Established 1915
BROWARD
County Public Schools



2025-26 Tentative District Budget
First Public Hearing
July 29, 2025

Dr. Howard Hepburn
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com



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A RATED SCHOOL DISTRICT

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BROWARD COUNTY PUBLIC SCHOOLS

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for excellence in the preparation and issuance of its budget
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The budget adheres to the principles and standards
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For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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EXECUTIVE SUMMARY

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Dr. Howard Hepburn
Superintendent of Schools

School Board Members:

I am pleased to present the Fiscal Year 2025/26 Budget for the School Board of Broward County. This budget demonstrates our unwavering commitment to academic excellence, operational efficiency and meeting the evolving needs of our students, families and staff. Despite the continued funding challenges being faced in education, we remain committed to delivering a world-class education for our students.

The $2.6 billion General Fund budget *(excluding charter school and State private school scholarship funding)* for FY 2025/26 reflects our focus on supporting the whole child among the values that define Broward County Public Schools (BCPS), with projected enrollment now at around 233,000 students. This budget strengthens academic programs, expands student support services and prioritizes school safety, mental health and technology. It also ensures competitive compensation for our dedicated educators and staff, recognizing the vital role they play in shaping the future.

Broward County Public Schools is an "A" rated district, recognized by the Florida Department of Education for academic excellence. Our graduation rate has risen to 96.2%, *(excluding Centers and Charter Schools)* and we were honored to be recognized by Magnet Schools of America for our outstanding magnet programs, underscoring our leadership in school choice, equity and student achievement.

Our commitment to excellence is further highlighted by our "*Choose the Best. Choose BCPS.*" campaign, which underscores our dedication to providing families with high-quality educational options. This initiative promotes BCPS as the first-choice option for families across Broward County, reinforcing public confidence in our schools.

In addition, BCPS offers a wide range of school choice programs designed to meet the diverse interests and aspirations of our students. These include magnet programs and schools, career academies, dual language programs, Advanced Placement (AP), International Baccalaureate (IB), and early college pathways. Our focus on providing customized learning experiences empowers families to select the best educational setting for their children.

Furthermore, the "*Redefining Our Schools*" Districtwide initiative is focused on making the best use of our educational resources, addressing declining enrollment and ensuring fair access to high-quality academic programs. Through community engagement, strategic planning, and data-driven decisions, this initiative ensures that our schools remain vibrant, efficient and aligned with what our students need to succeed.

Among the funding challenges we are facing, while Florida's education budget increases the Base Student Allocation (BSA), it lags inflation rates, effectively reducing the purchasing power of schools. Additionally, the state's promotion of parental choice initiatives, including vouchers and charter schools, has led to significant shifts in student enrollment. Because education funding is allocated on a per-student basis, traditional public schools, like those in BCPS, face financial strains as families opt for alternative educational options.

In response, BCPS is implementing a series of strategic cost-saving measures that allow us to remain fiscally responsible while keeping student success at the center of every decision. These steps include:

- **Staffing Optimization:** A targeted reduction in staffing primarily through attrition, ensuring critical roles are maintained to support high-quality instruction.
- **Centralized Services:** Consolidation of school technical and custodial services to streamline operations and reduce costs.
- **Program Redefinition:** A comprehensive review of magnet and innovative programs to better align with District priorities and student needs.
- **Revenue Generation:** Exploring leasing opportunities for underutilized spaces and optimizing transportation services for further savings.

Through these measures, we are creating savings for the upcoming fiscal year, ensuring the District can continue to invest in our classrooms and maintain programmatic integrity.

As we navigate these challenges, we remain focused on our mission of *Educating Today's Students to Succeed in Tomorrow's World*. I am confident that, together with our School Board, staff, families and community, we will continue to provide a high-quality education that prepares every student for success.

Thank you for your ongoing support.

