tech Diploma Course Fees	5,806,589	5,516,590	6,000,000	-	6,000,000	6,000,000
Continuing Workforce Education Course Fees			-	-		-
Capital Improvement Fees	331,658	316,904	331,658	-	331,658	316,903
Postsecondary Lab Fees			-	-		-
Lifelong Learning Fees	223,144	127,035	150,000	-	150,000	30,000
GED® Testing Fees			-	-		-
Financial Aid Fees	-	633,807	650,000	-	650,000	650,000
Other Student Fees	1,624,053	1,091,495	963,658	-	963,658	726,902
Other Fees:						
Preschool Program Fees	1,595,119	1,544,049	500,000	-	500,000	1,000,000
Prekindergarten Early Intervention Fees			-	-		-
School-Age Child Care Fees	18,847,191	19,250,426	11,600,000	(5,800,000)	5,800,000	15,600,000
Other Schools, Courses and Classes Fees	4,618,974	-	2,500,000	-	2,500,000	2,500,000
Miscellaneous Local:						
Miscellaneous Local Sources	50,644,775	48,263,124	23,700,000	1,061,928	24,761,928	37,021,203
Total Local	1,034,786,432	1,157,884,730	1,126,055,168	(7,738,072)	1,118,317,096	1,167,461,492
Total Revenue	\$ 2,171,800,330	\$ 2,319,983,341	\$ 2,362,946,690	\$ (65,415,357)	\$ 2,297,531,333	\$ 2,348,520,020
Transfers In	123,500,967	120,076,981	134,480,761	(6,000,000)	128,480,761	125,880,761
Subtotal Revenue & Transfer In	\$ 2,295,301,297	\$ 2,440,060,322	\$ 2,497,427,451	\$ (71,415,357)	\$ 2,426,012,094	\$ 2,474,400,781
Fund Balance	160,568,339	161,197,400	197,281,555	-	197,281,555	201,252,492
Total Revenue & Fund Balance	\$ 2,455,869,636	\$ 2,601,257,722	\$ 2,694,709,006	\$ (71,415,357)	\$ 2,623,293,649	\$ 2,675,653,273

NOTE: 2021-22 is based on the FEFP Second Calculation
Second Public Hearing – September 14, 2021

GENERAL FUND SCHOOL APPROPRIATIONS

	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Positions	Proj. Budget	Proj. Budget	Proj. Budget
ELEMENTARY												
Administration	29,457,184	322.1	30,114,134	323.6	31,260,903	97,887	31,358,790	317.6		31,320,778	31,320,778	
Teachers	294,542,537	5,698.3	289,902,702	5,501.4	303,664,301	(139,951)	303,524,350	5,047.5		298,246,876	298,246,876	
Support Teachers	42,069,167	750.0	42,415,707	749.4	52,668,680	(5,283,566)	47,385,114	942.5		55,645,591	55,645,591	
Paraprofessionals	16,237,672	936.6	16,084,357	905.6	15,735,738	(2,726,903)	13,008,835	924.0		17,926,858	17,926,858	
Clerical	21,453,893	667.1	22,022,584	660.7	22,573,115	(1,210,410)	21,362,705	674.0		23,293,429	23,293,429	
Operational	23,075,777	670.8	23,546,875	660.0	24,187,670	57,505	24,245,175	651.0		24,486,654	24,486,654	
Supplies	16,543,063		11,284,953		10,269,536	3,057,805	13,327,341			7,177,557	7,177,557	
Other Salary	33,650,548		53,856,900		52,036,098	(251,047)	51,785,052			48,496,388	48,496,388	
Other Expenditures	9,527,737		6,423,467		5,937,850	(652,075)	5,285,776			4,971,250	4,971,250	
ELEMENTARY Total	486,557,578	9,044.8	495,651,679	8,800.8	518,333,892	(7,050,754)	511,283,138	8,526.6		511,565,381	511,565,381	
MIDDLE												
Administration	13,769,016	144.1	14,193,875	144.6	14,226,120		14,226,120	144.0		14,226,120	14,226,120	
Teachers	105,879,319	2,048.7	104,844,977	2,023.2	113,875,701	(725,682)	113,150,019	1,916.7		112,220,587	112,220,587	
Support Teachers	21,083,742	377.5	20,923,094	369.5	22,432,670	(992,311)	21,440,359	358.6		21,784,755	21,784,755	
Paraprofessionals	3,238,841	172.4	3,284,040	180.2	3,754,842	1,242	3,756,084	191.3		3,990,327	3,990,327	
Clerical	8,614,243	287.0	8,825,203	286.5	8,909,000	110,920	9,019,920	280.5		8,983,168	8,983,168	
Operational	11,659,883	376.9	9,976,119	318.3	10,399,568	(41,874)	10,357,694	316.0		10,648,418	10,648,418	
Supplies	6,153,823		4,595,138		3,548,222	661,680	4,209,902			2,886,440	2,886,440	
Other Salary	14,334,654		21,869,198		17,293,009	1,953,922	19,246,931			19,037,908	19,037,908	
Other Expenditures	3,956,347		2,551,569		1,696,200	355,766	2,051,966			1,584,402	1,584,402	
MIDDLE Total	188,689,867	3,406.5	191,063,214	3,322.3	196,135,332	1,323,662	197,458,994	3,207.0		195,362,125	195,362,125	
HIGH												
Administration	14,801,520	152.4	15,275,037	155.9	15,857,226		15,857,226	160.1		16,336,341	16,336,341	
Teachers	156,123,652	2,873.6	152,098,115	2,796.7	159,503,435	913,004	160,416,439	2,789.3		163,281,004	163,281,004	
Support Teachers	23,010,310	406.5	24,242,433	424.7	26,541,784	(1,007,745)	25,534,039	427.4		25,846,632	25,846,632	
Paraprofessionals	6,117,430	334.9	6,187,354	326.2	6,761,285	282,473	7,043,758	349.2		7,387,884	7,387,884	
Clerical	11,508,049	386.1	11,798,346	389.8	12,139,980	(301,788)	11,838,192	386.9		12,257,516	12,257,516	
Operational	16,404,062	558.6	12,679,408	395.1	13,306,001	327,522	13,633,523	388.1		13,308,301	13,308,301	
Supplies	13,116,781		10,855,130		10,125,143	6,490,686	16,615,829			8,906,804	8,906,804	
Other Salary	30,469,551		40,805,488		36,271,673	2,187,146	38,458,819			40,599,710	40,599,710	
Other Expenditures	17,321,228		9,697,469		4,718,823	2,445,587	7,164,410			5,542,243	5,542,243	
HIGH Total	288,872,583	4,712.1	283,638,780	4,488.4	285,225,350	11,336,884	296,562,234	4,501.1		293,466,435	293,466,435	



GENERAL FUND SCHOOL APPROPRIATIONS

	2018-19		2019-20		2020-21		2020-21		2020-21		2021-22		2021-22	
	Expenditures	Positions	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Position:	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
MULTI-LEVEL														
Administration	2,736,332	29.4	2,769,077	28.9	2,819,425	27.9	2,819,425	333,150	2,819,425	27.0	2,773,028	2,773,028	2,773,028	2,773,028
Teachers	24,009,394	481.2	23,954,065	471.2	26,171,354	462.4	26,171,354	(164,130)	26,504,504	443.4	25,960,868	25,960,868	25,960,868	25,960,868
Support Teachers	4,042,931	75.2	4,388,966	77.4	4,793,257	78.4	4,793,257	38,491	4,629,127	79.2	4,793,715	4,793,715	4,793,715	4,793,715
Paraprofessionals	1,058,662	60.2	1,010,654	57.8	1,057,900	56.9	1,057,900	(40,397)	1,096,391	60.8	1,193,609	1,193,609	1,193,609	1,193,609
Clerical	1,680,776	52.9	1,642,873	51.8	1,686,337	52.8	1,686,337	30,461	1,645,940	52.3	1,730,067	1,730,067	1,730,067	1,730,067
Operational	2,457,842	80.5	2,232,701	74.5	2,427,327	73.8	2,427,327	296,755	2,457,788	78.6	2,603,528	2,603,528	2,603,528	2,603,528
Supplies	1,656,403		1,385,337		782,586		782,586	447,499	1,079,341		618,707	618,707	618,707	618,707
Other Salary	3,350,588		4,565,428		3,699,632		3,699,632	6,781	4,147,131		4,127,195	4,127,195	4,127,195	4,127,195
Other Expenditures	1,854,148		736,753		699,876		699,876	948,611	706,657		472,435	472,435	472,435	472,435
MULTI-LEVEL Total	42,847,078	779.3	42,685,855	761.6	44,137,694	752.2	44,137,694		45,086,305	741.3	44,273,152	44,273,152	44,273,152	44,273,152
CENTERS														
Administration	2,120,728	24.9	2,277,721	26.0	2,337,345	27.0	2,337,345		2,337,345	27.0	2,337,345	2,337,345	2,337,345	2,337,345
Teachers	7,032,223	143.1	6,906,420	141.4	8,115,418	144.0	8,115,418	90,594	8,206,012	144.6	8,473,364	8,473,364	8,473,364	8,473,364
Support Teachers	5,092,300	90.4	5,250,862	93.9	5,843,874	93.8	5,843,874	74,148	5,843,874	91.9	5,554,536	5,554,536	5,554,536	5,554,536
Paraprofessionals	3,867,410	187.0	4,061,049	193.7	4,273,679	191.3	4,273,679	(64,026)	4,347,827	189.9	4,327,588	4,327,588	4,327,588	4,327,588
Clerical	1,735,413	51.5	1,760,100	53.9	1,828,384	53.0	1,828,384	7,292	1,764,358	51.5	1,811,137	1,811,137	1,811,137	1,811,137
Operational	1,676,926	43.7	1,228,247	32.6	1,212,556	32.4	1,212,556	128,025	1,219,848	33.9	1,305,556	1,305,556	1,305,556	1,305,556
Supplies	936,338		435,605		995,218		995,218	252,613	1,123,243		652,178	652,178	652,178	652,178
Other Salary	1,942,582		2,944,802		2,378,820		2,378,820	(86,428)	2,631,433		2,654,638	2,654,638	2,654,638	2,654,638
Other Expenditures	2,471,422		2,208,324		1,947,937		1,947,937	402,217	1,861,509		1,789,968	1,789,968	1,789,968	1,789,968
CENTERS Total	26,875,342	540.5	27,073,131	541.5	28,933,231	541.5	28,933,231		29,335,448	538.7	28,905,310	28,905,310	28,905,310	28,905,310
ADULT HIGH														
Administration	1,407,500	14.1	1,320,383	13.0	1,375,831	13.1	1,375,831	11,091	1,386,922	15.0	1,567,477	1,567,477	1,567,477	1,567,477
Teachers	6,456,790	123.0	6,178,120	112.0	6,464,342	117.7	6,464,342	(108,907)	6,355,435	116.7	6,836,533	6,836,533	6,836,533	6,836,533
Support Teachers	3,978,787	70.1	4,161,021	74.0	4,169,378	62.6	4,169,378	8,507	4,151,943	65.0	3,966,143	3,966,143	3,966,143	3,966,143
Paraprofessionals	1,048,827	56.0	1,026,375	53.2	964,247	51.4	964,247	(25,518)	972,754	49.4	981,660	981,660	981,660	981,660
Clerical	1,474,235	50.9	1,540,980	50.1	1,640,300	50.2	1,640,300	20,626	1,640,300	46.0	1,562,310	1,562,310	1,562,310	1,562,310
Operational	2,240,979	69.1	1,700,170	47.0	1,823,440	44.7	1,823,440	430,288	1,797,922	45.0	1,752,045	1,752,045	1,752,045	1,752,045
Supplies	733,360		592,701		409,662		409,662	118,411	430,288		413,400	413,400	413,400	413,400
Other Salary	3,192,466		3,466,617		3,273,016		3,273,016	525,601	3,391,427		4,495,076	4,495,076	4,495,076	4,495,076
Other Expenditures	881,190		384,537		525,601		525,601	10,098	528,923		432,476	432,476	432,476	432,476
ADULT HIGH Total	21,414,134	383.2	20,370,903	349.2	20,645,817	339.7	20,645,817		20,655,915	337.2	22,007,120	22,007,120	22,007,120	22,007,120



GENERAL FUND SCHOOL APPROPRIATIONS

	2018-19		2019-20		2019-20		2020-21		2020-21		2020-21		2021-22	
	Expenditures	Positions	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
TECH COLLEGES & COMM SCHOOLS														
Administration	2,890,024	30.3	3,122,071	31.8	3,122,071	31.2	3,175,447		3,175,447	30.6	3,068,533			
Teachers	25,276,687	425.4	24,837,639	412.6	24,837,639	409.9	23,360,556	317,161	23,677,717	418.2	24,473,180			
Support Teachers	3,766,861	60.5	3,747,890	60.8	3,747,890	63.9	3,855,508		3,855,508	62.6	3,851,219			
Paraprofessionals	1,045,663	47.4	1,107,877	46.2	1,107,877	46.7	1,073,611	15,716	1,089,327	47.0	1,126,798			
Clerical	6,606,423	200.1	6,828,225	202.8	6,828,225	199.3	7,057,375	(4)	7,057,371	196.7	7,008,273			
Operational	4,248,996	145.2	4,283,825	144.6	4,283,825	144.1	4,527,455	(91,756)	4,435,699	140.3	4,500,892			
Supplies	2,100,860		2,058,693		2,058,693		4,720,585	74,060	4,794,645		3,153,194			
Other Salary	11,746,859		11,930,186		11,930,186		12,002,385	(238,752)	11,763,633		11,357,101			
Other Expenditures	10,583,827		10,488,234		10,488,234		9,307,500	(320,633)	8,986,867		8,974,836			
TECH COLLEGES & COMM SCHOOLS Total	68,266,200	909.0	68,404,639	898.8	68,404,639	895.2	69,080,422	(244,209)	68,836,213	895.4	67,514,026			
	1,123,522,782	19,775.5	1,128,888,199	19,162.5	1,128,888,199	18,930.3	1,162,491,738	6,726,509	1,169,218,247	18,747.3	1,163,093,549			



GENERAL FUND DIVISION APPROPRIATIONS

	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
BOARD												
Administration	402,741	9.0	371,097	9.0	371,097	49,541	420,638	9.0	420,638	9.0	420,638	
Clerical	506,995	8.7	533,619	9.0	533,557	-860	532,697	9.0	532,697	9.0	532,697	
Supplies	12,694		11,800		9,697	0	9,697		9,697		9,697	
Other Expenditures	492,634		157,446		183,540		183,540		183,540		183,540	
BOARD Total	1,415,064	17.7	1,073,963	18.0	1,097,891	48,681	1,146,572	18.0	1,146,572	18.0	1,146,572	
SUPT/COUNSEL/LEGISLATIVE/AUDIT												
Administration	1,958,356	12.6	2,188,815	14.0	2,061,469	159,193	2,220,662	15.0	2,344,736	15.0	2,344,736	
Technical	984,191	13.1	1,496,945	20.0	1,422,511	65,258	1,487,769	20.0	1,487,769	20.0	1,487,769	
Clerical	941,566	19.1	1,155,317	23.0	1,040,017	115,773	1,155,790	22.0	1,097,150	22.0	1,097,150	
Supplies	29,789		23,528		33,249	4,000	37,249		29,938		29,938	
Other Salary	28,790		3,788		2,296	125	2,421		1,996		1,996	
Other Expenditures	1,499,081		2,100,764		1,682,567	416,419	2,098,986		1,943,965		1,943,965	
SUPT/COUNSEL/LEGISLATIVE/AUDIT Total	5,441,773	44.9	6,969,157	57.0	6,242,108	760,769	7,002,877	57.0	6,905,554	57.0	6,905,554	
INFORMATION & TECHNOLOGY												
Administration	955,617	7.5	1,041,986	8.0	1,046,250	-18,106	1,028,144	8.0	1,028,144	8.0	1,028,144	
Technical	7,726,551	94.2	8,296,050	99.7	7,360,730	865,296	8,226,026	99.5	8,226,026	99.5	8,226,026	
Clerical	2,279,908	48.8	2,390,146	50.0	2,391,843	-1,106	2,390,737	50.0	2,390,737	50.0	2,390,737	
Supplies	754,405		1,169,496		535,375	1,309,571	1,844,946		535,375		535,375	
Other Salary	14,322		28,647		2,882	2,882	2,882		2,882		2,882	
Other Expenditures	16,748,337		16,362,958		12,493,652	640,518	13,134,170		13,886,585		13,886,585	
Emergency IT Positions							0		4,500,000		4,500,000	
INFORMATION & TECHNOLOGY Total	28,479,140	150.6	29,289,282	157.7	23,827,850	2,799,055	26,626,905	190.5	30,566,867	190.5	30,566,867	
STRATEGY & OPERATIONS												
Administration	943,728	7.0	1,167,320	8.5	938,107	257,273	1,195,380	8.8	1,195,410	8.8	1,195,410	
Technical	2,501,267	32.4	4,234,760	52.8	3,310,499	1,325,991	4,636,490	52.5	4,254,917	52.5	4,254,917	
Clerical	4,782,263	112.9	6,543,699	152.1	6,201,459	486,695	6,688,154	64.4	2,645,178	64.4	2,645,178	
Support	3,332,063	62.7	6,046,192	125.2	5,815,935	135,891	5,951,826	122.2	5,951,826	122.2	5,951,826	
Supplies	470,821		1,722,042		18,650,040	-2,426,304	16,223,736		11,972,920		11,972,920	
Other Salary	105,924		6,024,687		1,023,592	212,500	1,236,092		975,463		975,463	
Other Expenditures	1,616,019		2,264,600		53,521,066	5,649,723	59,170,789		54,464,929		54,464,929	
STRATEGY & OPERATIONS Total	13,752,084	215.0	28,003,300	338.7	89,460,698	5,641,769	95,102,467	247.9	81,460,643	247.9	81,460,643	
SAFETY, SECURITY & EMERGENCY PREP												
Administration	375,017	2.9	746,535	5.1	873,889	1,890	875,779	6.0	875,779	6.0	875,779	
Technical	1,826,346	25.8	5,508,416	82.7	6,688,164	663,123	7,351,287	108.9	7,442,287	108.9	7,442,287	
Clerical	894,269	24.9	1,442,237	34.2	1,664,819	172,626	1,837,445	43.6	1,837,445	43.6	1,837,445	
Support	683,719	14.8	19,108,597	732.4	18,558,208	564,182	19,122,390	726.0	19,122,390	726.0	19,122,390	
Supplies	109,819		346,517		592,965	181,796	774,761		567,019		567,019	
Other Salary	383,248		539,978		131,081	228,887	359,968		142,915		142,915	
Other Expenditures	35,751,576		38,681,187		38,793,277	-770,101	38,023,176		41,494,290		41,494,290	
SAFETY, SECURITY & EMERGENCY PREP Total	40,023,995	68.4	66,373,467	854.4	67,302,403	1,042,402	68,344,805	884.5	71,482,125	884.5	71,482,125	



GENERAL FUND DIVISION APPROPRIATIONS

	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget				
ACADEMICS													
Administration	1,794,846	15.1	1,867,683	15.0	1,879,229	227,255	2,106,484	17.0	2,106,484	17.0	2,106,484	2,106,484	
Technical	6,816,027	106.5	7,281,084	110.7	7,067,706	543,249	7,610,955	107.4	7,392,171	107.4	7,392,171	7,392,171	
Clerical	2,959,353	72.1	2,963,891	71.1	2,763,565	365,695	3,129,260	74.6	3,129,260	74.6	3,129,260	3,129,260	
Instructional Specialist	20,281,703	341.0	23,427,773	383.1	22,560,988	1,235,609	23,796,597	384.5	23,796,597	384.5	23,796,597	23,796,597	
Support	397,186	8.6	417,422	8.8	417,422	1,925	419,347	8.8	419,347	8.8	419,347	419,347	
Supplies	5,027,014		3,892,184		20,517,844	2,338,599	22,856,443		23,055,674		23,055,674	23,055,674	
Other Salary	2,689,773		1,961,415		4,940,687	102,469	5,043,156		5,455,096		5,455,096	5,455,096	
Other Expenditures	24,745,143		29,158,932		35,286,120	1,170,277	36,456,397		37,364,706		37,364,706	37,364,706	
ACADEMICS Total	64,711,045	543.2	70,970,384	588.7	95,433,560	5,985,079	101,418,639	599.3	102,719,335	592.3	102,719,335	102,719,335	
STUDENT SUPPORT INITIATIVES													
Administration	602,817	4.7	891,915	7.0	766,510	121,090	887,600	7.0	887,600	8.0	979,274	979,274	
Technical	3,073,149	31.6	4,041,872	53.5	3,912,228	568,976	4,481,204	60.8	4,481,204	67.8	4,993,979	4,993,979	
Clerical	1,503,301	40.0	1,893,005	47.6	1,847,616	-81,862	1,765,754	43.7	1,765,754	47.7	1,933,796	1,933,796	
Instructional Specialist	9,309,212	168.1	13,325,688	235.9	12,919,688	537,805	13,457,493	238.7	13,457,493	258.7	14,706,405	14,706,405	
Support	58,173	1.0	59,914	1.0	59,914	0	59,914	1.0	59,914	1.0	59,914	59,914	
Supplies	162,436		189,686		242,815	5,000	247,815		247,815		497,161	497,161	
Other Salary	293,963		547,246		1,268,605	79,284	1,347,889		1,347,889		1,444,019	1,444,019	
Other Expenditures	1,048,387		2,482,311		5,557,356	1,466,317	7,023,673		7,023,673		5,563,252	5,563,252	
STUDENT SUPPORT INITIATIVES Total	16,051,437	245.5	23,431,637	344.9	26,574,731	2,696,611	29,271,342	351.2	29,271,342	383.2	30,177,800	30,177,800	
CHIEF OF STAFF													
Administration	302,016	1.8	337,080	2.0	337,080	1	337,080	2.0	337,080	2.0	337,080	337,080	
Technical	151,312	2.1	150,311	2.0	150,311	0	150,311	2.0	150,311	2.0	150,311	150,311	
Clerical	345,263	6.2	333,144	6.0	333,144	2	333,146	6.0	333,146	7.0	397,926	397,926	
Support	907,982	18.5	894,861	20.0	841,568	41,213	882,781	20.0	882,781	20.0	882,781	882,781	
Supplies	37,034		27,345		108,872	5,770	114,642		114,642		125,260	125,260	
Other Salary	49,998		41,801		41,136	25,000	66,136		66,136		41,136	41,136	
Other Expenditures	854,894		184,431		11,497	30,542	42,039		42,039		110,275	110,275	
CHIEF OF STAFF Total	2,648,500	28.6	1,968,973	30.0	1,823,608	102,527	1,926,135	30.0	1,926,135	31.0	2,044,769	2,044,769	
FACILITIES													
Administration	33,834	0.3					0		0				
Technical	1,085,696	13.3					0		0				
Clerical	1,202,275	32.4					0		0	1.0	52,263	52,263	
Support	2,382,887	54.8					0		0				
Supplies	12,073,574		397,539		16,027	6,000	22,027		22,027		69,130	69,130	
Other Salary	86,688						0		0		13,861	13,861	
Other Expenditures	45,736,734		55,622,767		20,827	-40,200	-19,373		-19,373		26,575	26,575	
FACILITIES Total	62,601,688	100.8	56,020,306		36,854	-34,200	2,654		2,654		161,829	161,829	



GENERAL FUND DIVISION APPROPRIATIONS

	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions		Proj. Budget	
PORTFOLIO SERVICES											
Administration	846,444	7.0	899,896	7.0	904,594	-404,991	499,603				
Technical	1,959,722	24.3	2,079,674	25.0	1,988,450	-550,010	1,438,440				
Clerical	1,068,861	25.3	1,101,794	25.2	1,092,439	-364,278	728,161				
Instructional Specialist	566,404	8.0	581,629	8.0	581,629	-492,722	88,907				
Support	92,221	2.0	95,007	2.0	95,007	-95,007	0				
Supplies	619,731		475,696		501,188	915,132	1,416,320				
Other Salary	545,263		257,301		557,271	136,083	693,355				
Other Expenditures	4,845,504		4,256,138		4,913,178	-17,881	4,895,297				
PORTFOLIO SERVICES Total	10,544,150	66.6	9,747,135	67.2	10,633,757	-873,674	9,760,082				
FINANCIAL MANAGEMENT											
Administration	888,349	6.9	1,052,685	8.3	950,022	102,662	1,052,684	10.3		1,279,757	
Technical	3,270,642	48.7	3,881,038	54.9	3,547,714	468,890	4,016,604	66.0		4,720,283	
Clerical	2,240,995	56.4	2,424,112	59.7	2,212,814	197,854	2,410,668	145.2		6,275,261	
Instructional Specialist	46,332	1.0	47,151	1.0	47,151	12,501	59,652	1.0		59,652	
Supplies	65,529		60,794		112,996	864,585	977,581			125,295	
Other Salary	20,210		25,082		10,190	0	10,190			7,584	
Other Expenditures	790,312		1,787,239		2,029,209	4,336,743	6,365,952			2,196,886	
FINANCIAL MANAGEMENT Total	7,322,369	113.1	9,278,101	123.9	8,910,095	5,983,236	14,893,330	222.5		14,664,718	
HUMAN RESOURCES & EQUITY											
Administration	830,166	6.4	908,463	7.0	784,801	117,301	902,102	7.0		902,102	
Technical	2,454,360	32.6	2,679,789	34.8	2,355,059	327,791	2,682,850	35.8		2,779,566	
Clerical	2,254,965	52.0	2,388,971	57.6	2,154,310	283,299	2,437,609	58.8		2,437,609	
Instructional Specialist	0	0.0	66,689	1.2	0	97,286	97,286	2.8		97,286	
Supplies	121,622		70,749		44,576	10,715	55,291			42,545	
Other Salary	177,402		219,158		120,277	49,547	169,824			117,540	
Other Expenditures	655,156		821,524		525,158	296,656	821,814			996,490	
HUMAN RESOURCES & EQUITY Total	6,493,670	91.0	7,155,344	100.6	5,984,182	1,182,595	7,166,777	104.3		7,373,138	
OSPA											
Administration	2,416,900	17.4	2,693,313	18.8	2,585,586	144,012	2,729,598	20.0		2,866,278	
Technical	1,324,919	14.8	1,481,721	15.8	1,486,158	397,720	1,883,878	27.8		2,571,273	
Clerical	1,183,031	27.7	1,315,076	30.1	1,299,446	214,419	1,513,865	44.0		1,876,423	
Instructional Specialist	667,666	11.7	697,626	11.9	580,109	-333,974	246,135	5.0		335,042	
Support	0	0.0	0		0	95,008	95,008	2.0		95,008	
Supplies	57,352		205,498		89,038	53,071	142,109			402,042	
Other Salary	1,312,573		1,580,994		811,431	1,480,121	2,291,552			1,160,475	
Other Expenditures	997,249		997,089		2,114,283	-199,627	1,914,656			8,267,743	
OSPA Total	7,959,690	71.6	8,971,318	76.5	8,966,052	1,850,750	10,816,802	98.8		17,574,284	



GENERAL FUND DIVISION APPROPRIATIONS

PUBLIC INFORMATION	2018-19		2019-20		2020-21		2020-21		2020-21		2021-22		2021-22	
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget					
Administration	336,760	2.4	398,876	3.0	396,749	1	396,750	3.0	396,750					
Technical	2,994,840	45.4	3,443,326	51.0	2,988,101	411,660	3,399,761	50.0	3,399,761					
Clerical	794,098	18.6	911,996	21.0	796,841	33,503	830,344	19.0	830,344					
Instructional Specialist	53,082	1.0	111,367	2.0	0	115,072	115,072	2.0	115,072					
Support	584,581	9.5	633,321	10.0	633,321	-5,465	627,856	10.0	627,856					
Supplies	141,668		159,785		131,824	407,983	539,807		131,824					
Other Salary	71,720		54,561		47,316	12,500	59,816		36,457					
Other Expenditures	2,680,261		1,240,625		843,575	351,739	1,195,314		1,340,215					
	7,657,010	76.9	6,953,857	87.0	5,837,727	1,326,993	7,164,720	84.0	6,878,279					
PUBLIC INFORMATION Total	275,101,615	1,833.9	326,206,223	2,844.5	352,131,515	28,512,591	380,644,106	2,914.9	373,155,913					



GENERAL FUND OTHER APPROPRIATIONS

	2018-19	2018-19	2019-20	2020-21	2020-21	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Positions	Proj. Budget	Proj. Budget
DISTRICT WIDE											
Best & Brightest (excl. charters)			19,871,021								
FTE Not Rolled Out					17,500,872	(17,500,872)					
Supplement Adv. Degree	1,047,914		1,083,006		1,085,576		1,085,576			1,085,576	1,085,576
6th Period Settlement											
Sick/Vacation Payout	6,463,771		409,261		5,500,000		5,500,000			6,300,000	6,300,000
RAP											
Sick Leave Incentive	2,656,018		420,119		2,373,036		2,373,036			2,373,036	2,373,036
DROP Sick Pay	6,724,246		8,193,086		5,500,000	(231,902)	5,268,098			6,500,000	6,500,000
Federation Incentive	639,063		699,308		659,115		659,115			659,115	659,115
Early Retire/Resig Reward	100,500		134,000		103,324		103,324			103,324	103,324
Extended Sick Leave	61,485		122,238		184,745		184,745			184,745	184,745
Longevity	1,113,100		1,132,800		1,144,406		1,144,406			1,144,406	1,144,406
CAP Adjustment	741,400		716,100		760,897		760,897			760,897	760,897
Contracted Supplements	3,917,554		3,677,832		4,029,644		4,029,644			4,029,644	4,029,644
Nat'l Teacher Cert Supp	1,741,785		1,491,454		1,790,722		1,790,722			1,790,722	1,790,722
Lead Program	4,441,533		3,469,091		5,099,037		5,099,037			4,277,782	4,277,782
Expected Salary Lapse					(45,000,000)		(45,000,000)			(45,000,000)	(45,000,000)
Budget Reductions in Amendment						(35,300,000)	(35,300,000)				
GF Contribution to Referendum Supplements					2,492,314		2,492,314			2,492,314	2,492,314
TSIA (Increase over previous year)					31,487,051		31,487,051			2,307,933	2,307,933
Debt Svc for TAN and Energy Lease					2,135,000		2,135,000			2,150,000	2,150,000
FES Scholarship										22,600,000	22,600,000
BTU-ESP Additional Day										347,073	347,073
Transfer CSR to ESSER II										(23,700,000)	(23,700,000)
Temporary Support for Reduced Medicaid Reimb.										(8,000,000)	(8,000,000)
Substitute Hourly Rate \$15			41,419,316		36,845,739		(53,032,774)			2,508,800	2,508,800
DISTRICT WIDE Total	896,047,838	1,682.4	948,881,746	1,809.6	971,330,768	(45,188,191)	926,142,578	1,785.1	1,785.1	944,909,759	944,909,759