Sincerely,

Dr. Howard Hepburn
Superintendent
Broward County Public Schools

BROWARD COUNTY

Broward County

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



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

Population

Broward County's estimated 2025 population is 1,993,815 with a growth rate of 0.79% in the past year according to the most recent United States census data. Broward is the second-most populated county in the state of Florida, and one of the most ethnically diverse counties in the entire country. According to the 2025 Florida Population Pyramid, 31.92 percent are White, 31.91 percent are Hispanic, 27.58 percent are Black or African American, 3.82 percent are two or more races, 3.6 percent are Asian, while 1.17 percent account for all other races, including Native American and Pacific Islander. The median age for Broward County is 41.3 years, with 20.9 percent under the age of 18, 20.5 percent from 18 to 34 years, 41.0 percent from 35 to 64 years, 10.0 percent from 65 to 74 years, and 7.6 percent are 75 years of age or older.

Economy

Broward County continues to recover from the economic impact of the pandemic, as reflected by the April 2025 unemployment rate of 3.20 percent per the United States Federal Reserve. Broward had the second-highest annual job growth compared to all metro areas in the state; however, Education and Health Services continue to experience a decline in jobs.

In April 2025, the Consumer Price Index (CPI) for Broward increased 0.3 percent from February to April, the U.S. Bureau of Labor Statistics reported today. Broward County home prices increased by 5.1 percent compared to a year ago; the median price of a home in Broward is currently $457,884.

Broward County Public Schools (BCPS)

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

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



In his first State of the District Address, BCPS Superintendent, Dr. Howard Hepburn, stood excitedly to deliver the "A" rated School District's theme: Believe, Empower, Achieve, One Broward! This reflects the collective commitment to foster an environment where every student can thrive.

Redefining our schools is a priority for the School Board of Broward County, FL. Superintendent Dr. Howard Hepburn is committed to redefining the future of Broward County Public Schools, making it the 'choice' for students and families. This initiative, driven by community input, data analysis, and innovative thinking, aims to create equitable learning opportunities for all students.

BROWARD COUNTY



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

The Path Forward
BCPS is Redefining Our Schools to better serve its students and community. Factors such as under-enrollment in a specific school, population changes, and increased competition require the District to think differently about how and where it operates. Redefining BCPS involves community input in an inclusive process that values all our stakeholders. Strategies may include adding new programs, combining and/or repurposing schools to expand community services.

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



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

There are 237 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 133 elementary schools including Broward Virtual Elementary, 35 middle, 30 high including Broward Virtual High, 11 multi-level, 3 technical colleges as well as 9 Pre-K sites and 16 additional instructional sites. In addition, the District provides adult education at 25 adult centers and community school locations throughout Broward County. For the 2025-26 school year, there are currently 86 charter schools in Broward County.

ENROLLMENT

Each year, the Demographics & Enrollment Planning (DEP) Department uses the benchmark day enrollment count, taken on the Monday following Labor Day, to project school attendance areas for the upcoming school year and to forecast student enrollment for the subsequent five years. The table below provides a summary of the 2024-25 benchmark enrollment.

2024-25 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,554
Elementary (K - 5)	80,319
Middle (6 - 8)	40,527
High (9 - 12)	67,583
Centers	3,851
District Managed Schools	**197,834**
Charter Schools	49,667
Total 2024-25 Benchmark	**247,501**

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

Enrollment Projections



To forecast enrollment at District schools, the DEP Department uses a geographically based cohort survival model, similar to the one used by the Florida Department of Education (FLDOE) for enrollment projections and by the U.S. Census Bureau for population forecasts. A baseline kindergarten cohort is first calculated using birth data from the Bureau of Vital Statistics. The model then applies an "aging" concept, advancing each cohort through future grade levels while adjusting for attrition rates derived from enrollment trends over the past three years. The resulting projections are further refined to account for variables such as residential development trends, school choice participation, the placement of prekindergarten and Exceptional Student Education (ESE) classes, the opening and closing of charter schools, and the impact of natural disasters, all of which can significantly affect student enrollment.

According to the DEP Department's *Five-Year Student Enrollment Projections* memorandum, overall enrollment at district-managed schools decreased by 3,439 students from 2023-24 to 2024-25 and is projected to continue its annual decline through 2029-30. While the overall population in Broward County is expected to increase through 2045 and beyond, enrollment in district-managed schools will continue to be negatively affected by the proliferation of school choice options, most notably the rapid expansion of the Family Empowerment Scholarship (FES) program, as well as the growing availability of charter schools and state-managed virtual school options. From 2025-26 to 2029-30, overall enrollment in district-managed schools is projected to decline by an additional 12,598 students, bringing total enrollment below 182,000.

District-Managed School Enrollment from 2023-24 to 2024-25 and Five-Year Projected Enrollment

	Enrollment		Projected Benchmark Enrollment				
Districtwide	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Total PK	5,794	5,554	5,554	5,554	5,554	5,554	5,554
Total K-5	81,731	80,319	78,631	77,005	75,248	74,109	72,076
Total 6-8	42,242	40,527	39,627	38,721	37,751	36,913	35,966
Total 9-12	67,914	67,583	66,762	65,929	65,457	64,357	64,380
PK-12 Subtotal	197,681	193,983	190,574	187,209	184,010	180,933	177,976
Total Centers	3,592	3,851	3,851	3,851	3,851	3,851	3,851
District Total	201,273	197,834	194,425	191,060	187,861	184,784	181,827

Note: Totals do not include charter schools.

ENROLLMENT

For charter schools, the DEP Department employs a method that identifies the historical trend in the proportion of charter school enrollment to total District enrollment and carries that trend out over the five-year projection period to back-calculate anticipated charter school enrollment from projected District school enrollment. The resulting charter school enrollment projection is then distributed by elementary, middle, and high school levels in their entirety but is not disaggregated for individual schools. From 2023-24 to 2024-25, charter school enrollment increased by 166 students. Within the next five years, overall enrollment at charter schools is predicted to increase by 65 students, from 49,667 students in 2024-25 to 49,732 students in 2029-30.

Charter School Enrollment from 2023-24 to 2024-25 and Five-Year Projected Enrollment

	Enrollment		Projected Benchmark Enrollment				
Charters	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Elementary	25,585	25,204	25,066	24,868	24,669	24,471	24,272
Middle	14,251	14,370	14,464	14,565	14,665	14,766	14,866
High	9,997	10,093	10,194	10,294	10,394	10,494	10,594
Total Charters	49,833	49,667	49,724	49,727	49,728	49,731	49,732



STRATEGIC PLAN

Established 1915
BROWARD
County Public Schools

STUDENTS FIRST



2022 - 2027 STRATEGIC PLAN

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

GOALS

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

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

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

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

GUARDRAILS

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

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

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

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

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

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

DISTRICT PROFILE

District Profile



FIRST fully accredited school system in Florida since 1962

SECOND largest school system in Florida

SIXTH largest school system in the US

FIRST Cambridge District Award in the United States

OUR MISSION

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

OUR VISION

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

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

- **BCPS** enrollment is approximately **247,501** students in **237 District-Managed schools** and **86 charter schools**. The award-winning **Broward Virtual School** offers full and part-time enrollment for Grades K-12. In addition, about **125,000** adult students are serviced in the District's **3** technical colleges and **25** adult centers and community schools.

- **BCPS** career and technical education students at **Broward Technical Colleges** once again ranked number one in the state of Florida. For school year 2024-25, students at **Atlantic Technical College**, **McFatter Technical College** and **Sheridan Technical College** outperformed their counterparts in the state of Florida by earning the highest number of industry certifications for the ninth consecutive year. **BCPS** offers over **50 Career, Technical, Adult and Community Educational (CTACE)** programs throughout the district.

- **BCPS** serves a diverse population of students that speak **159 different languages** from **192 countries**. Approximately **35,000** students receive services through the District's **English Language Learners (ELL)** program.