GENERAL FUND SUMMARY & FUND BALANCE

	2018-19		2019-20		2020-21		2020-21		2020-21		2021-22	
	Expenditures	Positions	Expenditures	Positions	Adopted	Amendments	Amended Budget	Positions	Proj. Budget			
SCHOOLS	1,123,522,782	19,775.5	1,128,888,199	19,162.5	1,162,491,738	6,726,509	1,169,218,247	18,747.3	1,163,093,549			
DIVISIONS	275,101,615	1,833.9	326,206,223	2,844.5	352,131,515	28,512,591	380,644,106	2,914.9	373,155,913			
OTHER	896,047,838	1,682.4	948,881,746	1,809.6	971,330,768	(45,188,191)	926,142,578	1,785.1	944,909,759			
	2,294,672,235	23,291.8	2,403,976,168	23,816.6	2,485,954,021	(9,949,090)	2,476,004,932	23,447	2,481,159,221			
FUND BALANCE												
Fund Balance - Nonspendable	21,099,348		23,822,132		23,822,132	-	23,822,132		23,822,132			23,822,132
Fund Balance - Restricted	9,512,324		10,988,411		9,338,411	-	9,338,411		10,988,411			10,988,411
Fund Balance - Committed	54,327,295		54,327,295		54,327,295	-	54,327,295		54,327,295			54,327,295
Fund Balance - Assigned	19,115,946		44,623,628		69,158,488	(51,109,873)	18,048,615		44,623,628			44,623,628
Fund Balance - Unassigned	57,142,488		63,520,088		52,108,658	(10,136,394)	41,972,264		60,732,586			60,732,586
	161,197,401		197,281,554		208,754,984	(61,246,267)	147,508,717		194,494,052			
	2,455,869,636	23,291.8	2,601,257,722	23,816.6	2,694,709,005	(71,195,357)	2,623,513,649	23,447	2,675,653,273			



SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	85,566.43	42,486.04	64,350.01	8,496.34
UNWTD FTE: Workforce Education	-	-	-	-
TOTAL	85,566.43	42,486.04	64,350.01	8,496.34
WTD FTE: K-12	97,614.89	45,143.05	68,013.44	8,992.57
WTD FTE: Workforce Education	-	-	-	-
TOTAL	97,614.89	45,143.05	68,013.44	8,992.57
INSTR ALLOCATION: K-12	\$154,370,494	\$77,078,462	\$111,476,871	\$15,052,276
INSTR ALLOCATION: Workforce Education	-	-	-	-
TOTAL	\$154,370,494	\$77,078,462	\$111,476,871	\$15,052,276
SUPPORT ALLOCATION: K-12	\$89,737,188	\$41,415,822	\$51,658,653	\$8,985,340
CATEGORICAL	\$267,457,699	\$76,867,841	\$130,330,911	\$20,235,536
TOTAL SCHOOL GENERAL FUND ALLOCATIONS	\$511,565,381	\$195,362,125	\$293,466,435	\$44,273,152

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support Funding	779,936	613,696	398,291	610,847
2. Administrative costs - Adults with Disabilities	-	-	-	-
3. Adults with Disabilities	-	-	-	-
4. Advanced Int. Cert. of Education (AICE)	-	-	7,959,245	86,806
5. Advanced Placement	-	446	6,939,667	172,633
6. Alternative to External Suspension Program	-	-	-	-
7. Armed Safe School Officer	1,276,092	-	-	-
8. Assistant Principal Summer Scheduling	-	-	136,500	-
9. Athletics	-	-	890,356	56,454
10. Behavior Change	-	-	103,420	-
11. Boost	555,360	43,680	-	24,960
12. Broward Truancy Intervention Program (BTIP)	279,569	-	-	12,250
13. Broward Virtual Education	-	-	5,954,647	-
14. Budget Reduction Adjustment - Prior Years	-	-	-	-
15. Business Support Center Package Fees	(2,212,000)	(562,000)	(588,000)	(221,500)
16. Campus Monitors - Additional Support	-	20,299	319,372	20,299
17. Children Service Council-Transportation	-	-	323,360	32,336
18. Class Size Reduction - Local Critical Needs	2,205,081	-	-	-
19. Class Size Reduction - State Comparability	83,594,270	28,978,810	43,314,527	6,551,945
20. Community Foundation of Broward	-	922,431	-	-
21. COVID Mitigation	5,000	-	-	-
22. Custodial - Community School	-	81,685	130,696	-
23. Custodial Allocation	22,929,521	9,875,758	12,533,125	2,274,735
24. DJJ Supplemental Allocation	-	-	-	-
25. DOP Contracts	-	-	-	-
26. DOP Staff	-	-	-	-
27. Drew Resource Center	-	-	-	-
28. Dual Enrollment	-	-	(522,975)	(3,078)
29. ELL Meta Consent ESP	1,665,563	-	-	-
30. ESE	90,459,077	17,649,315	23,673,358	4,540,509
31. Extended Day (SAI) - Low 300	4,059,358	-	-	-
32. Facility Rental	107,758	517,526	85,664	24,715



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
375.00	700.82	3,436.88	1,871.05	-	275.83	207,558.40
-	-	697.83	11,254.05	3,555.41	-	15,507.29
375.00	700.82	4,134.71	13,125.10	3,555.41	275.83	223,065.69
380.47	2,636.41	3,528.50	1,960.79	-	280.62	228,550.74
-	-	1,116.53	13,363.10	5,699.57	-	20,179.20
380.47	2,636.41	4,645.03	15,323.89	5,699.57	280.62	248,729.94
\$1,569,964	\$8,703,523	\$6,679,323	\$1,796,587	\$0	\$709,919	\$377,437,419
-	-	1,746,253	41,398,885	8,087,690	-	51,232,828
\$1,569,964	\$8,703,523	\$8,425,576	\$43,195,472	\$8,087,690	\$709,919	\$428,670,247
\$1,859,742	\$5,199,122	\$6,737,228	\$1,690,257	\$0	\$556,995	\$207,840,347
\$3,404,331	\$5,835,553	\$6,844,316	\$13,898,804	\$641,803	\$1,066,161	\$526,582,955
\$6,834,037	\$19,738,198	\$22,007,120	\$58,784,533	\$8,729,493	\$2,333,075	\$1,163,093,549

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
243,841	514,945	61,284	567,451	-	-	\$3,790,291
-	220,049	181,960	-	-	-	402,009
-	488,179	119,506	-	-	-	607,685
-	-	-	-	-	-	8,046,051
-	-	446	247,128	-	-	7,360,320
964,445	-	-	-	-	-	964,445
32,124	106,341	35,447	70,889	-	-	1,520,893
-	-	-	-	-	-	136,500
-	-	-	-	-	-	946,810
1,155,645	382,316	-	-	-	-	1,641,381
-	-	-	-	-	-	624,000
-	-	-	-	-	-	291,819
-	-	-	-	-	-	5,954,647
-	(281,000)	(1,937,380)	-	-	-	(2,218,380)
(41,000)	(61,500)	-	-	-	-	(3,686,000)
-	-	-	-	-	-	359,970
-	-	-	-	-	-	355,696
-	-	-	-	-	-	2,205,081
-	-	1,307,114	1,267,274	-	-	165,013,940
-	-	-	-	-	-	922,431
-	-	-	-	-	-	5,000
-	-	-	-	(212,381)	-	-
306,222	708,223	937,690	1,268,498	-	-	50,833,772
-	-	-	-	-	148,172	148,172
-	-	492,601	-	-	900,978	1,393,579
-	-	133,488	-	-	-	133,488
-	-	189,105	-	-	-	189,105
-	-	-	-	-	-	(526,053)
-	-	-	-	-	-	1,665,563
345,725	1,757,496	484,541	2,006,956	-	-	140,916,977
-	-	-	-	-	-	4,059,358
-	7,017	7,320	-	-	-	750,000



SCHOOL ALLOCATION PLAN

CATEGORICALS	Elementary	Middle	High	Multi-Level
33. Financial Aid Fund Trust FAFT	-	-	-	-
34. Fees	6,154,929	193,968	46,541	424,267
35. High School Scheduling	-	-	-	248,004
36. Innovative & Magnet Programs	2,525,798	1,914,536	2,208,060	690,442
37. Instructional Materials & Science Lab	708,560	354,490	536,678	70,860
38. International Baccalaureate	-	-	382,755	-
39. Intensive Reading Program	-	-	3,424,190	176,541
40. Materials & Supplies Instructional Allocation	2,190,726	869,357	1,273,825	176,424
41. Medicaid	820,140	-	20,286	32,383
42. Other	305,457	95,472	155,970	21,209
43. Pre-K Contracts	654,173	-	-	-
44. R.O.T.C.	-	-	1,829,220	58,535
45. Reading Coach	-	-	-	-
46. Referendum	28,950,005	10,241,766	14,048,904	2,257,928
47. Security Relief	-	436,250	14,161	259,857
48. Service Learning	-	-	189,222	6,694
49. Small School Funding	1,287,770	-	-	234,140
50. Substitutes	5,536,762	1,574,035	1,948,217	371,999
51. Summer Programs	6,161,910	394,183	414,659	125,037
52. Supplemental Academic Instruction (SAI)	3,038,245	2,535,144	1,978,254	470,292
53. Teen Parent Program	-	-	-	-
54. Transfers	-	-	(103,420)	-
55. Transition Funding	188,237	116,994	312,136	397,745
56. Turnaround School Supplemental Services Alloc:	315,300	-	-	-
57. Voluntary Pre-k	2,154,137	-	-	-
58. Workforce Education (WFE)	-	-	-	-
59. World Language	760,965	-	-	29,268
TOTAL CATEGORICALS	\$267,457,699	\$76,867,841	\$130,330,911	\$20,235,536



SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	TOTAL
-	-	-	650,000	-	-	650,000
-	-	24,000	1,305,805	60,000	-	8,209,510
-	-	-	-	-	-	248,004
-	-	-	268,332	-	-	7,607,168
3,126	5,575	28,664	15,605	-	1,226	1,724,784
-	-	-	-	-	-	382,755
56,688	-	151,166	-	-	-	3,808,585
-	56,092	69,345	33,387	-	11,676	4,680,832
-	30,813	-	117,070	-	-	1,020,692
3,000	7,000	9,404	12,872	-	1,500	611,884
-	-	-	-	-	-	654,173
-	-	-	-	-	-	1,887,755
175,605	117,070	-	175,605	-	-	468,280
-	1,110,932	2,320,690	-	837,984	-	59,768,209
-	-	-	-	-	-	710,268
615	1,001	9,578	5,613	-	-	212,723
-	-	58,535	-	-	-	1,580,445
129,379	176,704	193,005	176,466	-	2,609	10,109,176
-	463,976	-	18,078	-	-	7,577,843
28,916	24,324	1,428,042	6,774	-	-	9,509,991
-	-	193,524	-	-	-	193,524
-	-	-	-	-	-	(103,420)
-	-	150,000	-	-	-	1,165,112
-	-	-	-	-	-	315,300
-	-	-	-	-	-	2,154,137
-	-	195,241	5,685,001	(43,800)	-	5,836,442
-	-	-	-	-	-	790,233
\$3,404,331	\$5,835,553	\$6,844,316	\$13,898,804	\$641,803	\$1,066,161	\$526,582,955



**GENERAL FUND SCHOOL CATEGORICAL
FUNDING DESCRIPTION**

1. Additional Support - Funding that has been requested - by various locations and approved by Department Head, Cabinet Member, and CFO - to meet legislation, federal requirement or initiative.
2. Administrative Costs - Adults with Disabilities - Whispering Pines & Seagull receive funds to assist with administrative position assisting with this program.
3. Adult with Disabilities – Whispering Pines Seagull receive local grant funds for adults with disabilities.
4. Advanced International Certificate of Education (AICE) – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
5. Advanced Placement – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
6. Alternative to External Suspension (AES) – Program at our Behavior Change Centers that serves students who committed a serious Code of Conduct offense.
7. Armed Safe School Officer – Schools receive funding for the new Armed Safe School Officer-Marshal/Guardian Program.
8. Assistant Principal Summer Scheduling – Additional funding for Assistant Principal working during the summer, off contracted calendar for scheduling.
9. Athletics - Funding for transportation & equipment for Middle, High, and Multi-Level (ML) 6-12 schools to receive funds for athletic transportation & equipment and funds for middle schools flag football and volleyball coach supplements.
10. Behavior Change – Funding for at-risk student intervention staffing at 3 Behavior Change Centers and funding for ESE Specialist and Behavior Specialist at Bright Horizons, Cross Creek, The Quest and Whispering Pines.
11. BOOST Payment - Funds that provide merit pay to principals that successfully operate an aftercare program at their school.
12. Broward Truancy Intervention Program (BTIP) – Funds to offset tracking/intervention cost to curb severe truancy at select elementary & ML K-8 schools.
13. Broward Virtual Education - School Board operated Virtual school.
14. Budget Reduction Prior Years – Center schools only. They were not part of the FY19 funding model revision.
15. Business Support Center (BSC) Package Fees – charged to select schools for services rendered by the BSC.
16. Campus Monitors – Additional Support – funds for select high schools & Dillard 6-12.
17. Children Service Council-Transportation – Select High Schools have been funded for transportation services to support the Children's Service Council.
18. Class Size Reduction – 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 grant that supports the Reimagining Middle Grades initiative. The grant requires a full match from SBBC which will be provided in the form of personnel to assist at-risk students at select middle schools.
21. COVID Mitigation – Funding for the fee-based program deficits due to loss of revenue due to COVID-19.



**GENERAL FUND SCHOOL CATEGORICAL
FUNDING DESCRIPTION**

22. Custodial – Community Schools – select schools funded .50 of a Facility Serviceperson & \$1,000 for supplies for housing adult education classes.
23. Custodial Allocation – Funding based on the number of teachers and students, and the square footage of the facility. Additional support to Walter C. Young, Stranahan, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Tech, McFatter Tech, and Sheridan Tech receive additional funding for Custodians.
24. DJJ Supplemental Allocation – State categorical funding for DJJ sites.
25. DOP Contracts – PACE and AMI contracted DJJ programs.
26. DOP Staff – Alternative/Adult schools will receive categorical funding for Dropout Prevention support. Each center will receive \$33,372 for 50% of a 216-day Counselor.
27. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.
28. Dual Enrollment – Schools with students dual enrolled in a college reimburse the District a portion of the cost per FTE.
29. ELL Meta Consent – Funding for the META Consent Decree requirement for schools with at least 15 students speaking the same native language to provide at least one Bilingual ESP proficient in the same language and trained to assist in ESOL basic subject area instruction.
30. ESE – Funding schools receive for ESE Categorical such as; ESE Contracts, ESE Cost Factor Adjustment, ESE Speech Language Pathologist, ESE Support Facilitator, etc. Schools are funded for ESE Special Programs, sites are established based upon growth of the targeted population such as; ESE PreK AM/PM, Autism, Emotional Behavior Disorder, Intellectual Disability, etc.
31. 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.
32. Facility Rental – Funds received from renting out their facilities.
33. 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.
34. Fees – Revenue schools receive to offset cost of various services provided such as the Before & Afterschool Child Care program.
35. High School Scheduling – Lauderhill 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.
36. Innovative & Magnet Programs – Funds for unique programs. Programs requirements reviewed annually.
37. Instructional Materials Science Lab – Lab materials funded through the State Instructional Materials allocation. The allocations are provided by the Innovative Learning Department.
38. International Baccalaureate – Add on FTE earned by students scoring level 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, bonus payments for IB teachers.
39. Intensive Reading Program – Funding is for high school, multi-level 6-12, alternative & behavior change centers based on number of students that have not passed the Florida Standards Assessment (FSA).
40. Materials & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.



**GENERAL FUND SCHOOL CATEGORICAL
FUNDING DESCRIPTION**

41. 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 Facilitator and Behavior Tech for Centers and Technical Colleges. Medicaid 504 supplemental funds for health services and trained support personnel. The Fee for Service program provides reimbursement to schools for services, therapies and interventions which are identified on an Individual Educational Plan. (IEP).
42. Other – Various categorical funds schools receive such as Human Relations Council, Innovation Zone, L & D Textbooks, School Discretionary and Shared Savings Incentive Award.
43. Pre-K Contracts - Funding for outside Pre-K agency contracts. Harbordale Elementary receives the funding to manage the Pre-K agency contracts.
44. 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.
45. Reading Coach – Funds one reading coach position. The Reading Coach allocation for elementary, middle, high, and multi-level schools was added to their Support Allocation in FY19.
46. 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.
47. Security Relief – Funding for security positions historically coded to school budgets and resulting in deficit in other areas of support (i.e., Custodial).
48. Service Learning – High and multi-level schools receive \$3 per unweighted FTE (UFTE) for grade 9-12 grade students to pay staff to monitor Service Learning graduation requirement.
49. Small School Funding – Elementary schools with less than 450 UNWTD FTE are funded 1 instructor. Multi-Level K-8 schools with less than 450 UNWTD FTE in grades 6-8 and Seagull are funded 1 instructor.
50. Substitutes – Funding for substitutes that cover ESE IEP meetings, PSAT Proctors, Instructional Allocation for daily subs needed for absences, pool subs, and subs for Release Time for Department Heads, Grade Level Chairpersons and Team Leaders.
51. 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 and ROTC.
52. Supplemental Academic Instruction - Funds to provide additional instruction and support to enable students to meet grade-level standards.
53. Teen Parent Program – Funding provided for a 216 calendar Resource Teacher/Child Care Director who oversees the Teen Parent Program at 3 of the Adult High Schools.
54. Transfers – Transfer of funds from one location to another in the 00000 activity.
55. Transition Funding – Salary lapse funds realigned to mitigate impact of funding formula change.
56. Turnaround Supplemental Services – Additional funding provided to schools that are consistently receiving below average school grades.
57. Voluntary Pre-K (VPK) - The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.



**GENERAL FUND SCHOOL CATEGORICAL
FUNDING DESCRIPTION**

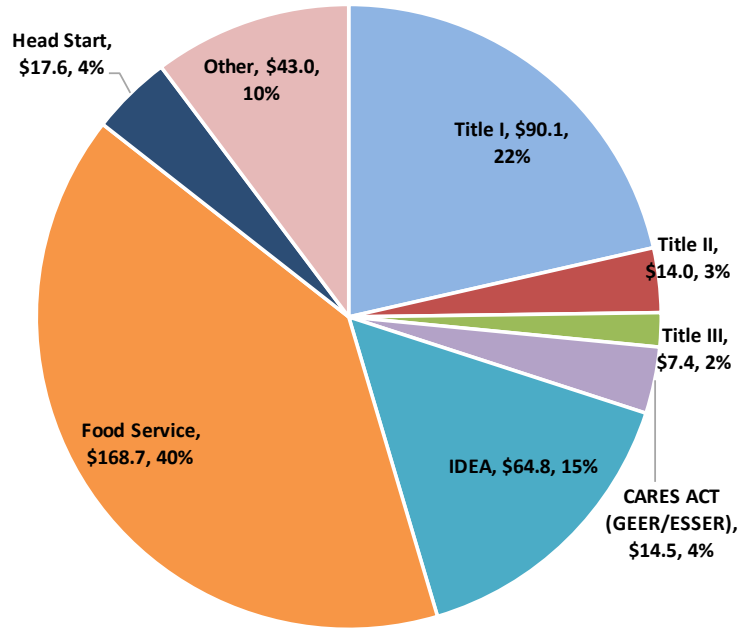
58. Work Force Education (WFE) – Schools/centers will be funded for Workforce Education Programs based on Workload/FTE earned (instructional hours reported) utilizing the most recent three (3) year average. Budgets may be amended after each survey period (Fall, Winter, and Spring) as deemed necessary to reflect actual Workload/FTE earned. Workload/enrollments are weighted according to the state assigned program cost factors.
59. World Language – Funding for 24 elementary schools that offer programs to provide instruction in a target world language.



**2021-22 SPECIAL REVENUE
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)**

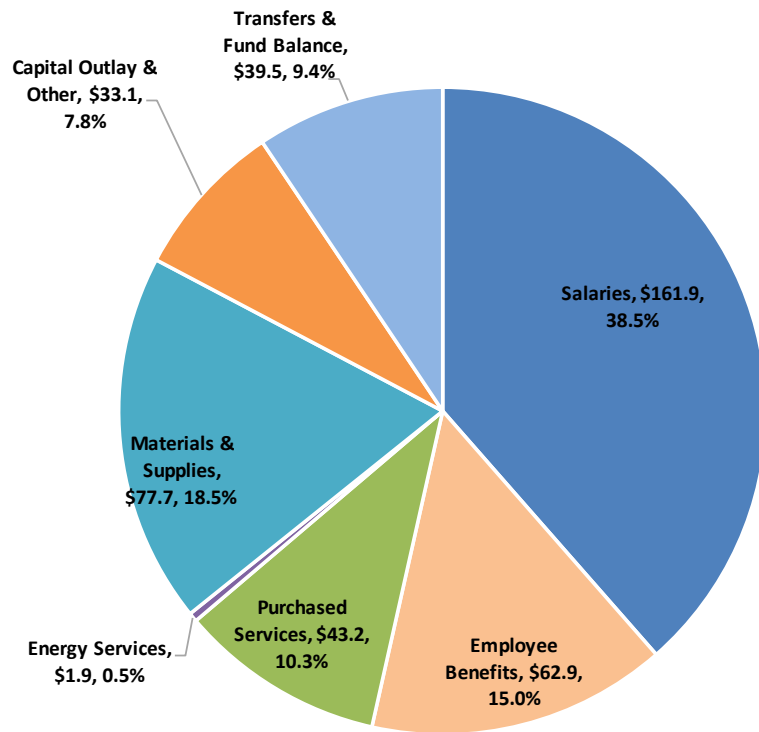
REVENUE CATEGORIES

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



APPROPRIATION CATEGORIES

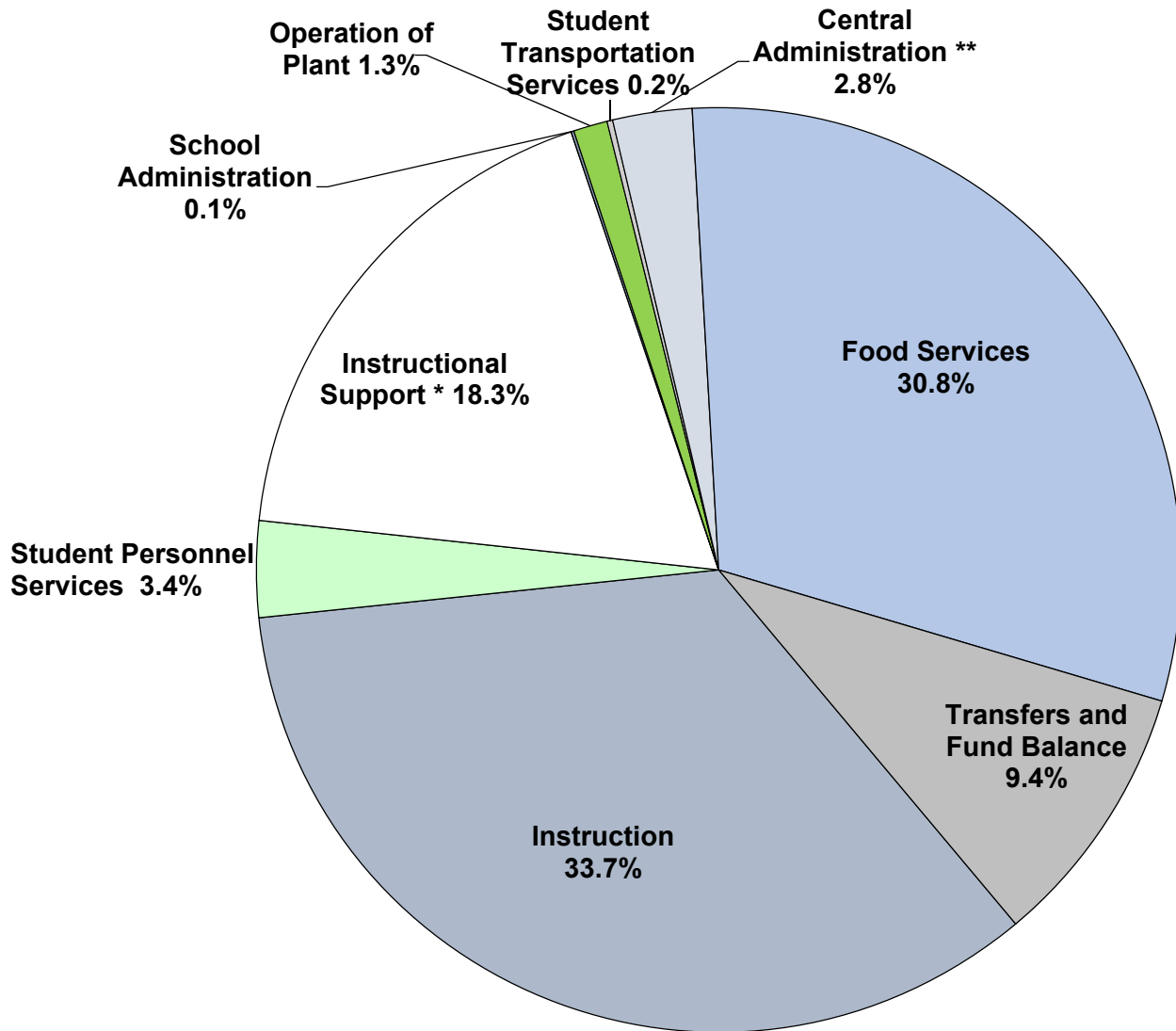
- Salaries
- Employee Benefits
- Purchased Services
- Energy Services
- Materials and Supplies
- Capital Outlay and Other
- Transfers Out and Fund Balance



NOTE: Revenues do not include ESSER II Funding. ESSER II can be found on page 6-38.



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:	2021-22 Revenues	2020-21 Amended	Difference
Federal			
IDEA	\$ 64,783,391	\$ 62,432,210	\$ 2,351,181 (a)
Head Start / Early Head Start	17,551,639	18,239,302	(687,663) (b)
Title I	90,081,279	93,357,131	(3,275,852) (c)
Title II	14,005,900	14,729,984	(724,084) (d)
Title III	7,419,311	5,645,680	1,773,631 (e)
Teacher Incentive Fund 5	-	11,341,215	(11,341,215) (f)
Cares Act (GEER/ESSER)	14,486,309	74,637,086	(60,150,777) (g)
Food Services	168,671,604	108,660,695	60,010,909 (h)
Other	43,035,882	58,837,803	(15,801,921) (i)
TOTAL	\$420,035,315	\$447,881,106	(\$27,845,791)

Revenues do not include ESSER II Funding. ESSER II can be found on page 6-38.

Comments:

- (a) The result of an increase in IDEA Grant funding.
- (b) The result of an increase in Head Start funding during FY 2020-21.
- (c) The result of Title I carryforward funds and new funding during FY 2020-21.
- (d) The result of Title II carryforward funds during FY 2020-21.
- (e) The result of an increase in Title III Grant funding
- (f) The result of Teacher Incentive Fund 5 Grant ending.
- (g) The result of CARES ACT Grants ending: GEER Summer Recovery \$5.7M; GEER Prevention and Response \$2.5M; ESSER I \$52M
- (h) The result of an increase in Food Services Federal through State funding.
- (i) The result of new funding received during FY 2020-21: Project SERV \$2.5M, Broward Nursing Services \$3.3M, Antiterrorism & Emergency \$4.6M, Rising Kindergarten \$1.2, SEDNET Administration \$0.8M, STOP \$0.7M, Immigrants \$2.7M

NOTE: Information for FY2020-21 is from the Special Revenue May Amendment



SPECIAL REVENUE COMPARISON OF APPROPRIATIONS

Appropriation:	2021-22 Appropriations	2020-21 Amended	Difference	
Instruction	\$ 141,701,955	\$ 167,448,163	\$ (25,746,208)	(a)
Student Support Services	14,333,829	57,356,552	(43,022,723)	(b)
Instructional Media Services	3,000	3,000	-	
Instruction & Curriculum Dev.	28,851,333	31,908,667	(3,057,334)	(c)
Instructional Staff Training	35,979,479	39,549,762	(3,570,283)	(d)
General Administration	10,779,296	12,695,713	(1,916,417)	(e)
School Administration	550,778	1,072,919	(522,141)	(f)
Facilities Services	300,000	300,000	-	
Food Services	168,671,604	108,660,695	60,010,909	(g)
Central Services	765,732	1,471,998	(706,266)	(h)
Student Transportation	923,909	1,082,529	(158,620)	
Operation of Plant	5,135,132	6,382,996	(1,247,864)	(i)
Community Services	12,039,268	19,948,112	(7,908,844)	(j)
TOTAL	\$420,035,315	\$447,881,106	(\$27,845,791)	

Comments:

- (a) The result of grants ending: Teacher Incentive Fund 5; Project SERV; Rising Kindergarten; ESSER I
- (b) The result of grants ending: Broward County Nursing Services; SEDNET Administration; Teacher Incentive Fund 5, ESSER I and Project SERV; GEER Summer Recovery, GEER Prevention and Response
- (c) The result of Teacher Incentive Fund 5 ending: Support personnel positions Peer Reviewers, Induction Coaches, Induction Program Leader
- (d) The result of Teacher Incentive Fund 5 ending: Contractual services New teacher Center; Florida Atlantic University; St. Thomas University; Broward College; Learning Science International
- (e) The result of a decrease in the indirect cost rate for FY2021-22.
- (f) The result of Teacher Incentive Fund 5 ending: Stipend payments for administration
- (g) The result of an increase in Food Services Federal through State and Local funding.
- (h) The result of Teacher Incentive Fund 5 ending: Database Researcher IV and Research Specialist positions.
- (i) The result of an increase in funding during FY 2020-21: ESSER I funding to support PPE and additional cleaning.
- (j) The result of an increase in funding during FY 2020-21: PELL Grant funding for students at Technical Colleges and Title IV Twenty First Century for before and aftercare programs.

NOTE: Information for FY2020-21 is from the Special Revenue May Amendment.



SPECIAL REVENUE ESSER II

Division	Description	Allocation
Student Support Initiatives & Recovery (SSIR)	1. Climate Survey	\$ 900,000
	2. SERV Positions	1,200,000
	3. Contracted Services for Mental Health Support	6,500,000
	4. Non-Enrollment Assistance Allocation	8,400,000
	5. Contracted Services for Nursing Services Invo Healthcare Associates; Speech Rehab Services; Sinai Home Health Sierra Lifecare; Creative Solution; Trinity Health; CR & RA Investment	6,000,000
SSIR Total		\$ 23,000,000
Office of School Performance & Accountability (OSPA)	1. Charter School Allocation	\$ 49,100,000
	2. Teacher Incentive Funds ends 9/30/21 (positions coded to ESSER II as of 10/1/21)	2,500,000
	3. Ask Bria	1,700,000
	4. Professional Development	7,300,000
	5. Additional Supplies & Material Allocation to Schools (Mini Grants) Material & Supplies, Instructional Staff; Non-Instructional Staff; Security	9,000,000
	6. Summer Experience Instructional; Non-Instructional; Administration; Guidance Counselor Social Workers; Micro-Tech; Printing; TutorMate; Substitute Summer Attendance Stipends	22,400,000
OSPA Total		\$ 92,000,000
Safety, Security & Emergency Preparedness	Summer Experience Security Security Specialist; Campus Monitors; Armed Guards; SRO	\$ 2,000,000
Safety, Security & Emergency Preparedness Total		\$ 2,000,000
Strategy & Operations	1. Summer Experience Transportation	\$ 6,000,000
	2. PPE	3,200,000
	3. HVAC	5,000,000
Strategy & Operations Total		\$ 14,200,000
Information Technology	1. Technology Firewall Upgrade; Access Switches; F5Loader; Break/Replace; Servers	\$ 10,700,000
	2. Poly Studio Video Bars	4,500,000
Information Technology Total		\$ 15,200,000
Human Resources	Additional Positions (462) 427 position created (325 Filled / 102 Vacant) Options: Teachers; Teacher Assistant; Interim Substitutes; Extra Periods	\$ 36,900,000
Human Resources Total		\$ 36,900,000
Academics	1. Instructional Material ELA Adoption	\$ 14,000,000
Academics Total		\$ 14,000,000
Finance	1. COVID-19 Related Medical Claim Cost	\$ 7,700,000
	2. FY22 State Reduction of Class Size Funding	23,700,000
	3. Funds Set Aside to Retain Staff in the event Enrollment Growth does not Materialize	9,600,000
	4. Indirect Cost	11,078,407
	5. COVID -19 Vaccination Financial Incentive Program for employees	7,500,000
Finance Total		\$ 59,578,407
Grand Total		\$ 256,878,407

PLEASE NOTE: The COVID -19 Vaccination Financial Incentive Program and Poly Studio Video Bars will be captured in ESSER II amendment #1.



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

Grant	Positions			Budget		
	2020-21	2021-22	Inc/(Dec)	2020-21	2021-22	Inc/(Dec)
SPECIAL REVENUE						
Other	2,847.48	2,955.00	107.52	\$339,220,411	\$251,363,711	(\$87,856,700)
Food Service	1,396.00	1,396.00	0.00	108,660,695	168,671,604	60,010,909
Capital Projects	187.65	193.65	6.00	18,794,094	18,794,094	0
GRAND TOTAL	4,431.13	4,544.65	113.52	\$466,675,200	\$438,829,409	(\$27,845,791)



SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

	Positions			Budget		
	2020-21	2021-22	Inc/(Dec)	2020-21	2021-22	Inc/(Dec)
SPECIAL REVENUE - OTHER						
Adult General Education	26.11	25.00	(1.11)	\$ 2,226,354	\$ 2,226,354	\$ -
AmeriCorps	0.00	0.00	0.00	264,600	264,600	\$ -
Antiterrorism & Emergency Assistance Program	0.00	4.00	4.00	3,244,271	4,600,561	\$ 1,356,290
BESTT	1.51	1.51	(0.00)	207,469	207,469	\$ -
Broward Comp Universal Reduction of Violence	0.00	3.00	3.00	255,718	255,718	\$ -
Broward County - Nursing Services	0.00	0.00	0.00	3,271,632	-	\$ (3,271,632)
Build Your Future	0.00	1.00	1.00	72,509	145,018	\$ 72,509
CARES ACT TECH COLLEGES	0.00	0.00	0.00	7,511,099	7,511,099	\$ -
Carl Perkins DJJ	1.00	0.00	(1.00)	64,400	-	(64,400)
Carl Perkins Postsecondary	5.15	7.00	1.85	793,317	899,854	106,537
Carl Perkins Secondary	7.50	6.00	(1.50)	3,044,722	3,017,202	(27,520)
Community Oriented Policing Services (COPS)	0.00	0.00	0.00	771,848	771,848	-
Computer Science	0.00	2.00	2.00	871,439	871,439	-
District Instructional Leadership	0.00	0.00	0.00	600,550	-	(600,550)
Dolphins Digital	0.00	0.00	0.00	100,000	-	(100,000)
Early Head Start	35.35	37.45	2.10	1,287,436	1,249,782	(37,654)
English Literacy & Civics	6.29	8.00	1.71	661,696	862,300	200,604
Entrepreneurship Education & Training	0.00	0.00	0.00	100,000	100,000	-
Family Counseling Program	20.69	21.00	0.31	1,670,000	1,670,000	-
FDLRS	16.11	17.00	0.89	1,391,785	1,391,785	-
FDLRS General Revenue	0.29	2.00	1.71	29,470	29,470	-
Florida Local Alliance for Math Literacy and Equity (FLAME)	0.00	0.00	0.00	100,000	-	(100,000)
Grow your Future	1.57	1.00	(0.57)	259,514	98,362	(161,152)
Head Start	314.78	310.00	(4.78)	16,951,866	16,301,857	(650,009)
Healthcare Relief	0.00	0.00	0.00	711,036	711,036	-
ICAN	10.94	10.00	(0.94)	3,056,093	3,056,093	-
IDEA Part B	1340.98	1395.00	54.02	59,360,723	61,754,888	2,394,165
IDEA Part B- PreK	13.00	15.00	2.00	1,565,572	1,522,588	(42,984)
Jobs for FL Graduates	0.00	2.00	2.00	450,000	720,000	270,000
Mental Health Internship	0.00	0.00	0.00	495,722	495,722	-
Other Local	0.00	0.00	0.00	92,500	-	(92,500)
Out of School Youth	5.85	5.00	(0.85)	550,000	512,654	(37,346)
Pathways to Career Opportunities	0.00	0.00	0.00	1,296,280	1,296,280	-
PELL	0.00	0.00	0.00	4,013,425	-	(4,013,425)
Project SERV	24.40	0.00	(24.40)	2,483,273	-	(2,483,273)
Promoting Adolescent	3.00	3.00	0.00	550,909	550,909	-
Public Charter School	0.00	0.00	0.00	2,414,939	-	(2,414,939)
Recently Arrived Immigrants	1.50	0.00	(1.50)	2,657,120	-	(2,657,120)
Rising Kindergarten	0.00	0.00	0.00	1,192,800	-	(1,192,800)
School is Cool	2.00	2.00	0.00	1,000,000	1,000,000	-
SEDNET Administration	0.00	0.00	0.00	810,655	-	(810,655)
SEDNET IDEA Part B	0.70	1.00	0.30	72,628	72,628	-
SEDNET IDEA Part B Trust	0.30	1.00	0.70	41,502	41,502	-
Special Olympics of Florida	0.00	0.00	0.00	161,943	-	(161,943)
STOP	1.00	4.00	3.00	957,181	1,206,759	249,578
Teacher Incentive Fund (TIF)	100.10	0.00	(100.10)	11,341,215	-	(11,341,215)
Title I - School Improvement 1003(g)	5.04	5.04	0.00	500,000	250,000	(250,000)
Title I - Supplemental Teacher Allocation	0.00	0.00	0.00	420,000	-	(420,000)
Title I - UNISIG	9.00	13.00	4.00	2,986,501	2,529,975	(456,526)
Title I Part A	745.19	854.00	108.81	88,147,031	86,634,286	(1,512,745)
Title I Part C Migrant	1.80	2.00	0.20	111,162	111,162	-
Title I Part D	6.00	7.00	1.00	639,387	555,856	(83,531)
Title I Recidivism	0.00	0.00	0.00	553,050	-	(553,050)
Title II - Teacher & Principal Training	78.99	114.00	35.01	14,729,984	14,005,900	(724,084)
Title III - English Language Learners (ELL)	38.27	42.00	3.73	5,645,680	7,419,311	1,773,631
Title IV - Student Support & Academic Enrichment	13.32	15.00	1.68	5,751,885	5,751,885	-
Title IV - Twenty First Century	3.80	3.00	(0.80)	3,390,000	3,390,000	-
Title IX: Homeless Education	1.00	2.00	1.00	178,184	170,000	(8,184)
TPrep	0.00	0.00	0.00	143,250	143,250	-
Verizon Innovation Learning	4.96	9.00	4.04	175,000	315,000	140,000
Wallace Pilots	0.00	0.00	0.00	145,000	145,000	-
GEER Summer Recovery	0.00	0.00	0.00	5,722,118	-	(5,722,118)
GEER K-12 Literacy	0.00	0.00	0.00	338,983	338,983	-
GEER Rapid Credentialing	0.00	4.00	4.00	1,089,335	1,089,335	-
GEER Prevention and Response	0.00	0.00	0.00	2,542,320	-	(2,542,320)
GEER Building K-12 CTE Infrastructure	0.00	0.00	0.00	574,279	574,279	-
ESSER I	0.00	0.00	0.00	61,979,755	10,000,000	(51,979,755)
ESSER High Quality	0.00	0.00	0.00	1,855,825	1,855,825	-
ESSER State Reginal Literacy	0.00	1.00	1.00	111,251	204,667	93,416
ESSER ICP	0.00	0.00	0.00	423,220	423,220	-
Transfer IN	0.00	0.00	0.00	40,000	40,000	-
TOTAL	2,847.48	2,955.00	107.52	\$ 339,220,411	\$ 251,363,711	\$ (87,856,700)



SPECIAL REVENUE COMPARISON OF APPROVED BUDGETS

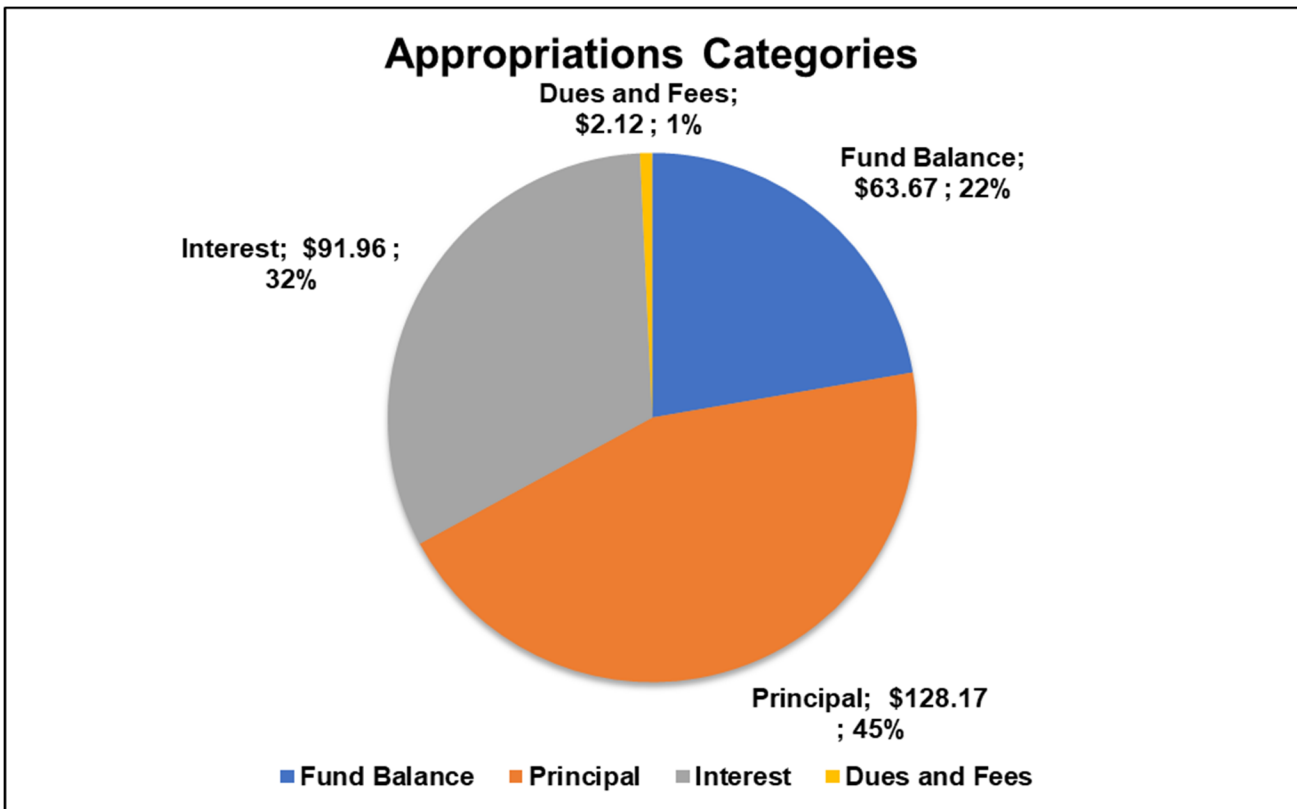
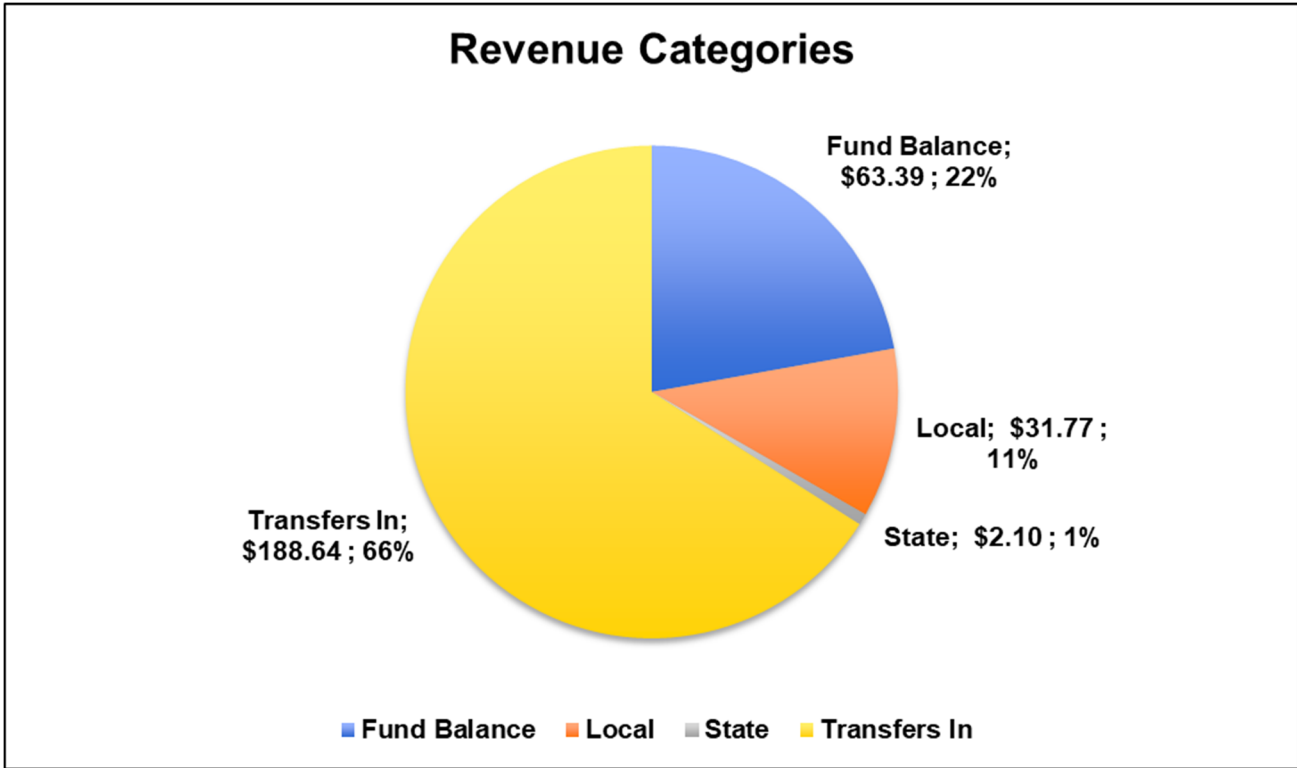
	Positions			Budget		
	2020-21	2021-22	Inc/(Dec)	2020-21	2021-22	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,396.00	1,396.00	0.00	\$ 108,660,695	\$ 168,671,604	\$ 60,010,909
TOTAL	<u>1,396.00</u>	<u>1,396.00</u>	<u>0.00</u>	<u>108,660,695</u>	<u>168,671,604</u>	<u>60,010,909</u>
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	187.65	193.65	6.00	18,794,094	18,794,094	-
TOTAL	<u>187.65</u>	<u>193.65</u>	<u>6.00</u>	<u>18,794,094</u>	<u>18,794,094</u>	<u>-</u>
GRAND TOTAL	<u>4,431.13</u>	<u>4,544.65</u>	<u>113.52</u>	<u>\$ 466,675,200</u>	<u>\$ 438,829,409</u>	<u>\$ (27,845,791)</u>

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.



**DEBT SERVICE
ESTIMATED REVENUE AND APPROPRIATIONS**

(in millions)



DEBT SERVICE COMPARISON OF REVENUES

Revenues:	2021-22 Adopted	2020-2021 Amended	Difference
State			
SBE/COBI Bonds	\$ 2,100,770	\$ 2,287,637	\$ (186,867) (a)
Local			
District Bonds	31,768,993	20,371,727	\$ 11,397,266 (b)
Other Financing Sources			
Transfers In	188,641,996	178,618,500	\$ 10,023,496 (c)
Other	63,394,114	61,260,651	\$ 2,133,463 (d)
TOTAL	\$ 285,905,873	\$ 262,538,515	\$ 23,367,358

Comments:

- (a) Decrease in principal and interest expenses for COBI State bonds.
- (b) Increase due to anticipated issuance of fourth (final) GOB tranche.
- (c) Increase due primarily with new leases (Energy, Transportation, and Technology Equipment) of \$7.7 million; interest savings for COPs 2022A forward refunding of \$2.1 million; other miscellaneous cost of issuance and trustee fees \$0.8 million.
- (d) General Fund transfer for existing Energy Lease #1 P&I expenses of \$0.4 million plus anticipated issuance of new Energy Lease #2 \$1.7 million.



**DEBT SERVICE
COMPARISON OF APPROPRIATIONS**

Appropriation:	2021-22 Adopted	2020-2021 Amended	Difference	
Redemption of Principal	\$ 128,165,566	\$ 109,983,394	\$ 18,182,172	(a)
Interest	91,958,613	87,386,117	\$ 4,572,496	(b)
Dues and Fees	2,115,400	1,774,892	\$ 340,508	(c)
Other	63,666,294	63,394,112	\$ 272,182	(d)
TOTAL	\$ 285,905,873	\$ 262,538,515	\$ 23,367,358	

Comments:

- (a) Principal payments for COPs increased by \$5.5 million based on payment amortization schedules, lease payments increased by a net \$12.5 million primarily due to new leases (Energy, Transportation, and Technology Equipment).
- (b) Interest payments for COPs increased by \$1.5 million based on payment amortization schedules, lease payments increased by a net \$1.5 million primarily due to new leases (Energy, Transportation, and Technology Equipment) and estimated GOB payment of \$2.77 million.
- (c) Increase in trustee and custodial expenses directly correlated with the issuance of new leases and COPs.
- (d) Miscellaneous fund balance changes resulting in increase.

**2021-22 CAPITAL OUTLAY BUDGET
ESTIMATED REVENUE AND FINANCING SOURCES**

REVENUE AND FINANCING (in millions):

	<i>Carryover FY 2021</i>	FY 2022	Total
Millage	\$180.4	\$341.7	\$522.1
Local	299.8	162.5	462.3
General Obligation Bond	340.5	14.3	354.8
State	44.7	37.9	82.6
Federal	-	-	-
TOTAL REVENUE AND FINANCING	\$865.4	\$556.4	\$1,421.8

**2021-22 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS**

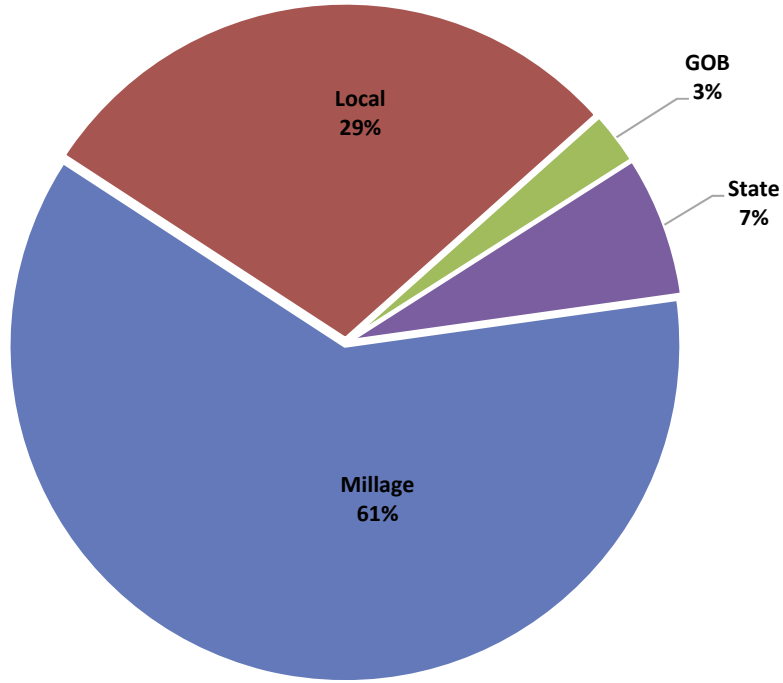
APPROPRIATIONS (in millions):

	<i>Carryover FY 2021</i>	FY 2022	Total
COPs Debt Service	\$0.0	\$157.2	\$157.2
Equipment & Building Leases	-	29.8	29.8
Technology Refresh	2.6	16.6	19.2
Technology Student Information System	2.7	5.0	7.7
Facilities / Capital Salaries	-	17.5	17.5
Quality Assurance	-	0.2	0.2
Capital Transfer to General Fund			
· Maintenance	-	80.8	80.8
· Property & Casualty Insurance	-	19.8	19.8
Facility Projects	16.2	104.1	120.3
SMART Program	649.0	43.4	692.4
SMART Program Reserve	83.7	21.7	105.4
Charter Schools - State PECO	-	25.0	25.0
New/Replacement Buses	10.9	12.0	22.9
New/Replacement White Fleet	3.6	3.6	7.2
Safety/Security			
· New Video Surveillance Cameras	-	3.0	3.0
· Security Equipment Lease	14.4	-	14.4
· State Grant District Schools	7.3	3.2	10.5
· State Grant Charter Schools	0.7	0.7	1.4
IT Projects	8.6	3.5	12.1
Equipment	-	0.8	0.8
BECON - Tower Repairs and VC Endpoints	-	0.7	0.7
Unallocated Reserve	65.7	7.8	73.5
TOTAL APPROPRIATIONS	\$865.4	\$556.4	\$1,421.8

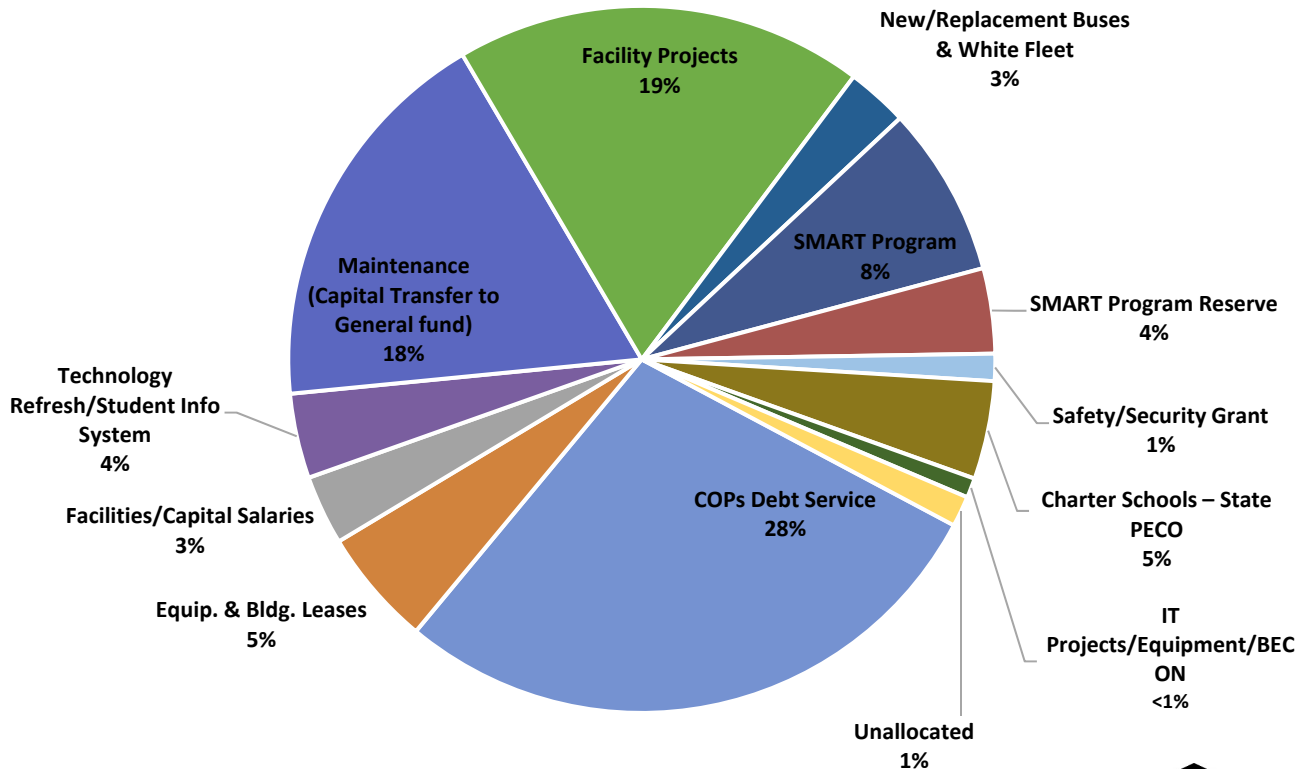


CAPITAL OUTLAY BUDGET

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



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



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2021-22 First Hearing	2020-21 Final	Difference
Local			
Millage	\$ 341,685,221	\$ 332,671,961	\$ 9,013,260 (a)
Other ¹	162,575,778	81,569,721	81,006,057 (b)
General Obligation Bond	14,312,181	274,301,749	(259,989,568) (c)
State ²	37,889,200	41,529,908	(3,640,708) (d)
Carryover ³	865,353,923	736,739,733	128,614,190 (e)
TOTAL	\$ 1,421,816,303	\$ 1,466,813,072	\$ (44,996,769)

Comments:

- (a) Increased revenue from millage is the result of continued increase in property values.
- (b) Funding for critical projects recommended by the Board at the July 27, 2021 Special Meeting on the Tentative DEFP are included. The funding source will be a COPs issuance.
- (c) Total GOB issuances are limited to \$800 million par value as approved by the voter-approved referendum. FY22 only has a small new revenue source for GOB based on the previously approved realigned project schedules. The issuance of GOB will continue to be aligned with the updated Facilities schedules and expenditure projections so that funds are available as the projects progress into the construction phase.
- (d) Decreased revenue from State sources is primarily the result of the deferred State funding originally appropriated in the FY19 State Budget; \$26M for the Marjory Stoneman Douglas (MSD) 1200 building replacement project (State F.I.S.H. Building 12). The MSD State funding is not reoccurring.
- (e) Carryover increases are related to the FY21 - 3rd tranche of the GOB. Ongoing SMART Program construction projects will continue to spend those balances down during FY22. 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 and Certificate of Participation (COPs).