- **The Graduation Rate** for **BCPS District High Schools** for the **2023-24 school year is 96.2 percent**, which excludes centers and charter schools. The **2023-24 Federal Graduation Rate** for traditional District high schools together with centers and charter schools is **89 percent**.

- **Fourteen BCPS schools** were awarded the **2024-25 Magnet School of Distinction,** which is a top merit award and is only awarded to a select group of magnet schools. An **additional twelve BCPS schools** received the **2024-25 Magnet Schools of Excellence Merit Award**.

- **BCPS** offers one of the **largest debate programs** in the nation, providing approximately **15,000** students with the skillsets to reach their highest potential. The **BCPS Debate Initiative** is available in all **BCPS** middle and high schools and continues to expand to all elementary schools and centers.

SCHOOL AND STUDENT PERFORMANCE

School and Student Performance Background Information

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



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

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

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



SCHOOL AND STUDENT PERFORMANCE

School year 2023-24 marks the second year for Florida Assessment of Student Thinking (FAST). The FAST replaces the FSA in ELA and Math. The FAST is based on Florida's newest standards, Benchmark for Excellent Student Thinking (B.E.S.T.), an adaptive performance-based test. The FAST differs from the FSA in that it is administered three times each year as a progress monitoring tool (PM1, PM2, and PM3) with PM3 results used for Accountability purposes. The Science tests and EOCs remain unchanged except Algebra 1 and Geometry are now aligned to the B.E.S.T. standards. **The 2023-24 school and district grades include learning gains.**

School Performance

School grades for the 2023-24 school year are shown below.

2023-24 School Grades

	A		B		C		D		F	
	n	%	*n*	%	*n*	%	*n*	%	*n*	%
Elementary	67	41%	43	26 %	52	32%	1	1%	0	0%
Middle	20	41%	8	16%	21	43%	0	0%	0	0%
High	14	36%	17	44%	8	21%	0	0%	0	0%
Combination	23	58%	10	25%	7	18%	0	0%	0	0%
Total	124	43%	78	27%	88	30%	1	0%	0	0%

Student Performance: Test Scores

FAST English Language Arts 2023-24

(Percentage Level 3 and above by grade level)

	3rd	4th	5th	6th	7th	8th	9th	10th
Florida	55	53	55	54	50	51	53	53
Broward	**57**	**57**	**60**	**57**	**54**	**52**	**55**	**54**

FAST Math 2023-24

(Percentage Level 3 and above by grade level)

	3rd	4th	5th	6th	7th	8th
Florida	60	58	56	56	47	54
Broward	**65**	**63**	**61**	**55**	**55**	**43**

Statewide Science Assessment 2023-24

(Percentage Level 3 and above by grade level)

Grade	5th	8th
Florida	53%	45%
Broward	**52%**	**41%**

End of Course Exams (EOC) 2023-24

(Percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	U.S. History
Florida	55	66	67	53	67
Broward	**58**	**69**	**68**	**53**	**68**

DISTRICT BUDGET

2025-26 District Budget

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



For the thirty consecutive year, BCPS received the Meritorious Budget Award from the Association of School Business Officials International (ASBO) for its fiscal year 2024-25 annual budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. The award represents a significant achievement by the District and reflects the commitment of the School Board and staff to meeting the highest standards of school budgeting.

Budget Process

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

State funds to school districts are provided primarily by legislative appropriations from the state's General Revenue Funds through the Florida Education Finance Program (FEFP). While a number of tax sources are deposited in the state's General Revenue Fund, the predominant tax source is the sales tax, which is currently at seven percent. State funds appropriated to finance the FEFP for all districts in fiscal year 2025-26 are $12.3 billion, up $47.3 million from 2024-25. On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. For the 2023-24 school year, School Recognition was funded directly from the Florida Department of Education as outlined in Specific Appropriation 88A during the 2022 Special Session A and 2023 Special Session B. The Class Size Reduction (CSR) allocation for 2025-26 is $2.7 billion, down $20 million from 2024-25. For the 2024-25 school year, certain categorical line items in the FEFP were moved to the Base Student Allocation (BSA). The categorical line items now in the BSA are the Funding Compression Allocation, the Teacher Salary Increase Allocation, the Reading Allocation, the Instructional Materials Allocation and the Dual Enrollment Instructional Materials Allocation. The Supplemental Academic Instruction Allocation is now the Educational Enrichment Allocation, which also includes the Turnaround Supplement Allocation.