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

³ For FY 2021-22, Carryover includes \$177.0 million from Millage, \$306.4 million from other local sources, \$332.6 million from GOB, and \$45.4 million from State sources.



CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2021-22 First Hearing	2020-21 Final	Difference	
COPs Debt Service	\$ 157,160,911	\$ 160,497,566	\$ (3,336,655)	(a)
Equipment and Building Leases	29,806,459	26,412,000	3,394,459	(b)
Technology Refresh	19,218,562	33,629,000	(14,410,438)	(c)
Technology Student Information System	7,734,990	3,000,000	4,734,990	(d)
New/Replacement Buses	22,946,034	21,561,000	1,385,034	(e)
New/Replacement White Fleet	7,185,074	7,004,000	181,074	
Facilities/Capital Salaries	17,548,000	17,800,000	(252,000)	
Quality Assurance	230,000	230,000	0	
Capital Transfer to the General Fund (Maintenance)	100,580,761	100,541,991	38,770	
Facility Projects	120,293,730	35,795,451	84,498,279	(f)
SMART Appropriations	692,388,181	862,116,650	(169,728,469)	(g)
SMART Program Reserve / Capital Reserve	105,401,350	83,686,350	21,715,000	(h)
Charter Schools - State PECO	25,000,000	25,320,703	(320,703)	
IT Projects	12,093,000	12,632,000	(539,000)	(i)
Equipment	803,000	653,000	150,000	
BECON	650,000	830,000	(180,000)	
Safety/Security	29,286,251	27,046,000	2,240,251	(j)
Build-Out Security Operations Center		1,200,000	(1,200,000)	(k)
Unallocated	73,490,000	46,857,361	26,632,639	(l)
TOTAL	\$ 1,421,816,303	\$ 1,466,813,072	\$ (44,996,769)	

Comments:

- (a) Prior years COPs refinancing lowered FY22 debt service.
- (b) The increase in equipment leases is for new IT equipment and the new bus & white fleet leases.
- (c) The decrease in Technology Refresh is related to the timing of equipment that was on purchase orders last year (as carryover funding). For FY22 there is less in carryover as more of the equipment was delivered and invoiced during FY21.
- (d) Increase is related to the second year of funding for this program until a vendor is identified and the project to upgrade the Student Information System begins to have expenditures.
- (e) Replacement bus funding was increased due to increase per bus costs related to new mandates on bus safety systems. This will allow the Transportation department to continue purchasing 100 replacement buses per year.
- (f) At the July 27, 2021 Special Meeting on the Tentative DEFP, the Board identified critical projects and recommended funding. The projects include Rickards Middle building 1 replacement, Markham Elementary building 1 replacement, a new cafeteria building for Stranahan High, a new Blanche Ely bus loop and canopy and funding for a long range facilities plan.



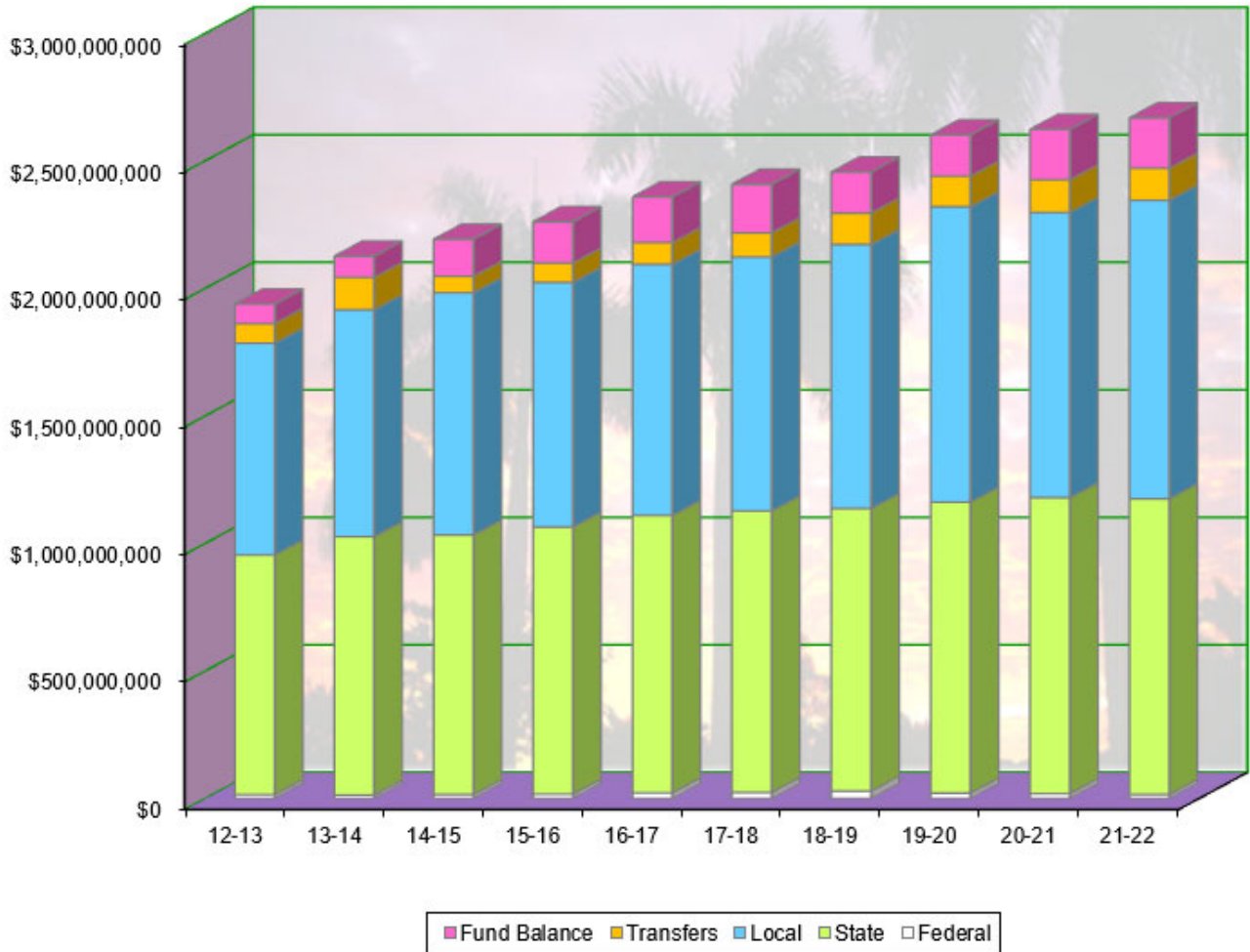
CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS**Comments (continued):**

- (g) The majority of the SMART Program projects were appropriated in prior fiscal years. As the SMART Program continues toward completion, future appropriations will continue to decrease.
- (h) FY22 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.
- (i) The majority of the IT Projects were appropriated in prior fiscal years. As those projects continue toward completion future appropriations will continue to decrease.
- (j) The State has not approved the District's and charter schools' plans for the FY21 Educational Security Grant; therefore, those funds are carried over. When the State approval is received, these funds will be spent as the projects are implemented.
- (k) The new Security Operations Center project funding was all spent during FY21.
- (l) Unallocated reserve balance after funding District Educations Facilities Plant (DEFP) requests.

Note: Information for fiscal year 2020-21 is projected year-end results and is subject to change based on final FY21 SAFR.



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.



GENERAL FUND BUDGET CHANGES IN FUND BALANCE

Governmental Funds. As of June 30, 2021, the District's governmental funds reported a combined fund balance of \$997.7 million, an increase of \$115.6 million, or 13.1 percent from the prior year. The \$997.7 million combined fund balance includes an increase of \$40.8 million due to the restatement adjustment to the District's beginning fund balance for the fiscal year ended June 30, 2021. The increase in fund balance is due to the following funds: \$145.9 million in the District Bonds (Capital Projects Fund), \$8.5 million in the General Fund, and \$1.3 million in the Other Governmental Funds, offset by decreases of \$35.1 million in Other Capital Projects Fund, \$4.9 million in the Local Millage Capital Improvement Fund, and \$16 thousand in the COP Series Debt Service Fund.

General Fund. The fund balance for the General Fund increased by \$8.5 million. The \$201.3 million fund balance includes a decrease of \$4.5 million due to the restatement adjustment to the beginning fund balance for the fiscal year ended June 30, 2021. The assigned and unassigned portion of the fund balance decreased by \$117 thousand compared to the prior year from, \$108.2 million as of June 30, 2020 to \$108.1 million as of June 30, 2021.

Other Major Funds:

Federal Education Stabilization Fund. There is no fund balance as assets equal liabilities. This fund was established as a result of the Coronavirus Aid, Relief, and Economic Security (CARES) Act that was signed into law on March 27, 2020. This fund is composed of the following emergency relief funds: an Elementary and Secondary School Emergency Relief (ESSER) Fund and a Governor's Emergency Education Relief (GEER) Fund.

District Bonds (Capital Projects Fund). The fund balance of the Major District Bonds (Capital Projects) Fund increased by \$145.9 million. The General Obligation Bond Series 2021 were issued on February 2, 2021 in the amount of \$207.5 million as part of the for the SMART Program. The District continues to complete approved projects funded by the accumulated capital reserves of the General Obligation Bond.

COP Series Debt Service Fund. The fund balance of the Major COP Series Debt Service Fund decreased by \$16 thousand (refer to Note 9 of the Notes to the Basic Financial Statements for more information).

Local Millage Capital Improvement Fund. The fund balance of the Major Local Millage Capital Improvement Fund decreased by \$4.9 million compared to the prior year mainly due to an increase in expenditures for facilities acquisition and construction.

Other Capital Projects Fund. The fund balance of the Other Capital Projects Fund decreased by \$35.1 million compared to the prior year mainly due to an increase in expenditures for facilities acquisition and construction.

General Fund Budgetary Highlights (Reported on a Budgetary Basis). Over the course of the year, the District revises its budget to deal with unexpected changes in revenue and expenditures. The District's original and final budget amounts compared with actual amounts are provided in Table 3.

The final budget as compared to the original budget for revenues and other financing sources decreased by \$86.7 million primarily due to a decrease in the State's FEFP, federal revenue including Medicaid, local revenues including ad valorem taxes, and other sources such as interest earned on investments, school-age child care fees, course fees, and other financing sources. The decreases were offset by increases in state revenues such as Voluntary Prekindergarten Program. The decrease in ad valorem taxes is due to the fact that the District collected less than the original budgeted proceeds based on 96



**GENERAL FUND BUDGET
CHANGES IN FUND BALANCE**

percent of the current year gross taxable value per Florida Statute (s. 1011.62(4)(a), F.S.). The District's original budgeted revenues also declined due to school closures as a result of the COVID-19 pandemic.

During the year, final appropriations including other financing uses decreased by \$49 million from original appropriations as the District continues to face the challenges of COVID-19 such as reductions in substitutes, temporary employees, supplemental payments, and supplies. The decreases were offset by the bonus given to all Broward teachers, education support professionals, and technical support professionals during the year.



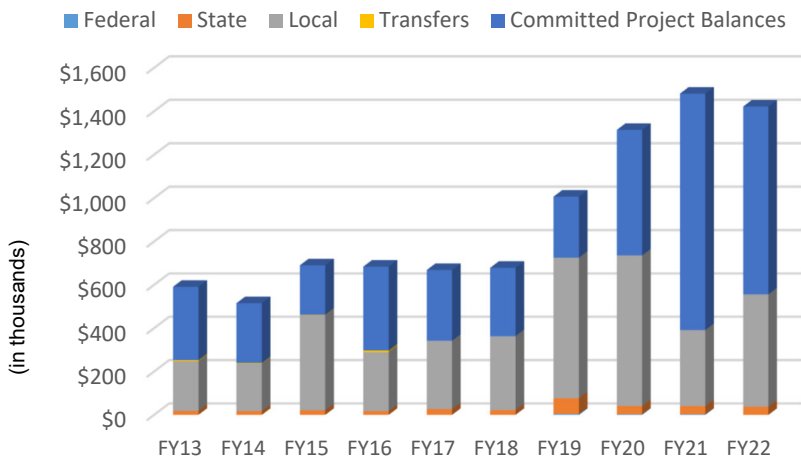
CAPITAL OUTLAY BUDGET TEN-YEAR REVENUE TREND

SMART Program

The SMART Program is currently more than \$1.3 billion and is supported with funding from the \$800 million General Obligation Bond (GOB) and other capital outlay funding. The SMART Program is mostly unchanged from the DEFP FY21.

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 Fiscal Year (FY) 2018 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.

The 2021 Florida Legislature approved enough funding in their FY22 appropriations for charter school capital outlay such that the District does not have to share local capital outlay millage funding with charter schools in FY22.

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 (State F.I.S.H. Building 12) and construct a monument.

Also, in 2018-19 the District used funding from the State security 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 and replace security cameras. The State security grant funds also identified \$3.1 million for District Schools and \$0.7 million for charter schools.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2021-22 THROUGH 2025-26

This District Educational Facilities Plan (DEFP FY 2021-22) covers the five-year period beginning July 1, 2021 and ending June 30, 2026. This plan sustains funding for the SMART Program and other projects that were approved in the DEFP adopted on September 1, 2020.

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.

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- Provide portables
- Build a new permanent building
- Demolish the 1200 Building (State F.I.S.H. Building 12)
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In FY 2021-22 the District identified funding to continue to upgrade and replace security cameras. The State Security Grant funds also identified \$3.1 million for District Schools and \$0.7 million for charter schools to continue upgrading school security hardware.

Funding for Capital Outlay Needs

The DEFP FY 2021-22 presented 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 a roof asset management program, an annual track replacement plan, furniture and equipment replacement funds for schools and athletic programs. Additionally, at the Tentative DEFP meeting, the Board approved the addition of funding for a Long-Range Master Plan.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2021-22 THROUGH 2025-26

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 risks. As projects are awarded to execute the program these funds are used to offset the additional costs to complete the projects. The SMART program is currently \$1,385 million.

The update to the DEFP FY 2021-22 focuses aligning SMART Program construction funding, adding \$75 million (FY22 Markham, FY24 and FY25) in SMART Reserves, while balancing other capital outlay needs.

More information about the SMART Program is available on a quarterly basis when the District prepares the quarterly Bond Oversight Committee reports. The website where this information can be found is: <http://www.broward.k12.fl.us/boc/index.html>

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 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 and additional funds are added in FY 2021-22. These reserves are shown on the Appropriations page.

Total SMART Reserve

\$225 million	SMART Reserve established FY 2017-18
\$211 million	COPs Series 2020A
\$ 47 million	PMOR Allocation
\$ 29 million	SMART Program Needs (Markham ES FY22)
<u>\$ 46 million</u>	SMART Program Needs (FY24 and FY25)
\$558 million	

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



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW FISCAL YEARS 2021-22 THROUGH 2025-26

Future COPs Financing

In order to fund critical projects that the Board has discussed and requested to be included in the DEFP via the approved amendment at the July 27, 2021, Special Meeting on the Tentative DEFP, the DEFP includes future financing for those projects totaling \$111.16 million:

- Rickards Middle School Building 1 Replacement \$70.00M
- Markham Elementary School Building 1 Replacement \$29.10M
- Stranahan High School New Cafeteria Building \$10.81M
- Blanche Ely High School Bus Loop Canopy \$1.25M

Finance staff is preparing a timeline for the future financing to include important dates for Board items and workshops that will be necessary to move forward with financing decisions for these projects. Additionally, the Finance staff is working with the District's Financial Advisors and Bond Counsel to determine appropriate financing scenarios and prepare necessary Board items to get the School Board's full approval before moving forward with any specific financial agreements. The financing agreement and all additional allocations into these projects require the Board's approval.

COPs 2020

At the March 31, 2020, School Board of Broward County Emergency Meeting, the District authorized the issuance of Certificates of Participation (COPs), Series 2020A in an aggregate principal amount not to exceed \$250 million. The 2020A COPs issuance provides the supplemental funding for the additional costs for the SMART Program associated with the August 2019 updated SMART Program Risk Assessment/Market Conditions report from Atkins North America, Inc. (Atkins). Two hundred eleven million dollars of the \$250 million was added to the SMART reserve.



Completed Projects






A list of completed projects are shown in the school-by-school listing. Completed projects are 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 will 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 2021-22 THROUGH 2025-26

Smarter School Spending Framework



Where applicable to the District’s Capital Outlay Plan, the District engages principles from GFOA Smarter School Spending Framework. Implementing elements of this framework is a part of the Finance Division’s objectives to continually improve how allocation of financial resources are in alignment with the District’s strategic objectives.

 <p style="text-align: center;">Plan and Prepare</p>	 <p style="text-align: center;">Set Instructional Priorities</p>	 <p style="text-align: center;">Pay for Priorities</p>	 <p style="text-align: center;">Implement Plan</p>	 <p style="text-align: center;">Ensure Stability</p>
<p>The planning and budgeting process begins with mobilizing key stakeholders, gathering information on academic performance and cost structure, and establishing principles and policies to guide the budget process</p>	<p>The budget needs to be rooted in the priorities of the district. Intentionally created instructional priorities provide a strong basis for developing a district’s budget and strategic financial plan, as well as presenting a budget document.</p>	<p>Current resources and expenditures must be thoroughly analyzed in order to find capacity to pay for top instructional priorities.</p>	<p>The “strategic financial plan” is the long-term road map for implementing the district’s instructional priorities. A “plan of action” describes how the strategic financial plan will be translated into coherent actionable steps.</p>	<p>The planning and budgeting process should be one that can be replicated in the future in order to ensure the district remains focused and plans accordingly for reaching its student achievement goals.</p>

Supporting the District’s Strategic Plan

The main strategic goal achieved by publishing the District Educational Facilities Plan (DEFP) is 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 goals. Funding for the SMART Program, other capital construction projects, technology 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:

Start-Up	Utilities	Personnel	Student 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): 35,528,578

Total Facilities (excluding sites under construction): 256

	Positions	Labor	* Non-Labor	Total Budget
District Maintenance (Includes all District and Area Based Maintenance positions)	557	\$40,205,720	\$17,231,023	\$57,436,743
Vehicle Maintenance (Paint & Body, Grounds Equipment/Auto Truck Mechanic)	10	939,108	2,512,341	3,451,449
ETS Equipment Repair and Maintenance	15	200,000	1,500,000	1,700,000
Material Logistics	2	196,089	0	196,089
Physical Plant Operations Stockroom	18	1,106,420	39,761	1,146,181
Total	602	\$42,647,337	\$21,283,125	\$63,930,462

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



DEBT OVERVIEW

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

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

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p style="text-align: center;">GOBs Sec 1010.40 Florida Statutes</p>	<p>School districts may issue General Obligation Bonds (GOBs) with voter approval, secured by an additional ad-valorem levy that does not count against the District’s constitutional 10 mill limit. Funds may be used for schools including technology listed in the advertised project list and approved by the FLDOE. The School District’s implied General Obligation ratings are Aa2 by Moody’s and AA- by S&P.</p>	<p>The school district can bond up to an amount approved by the FLDOE and the voters. In May 2014, FLDOE approved issuance of \$800 million of GOBs, and the voters approved it on November 4, 2014. The District issued the first \$155,055,000 of GOBs, Series 2015 on June 18, 2015, \$174,750,000 of GOB’s, Series 2019 on January 29, 2019 and \$207,465,000 of GOB’s, Series 2021 on February 16, 2021.</p>
<p style="text-align: center;">RANs Sec 1011.14 Florida Statutes</p>	<p>Revenue Anticipation Notes (RANs) may be issued for purchases of buses, land, equipment, and educational facilities, and under limited circumstances may be used to pay casualty insurance premiums. These obligations may be incurred for one year only but may be renewed on a year-to-year basis for a total term of 5 years, including the first year.</p>	<p>The obligation may not exceed one-fourth of District ad valorem tax revenue for operations for the preceding year. Resolution must provide a one-year plan of payment from current revenue, even if the debt is renewed. Currently that equates to a debt capacity of approximately \$267 million.</p>
<p style="text-align: center;">RANs Sec 1011.15 Florida Statutes</p>	<p>RANs in order to eliminate major emergency conditions may be incurred for one year only but may be renewed on a year-to-year basis for a total of 5 years including the first year, similar to the RANs described above.</p>	<p>The School Board must adopt a resolution declaring an emergency. Resolution must provide a one-year plan of payment, even if the debt is renewed. Statutes require that all payments maturing be paid from current revenue.</p>
<p style="text-align: center;">COBI Bonds Article XII Sec d Fl. Constitution</p>	<p>Capital Outlay Bonds (COBI Bonds) are issued on behalf of the District by the State of Florida Board of Education. Projects must be on the state-approved Project Priority List.</p>	<p>State computes eligibility amount annually in August of each year and notifies the District.</p>

DEBT OVERVIEW

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p>COPs Sec 1001.42 (2) and (11), 1003.02(1)(f), 1013.15(2) and 1011.71(2),(3), (4) and (5); 1013.31,1013.62 and 1013.64 Florida Statutes</p>	<p>Certificates of Participation (COPs) are issued by the Trustee at the direction of the Broward School Board Leasing Corp., for the benefit of the School Board. The proceeds are used to pay for new and replacement construction of educational facilities, land, equipment, and buses under a lease purchase agreement entered into by the School Board. The District is assigned underlying ratings of Aa3 by Moody's and A+ by S&P. Impact fees can be used for lease payments on eligible capacity expansion projects. Sales surtax (see below) can also be used for lease payments on eligible projects. Capital outlay millage cannot be used to finance the cost of new construction of educational plant space with a total cost per student station that exceeds statutory maximums set forth in sec. 1013.64, as adjusted annually by FDOE, unless architectural or construction contracts were entered into prior to July 1, 2017. Further, a School Board cannot use funds from any source to finance the cost of new construction of educational plant space exceeding such limits, unless such financing is structured as a lease purchase agreement, which would include a COP issue. Thus, under current law, a school board with sales surtax bonding authority must structure its financing as a COP, rather than a sales tax revenue bond, if its CIP includes construction of new classroom space that might exceed statutory cost maximums. In that situation COP payments could be funded from sales surtax revenues.</p>	<p>Annual lease payments from capital outlay millage may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board which is 1 ½ mills. In 2012, the legislature excluded all leases entered into prior to June 30, 2009 from the three-quarters limit. Currently, that equates to a debt service capacity of \$256 million per year; however, pursuant to HB 7069 (Chapter 2017-116 Laws of Florida), the District is required to share this millage pro-rata with eligible charter schools, after subtracting the amount necessary to service its outstanding obligations that were incurred as of March 1, 2017. The amount to be shared can be further reduced by legislative appropriations for charter school capital, as provided in CS/HB 7055 (2018). Sec. 1013.62 provides that State appropriations for charter capital outlay are to be credited against the District's sharing obligation, with compliance to be verified by the Auditor General. 2019-2021 appropriations for charter capital have been sufficient such that the District has not had to share any of its capital outlay millage with charter schools. In May 2020 the District issued a new money COP for the first time in 10 years. In May 2021 the District entered into a Forward Delivery Agreement with Morgan Stanley Bank to issue COPs in April 2022 to refund its Series 2012A COPs which cannot be refunded on a tax-exempt basis until then.</p>
<p>Local Government Infrastructure Surtax/Sales Tax Revenue Bonds Sec. 212.054, 212.055(2) Florida Statutes</p>	<p>A half or full penny sales surtax can be levied by a county upon enactment of an ordinance and approval by the governing bodies of municipalities in such county with a majority of the county's population, and voter approval at a general election. The county, municipalities described above, and a school district may enter into an interlocal agreement to divide-up the surtax. School districts can use the proceeds of their share of the surtax for fixed capital expenditures or fixed capital outlay associated with construction or improvement of public facilities with a life expectancy of 5 years or more. It also includes classroom instructional technology, including interactive devices, hardware and software. School districts can issue sales tax revenue bonds, enter into bank loans or can use the sales tax to make lease payments for COP's, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64)</p>	<p>The term of the sales surtax is determined by the local governments and approved by the voters; there is no statutory limit. Prior to the referendum, OPPAGA must perform a program performance audit.</p>



DEBT OVERVIEW

DEBT TYPE	DEBT STATUTES AND USES	LEGAL LIMITS OF DEBT
<p>School Capital Outlay Surtax/ Sales Tax Revenue Bonds Sec. 212.054, 212.055(6) Florida Statutes</p>	<p>School districts may levy up to a half penny of capital outlay surtax by authorizing a resolution, placement on the ballot by the County Commission and approval by the voters at a general election. The surtax may be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses with a useful life greater than 5 years, including land; retrofitting and providing for technology, including hardware and software. School districts can issue sales tax revenue bonds or can use the sales tax to make lease payments for COP's, including for the incremental cost of student stations in excess of statutory maximums (see "COP's" above and sec. 1013.64.)</p>	<p>The term of the sales surtax is determined by the School Board and approved by the voters; there is no statutory limit. Prior to the referendum, OPPAGA must perform a program performance audit.</p>



OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The District administers a single-employer defined benefit OPEB plan (Plan) for certain postemployment benefits, including continued coverage for retirees and dependents in the medical/prescription plans, as well as participation in the employer-sponsored dental group plan. In addition, retirees are eligible to continue the employer-sponsored term life insurance policy provided by the District. The benefits of the Plan conform to Florida Statutes, which are the legal authority for the Plan. Eligible retirees may choose among the same medical plan options available for active employees of the District. Prescription drug coverage is automatically extended to retirees and their dependents who continue coverage under any one of the medical plan options. Covered retirees and their dependents are subject to all the same medical, prescription and life insurance benefits and rules for coverage as are active employees. Retirees and their dependents are permitted to remain covered under the District's respective medical plans as long as they pay the premium for the plan and coverage elected. This conforms to the requirement for Florida governmental employers' provision of Section 112.0801, Florida Statutes. The premiums charged are based on a blending of the experience among younger active employees and older retired employees. Since the older retirees actually have higher costs, that means that the District is actually subsidizing the cost of the retiree coverage because it pays all or a significant portion of that premium on behalf of the active employees, providing an implicit rate subsidy. Additionally, certain retirees receive insurance coverage at a lower (explicitly subsidized) premium rate under the District's Retirement Assistance Program. The District, therefore, has assumed an obligation to pay for that implicit subsidy for the covered lifetime of the current retirees and their dependents, as well as the covered lifetime of the current employees after they retire in the future. The District does not prepare a standalone financial report for the Plan, and the Plan is not included in the report of a Public Entity Retirement System or another entity. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. For the governmental activities, other postemployment benefits are generally liquidated with resources of the General Fund.

Benefit Terms and Employees Covered

The authority for establishing and amending the Plan funding policy and benefit terms rests with the Board. The District has not advanced funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation and plans to fund this postemployment benefit on a pay-as-you-go basis. As of the valuation date, June 30, 2020, there were approximately 25,716 active participants and 702 inactive participants (retirees and beneficiaries) receiving postemployment benefits. The District provided required employer contributions toward the annual OPEB cost in the amount of \$7 million, comprised of benefit payments made on behalf of retirees for claims expense and retention costs.

Total OPEB Liability

The District's total OPEB liability of \$197.6 million was based on the measurement date of June 30, 2020 and was determined using the results of a full actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:



OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Discount Rate	2.45%
20-Year Municipal Bond Rate	2.45%
Municipal Bond Rate Basis	Fidelity 20-Year Municipal GO AA Index
Assumed Rate of Payroll Growth	3.4% - 7.8% (including inflation)
General Inflation	2.25%
Mortality Rates - Active Members	PUB-2010 mortality tables for K-12 Instructional Regular Class members with generational mortality improvements using scale MP-2018. Female: Headcount Weighted Teachers Employee, set forward one year. Male: Benefits Weighted Teachers Below Median Employee, set forward two years.
Mortality Rates - Nondisabled Inactive Members	PUB-2010 mortality tables for K-12 Instructional Regular Class members with generational mortality improvements using scale MP-2018. Female: Headcount Weighted Teachers Healthy Retiree, set forward one year. Male: Benefits Weighted Teachers Below Median Healthy Retiree, set forward two years.
Mortality Rates - Impaired (from Disability) Members	PUB-2010 mortality tables for Disabled members with generational mortality improvements using scale MP-2018. Female: Headcount Weighted General Disabled Retiree, set forward three years. Male: Headcount Weighted General Disabled Retiree, set forward three years.
Healthcare Cost Trend Rates	Based on the Getzen Model, with a trend of 6.25% for the 2021 calendar year, 6.00% for 2022, and gradually decreasing to an ultimate trend rate of 3.99%.
Projected Retiree Premium Contributions	\$679.00 (Medicare and Non-Medicare)
Projected Spouse Premium Contributions	\$739.00 (Medicare and Non-Medicare)
Administrative Expenses	Included in the per capita health costs
Actuarial Cost Method	Entry Age Normal
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020
Valuation Date	June 30, 2020
Census Data	As of June 30, 2020

The District furnished the participant data, economic, demographic, health care trend and mortality assumptions, and benefit provisions used in the June 30, 2020 valuation. The demographic assumptions were based on those employed in the July 1, 2020 actuarial valuation of the FRS, which were developed by the FRS from a statewide experience study covering the period 2013 through 2018. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions for development of the pattern of the normal cost increases were the same as those used by the FRS.

There were no benefit changes during the measurement period. The schedule of changes to the total OPEB liability for fiscal year ending June 30, 2021 is as follows:

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Changes to the Total OPEB Liability

Below are the details regarding the total OPEB liability from June 30, 2020 to June 30, 2021 (in thousands):

	Total OPEB Liability
Balance at June 30, 2020	\$ 216,322
Changes for the fiscal year:	
Service cost	12,639
Interest on the Total OPEB Liability	7,056
Difference between expected and actual experience of the Total OPEB Liability	1,119
Changes in assumptions and other inputs	(32,501)
Benefit payments	(7,033)
Net change in Total OPEB Liability	(18,720)
Balance at June 30, 2021	\$ 197,602

Changes of assumptions and other inputs include the change in the discount rate from 3.13 percent as of the beginning of the measurement period to 2.45 percent as of June 30, 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District (in thousands), as well as what the District's total OPEB liability would be (in thousands) if it were calculated using a discount rate that is 1 percentage point lower (1.45 percent) or 1 percentage point higher (3.45 percent):

	1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
Total OPEB Liability	\$ 222,105	\$ 197,602	\$ 176,546

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend

The following presents the total OPEB liability of the District (in thousands), as well as what the District's total OPEB liability would be (in thousands) if it were calculated using healthcare cost trend rates that are 1 percentage point lower (5.25 percent to 2.99 percent) or 1 percentage point higher (7.25 percent to 4.99 percent) than the current healthcare cost trend rates (6.25 percent to 3.99 percent):

	1% Decrease 5.25% to 2.99%	Healthcare Cost Trend Rates 6.25% to 3.99%	1% Increase 7.25% to 4.99%
Total OPEB Liability	\$ 167,735	\$ 197,602	\$ 235,728



OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$17.8 million. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources (in thousands):

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,024	\$ 11,062
Changes in assumptions or other inputs	27,836	38,925
Benefits paid after the measurement date	6,680	-
Total	\$ 35,540	\$ 49,987

The deferred outflows of resources related to OPEB resulting from District contributions to the Plan subsequent to the measurement date, totaling \$6.7 million, will be recognized as a reduction in the total OPEB liability in fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be amortized and recognized as OPEB expense as follows:

Fiscal Year Ending June 30,	Amount (in thousands)
2022	\$ (1,921)
2023	(1,921)
2024	(1,921)
2025	(1,921)
2026	(1,921)
Thereafter	(11,522)
Total	\$ (21,127)

PROPOSED NEW DEBT SERVICE

Proposed new debt included in the Capital Outlay Budget are for General Obligation Bonds (GOB) and Certificates of Participation (COPs). The planned GOB issues will complete the total \$800 million GOB funding that was approved by the voters of Broward County on November 4, 2014. The actual number of GOB tranches and the issuance dates will be determined based on the **S**afety, **M**usic and Arts, **A**thletics, **R**enovation, and **T**echnology (SMART) Program construction needs. The total amount of GOB issuances will be in accordance with the voter-approved referendum. There is a \$158.1 million balance of GOB proceeds remaining to be issued. The remaining GOB amounts are included in the District’s five-year capital plan—the District Educational Facilities Plan—to accomplish the SMART Program projects. The District is also planning a COPs issuance for approximately \$111.2 million for several construction projects at school sites. This Capital Outlay Budget does not include any other forms of new debt issuance.

GOB Proceeds

FY15	\$163,786,942	(Issued June 2015)
FY19	201,207,350	(Issued February 2019)
FY21	276,941,353	(Issued February 2021)
TBD	158,064,355	(Remaining)

Total **\$800,000,000**

Debt Type	Series	Original Principal	Debt Service FY22 to FY26
General Obligation Bond	TBD *	158,064,355	58,275,500
		158,064,355	58,275,500
Total Debt Service from Voter Approved Millage			<u>58,275,500</u>
Lease Purchase Agreements (COPs)	TBD	111,160,000	27,436,505
		111,160,000	27,436,505
Total Debt Service from Capital Budget			<u>27,436,505</u>
Total 5 Year Principal		<u>\$ 269,224,355</u>	
Total 5 Year Debt Service		<u>\$ 85,712,005</u>	

* Debt Service on these GOB tranches assumes an issuance in FY22. GOB issuances will be determined on the actual SMART Program construction needs, therefore the timing and amount of the issuance of the GOB may differ from the table above.



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



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INFORMATION

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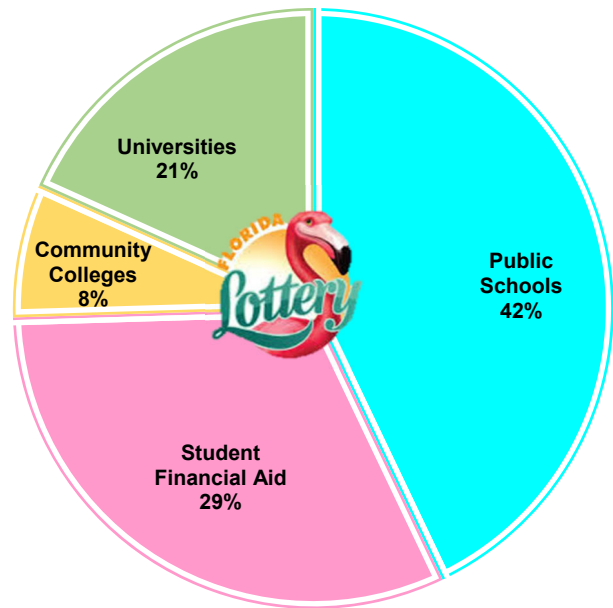


FLORIDA LOTTERY

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

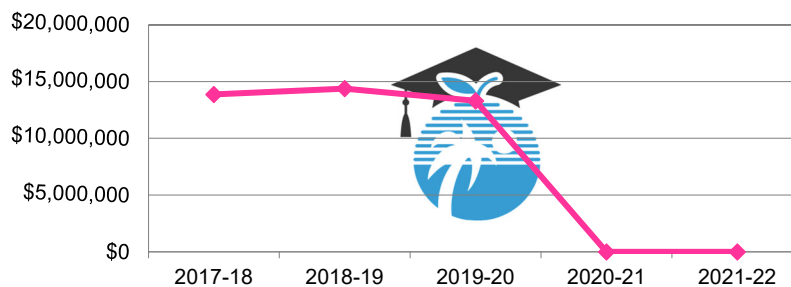
Fixed Capital Outlay	\$164,255,285
Class Size Reduction	103,776,356
FL Education Finance Program	626,929,962
Workforce Education	106,651,312
Public Schools Total	\$1,001,612,915
Student Financial Aid	707,836,216
Community Colleges	196,932,429
Universities	503,062,176
Grand Total	\$2,409,443,736



In the 2021-22 Florida General Appropriations Act, \$2.4 billion has been appropriated from the EETF. On June 29th, 2020, Governor Ron DeSantis vetoed the District Lottery and School Recognition Program line item from House Bill 5001, General Appropriations Act. This was applicable to fiscal year 2020-21. The District Lottery and School Recognition funds will continue to be unfunded throughout fiscal year 2021-22 and no funds will be distributed.

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	=
263,799.56		1.1053		291,566.86		\$4,372.91		1.0174	
BASE FUNDING	+	Teacher Salary Increase	+	Safe School	+	Supplemental Academic Instruction	+	Turnaround School Supplemental Services	+
\$1,297,180,562		\$51,538,763		\$15,808,137		\$58,529,147		\$166,755	
Reading Instruction	+	Instructional Materials	+	Teacher Classroom Supplies	+	ESE Guaranteed	+	Digital Classroom	+
\$11,499,444		\$21,732,070		\$5,073,762		\$103,585,059		\$165,597	
DJJ Supplemental	+	Student Transportation	+	Mental Health Assistance	+	Adjusted Compression and Hold Harmless	=	STATE AND LOCAL FEFP DOLLARS	
\$298,157		\$34,044,283		\$10,455,580		\$998,131		\$1,611,075,447	

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	+	Prorated Sparsity Adjustment	=	State FEFP Allocation	+
\$1,611,075,447		\$804,099,220		\$806,976,227		\$0		\$806,976,227	
*						**		***	
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		\$275,864,288		\$1,082,840,515		\$974,486,250		\$2,015,013,744	

* 2021-22 2ND Calc. did not indicate Lottery and School Recognition Allocation.

** Includes \$804,099,220 in Required Local Effort (RLE) and \$170,387,030 in Discretionary Millage.

*** Reduced by 2020-21 4th Calc. McKay Scholarships \$19,726,941 and Family Empowerment Scholarships \$22,558,877 with Prior year adjustment of 27,203.



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WHERE DOES THE MONEY GO? 2021-22

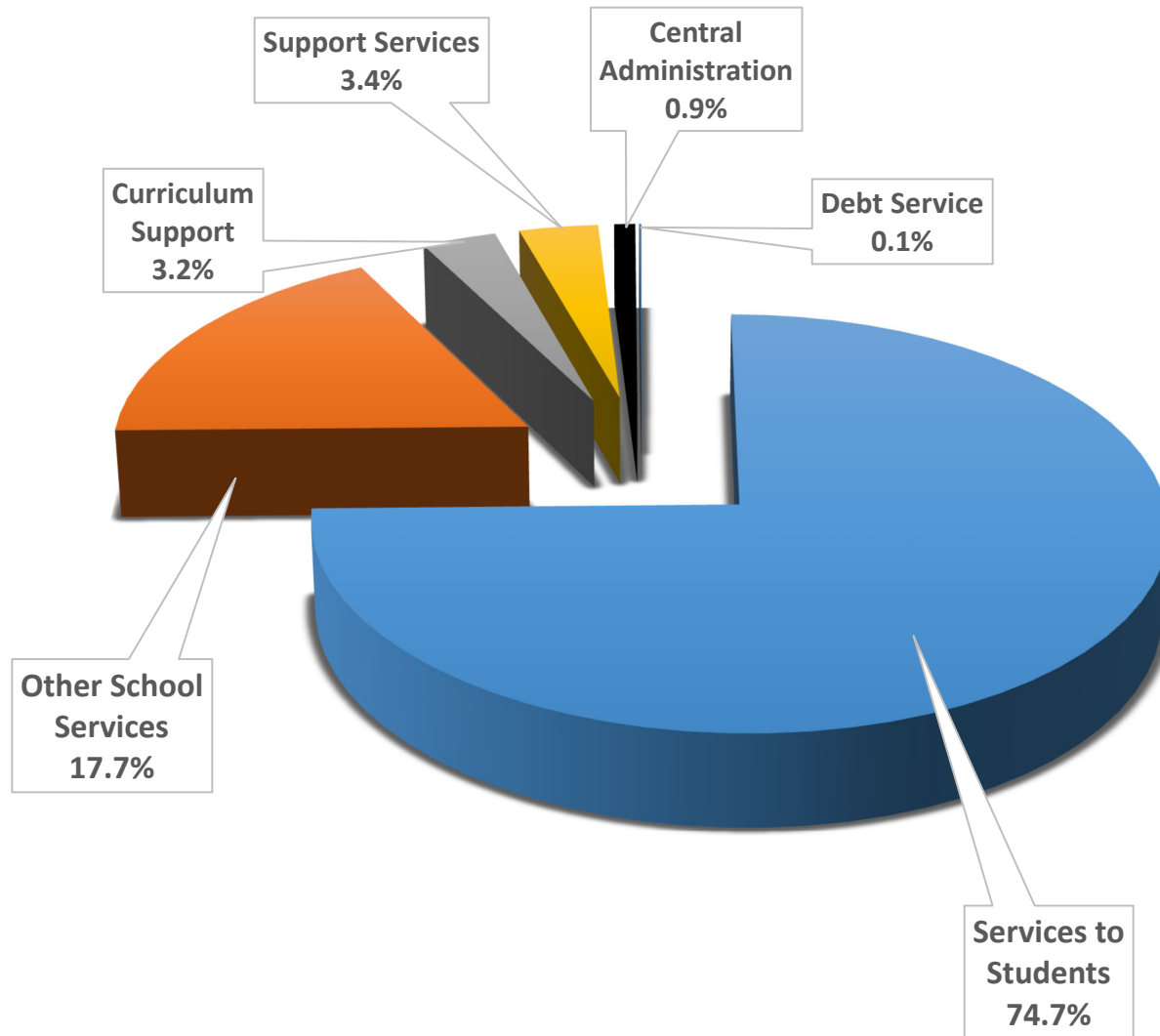
The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 92.4 percent of the District's resources are spent on school level services.

	FY 2020-21 Amended Budget		FY 2021-22 Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
School Level Services				
Instruction	\$ 1,601.5	64.8%	\$ 1,586.3	64.0%
Student Support Services	147.2	6.0%	147.5	6.0%
Instructional Media Services	20.5	0.8%	22.1	0.9%
Student Transportation Services	89.7	3.6%	96.9	3.8%
Sub-Total Direct Services to Students	\$ 1,858.9	75.2%	\$ 1,852.8	74.7%
Operation of Plant	\$ 192.0	7.8%	\$ 202.6	8.2%
Maintenance of Plant	67.8	2.7%	69.3	2.8%
Facilities Acquisition and Construction	10.1	0.4%	10.1	0.4%
School Administration	148.3	6.0%	146.8	5.9%
Community Services	11.2	0.5%	9.5	0.4%
Total School Level Services	\$ 2,288.3	92.6%	\$ 2,291.2	92.4%
Curriculum Support				
Instr. and Curriculum Dev. Services	\$ 34.8	1.4%	\$ 36.8	1.5%
Instructional Staff Training Services	7.6	0.3%	8.7	0.4%
Instruction-Related Technology	25.6	1.0%	33.2	1.3%
Total Curriculum Support	\$ 68.0	2.7%	\$ 78.7	3.2%
Support Services				
Fiscal Services	\$ 10.1	0.4%	\$ 10.8	0.4%
Central Services	83.5	3.4%	74.0	3.0%
Total Support Services	\$ 93.6	3.8%	\$ 84.8	3.4%
Central Administration				
Board	\$ 5.6	0.2%	\$ 5.9	0.2%
General Administration	8.9	0.4%	9.7	0.4%
Administrative Technology Services	5.1	0.2%	6.3	0.3%
Total Central Administration	\$ 19.6	0.8%	\$ 21.9	0.9%
Debt Service				
	\$ 2.1	0.1%	\$ 2.2	0.1%
Total Appropriations	\$ 2,471.6	100.0%	\$ 2,478.8	100.0%
Transfers to Other Funds	\$ 4.3		\$ 2.3	
Ending Fund Balance	\$ 147.3		\$ 194.5	
Total Appropriations, Transfers Out & Ending Fund Balance	\$ 2,623.2		\$ 2,675.6	

* FY 2020-21 is from the General Fund Amendment as of 5/31/21. Information for FY 2021-22 is from the FEFP 2nd calculation.



WHERE DOES THE MONEY GO? 2021-22



**EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2021**

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
2011-A	2011-A	4.00 - 5.00%	1/1/2023	\$ 2,410,000
2017-A	2017-A	2.00 - 5.00%	1/1/2028	2,871,000
2019-A	2019-A	5.00%	1/1/2029	635,000
2020-A	2020-A	5.00%	1/1/2022	1,652,000
Total capital outlay bond issues				\$ 7,568,000
General Obligation Bond (GOB):				
General obligation bonds	2015	5.00%	7/1/2040	\$ 131,865,000
General obligation bonds	2019	5.00%	7/1/2047	167,535,000
General obligation bonds	2021	5.00%	7/1/2050	207,465,000
Total general obligation bond issues				\$ 506,865,000
Lease Purchase Agreements:				
Certificates of Participation	Series 2004 QZAB	(i)	7/1/2021	\$ 53,062
Certificates of Participation - QSCB	Series 2009A	(i)	7/1/2024	49,913,000
Certificates of Participation - QSCB	Series 2010A	6.45%	7/1/2027	51,645,000
Certificates of Participation - Refunding	Series 2011A	5.000%	7/1/2021	27,700,000
Certificates of Participation - Refunding	Series 2012A	4.00 - 5.00%	7/1/2028	84,400,000
Certificates of Participation - Refunding	Series 2015A	5.000%	7/1/2030	230,930,000
Certificates of Participation - Refunding	Series 2015B	5.00%	7/1/2032	156,490,000
Certificates of Participation - Refunding	Series 2016A	3.25 - 5.00%	7/1/2033	179,350,000
Certificates of Participation - Refunding	Series 2016B	5.000%	7/1/2027	18,735,000
Certificates of Participation - Refunding	Series 2017A	1.58%	7/1/2021	10,519,000
Certificates of Participation - Refunding	Series 2017B	5.000%	7/1/2034	56,300,000
Certificates of Participation - Refunding	Series 2017C	5.000%	7/1/2026	151,230,000
Certificates of Participation - Refunding	Series 2019A	5.000%	7/1/2029	105,240,000
Certificates of Participation - Refunding	Series 2019B	5.000%	7/1/2029	65,085,000
Certificates of Participation	Series 2020A	5.000%	7/1/2034	202,590,000
Total certificates of participation				\$ 1,390,180,062
Total bonds and certificate of participation payable				\$ 1,904,613,062
Add: net premium/discount/deferred amount on refunding				(255,009)
Less: amount due with one year				2,086,907
Total long-term debt, net of premium and discounts				\$ 1,906,444,960

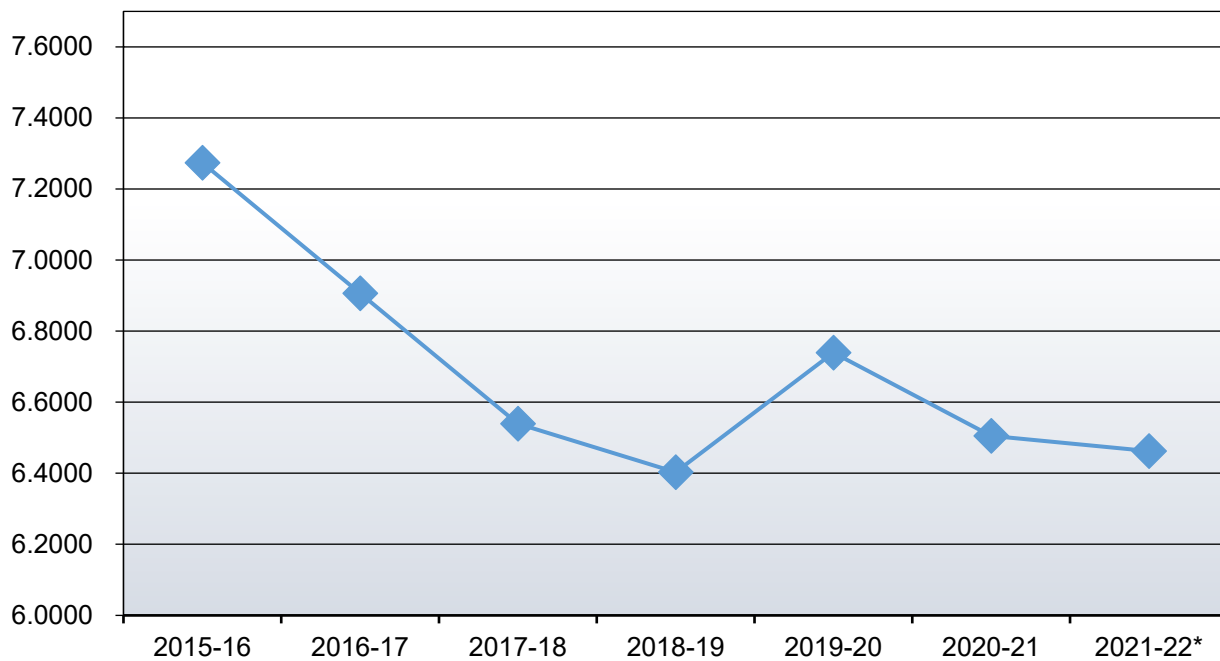
(i) Series 2009A-QSCBs (Qualified School Construction Bonds) are issued with principal only repaid by the District (no interest) and the investor receives a tax credit in lieu of interest payment. Annual payments of \$4,540,000 are being made for eleven consecutive years, being deposited in an escrow 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 2021-22, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.5300.

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 2021-22 is 0.0400.

Comparison of Total Millage Rates



	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22*	% Inc/(Dec)
Non-Voted Millage:								
Required Local Effort (RLE)	4.9250	4.5360	4.2120	3.9970	3.8250	3.6370	3.5300	(2.62%)
RLE Prior Period Adjustment	0.0300	0.0520	0.0140	0.0300	0.0620	0.0290	0.0400	
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	7.2030	6.8360	6.4740	6.2750	6.1350	5.9140	5.8180	(1.62%)
Voted Millage:								
Referendum					0.5000	0.5000	0.5000	
GOB Debt Service	0.0710	0.0703	0.0654	0.1279	0.1043	0.0912	0.1441	58.00%
TOTAL NON-VOTED AND VOTED MILLAGE	7.2740	6.9063	6.5394	6.4029	6.7393	6.5052	6.4621	(0.66%)

* 2021-22 RLE and Prior Period Adjustment millage rates are as of the FEFP 2nd Calculation.



PROPERTY TAX RATES, LEVIES AND

Property Tax

	Millage Rates		
	2017	2018	2019
Non-Voted Millage:			
Required Local Effort (RLE)	4.2120	3.9970	3.8250
RLE Prior Period Adjustment ¹	0.0140	0.0300	0.0620
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	6.4740	6.2750	6.1350
Voted Millage:			
Referendum			0.5000
GOB Debt Service	0.0654	0.1279	0.1043
TOTAL NON-VOTED AND VOTED MILLAGE	6.5394	6.4029	6.7393

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

Property Tax

	Property Tax Levies and Collections		
	2017	2018	2019
Total Broward County Gross Taxable Value ²	\$193,471,849,512	\$205,307,398,982	\$ 217,135,438,512
Property Tax Levied	\$ 1,265,189,812	\$ 1,314,562,744	\$ 1,463,340,861
Tax Collections ³			
Required Local Effort (RLE) and RLE Prior Period Adjustment	\$ 784,907,555	\$ 793,701,980	\$ 810,245,232
Discretionary Millage	138,928,266	147,427,137	155,920,616
Capital Millage	278,599,463	295,642,655	312,675,032
Referendum ⁴			104,225,011
GOB Debt Service	12,146,937	25,208,464	21,741,338
Total Collections	\$ 1,214,582,221	\$ 1,261,980,236	\$ 1,404,807,229

¹ The RLE for 2021 is from the 2021-22 FEFP 2nd calculation, and it is forecasted for 2022 through 2024; the RLE Prior Period Adjustment for 2021 is 0.0400 and it is estimated for 2022 through 2024.

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

2020	Estimated 2021	Forecast 2022	Forecast 2023	Forecast 2024
3.6370	3.5300	3.5150	3.3760	3.2400
0.0290	0.0400	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
5.9140	5.8180	5.7880	5.6490	5.5130
0.5000	0.5000	0.5000		
0.0912	0.1441	0.2583	0.2434	0.2434
6.5052	6.4621	6.5463	5.8924	5.7564

Levies and Collections

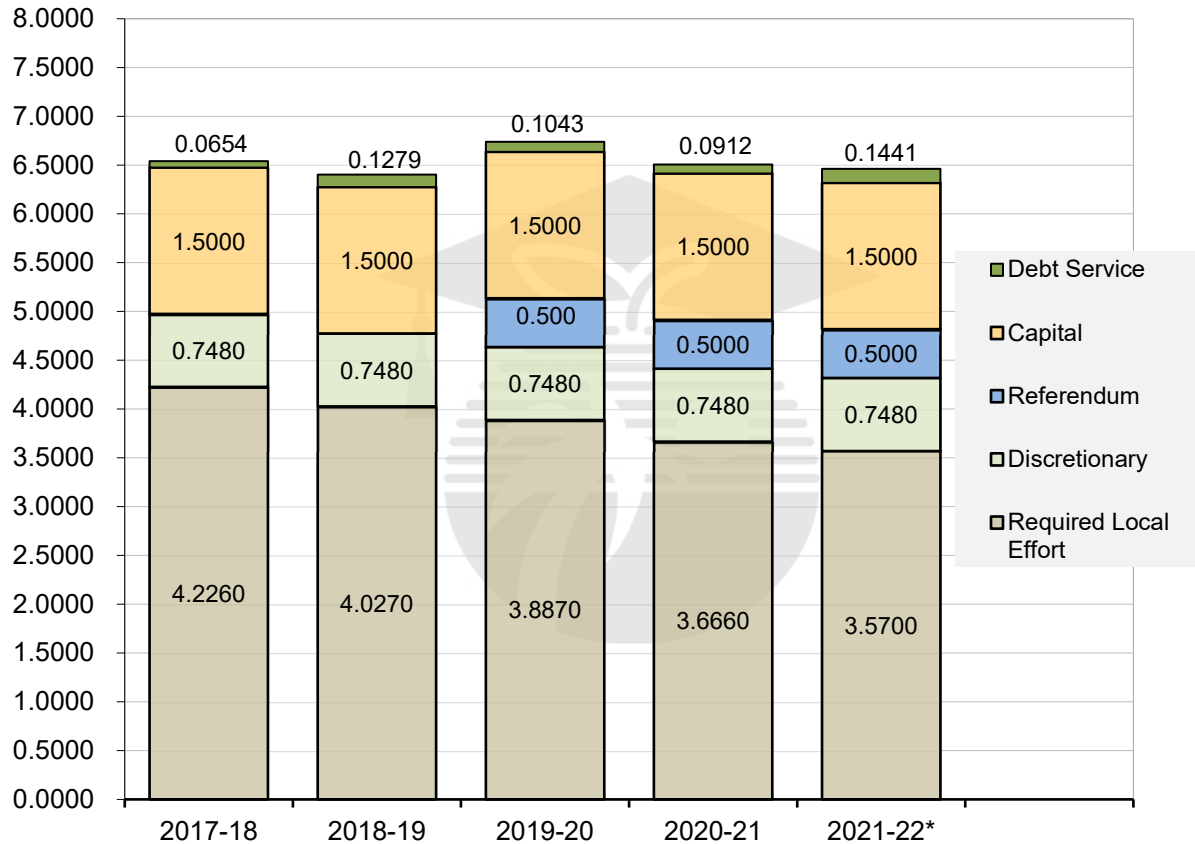
2020	Estimated 2021	Forecast 2022	Forecast 2023	Forecast 2024
\$226,714,033,617	\$237,281,403,542	\$ 239,352,000,000	\$ 249,110,600,000	\$ 259,568,900,000
\$ 1,474,820,131	\$ 1,533,336,158	\$ 1,566,869,998	\$ 1,467,859,299	\$ 1,494,182,416
\$ 835,078,681	\$ 813,210,827	\$ 813,413,837	\$ 813,336,145	\$ 813,592,761
170,387,031	170,387,031	171,873,885	178,881,340	186,391,236
341,685,222	341,685,222	344,666,880	358,719,264	373,779,216
113,895,074	113,895,074	114,888,960	0	0
20,774,462	32,824,561	59,351,637	58,208,180	60,651,908
\$ 1,481,820,470	\$ 1,472,002,715	\$ 1,504,195,199	\$ 1,409,144,929	\$ 1,434,415,121



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 2021-22, this Required Local Effort (RLE) levy is currently estimated to be 3.5700 mills, which includes the Prior Period Funding Adjustment Millage rate (PPFAM) of 0.0400 mills.

Comparison of Millage Rates



	2017-18	2018-19	2019-20	2020-21	2021-22*	% Inc/(Dec) 2020-21 to 2021-22
	Millage Rate	Millage Rate	Millage Rate	Millage Rate	Millage Rate	
Non-Voted Millage:						
Required Local Effort (RLE)	4.2120	3.9970	3.8250	3.6370	3.5300	
RLE Prior Period Adjustment	0.0140	0.0300	0.0620	0.0290	0.0400	(2.62%)
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	6.4740	6.2750	6.1350	5.9140	5.8180	(1.62%)
Voted Millage:						
Referendum			0.5000	0.5000	0.5000	0.00%
Debt Service Millage	0.0654	0.1279	0.1043	0.0912	0.1441	58.00%
TOTAL NON-VOTED	6.5394	6.4029	6.7393	6.5052	6.4621	(0.66%)

* 2021-22 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.

	2020-21 Final	2021-22 Adjusted Gross		
Taxable Values:	\$224,720,439,564	\$234,299,361,642	\$237,281,403,542	
	2020-21 Millage Rate	Rolled Back Millage Rate	2021-22 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
<u>State Millage</u> ¹				
Required Local Effort (RLE)	3.6370	3.5161	3.5300	
RLE Prior Period Adjustment	0.0290		0.0400	
Sub-Total State Millage	3.6660	3.5161	3.5700	1.53%
<u>Local Millage</u>				
Discretionary Millage	0.7480	0.7174	0.7480	
Referendum	0.5000	0.4796	0.5000	
Capital Millage	1.5000	1.4387	1.5000	
Sub-Total Local Millage	2.7480	2.6357	2.7480	4.26%
Total State and Local Millage	6.4140	6.1518	6.3180	2.70%
<u>Debt Service Millage</u>				
GOB Debt Service	0.0912	0.0875	0.1441	64.69%
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.5052	6.2393	6.4621	3.57%

When comparing the 2020-21 State millage rate of 3.6660 to the 3.5700 Rolled Back millage rate, there is a 1.53 percent increase. The combined total State and Local millage rate to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 3.57 percent.