DISTRICT BUDGET

Budget at a Glance

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). The District is authorized by Florida Statutes to levy property taxes for district operations, capital improvements, and debt service. This is accomplished by establishing millage rates based on the county's gross taxable value as certified by the Property Appraiser. Upon receipt of this certification, the District has 24 days to submit to the Board a proposed budget to be advertised for the fiscal year. The Board must approve the budget within 80 days of the receipt of certification of property values. Preliminary and final hearings are conducted, and the budget is then submitted to the Commissioner of Education for approval. Potential revenue to be generated statewide through property taxes for fiscal year 2025-26 is $13.7 billion, up approximately $0.7 billion from 2024-25.

2025-26 Budget Calendar

- ✓ By July 1, 2025
  Property Appraiser certifies tax roll.
- ✓ By July 18, 2025
  District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 22, 2025
  Provide tentative budget to the Board.
- ✓ July 25, 2025
  Advertise proposed millage rate and tentative budget.
- ✓ July 29, 2025
  First Public Hearing on proposed millage rate and tentative budget.
- ✓ July 31, 2025
  Advise Property Appraiser of proposed millage rate.
- ✓ September 9, 2025
  Second Public Hearing to adopt millage rate and final budget.
- ✓ September 12, 2025
  Submit budget to FLDOE.
  Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.

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

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

Budget Message

BCPS is committed to maintaining current educational programs for students. The fiscal year 2025-26 Final Budget reflects the District's continued commitment to student achievement, school safety, and decision-making focused on students. At its core, the Final Budget allocates funds to items holding community values, such as safe learning environments, highly qualified teachers and school staff, choice options for families, and continued fiscal strength.

The School Board provided clear guidance on how to fiscally proceed in 2025-26; balance the budget, cut District-level administrative costs, and find resources to give our instructional and support staff enhanced compensation. The administration took those instructions, and through a comprehensive and arduous process, the executive leadership convened to review all non-school budgets in order to balance the budget. After two budget workshops with the Board, as well as additional reviews, staff balanced the District's budget.

DISTRICT BUDGET

Broward County property tax values began to rebound ten years ago with a 4.08 percent increase in 2013-14, an 8.09 percent increase in 2014-15, a 7.26 percent increase in 2015-16, an 8.57 percent increase in 2016-17, an 8.20 percent increase in 2017-18, a 6.1 percent increase in 2018-19, a 5.76 percent increase in 2019-20, a 4.41 percent increase in 2020-21, a 4.66 percent increase in 2021-22, and a 12.75 percent increase in 2023-24. Funding through the Florida Education Finance Program (FEFP) has correspondingly shown increases in the last six years. In 2013-14 and 2014-15, there were corresponding increases of 4.73 percent and 3.65 percent; however, included in those increases was $47 million designated for teacher raises. In 2015-16 and 2016-17, there were increases in the amounts of 4.33 percent and 2.57 percent, respectively. Although there was a 2.50 percent increase in 2017-18, the District was able to give salary increases to its employees, as well as fund a number of instructional related priorities. In 2018-19, there was a less than one percent increase in total funding, giving BCPS the lowest increase among all 67 counties in the State. In 2019-20 and in 2020-21, the increase in funding was 2.38 percent and 2.64 percent, respectively. For 2021-22 the increase in funding was 3.14 percent. For 2022-23, the increase was 9.9 percent, and for 2023-24, the increase was 12.3 percent. For 2024-25, the increase was 5.5 percent, and for 2025-26 is approximately 5.19%.