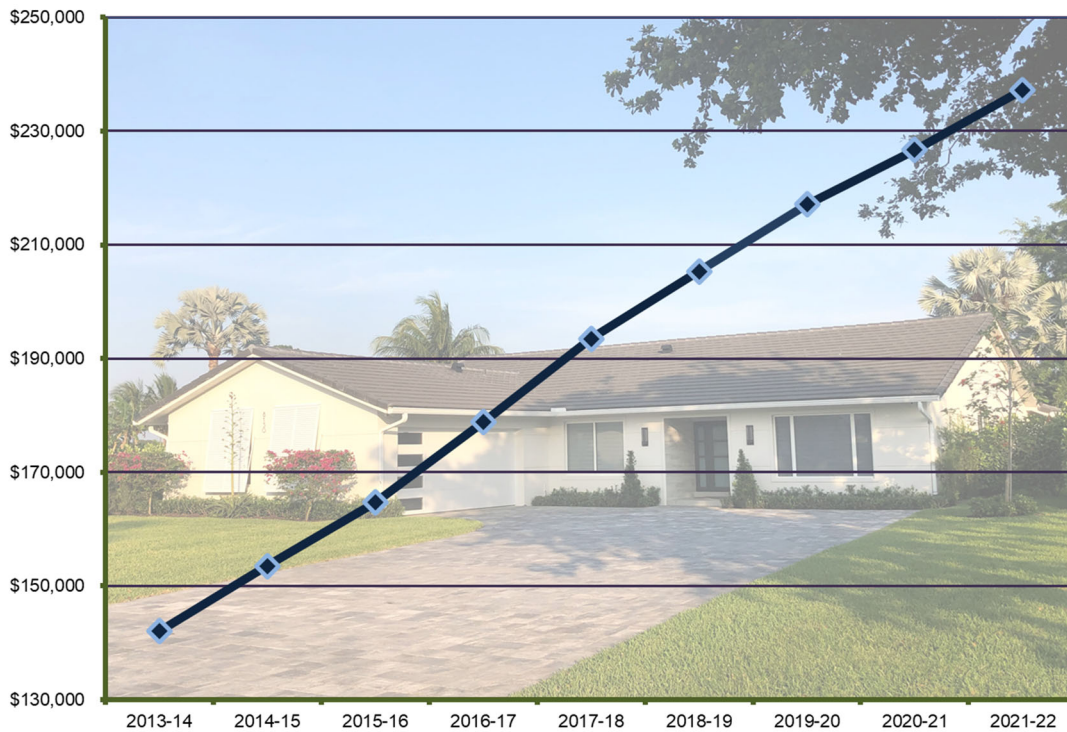
¹ 2021-22 RLE Millage provided on the FEFP 2nd Calculation.

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, and 4.66 percent in 2021-22.

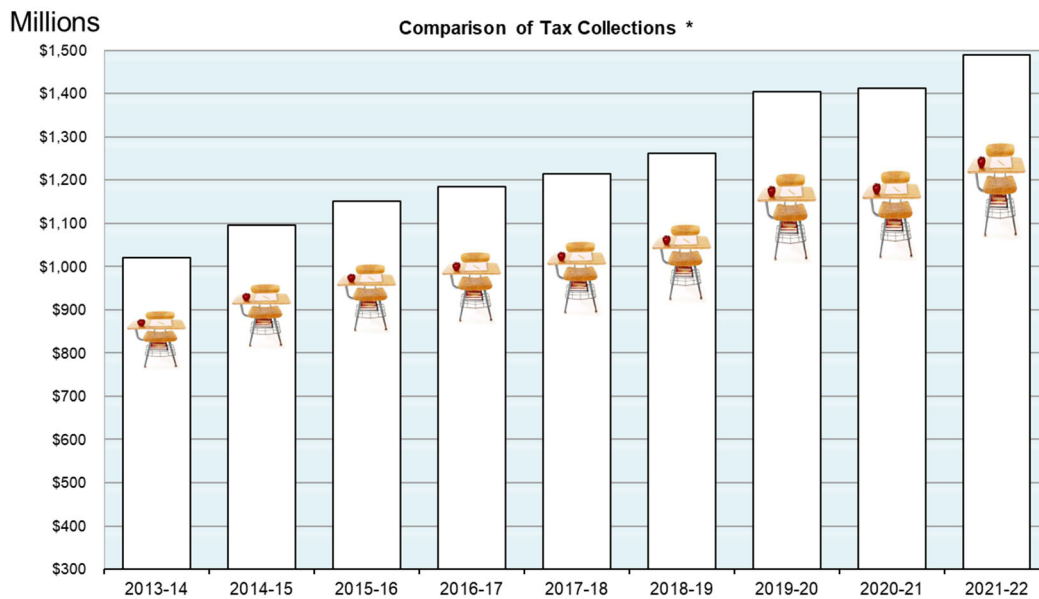


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2013-14	\$142,042,917,386	\$5,571,656,106	4.08%
2014-15	\$153,539,753,728	\$11,496,836,342	8.09%
2015-16	\$164,682,766,157	\$11,143,012,429	7.26%
2016-17	\$178,803,811,309	\$14,121,045,152	8.57%
2017-18	\$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%

*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 2020-21.

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2013-14	\$1,019,981,781	\$42,277,417	4.32%
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%

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

Note: The 2021-22 Millage rate is based on the 2nd Calculation, and property values on the 7/1/2021 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	\$240,000			1.4%	\$243,360	\$3,360
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$215,000				\$218,360	\$3,360
	Millage			Taxes		
Non-Voted:						
Required Local Effort ²	3.6370	\$788		3.5300	\$780	(\$9)
RLE Prior Period Adjustment ³	0.0290			0.0400		
Discretionary	0.7480	161		0.7480	163	3
Capital Projects	1.5000	323		1.5000	328	5
Non-Voted Taxes	5.9140	\$1,272		5.8180	\$1,270	(\$1)
Voted:						
Referendum	0.5000	\$108		0.5000	\$109	\$2
GOB Debt Service	0.0912	20		0.1441	31	12
School Board Taxes	6.5052	\$1,399		6.4621	\$1,411	\$13

Average Condominium Value Property Tax

	Last Year		X	This Year		Inc/(Dec)
Assessed Value	\$130,000			1.4%	\$131,820	\$1,820
Homestead Exemption ¹	25,000				25,000	0
Taxable Value	\$105,000				\$106,820	\$1,820
	Millage			Taxes		
Non-Voted:						
Required Local Effort ²	3.6370	\$385		3.5300	\$381	(\$4)
RLE Prior Period Adjustment ³	0.0290			0.0400		
Discretionary	0.7480	79		0.7480	80	1
Capital Projects	1.5000	158		1.5000	160	3
Non-Voted Taxes	5.9140	\$621		5.8180	\$621	\$1
Voted:						
Referendum	0.5000	\$53		0.5000	\$53	\$1
GOB Debt Service	0.0912	10		0.1441	15	6
School Board Taxes	6.5052	\$683		6.4621	\$690	\$7

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

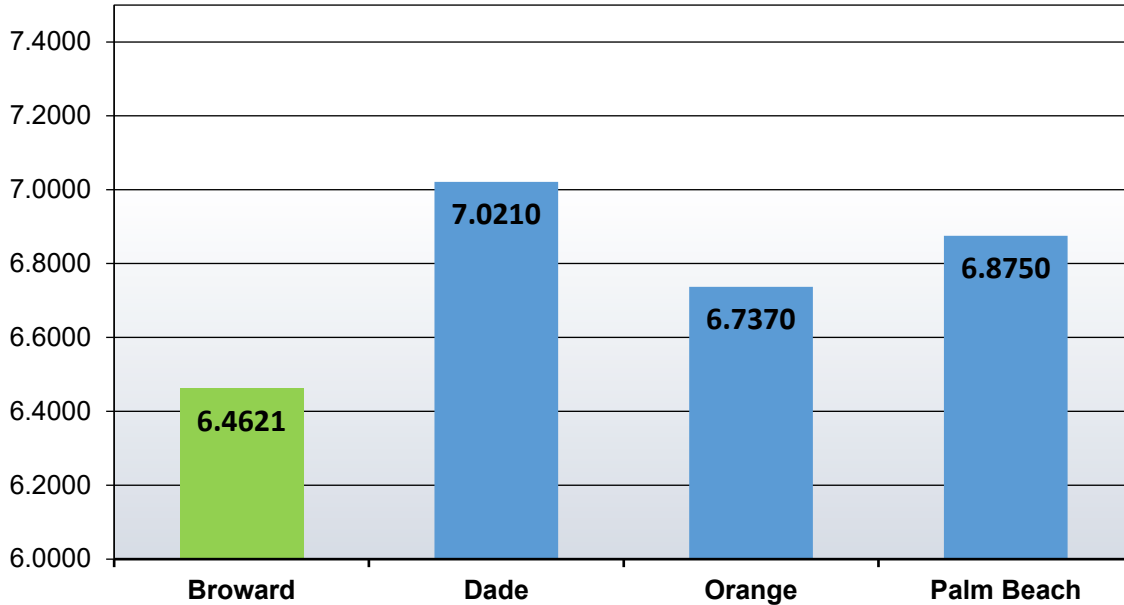
² The Required Local Effort is as of the FEFP 2nd Calculation.

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

COMPARISON OF MILLAGE RATES FLORIDA'S 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.

2021-22 Millage Rates*



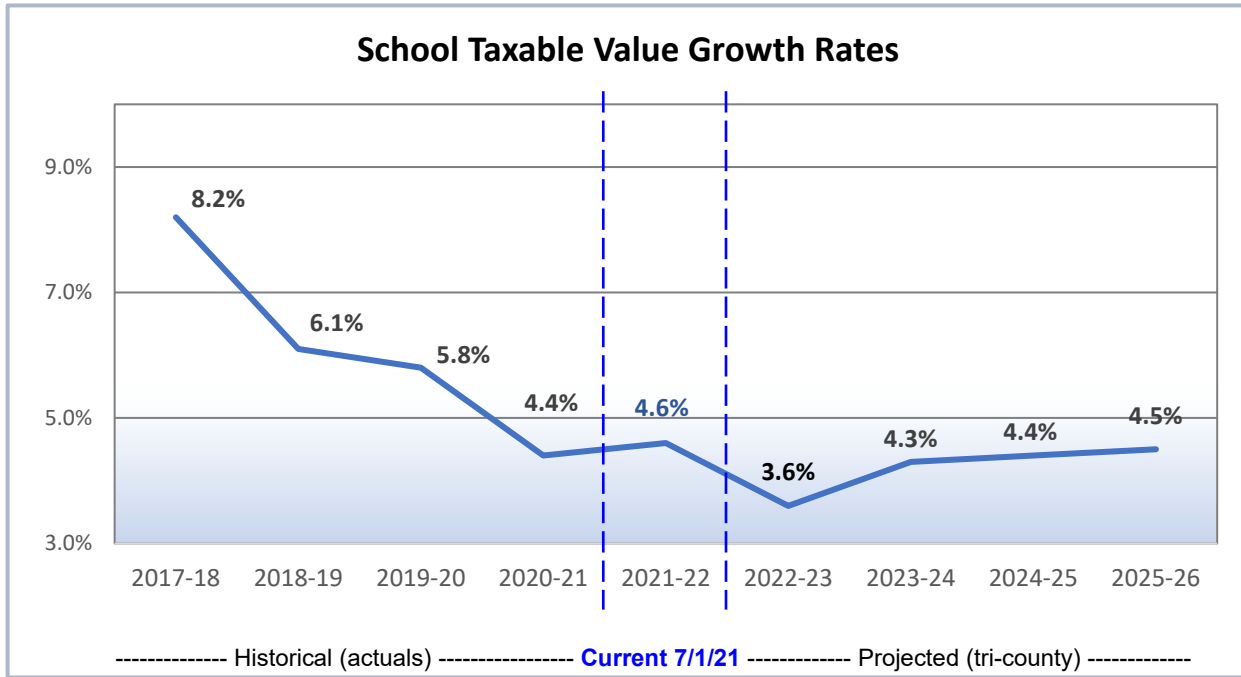
	Broward	Dade	Orange	Palm Beach
Required Local Effort (RLE)	3.5300	3.7290	3.4860	3.6210
RLE Prior Period Adjustment *	0.0400	0.1020	0.0030	0.0060
Total RLE	3.5700	3.8310	3.4890	3.6270
Additional Operating	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	0.5000	0.7500	0.0000	0.0000
Voted Debt	0.1441	0.1920	0.0000	0.0000
Total Millage	6.4621	7.0210	6.7370	6.8750

* 2021-22 RLE and Prior Period Adjustment millage rates are as of the FEFP 2nd Calculation.

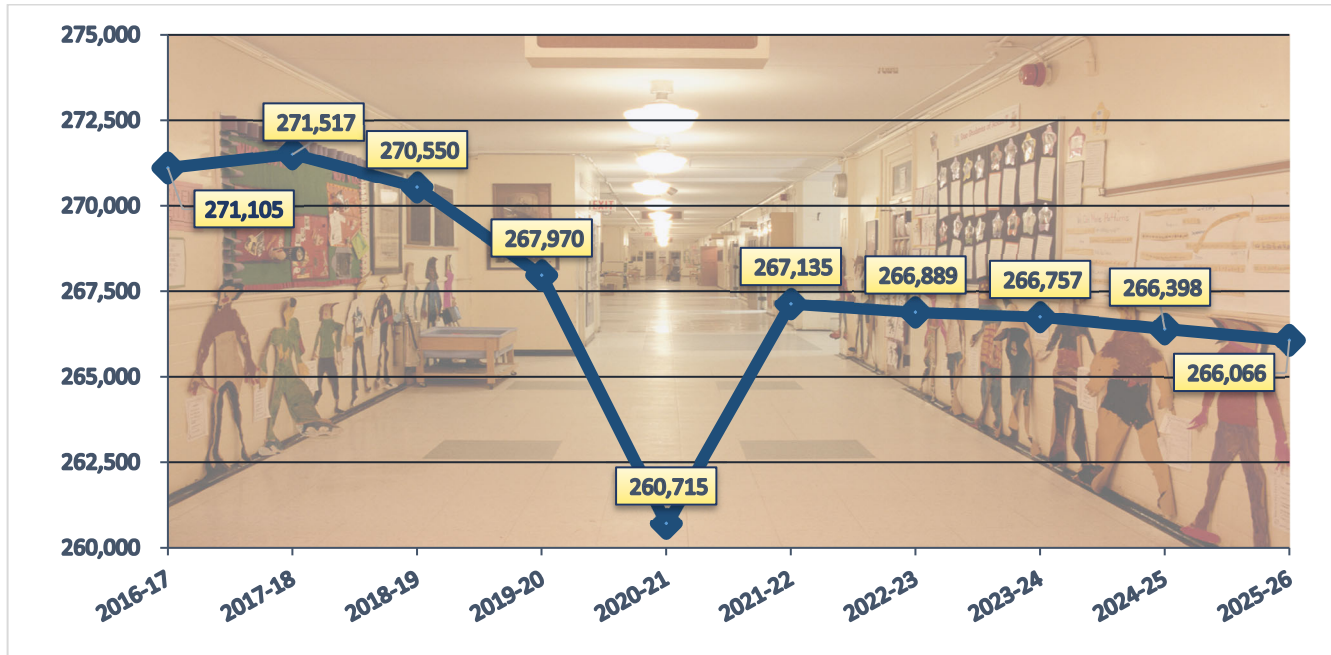
SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2021, Broward County Property Appraiser’s (BCPA) taxable value estimates are in-line with previous projections by the State’s Office of Economic and Demographic Research. BCPA taxable value estimates for the 2021-22 budget result in a 4.6 percent increase over the 2020-21 estimated school taxable values used to adopt the capital and general fund budgets last September. Over the next five years the District will not generate additional capital millage (1.5 mills) or general funds discretionary millage (0.748 mills) when compared to estimates from last year.

The chart below shows that the taxable value of property in Broward County is projected to continue increasing, but at a slower pace than the previous four-year period.



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 2016-17 through 2020-21, and five-year projected enrollment from 2021-22 through 2025-26. While BCPS enrollment declined from 2019-20 to 2020-21 by 7,255 students due to the impacts of COVID-19, enrollment is anticipated to rebound by the 2021-22 school year as the effects of the pandemic subsides. Following the rebound, however, student enrollment at District schools is expected to resume the previous trend of a slight annual decrease. While overall population in Broward County is projected to increase through the year 2045, District school enrollment will continue to be negatively impacted by the proliferation of school choice options, such as charter schools and the State of Florida’s school voucher program, Family Empowerment Scholarships, both of which experienced enrollment gains during 2020-21.

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 Florida Education Finance Program.

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 Demographics 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 Demographics 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 Broward County Public Schools is a geographically based Cohort Survival model that projects future students by grade. The Cohort Survival method is considered a very reliable procedure and is utilized by the state of Florida in their projections and the U.S. Census Bureau for their projections and reports. The model uses an “aging” concept that moves a group, or cohort, of students into the future and increases or decreases their 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 may have a dramatic effect upon projections. These include:

- 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 because of the lack of a “track record”).
- Reassignments
 - Transfers between schools due to the District’s reassignment policy impact projections.
- Choice
 - In addition to cluster and magnet programs and reassignments, 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.

STUDENT ENROLLMENT SUMMARY DISTRICT AND CHARTER SCHOOLS

Student enrollment is based on the District’s Benchmark Enrollment Data. Enrollment counts are head counts in which each student, regardless of full-time or part-time status, is counted as one (1). When students are reported to the state for funding purposes, full-time and part-time status is considered. The full-time equivalent (FTE) for a student receiving 900 hours (720 hours for Pre-K through grade 3) or more of instruction per year is 1.00. A part-time student receiving less than 900 hours (720 hours for Pre-K through grade 3) per year is less than 1.00. FTE, rather than enrollment, is used for budgeting purposes.

Also included in enrollment counts are students in the Voluntary Pre-Kindergarten (VPK) program and Head Start programs; however, these students do not generate FTE. Adult Education students are not included in enrollment counts or FTE.

PK-12 Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2016-17	2017-18	2018-19	2019-20	2020-21	
Elementary Schools	99,069	98,429	97,176	94,809	87,950	(6,859)
Middle Schools	41,840	42,855	43,419	43,600	42,142	(1,458)
High Schools	66,545	66,665	66,093	65,525	65,318	(207)
Multi-Level Combination Schools	10,690	10,856	10,855	10,512	10,296	(216)
Disciplinary Centers	259	291	216	304	262	(42)
Exceptional Centers	677	686	715	720	700	(20)
Technical Colleges	1,704	1,825	1,853	1,891	1,862	(29)
Alternative/Adult High	4,056	3,877	3,282	2,834	2,606	(228)
DJJ Sites	202	236	234	200	153	(47)
Broward Virtual Schools	336	349	426	472	836	364
Pre-K Center	0	0	0	53	88	35
Pre-K Agencies	362	355	362	346	294	(52)
238 District Schools& Pre-K Agencies	225,740	226,424	224,631	221,266	212,507	(8,759)
92 Charter Schools	45,365	45,093	45,919	46,704	48,208	1,504
330 GRAND TOTAL	271,105	271,517	270,550	267,970	260,715	(7,255)



STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
2511	Atlantic West	690	694	712	690	644	(46)
2001	Banyan	663	641	612	565	490	(75)
0641	Bayview	585	585	578	551	501	(50)
0201	Bennett	424	416	366	327	304	(23)
0971	Boulevard Heights	715	665	669	668	648	(20)
0811	Broadview	869	855	806	746	699	(47)
0501	Broward Estates	370	424	388	327	286	(41)
1671	Markham, C. Robert	609	596	596	580	526	(54)
1461	Castle Hill	601	631	621	590	566	(24)
2641	Central Park	974	964	865	815	755	(60)
3771	Challenger	1,021	1,010	1,033	948	943	(5)
2961	Chapel Trail	824	819	808	846	832	(14)
3221	Drew, Charles	605	529	514	504	482	(22)
1421	Coconut Creek	677	666	629	606	526	(80)
3741	Coconut Palm	855	770	737	675	600	(75)
0231	Colbert Museum Magnet	694	705	700	701	634	(67)
0331	Collins	340	383	369	346	334	(12)
1211	Cooper City	800	770	738	753	711	(42)
2011	Coral Cove	856	718	666	638	560	(78)
3041	Coral Park	710	649	607	603	550	(53)
3111	Country Hills	847	852	845	870	811	(59)
2981	Country Isles	1,002	975	984	933	846	(87)
0901	Cresthaven	696	613	585	568	515	(53)
0221	Croissant Park	775	761	771	757	710	(47)
1781	Cypress	758	759	758	752	694	(58)
0101	Dania	528	501	461	481	395	(86)
2801	Davie	798	768	740	749	708	(41)
0011	Deerfield Beach	681	623	590	592	536	(56)
0391	Deerfield Park	571	594	628	616	601	(15)
0271	Dillard	821	810	854	803	696	(107)
3962	Discovery	1,002	979	972	942	838	(104)
3751	Dolphin Bay	771	770	697	670	617	(53)
0721	Driftwood	526	606	640	601	608	7
1611	Dr. MLK Montessori	492	474	496	501	501	0
3461	Eagle Point	1,378	1,423	1,420	1,349	1,245	(104)
3441	Eagle Ridge	842	883	862	895	802	(93)
3191	Embassy Creek	1,163	1,199	1,239	1,252	1,159	(93)
3301	Endeavour Primary	404	353	391	379	332	(47)
2942	Everglades	1,122	1,034	1,031	1,027	965	(62)
1641	Fairway	704	712	707	699	596	(103)
2541	Flamingo	680	671	666	675	609	(66)
0851	Floranada	717	721	754	729	707	(22)
2631	Forest Hills	694	732	726	686	711	25
3531	Fox Trail	1,273	1,225	1,200	1,176	1,114	(62)
3642	Gator Run	1,285	1,291	1,313	1,259	1,210	(49)
2851	Griffin	622	605	623	659	626	(33)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
0491	Harbordale	466	453	497	509	464	(45)
3131	Hawkes Bluff	909	884	867	800	731	(69)
3961	Heron Heights	1,084	1,114	1,142	1,139	1,048	(91)
0121	Hollywood Central	488	450	433	416	368	(48)
0111	Hollywood Hills	735	818	755	731	753	22
1761	Hollywood Park	503	508	502	491	426	(65)
2531	Horizon	601	595	587	574	558	(16)
3181	Indian Trace	731	728	712	731	660	(71)
1971	James S. Hunter	669	647	625	597	512	(85)
0831	Lake Forest	694	706	727	661	591	(70)
3591	Lakeside	776	760	749	697	650	(47)
0621	Larkdale	400	409	417	409	375	(34)
1381	Lauderhill Paul Turner	746	693	674	620	552	(68)
3821	Liberty	997	1,001	979	968	871	(97)
1091	Lloyd Estates	594	568	528	555	501	(54)
3841	Manatee Bay	1,151	1,198	1,210	1,196	1,052	(144)
2741	Maplewood	792	743	746	724	655	(69)
1161	Margate	1,049	1,034	1,024	1,042	1,000	(42)
0341	Bethune	664	523	436	413	406	(7)
0841	McNab	592	636	620	665	609	(56)
0761	Meadowbrook	734	713	709	745	688	(57)
0531	Miramar	695	657	608	557	497	(60)
1841	Mirror Lake	631	674	671	658	598	(60)
2691	Morrow	481	533	532	502	522	20
2671	Nob Hill	555	651	635	650	578	(72)
0561	Norcrest	819	795	778	741	688	(53)
0521	North Andrews Gardens	913	903	875	846	820	(26)
1191	North Fork	496	457	442	422	417	(5)
0041	North Side	485	439	363	347	337	(10)
1282	Nova Blanche Forman	773	771	769	770	763	(7)
1271	Nova D Eisenhower	767	773	768	768	758	(10)
0031	Oakland Park	638	652	603	635	559	(76)
0461	Oakridge	444	493	526	510	471	(39)
0711	Orange Brook	674	688	697	713	667	(46)
1831	Oriole	619	656	657	667	613	(54)
3311	Palm Cove	674	654	596	496	431	(65)
1131	Palmview	606	633	609	616	570	(46)
3571	Panther Run	549	571	555	493	432	(61)
3761	Park Lakes	1,102	1,066	1,006	958	919	(39)
1951	Park Ridge	522	580	579	594	567	(27)
3171	Park Springs	981	958	1,011	1,000	878	(122)
3781	Park Trails	1,364	1,174	1,220	1,114	965	(149)
3631	Parkside	818	847	865	898	827	(71)
2071	Pasadena Lakes	545	526	539	532	489	(43)
2661	Pembroke Lakes	655	677	718	754	683	(71)
1221	Pembroke Pines	594	589	592	624	564	(60)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Elementary	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
0931	Peters	640	662	716	688	623	(65)
2861	Pines Lakes	565	595	549	525	518	(7)
2811	Pinewood	521	579	584	669	628	(41)
0941	Plantation	618	644	647	607	578	(29)
1251	Plantation Park	563	571	543	550	506	(44)
0751	Pompano Beach	507	492	502	497	438	(59)
3121	Quiet Waters	1,293	1,282	1,203	1,153	1,086	(67)
2721	Ramblewood	826	837	880	797	760	(37)
2891	Riverglades	715	987	1,061	1,111	1,102	(9)
0151	Riverland	602	554	557	573	534	(39)
3031	Riverside	758	710	732	735	693	(42)
3701	Rock Island	579	549	585	561	503	(58)
1851	Royal Palm STEM	822	840	825	831	733	(98)
0891	Sanders Park	500	493	510	495	436	(59)
3061	Sandpiper	521	564	619	636	604	(32)
3401	Sawgrass	1,151	1,118	1,027	1,017	972	(45)
2871	Sea Castle	829	888	841	806	806	0
1811	Sheridan Hills	509	509	517	534	514	(20)
1321	Sheridan Park	683	706	690	644	579	(65)
3371	Silver Lakes	443	450	414	410	375	(35)
3491	Silver Palms	650	618	635	582	535	(47)
3081	Silver Ridge	1,168	1,110	1,032	1,044	998	(46)
3581	Silver Shores	476	474	433	372	331	(41)
0921	Stephen Foster	668	655	671	679	661	(18)
0691	Stirling	629	618	602	567	511	(56)
0611	Sunland Park Academy	481	492	434	386	396	10
3661	Sunset Lakes	850	913	897	835	819	(16)
1171	Sunshine	645	606	587	535	506	(29)
2621	Tamarac	901	801	740	672	645	(27)
0571	Tedder	639	625	583	555	523	(32)
3291	Thurgood Marshall	466	453	423	431	382	(49)
3481	Tradewinds	1,323	1,295	1,242	1,201	1,054	(147)
0731	Tropical	888	956	1,011	980	825	(155)
1621	Village	786	743	711	663	593	(70)
3321	Virginia Shuman Young	707	685	690	698	656	(42)
0321	Walker	741	773	818	818	747	(71)
0511	Watkins	605	554	528	493	434	(59)
2881	Welleby	806	819	802	756	719	(37)
0161	West Hollywood	572	549	535	531	484	(47)
2681	Westchester	1,188	1,188	1,135	1,142	1,068	(74)
0631	Westwood Heights	611	665	723	659	612	(47)
0191	Wilton Manors	616	614	616	601	604	3
3091	Winston Park	1,199	1,171	1,206	1,123	1,033	(90)
135 Elementary Schools		99,069	98,429	97,176	94,809	87,950	(6,859)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Middle	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
1791	Apollo	1,279	1,253	1,400	1,419	1,397	(22)
0343	Attucks	640	700	814	823	866	43
2611	Bair	815	891	902	913	901	(12)
2561	Coral Springs	1,115	1,159	1,147	1,185	1,053	(132)
1871	Crystal Lake	1,253	1,340	1,407	1,339	1,281	(58)
0911	Deerfield Beach	1,175	1,130	1,175	1,178	1,201	23
0861	Driftwood	1,365	1,413	1,388	1,395	1,360	(35)
3622	Falcon Cove	2,197	2,254	2,284	2,322	2,229	(93)
3051	Forest Glen	1,366	1,386	1,360	1,313	1,240	(73)
2021	Glades	1,257	1,344	1,396	1,492	1,360	(132)
3471	Indian Ridge	1,860	1,888	1,982	1,979	1,904	(75)
1701	Lauderdale Lakes	882	885	868	884	786	(98)
3101	Lyons Creek	1,893	1,985	1,945	1,931	1,808	(123)
0581	Margate	1,252	1,271	1,211	1,256	1,247	(9)
0481	McNicol	807	785	745	816	775	(41)
3911	New Renaissance	1,133	1,206	1,193	1,166	1,118	(48)
0881	New River	1,489	1,535	1,574	1,621	1,537	(84)
1311	Nova	1,252	1,303	1,296	1,292	1,333	41
0471	Olsen	708	656	655	657	706	49
0701	Parkway	1,543	1,548	1,502	1,398	1,301	(97)
1881	Pines	964	884	846	830	723	(107)
2571	Pioneer	1,404	1,447	1,488	1,519	1,435	(84)
0551	Plantation	738	695	717	688	689	1
0021	Pompano Beach	1,054	1,084	1,106	1,048	1,059	11
2711	Ramblewood	1,245	1,261	1,235	1,166	1,175	9
2121	Rickards, James S.	900	871	882	974	952	(22)
3431	Sawgrass Springs	1,232	1,240	1,204	1,236	1,181	(55)
1891	Seminole	1,177	1,185	1,126	1,150	1,186	36
2971	Silver Lakes	687	706	706	679	662	(17)
3331	Silver Trail	1,489	1,507	1,470	1,521	1,454	(67)
0251	Sunrise	1,116	1,251	1,358	1,338	1,268	(70)
3151	Tequesta Trace	1,479	1,556	1,614	1,585	1,498	(87)
3001	Walter C. Young	1,082	1,131	1,108	1,071	1,014	(57)
3871	Westglades	1,673	1,773	1,792	1,851	1,804	(47)
2052	Westpine	986	927	1,022	1,054	1,029	(25)
1071	William Dandy	876	953	1,003	909	911	2
36 Middle Schools		43,383	44,403	44,921	44,998	43,443	(1,555)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	High	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
0361	Blanche Ely	2,127	2,084	2,063	2,069	2,037	(32)
1741	Boyd H. Anderson	1,879	1,820	1,808	1,730	1,896	166
1681	Coconut Creek	1,454	1,659	1,536	1,716	1,811	95
3851	College Acad at BC	456	399	445	442	451	9
1931	Cooper City	2,279	2,358	2,368	2,358	2,343	(15)
3861	Coral Glades	2,441	2,466	2,485	2,502	2,706	204
1151	Coral Springs	2,934	2,845	2,816	2,723	2,555	(168)
3623	Cypress Bay	4,701	4,674	4,807	4,788	4,676	(112)
1711	Deerfield Beach	2,516	2,509	2,453	2,531	2,394	(137)
3731	Everglades	2,412	2,472	2,352	2,267	2,146	(121)
3391	Flanagan, Charles W.	2,762	2,590	2,526	2,498	2,539	41
0951	Fort Lauderdale	2,092	2,005	2,132	2,248	2,325	77
0403	Hallandale Magnet	1,403	1,340	1,236	1,186	1,178	(8)
1661	Hollywood Hills	1,921	1,990	1,916	1,967	1,836	(131)
3011	Marjory Stoneman	3,208	3,321	3,319	3,244	3,350	106
0241	McArthur	2,177	2,228	2,066	2,047	2,090	43
1751	Miramar	2,513	2,447	2,432	2,296	2,112	(184)
3541	Monarch	2,362	2,365	2,445	2,409	2,415	6
1241	Northeast	1,842	1,804	1,693	1,627	1,612	(15)
1281	Nova	2,133	2,194	2,238	2,248	2,295	47
1901	Piper	2,428	2,436	2,439	2,287	2,221	(66)
1451	Plantation	2,253	2,178	2,054	1,983	1,953	(30)
0185	Pompano Beach	1,209	1,205	1,208	1,210	1,214	4
0171	South Broward	2,236	2,326	2,309	2,354	2,327	(27)
2351	South Plantation	2,292	2,330	2,290	2,291	2,323	32
0211	Stranahan	1,408	1,360	1,411	1,452	1,521	69
2751	Taravella, J.P.	3,204	3,196	3,150	2,901	2,813	(88)
3971	West Broward	2,724	2,775	2,713	2,655	2,604	(51)
2831	Western	3,179	3,289	3,383	3,496	3,575	79
29 High Schools		66,545	66,665	66,093	65,525	65,318	(207)

Loc.	Combination	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
2041	Beachside Montessori	780	789	789	795	787	(8)
2551	Coral Springs Pre K-8	707	727	692	671	628	(43)
0371	Dillard 6-12	2,349	2,237	2,267	2,256	2,469	213
0131	Gulfstream Acad Hlnd	1,589	1,565	1,598	1,527	1,391	(136)
1391	Lauderhill 6-12	783	879	862	820	799	(21)
4772	Millennium 6-12	1,461	1,606	1,648	1,562	1,484	(78)
2231	North Lauderdale PK-8	681	775	762	774	742	(32)
1631	Perry, Annabel Pre K-8	797	730	735	709	695	(14)
8 Combination Schools		9,147	9,308	9,353	9,114	8,995	(119)

Loc.	BCPS Full-Time Virtual Learning	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
3923	Broward Virtual School Elementary	80	72	69	67	132	65
3921	Broward Virtual School High	256	277	357	405	704	299
2 BCPS Full-Time Virtual Learning		336	349	426	472	836	364

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Disciplinary Centers	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
2123	Cypress Run Ed Ctr	113	128	83	160	121	(39)
0405	Lanier James Ed Ctr	85	87	63	85	81	(4)
0653	Pine Ridge Ed Ctr	61	76	70	59	60	1
	3 Disciplinary Centers	259	291	216	304	262	(42)

Loc.	Exceptional Centers	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
0871	Bright Horizons	135	144	151	152	145	(7)
3222	Cross Creek	141	137	140	141	133	(8)
1021	The Quest	124	119	122	121	111	(10)
1752	Whispering Pines	238	221	205	212	211	(1)
0991	Wingate Oaks	39	65	97	94	100	6
	5 Exceptional Centers	677	686	715	720	700	(20)

Loc.	Technical Colleges	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
2221	Atlantic Tech College	658	647	673	683	684	1
1291	McFatter Tech College	606	610	612	613	603	(10)
1051	Sheridan Tech College	440	568	568	595	575	(20)
	3 Technical Colleges	1,704	1,825	1,853	1,891	1,862	(29)

Loc.	Alternative/Adult High	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
3651	Dave Thomas Ed Ctr	685	714	607	585	478	(107)
6501	Henry D. Perry Ed Ctr	1,927	2,135	1,532	1,196	1,281	85
0601	Seagull Alternative High	298	256	205	255	197	(58)
0452	Whiddon-Rogers Ed Ctr	1,146	772	938	798	650	(148)
	4 Alternative/Adult High	4,056	3,877	3,282	2,834	2,606	(228)

Loc.	DJJ Sites	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
6051	AMIkids (Contract)	36	43	44	16	14	(2)
6011	Broward Detention Ctr	39	55	55	50	44	(6)
6015	Broward Girls' Academy	1	0	0	0	0	0
6017	Broward Youth Trt Ctr	25	38	38	31	13	(18)
6091	PACE (Contract)	78	78	76	82	66	(16)
6016	Pompano Youth Trt Ctr	23	22	21	21	16	(5)
	5 DJJ Sites	202	236	234	200	153	(47)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Loc.	Pre-K District Center(s)	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
5641	Gulfstream Early Childhood Ctr of Excellence	0	0	0	53	88	35
	1 Pre-K District Center	0	0	0	53	88	35
231 District Schools		225,378	226,069	224,269	220,920	212,213	(8,707)

Loc.	Pre-K Agencies	Enrollment History			Actual	Actual	Inc/(Dec)
		2016-17	2017-18	2018-19	2019-20	2020-21	
5581	Alphabetland-Margate	20	18	15	11	6	(5)
5511	Ann Storck Center	24	36	24	21	19	(2)
5501	ARC Broward	65	62	73	71	75	4
5521	Baudhuin Oral - Nova	134	136	144	140	125	(15)
5531	Brow Chldrn's Cntr No	42	32	35	36	29	(7)
5541	Brow Chldrn's Cntr So	53	45	47	44	24	(20)
5561	UCP Early Beginnings	24	26	24	23	16	(7)
	7 Pre-K Agencies	362	355	362	346	294	(52)
238 District Schools & Pre-K Agencies		225,740	226,424	224,631	221,266	212,507	(8,759)

Charter Schools	Enrollment History			Actual	Actual	Inc/(Dec)
	2016-17	2017-18	2018-19	2019-20	2020-21	
92 Charter Schools ⁽¹⁾	45,365	45,093	45,919	46,704	48,208	1,504

330 GRAND TOTAL	271,105	271,517	270,550	267,970	260,715	(7,203)
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⁽¹⁾ Total number of charter schools as of SY2020-21

PK-12 Schools	Historical Enrollment					Projected Enrollment				
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
District Schools ⁽¹⁾	225,740	226,424	224,631	221,266	212,507	218,076	217,045	216,128	214,984	213,867
Charter Schools	45,365	45,093	45,919	46,704	48,208	49,059	49,844	50,629	51,414	52,199
Total District and Charter Schools	271,105	271,517	270,550	267,970	260,715	267,135	266,889	266,757	266,398	266,066

⁽¹⁾ Includes Pre-K Agencies



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 2019-20 and 2018-19.

STUDENT EXPENDITURES

Cost as a Percentage of Revenue (cont.)

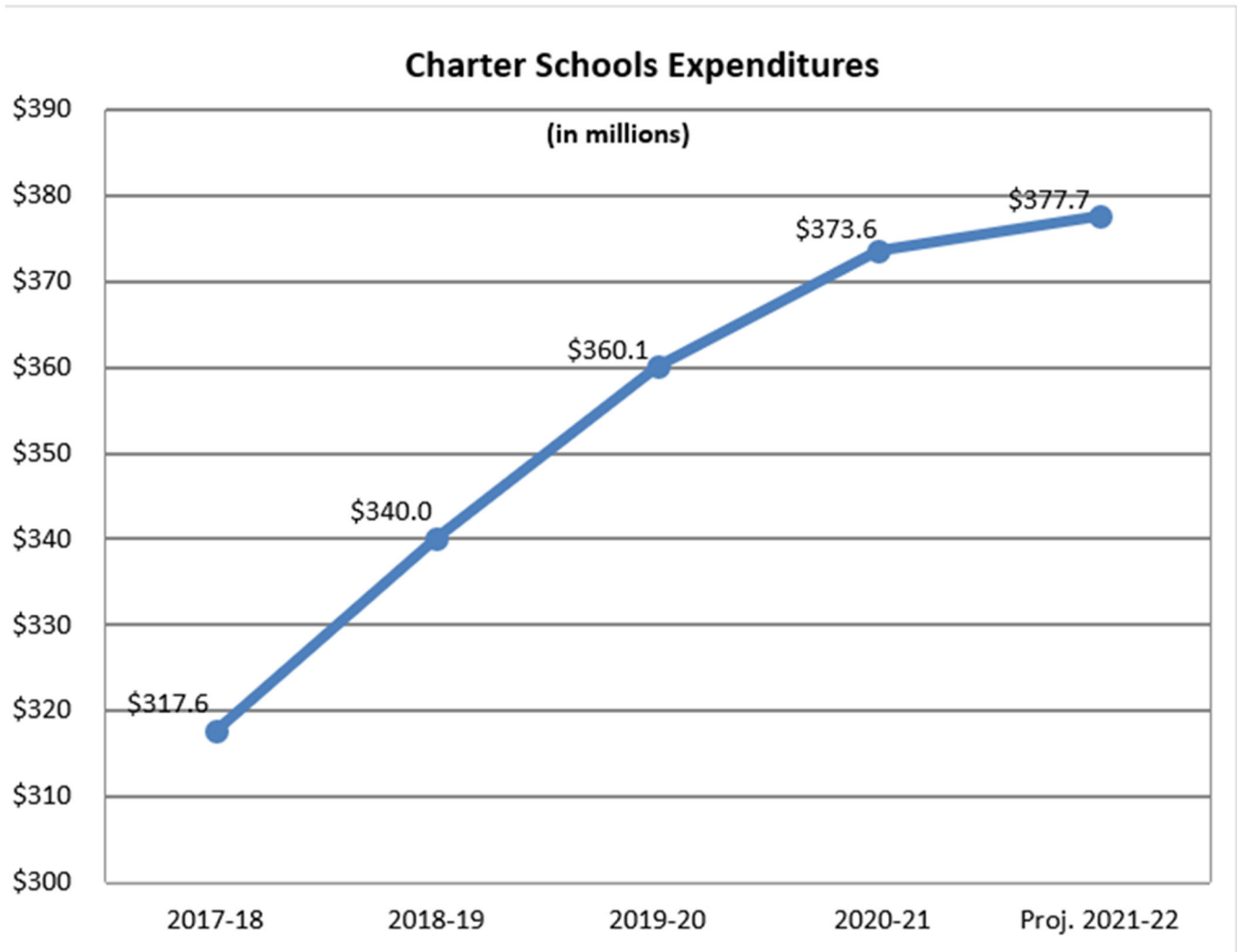
An example of the CAPOR report showing the expenditure data for the 2019-20 school year is shown below:

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	2019	2020
Basic Programs 147,420.49	\$780,680	\$638,229	\$1,011,366	\$1,044,159	82%	130%	134%	\$ 6,691	\$7,083
ESOL Programs 16,678.20	98,337	82,053	128,398	132,777	83%	131%	135%	7,263	7,961
Exceptional Student Programs 46,041.19	359,113	371,969	570,138	587,458	104%	159%	164%	12,066	12,759
Vocational Programs 9-12 6,360.98	39,035	25,486	40,628	41,836	65%	104%	107%	6,259	6,577
TOTAL K-12 216,500.86	\$1,277,165	\$1,117,736	\$1,750,529	\$1,806,231	88%	137%	141%	\$7,827	\$8,343



CHARTER SCHOOLS' SHARE FTE & EXPENDITURES

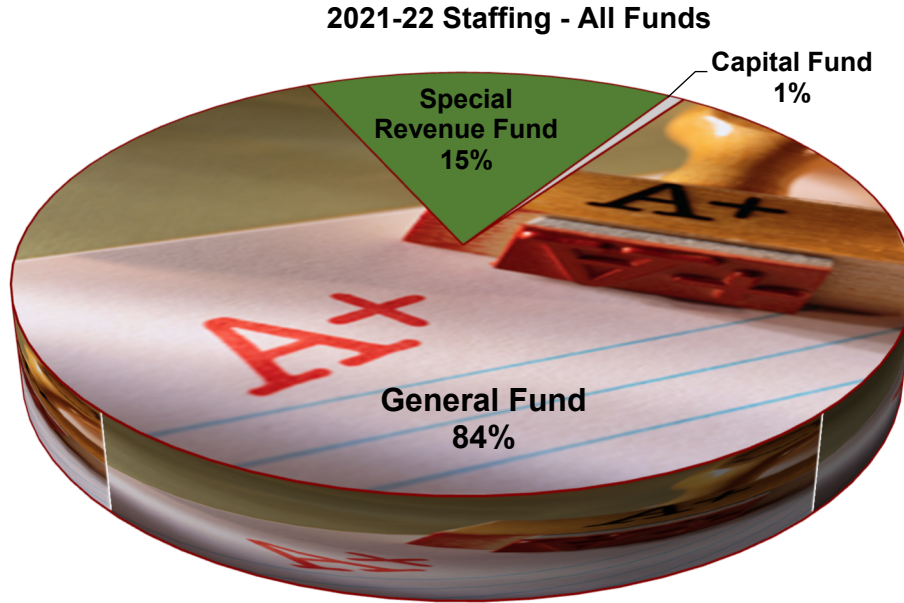
	2017-18	2018-19	2019-20	2020-21	Proj. 2021-22
Charter Schools Unweighted FTE	45,672.42	46,000.32	47,262.81	48,664.72	49,989.60



Note: Unweighted FTE for 2016-17 through 2020-21 as of FEFP final calculation.
 Projected unweighted FTE for 2021-22 based DOE FTE Web Forecasting.
 Expenditures include Charter School Capital Outlay Funds.

STAFFING – ALL FUNDS

The 2021-2022 Staffing - All Funds analysis shows that General Fund positions are 84% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 15% 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:	Budgeted Full Time Equivalent Positions					% to Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
General Fund	23,575	23,594	24,114	23,587	23,447	84%
Special Revenue Fund	4,232	4,088	4,251	4,243	4,351	15%
Debt Service Fund	0	0	0	0	0	0%
Capital Fund	187	187	187	188	194	1%
Internal Services Fund	8	9	9	5	5	0%
TOTAL	28,002	27,878	28,561	28,023	27,997	100%

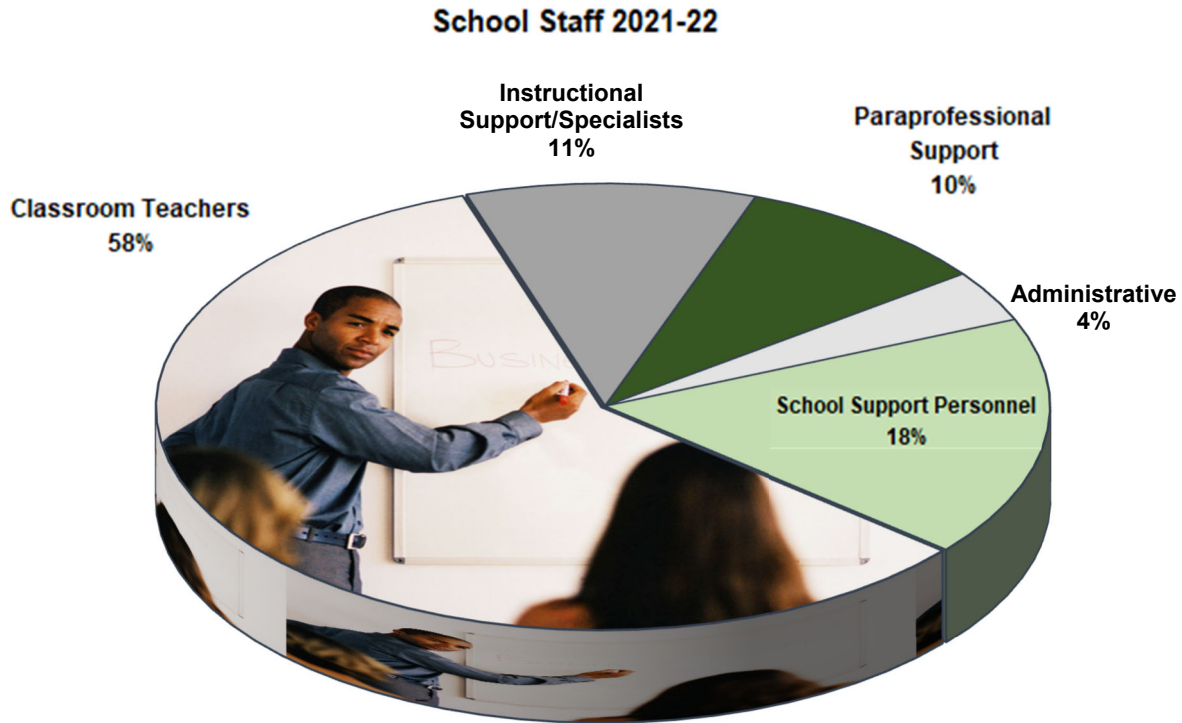
Overall, staffing from 2020-21 to 2021-22 is projected to remain relatively stable across all funds. A total of 108 Special Revenue Fund positions were created in 2021-22, which are primarily attributed to IDEA, Title I, and Title II. Capital Fund positions increased by 6 positions in 2021-22. Internal Service Fund did not have any changes in total number of positions in 2021-22.

**2021-22 GENERAL FUND
DETAILED PERSONNEL RESOURCE ALLOCATIONS**

SCHOOL AND CENTER STAFF					Budgeted F/T Equiv Positions 2021-22	Increase/ (Decrease)
POSITIONS	2017-18	2018-19	2019-20	2020-21		
ADMINISTRATIVE PERSONNEL:						
Principal	226.0	226.3	227.6	226.07	226.0	(0.1)
Assistant Principal	439.9	441.7	440.7	444.38	448.67	4.3
Supervisor, LPN, Nurse, & Specialists	46.2	49.2	55.2	51.85	47.62	(4.2)
TOTAL	712.1	717.2	723.4	722.3	722.3	(0.0)
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	12,011.0	11,793.3	11,617.1	11,189.4	10,878.6	(310.8)
TOTAL	12,011.0	11,793.3	11,617.1	11,189.4	10,878.6	(310.8)
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	119.4	114.5	116.4	105.7	102.7	(3.0)
Counselor/Director	479.6	477.1	483.6	477.8	507.1	29.3
ESE Specialist	185.2	183.9	174.0	181.7	175.0	(6.7)
Other	1,042.4	1,054.7	1,170.8	1,192.3	1,211.5	19.2
TOTAL	1,826.7	1,830.1	1,944.8	1,957.5	1,996.3	38.9
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,778.3	1,778.3	1,778.7	1,728.2	1,809.3	81.1
TOTAL	1,778.3	1,778.3	1,778.7	1,728.2	1,809.3	30.7
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,704.3	1,695.7	1,692.7	1,676.5	1,687.9	11.4
Head/Asst. Facilities Serviceperson	446.1	445.5	445.0	448.1	446.0	(2.1)
Facilities Serviceperson	934.5	933.9	933.6	922.7	963.1	40.4
Yardman	20.4	18.0	18.0	17.0	19.0	2.0
Security/Campus Monitor	387.0	497.8	541.3	221.1	180.9	(40.2)
Other	49.1	49.5	46.5	47.5	43.9	(3.6)
TOTAL	3,541.4	3,640.4	3,677.1	3,332.9	3,340.7	(336.3)
TOTAL SCHOOL AND CENTER	19,869.5	19,759.3	19,741.0	18,930.3	18,747.3	(183.0)
DIVISIONS					Budgeted F/T Equiv Positions 2021-22	Increase/ (Decrease)
POSITIONS	2017-18	2018-19	2019-20	2020-21		
Administration	103.2	109.8	113.6	115.1	116.1	1.0
Technical	579.1	620.2	641.8	676.6	672.6	(4.0)
Clerical	666.5	647.9	641.5	645.2	638.2	(7.0)
Instructional Specialists	485.0	550.9	547.6	634.0	654.0	20.0
Support*	1,871.4	1,905.4	1,908.0	2,586.1	2,586.1	0.0
Referendum - Security			521.0			0.0
Emergency IT Positions					33.0	33.0
TOTAL DEPARTMENT	3,705.2	3,834.2	4,373.5	4,657.0	4,700.0	43.0
GRAND TOTAL ALL STAFF	23,574.8	23,593.5	24,114.4	23,587.3	23,447.3	(140.0)

SCHOOL STAFFING – GENERAL FUND

The 2021-22 School Staff analysis shows that teaching positions are 58 percent of the General Fund budgeted full time equivalent positions in schools. The remaining 42 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.

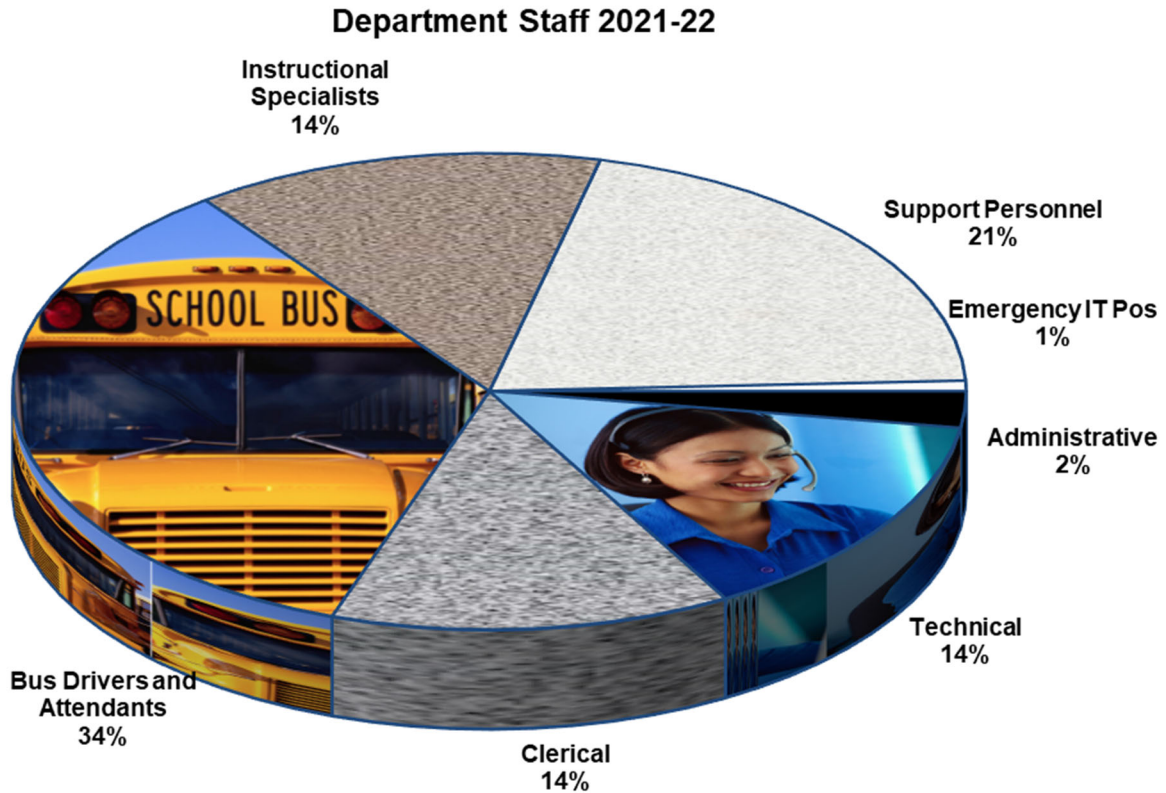


SCHOOL STAFFING:

Position:	General Fund	
	<u>Budgeted Full Time Equiv. Positions</u>	
	<u>2021-22</u>	<u>% to Total</u>
Classroom Teachers	10,878.6	58%
Instructional Support/Specialists	1,996.3	11%
Paraprofessional Support	1,809.3	10%
Administrative	722.3	4%
School Support Personnel	3,340.7	18%
TOTAL	<u>18,747.2</u>	<u>100%</u>

DEPARTMENT STAFFING – GENERAL FUND

The 2021-22 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.



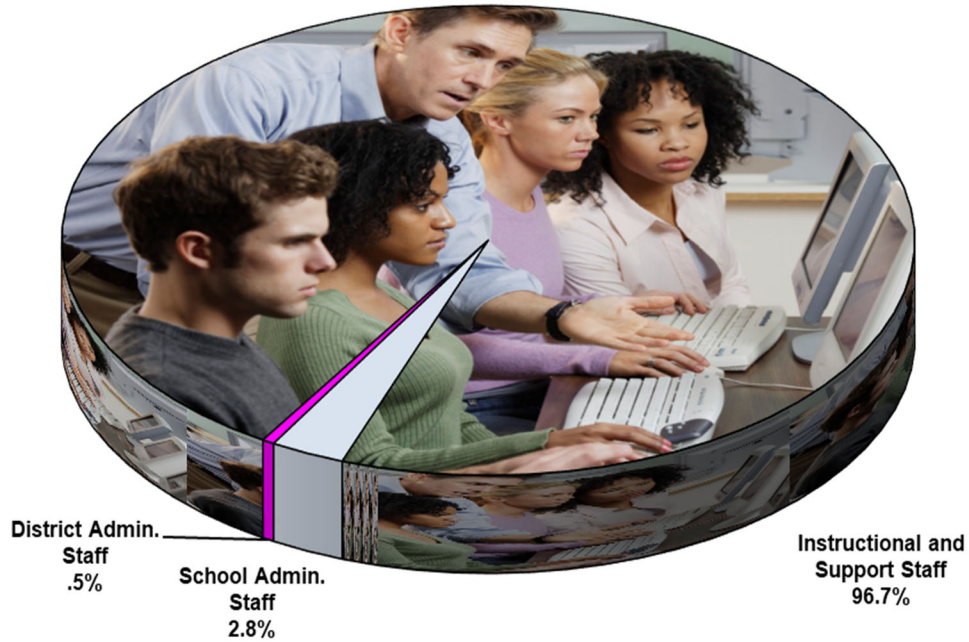
DEPARTMENT STAFFING:

Position:	General Fund	
	<u>Budgeted Full Time Equiv. Positio</u>	<u>2021-22</u>
Administrative	116	2%
Technical	673	14%
Clerical	638	14%
Bus Drivers and Attendants	1,620	34%
Instructional Specialists	654	14%
Support Personnel	966	21%
Emergency IT Pos	33	1%
TOTAL	4,700	100%

ADMINISTRATIVE STAFFING – GENERAL FUND

School and District administrative budgeted full-time equivalent positions make up 3.3% percent of the total budgeted full-time equivalent positions. The remainder of the 22,656 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

	2021-22	% to Total
School Administrative Staff:		
Principals	226.0	1.0%
Assistant Principals	448.7	1.8%
Sub-Total	674.7	2.8%
District Administrative Staff:		
District Offices	116.1	0.5%
Sub-Total	116.1	0.5%
Total Administrative Staff	790.8	3.3%
Instructional and Support Staff	22,656.5	96.7%
TOTAL	23,447.3	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	63,591,922.90	147,881,922.90
2023	88,455,000.00	59,377,422.90	147,832,422.90
2024	142,818,000.00	54,954,672.90	197,772,672.90
2025	102,065,000.00	50,309,422.90	152,374,422.90
2026	107,170,000.00	45,206,172.90	152,376,172.90
2027	164,120,000.00	39,898,122.90	204,018,122.90
2028	123,840,000.00	30,942,237.50	154,782,237.50
2029	129,425,000.00	24,888,787.50	154,313,787.50
2030	90,920,000.00	18,417,537.50	109,337,537.50
2031	78,980,000.00	13,871,537.50	92,851,537.50
2032	83,040,000.00	10,052,937.50	93,092,937.50
2033	69,785,000.00	5,900,937.50	75,685,937.50
2034	54,560,000.00	2,728,000.00	57,288,000.00
2035			
TOTAL	<u>\$ 1,319,468,000.00</u>	<u>\$ 420,139,712.40</u>	<u>\$ 1,739,607,712.40</u>

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	11,780,000.00	23,649,512.50	35,429,512.50
2024	12,370,000.00	23,060,512.50	35,430,512.50
2025	12,990,000.00	22,442,012.50	35,432,012.50
2026	13,635,000.00	21,792,512.50	35,427,512.50
2027	14,240,000.00	21,194,837.50	35,434,837.50
2028	14,890,000.00	20,540,887.50	35,430,887.50
2029	15,585,000.00	19,841,650.00	35,426,650.00
2030	16,310,000.00	19,125,300.00	35,435,300.00
2031	17,055,000.00	18,375,250.00	35,430,250.00
2032	17,840,000.00	17,590,550.00	35,430,550.00
2033	18,660,000.00	16,769,300.00	35,429,300.00
2034	19,520,000.00	15,909,900.00	35,429,900.00
2035	20,415,000.00	15,010,450.00	35,425,450.00
2036	21,360,000.00	14,069,300.00	35,429,300.00
2037	22,345,000.00	13,084,100.00	35,429,100.00
2038	23,375,000.00	12,052,950.00	35,427,950.00
2039	24,455,000.00	10,973,750.00	35,428,750.00
2040	25,585,000.00	9,844,150.00	35,429,150.00
2041	16,690,000.00	8,661,750.00	25,351,750.00
2042	17,525,000.00	7,827,250.00	25,352,250.00
2043	18,405,000.00	6,951,000.00	25,356,000.00
2044	19,330,000.00	6,030,750.00	25,360,750.00
2045	20,290,000.00	5,064,250.00	25,354,250.00
2046	21,305,000.00	4,049,750.00	25,354,750.00
2047	22,375,000.00	2,984,500.00	25,359,500.00
2048	11,835,000.00	1,865,750.00	13,700,750.00
2049	12,430,000.00	1,274,000.00	13,704,000.00
2050	13,050,000.00	652,500.00	13,702,500.00
TOTAL	<u>\$ 506,865,000.00</u>	<u>\$ 384,898,937.50</u>	<u>\$ 891,763,937.50</u>

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

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 2017-18 and 2018-19 school years.