Broward County Public Schools (BCPS) is committed to its mission of educating all students to reach their highest potential. During a year of tremendous change and transition for BCPS, providing students with a world-class education to best prepare them for their futures remains the District's unwavering focus. Among various goals, the fiscal year 2025-26 Budget achieves the following:

- Broward Schools has maintained an "A" rating for a second year. Out of the five largest school districts (Broward, Hillsborough, Miami-Dade, Orange, Palm Beach) only Broward and Palm Beach have zero 'D' or 'F' rated BCPS schools.
- Graduation rate has risen to 89.1% and is honored to be recognized by Magnet Schools of America for outstanding magnet programs.
- The capital plan that is incorporated into the budget funds high priority needs in safety, athletics, IT and facility projects to bridge the gap by addressing the most critical needs.
- The District has identified capital funding to begin addressing the effort to reimagining our schools and the projects that would be recommended at the completion of the Facilities Condition Assessment (FCA).
- The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials; and the Distinguished Budget Presentation Award and the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.

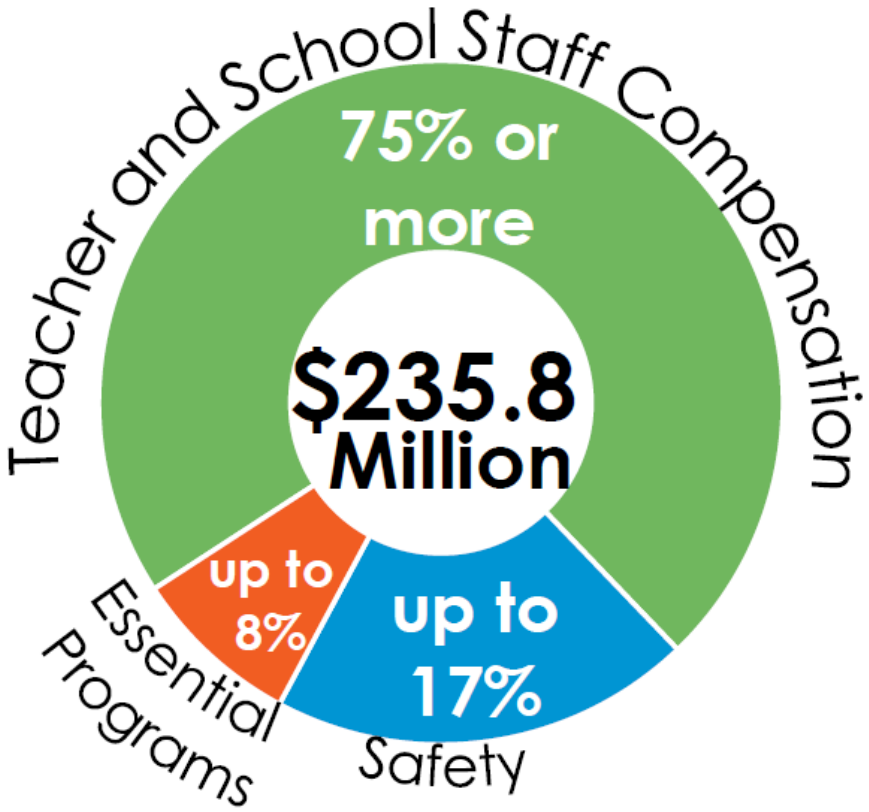
SECURE THE NEXT GENERATION REFERENDUM

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

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

The estimated revenue for the 2025-26 school year is as of July 1st, 2025, Ad Valorem estimates, based on 96% collectivity rate is calculated at $235.8 million for traditional public schools, $70.2 million for public charter schools and $25.4 million for the 2018 Referendum charter schools settlement. To provide voters with the most pertinent information regarding the referendum, answers to frequently asked questions can be found on the District website www.browardschools.com/secure.