School Grade Distributions 2017-18 & 2018-19*

Traditional and Charter Schools

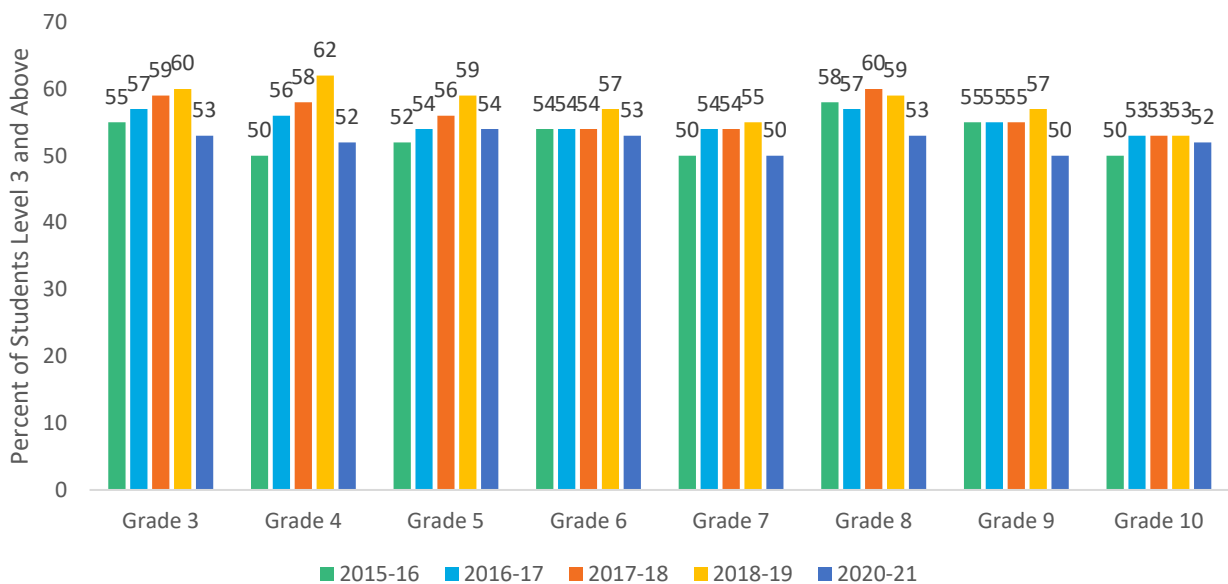
Grade	Elementary				Middle				High				Combination				Total			
	2018		2019		2018		2019		2018		2019		2018		2019		2018		2019	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
A	44	26	57	34	17	34	17	35	15	37	16	43	11	33	15	44	87	30	105	36
B	44	26	45	27	14	28	13	27	5	12	4	11	8	24	6	18	71	24	68	24
C	66	39	54	32	17	34	19	39	19	46	16	43	12	36	12	35	114	39	101	35
D	13	8	12	7	2	4	0	0	2	5	0	0	2	6	1	3	19	7	13	5
F	1	1	0	0	--	--	0	0	--	--	1	3	--	--	0	0	1	0	1	0
Total	168		16		50		49		41		37		33		34		292		288	

Traditional Schools																				
Grade	2018		2019		2018		2019		2018		2019		2018		2019		2018		2019	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
	A	32	24	44	33	10	29	9	26	13	41	14	45	2	20	2	20	57	27	69
B	37	27	37	27	10	29	11	31	2	6	3	10	2	20	3	30	51	24	54	26
C	56	41	47	35	15	43	15	43	17	53	14	45	6	60	4	40	94	44	80	38
D	9	7	7	5	--	--	0	0	--	--	0	0	--	--	1	10	9	4	8	4
F	1	1	0	0	--	--	0	0	--	--	0	0	--	--	0	0	1	0	0	0
Total	135		135		35		35		32		31		10		10		212		211	

Charter Schools																				
Grade	2018		2019		2018		2019		2018		2019		2018		2019		2018		2019	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
	A	12	36	13	39	7	47	8	57	2	22	2	33	9	39	13	54	30	38	36
B	7	21	8	24	4	27	2	14	3	33	1	17	6	26	3	13	20	25	14	18
C	10	30	7	21	2	13	4	29	2	22	2	33	6	26	8	33	20	25	21	27
D	4	12	5	15	2	13	0	0	2	22	0	0	2	9	0	0	10	13	5	6
F	--	--	0	0	--	--	0	0	--	--	1	17	--	--	0	0	--	--	1	1
Total	33		33		15		14		9		6		23		24		80		77	

Student Performance – State Standardized Tests*

FSA ELA 2015-16 through 2020-21

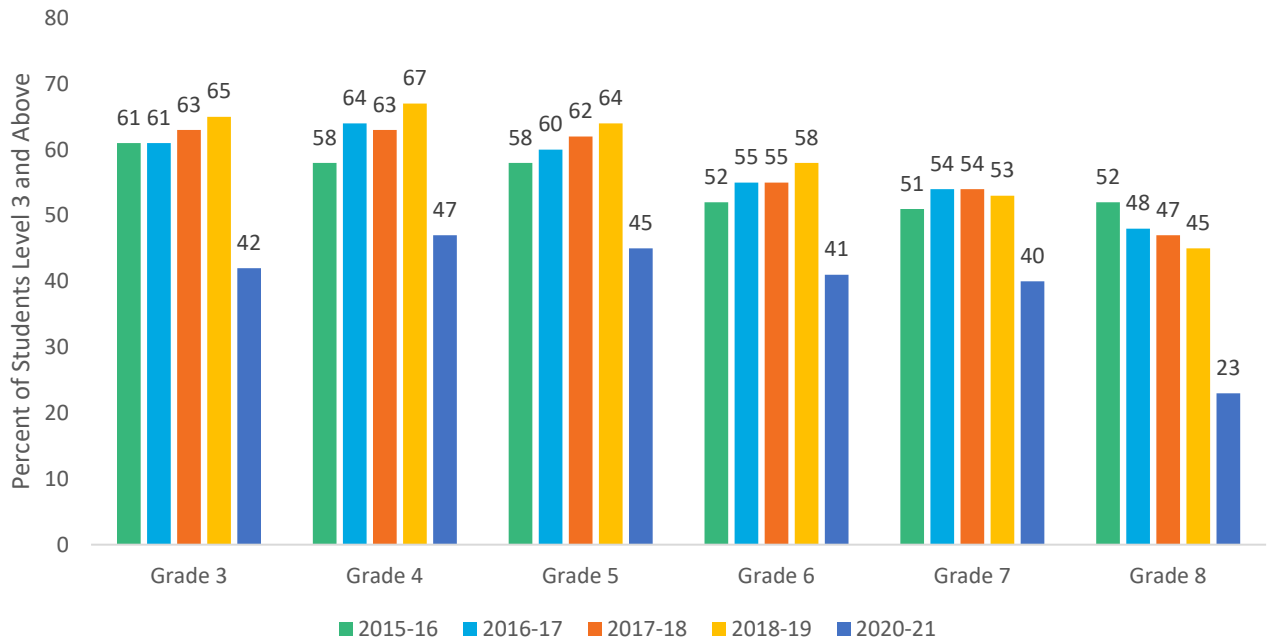


* There are no updates for School Grades or FSA scores for 2019-20 because there was no statewide testing due to the pandemic. There are no updates for School Grades for 2020-21 because it was an opt-in system where only schools that reached a 90%-tested threshold and petitioned to receive a grade received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

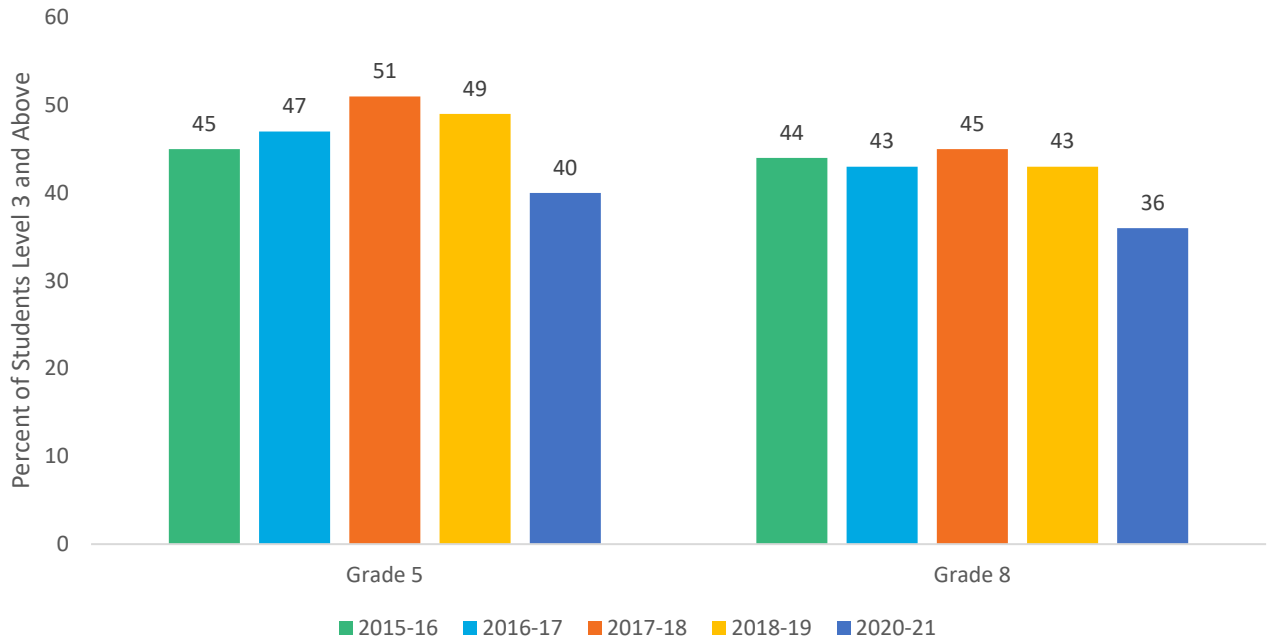
PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

FSA Math 2015-16 through 2020-21



Statewide Science Assessment 2015-16 through 2020-21

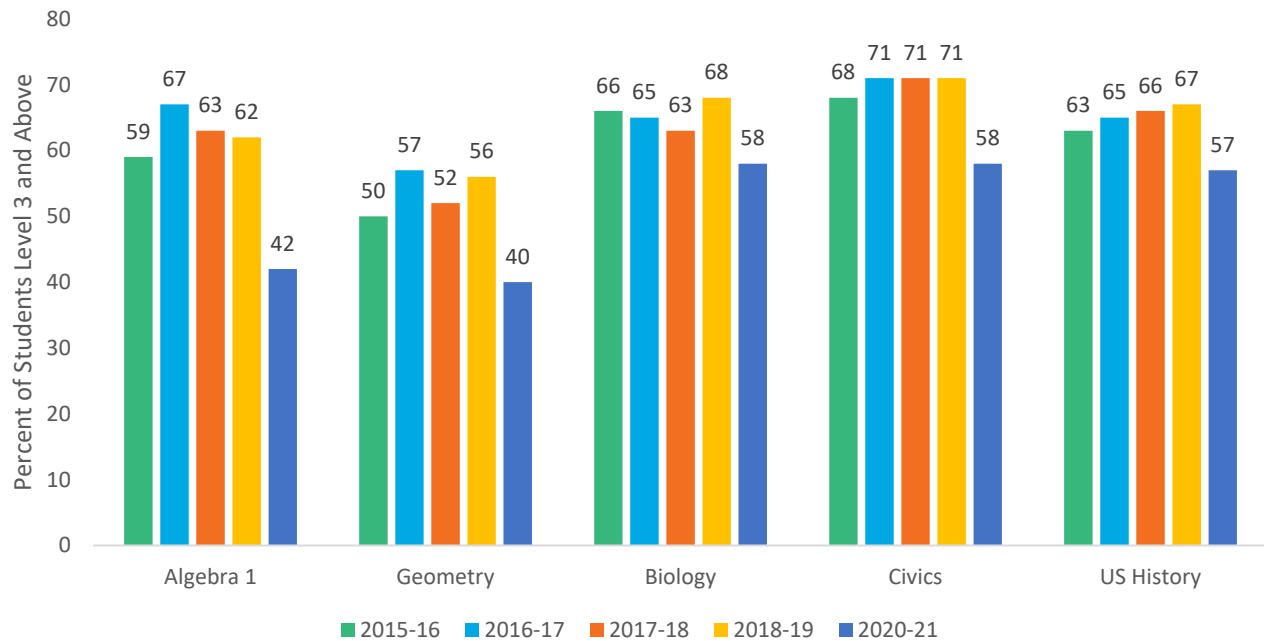


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PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

End of Course Exams 2015-16 through 2020-21



* 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 fifth annual SAT School Day on March 4, 2020 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 2016, 2017, 2018, 2019, and 2020 SAT School Day administrations.

SAT Grade 11 – SAT School Day

	Grade 11 Enrollment	<i>n</i> Scores	% Tested	Average Scores	
				EBRW	Math
2016	17,330	15,149	87.4%	492	477
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

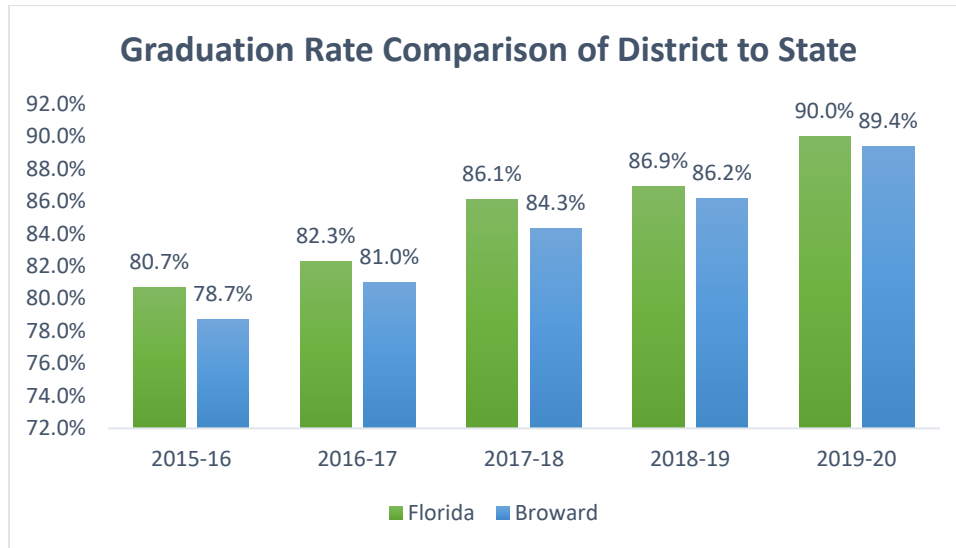
n = count

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

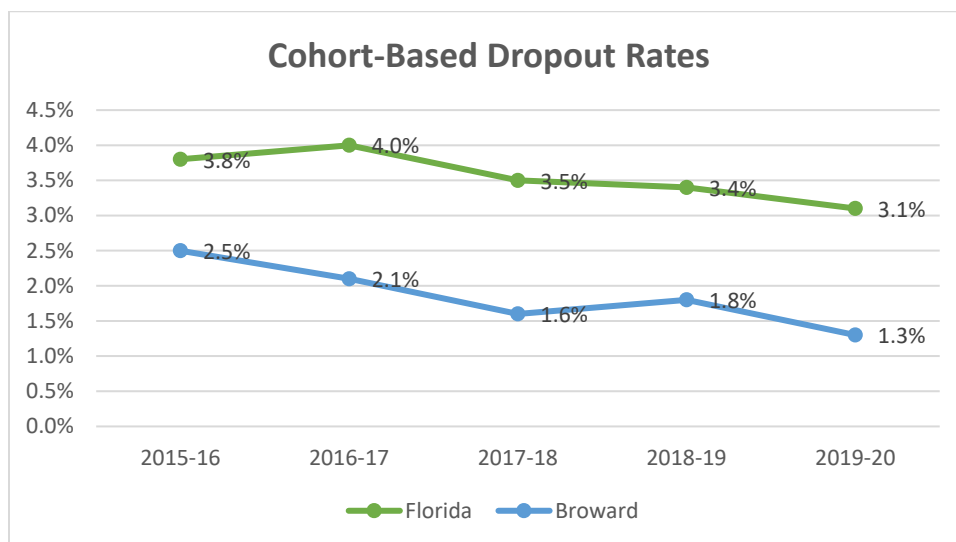
BCPS' 2019-20 graduation rate was 89.4 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special 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.

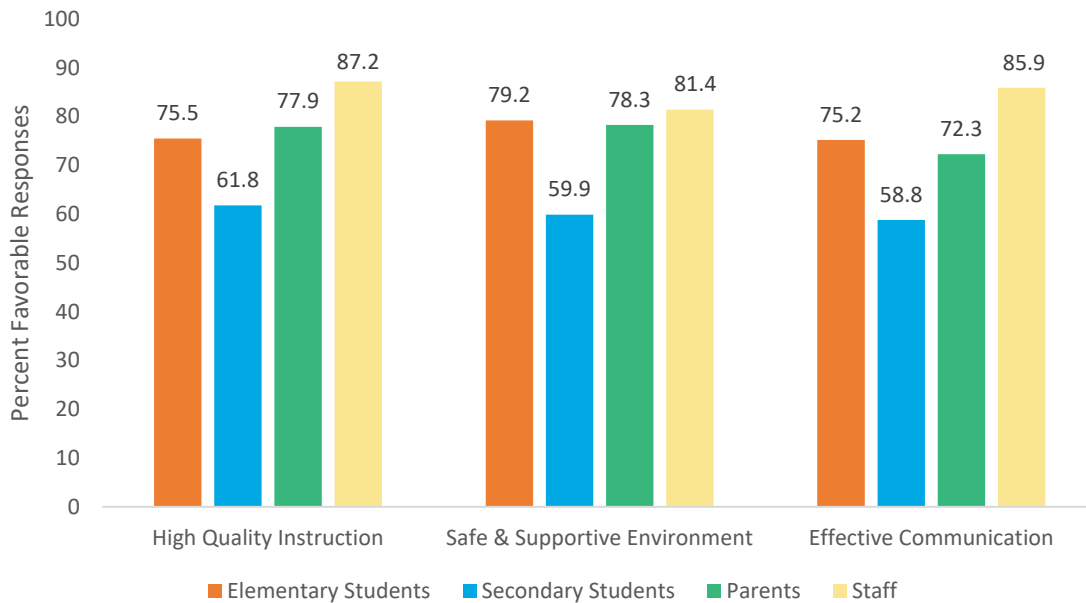


PERFORMANCE ACCOMPLISHMENTS

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

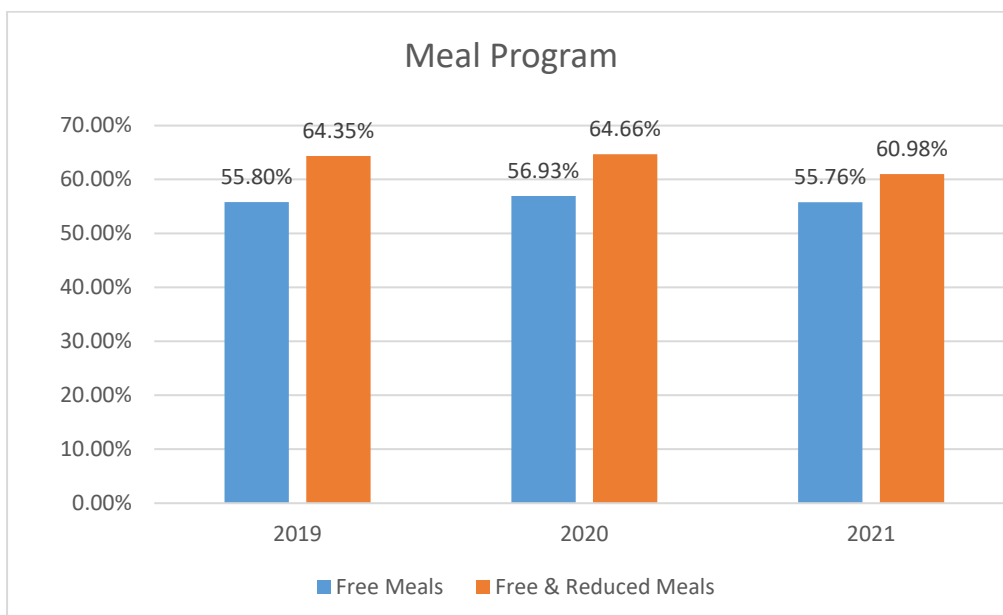
School Lunch Program

The Free & Reduced Lunch Program is offered to those families earning at or below Income Eligibility Guidelines or on Direct Certification. In the last several years, the percent of students in Broward County Public Schools have steadily risen for both, Free school meals and Free & Reduced school meals with a notation with FY 19 having a return to a more accurate percentage during a good economy.



COVID-19 impacted the district and households in March 2020. USDA allowed the implementation of the Summer Food Service Program (Summer Feeding) to begin in March 2020 through July 2020, then from August 19, 2020 through September 7, 2020, The National School Lunch and Breakfast program operated. Once all waivers were authorized, the Summer Food Service Program (Summer Feeding) started September 8, 2020 and will operate through August 09, 2021. Under the Summer Food Service Program (Summer Feeding), students were able to obtain FREE breakfast and lunch meals at any of the qualifying schools, regardless of their individual meal eligibility status. This limited the need for households to apply for meal benefits due to a decrease in income or an increase in household size; however, Food and Nutrition Service used parent link to encourage parents and guardians to complete the meal benefit application and the meal benefit disclosure as the information assists the District and students.

COVID-19 will continue to impact FY22. The Food and Nutrition Services Department will move to the Summer Seamless Option (SSO) beginning August 2021 where students will continue to eat at no charge. Communication will continue with parents and guardians through parent link, recommending households complete the meal benefit application and the meal benefit disclosure, stabilizing the free and reduced percentages.



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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.

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.

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.

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 of time.

Budget

A plan of financial activity for a specified fiscal year indicating all planned revenues and expenses for the budget period.

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

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 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.

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.

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.

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 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.



Coronavirus Aide, Relief, and Economic Security (CARES) Act

A bill passed by Congress and signed into law by President Trump on March 27, 2020, which provides \$2.2 trillion in economic relief to individuals, businesses, and states to address the economic fallout of the COVID-19 pandemic in the United States. The CARES Act allocates \$30.75 billion to the Education Stabilization Fund (ESF) to assist early learning, K-12, and post-secondary institutions.

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.

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.

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.

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.

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.

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.

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.

Egress

A continuous and unobstructed way of exit travel from any point in a building or structure.

Encumbrances

Obligations that are chargeable to an appropriation and for which a part of the appropriation is reserved.

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 interest and principle.

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.

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.



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 Empowerment Scholarship (FES)

A scholarship program available to eligible students whose families have limited financial resources the option to attend a participating private school. To be eligible to receive a scholarship, the student's household income level must not exceed 300 percent of the federal poverty. The scholarships will average between \$6,775 and \$7,250 depending on grade level and county of the student.

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 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 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

A School Recognition Program that provides financial awards to schools that demonstrate sustained or significantly improved student performance. Funds are awarded by the Commissioner of Education in the amount up to \$100 per Full-Time Equivalent student for each qualifying school.

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.

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.

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

The difference between revenue and expenditures. A negative fund balance is sometimes called a deficit.

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

Consists of those activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for staff and students.

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.

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.

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 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.

Levy

Taxes imposed for the support of governmental activities.



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 conditions 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.

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-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 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 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.

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.

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 contracted 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.

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.



Recalibration

All FTE student enrollment is capped at 1.0 FTE per student for the year except FTE reported by DJJ students beyond the 180-day school year. School districts report all FTE student enrollment, and FLDOE combines all FTE student enrollment reported for the student by all school districts, including FLVS. FLDOE then recalibrates all reported FTE student enrollment for each to student to 1.0 FTE if the total reported FTE exceeds 1.0.

Referendum

The principle or practice of submitting to popular vote a measure passed on or proposed by a legislative body or by popular initiative.

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 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.

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.

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.

Student 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.

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.

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.

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.

Trust and Agency Funds

These funds are used to account for assets held by Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

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 (UNWTD FTE or 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 (WTD FTE or 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

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

AAP	Acts Against Persons
ACE	Adult and Community Educators
ACT	American College Test
ADA	Americans with Disabilities Act
AEAP	Anti-Terrorism Emergency Response Program
AED	Automatic External Defibrillator
AP	Advanced Placement
ARP	American Rescue Plan
ARRA	American Rec87M'Hovery and Reinvestment Act
ASBO	Association of School Business Officials
AYP	Adequate Yearly Progress
BASCC	Before and After School Child Care
BASIS	Behavior and Academic Support Information System
BC	Broward College
BCPS	Broward County Public Schools
BCPSFNS	BCPS Food and Nutrition Services
BCURVE	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
BSO	Broward Sheriff's Office
BVS	Broward Virtual School
BVU	Broward Virtual University
CAPE	Career and Professional Education
CAPOR	Cost as a Percentage of Revenue
CARES	Coronavirus Aid, Relief, and Economic Security Act
CCC	Citizens Concerned about our Children
CBT	Cognitive Behavior Therapy
CDC	Centers for Disease Control and Prevention
CFO	Chief Financial Officer
CGCS	Council of the Great City Schools
CIA	Collaboration Internship for All
CHAMP	Conversation, Help, Activity, Movement and Participation
COBI	Capital Outlay Bound Issue
CO&DS	Capital Outlay and Debt Services
COP	Certificate of Participation
CSR	Class Size Reduction
CTACE	Career, Technical, Adult and Community Education
DCD	District Cost Differential
DE	Dual Enrollment
DEFP	District Educational Facilities Plan
DGA	Dietary Guidelines for Americans
DJJ	Department of Juvenile Justice
DOE	Department of Energy
DOJ	Department of Justice
DROP	Deferred Retirement Option Program
DWH	Data Warehouse
EAP	Employee Assistance Program
EEFT	Education Enhancement Trust Fund



LIST OF ACRONYMS

ELL	English Language Learners
EOC	End-of Course
ERP	Enterprise Resource Planning
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
ESSER	Elementary & Secondary School Emergency Relief
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
FLDRS	Florida Diagnostic & Learning Resources System
FPLI	Florida Price Level Index
FRS	Florida Retirement System
FSA	Florida Standards Assessments
FTE	Full-Time Equivalent
GAAP	Governmental Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GED	General Equivalency Diploma
GFOA	Government Finance Officers Association
GOB	General Obligation Bonds
HIPAA	Health Insurance Portability and Accountability Act
HRSS	Human Resource Support Services
HVAC	High Volume Air Conditioning
I&T	Information and Technology Department
IAQ	Indoor Air Quality
IB	International Baccalaureate
IDEA	Individual with Disabilities Education Act
ILA	Interlocal Agreement
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
LPN	Licensed Practical Nurse
MBO	Minimum Basic Operation
MSID	Master School Identification
MSDHS	Marjory Stoneman Douglas High School
NCSSLE	National Center on Safe Supportive Learning Environment
NBPTS	National Board for Professional Teaching Standards
NGSSS	Next Generation Sunshine State Standards
NRT	Norm-Referenced Test
OPEB	Other Post-Employment Benefits
PE	Physical Education
PECO	Public Education Capital Outlay
PK	Pre-Kindergarten

LIST OF ACRONYMS

PMOT	Project Management Oversight Team
PPE	Personal Protection Equipment
PSAT	Preliminary Scholastic Assessment Test
PSFE	Public School Facilities Element
QSCB	Qualified School Construction Bonds
RAN	Revenue Application Notes
RFP	Request for Proposal
RLE	Required Local Effort
ROTC	Reserve Officers Training Corps
Rti	Response to Intervention
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAVE	Students Against Violence Everywhere
SAI	Supplemental Academic Instruction
SAP	Systems, Applications and Products
SAT	Scholastic Assessment Test
SEDNET	Students with Emotional/Behavioral Disabilities Network
SES	Supplemental Education Services
SESIR	School Environmental Safety Incident Report
SERV	School Emergency Response to Violence
SIP	School Improvement Plan
SIU	Special Investigative Unit
SIS	Student Information System
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
SSO	Safe-School Officer
SSOS	Student Success Opportunity Schools
SSRA	School Security Risk Assessment
STA	Student Threat Assessment
STEM	Science, Technology, Engineering and Mathematics
STOPS	Staff, Teachers, Organizations, Parents & Students
TAZ	Traffic Analysis Zone
TERMS	Total Education Resource Management System
TIF	Teacher Incentive Fund
TRIM	Truth in Millage
TSA	Tax Shelter Annuity
TSSA	Turnaround School Supplemental Allocation
UFTE	Unweighted Full-Time Equivalent
USDOE	United States Department of Education
USDOJ	United States Department of Justice
VPK	Voluntary Pre-Kindergarten
WAN	Wide Area Network
WFTE	Weighted Full-time Equivalent



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