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



FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

Florida Education Finance Program (FEFP)

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

	2024-25	2025-26*	% Inc/(Dec)
Property Value (billion)	$327.2	347.2	6.10%

Millage	2024-25 Millage Rate	2025-26* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.0480	3.0530	(0.16%)
RLE Prior Period Adj	0.0150	0.0190	(26.67%)
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	5.3110	5.3200	(0.17%)
Voted:			
Referendum	1.0000	1.0000	0.00%
GOB Debt Service	0.1545	0.1645	(6.47%)
Total	6.4655	6.4845	(0.29%)

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 2025-26 school year, the State has required that BCPS contribute $1.02 billion in property tax dollars in order to receive $2.6 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.053 mills, which does not include the millage for the Prior Period Adjustment on $347.2 billion of property value. The $1.02 billion which accounts for the 3.053 RLE mills will be appropriated by the State and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2025.

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The State mandated Required Local Effort (RLE) has increased to $1.02 billion in 2025-26. The RLE millage has decreased by 0.16 percent and the overall non-voted millage has decreased by 0.17 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has decreased by 0.29 percent. The gross taxable value in Broward County as of budget adoption has increased by $20 billion, or 6.10 percent from $327.2 billion to $347.2 billion.

* The 2025-26 Millage rate is based on the 2nd Calculation Report, and property values on the 7/1/2025 Taxable Value Report

FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

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

- Capital Outlay and Maintenance: school boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion to new sites, existing sites, auxiliary facilities, renovation and repair of existing school plants, maintenance, purchase of new and replacement equipment, school bus purchases, enterprise resource software applications, and driver education vehicles. Payments for lease-purchase agreements for educational sites and facilities are authorized by board policy not to exceed 60 percent of the proceeds of the millage levied under this authority. Proceeds may also be used for the payment of costs for leasing relocatable educational facilities and for renting or leasing educational facilities and sites. The Capital millage for the 2025-26 school year is 1.5000, generating approximately $499.9 million in revenue.
- Current Operations: the maximum discretionary current operation millage set by the Legislature for 2025-26 is 0.7480 mills, which will result in approximately $235.8 million in revenue. There is no additional discretionary millage for 2025-26.

In addition to the board-set levies, there are two provisions for voter approved millage levies to address short-term needs. The first provision provides for an additional millage for up to two years, and the money can be used for both operating and capital expenses. This levy would not count against the 10.0000 mill cap, which does not include debt service. The second provision provides for an additional millage for up to four years that can be used for operating purposes. This levy would count against the 10.0000 mill cap. Tax levies for debt service are in addition to the levies for current operations but are limited by a State Board of Education Rule to 6.0000 mills and a 20-year duration, except with specific State Board approval. Qualified electors may vote for a local bond issue to be retired by a millage levy. The District's GOB Debt Service Millage for the 2025-26 school year is 0.1645 mills, which will result in approximately $54.8 million. Finally, the 2025 Referendum 1 millage, is estimated to levy approximately $333.3 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:

Governmental		Proprietary
General Fund	Debt Service	Other Internal Services
Capital Projects	Special Revenue	



GENERAL FUNDS SUMMARY

General Fund (in millions)

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

General Fund Revenue	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Federal Direct	$ 2.4	$ 2.0	$ (0.4)
Federal Through State	11.6	12.0	0.4
State:			
FEFP	982.0	974.7	(7.2)
Workeforce Development	84.6	85.8	1.2
Class Size Reduction	245.7	239.2	(6.5)
School Recognition	-	-	-
Other State	13.0	9.1	(3.8)
Local:			
Local Taxes (incl. prior yr.)	1,511.2	1,606.4	95.2
Interest	18.0	10.0	(8.0)
Fees	28.0	30.8	2.8
Other Local	42.2	32.2	(10.0)
Transfers In and Other Financing Sources	167.6	193.0	25.4
Beginning Fund Balance	199.1	199.2	0.1
Total	$ 3,305.2	$ 3,394.5	$ 89.2

The General Fund budget for the 2025-26 school year is $3,394.5 million, an increase of $89.2 million, or 2.7%, from the 2024-25 budget. State and Federal sources account for 39% of the total revenue, with Local sources comprising another 49.5%. The FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 85.6% of the total budget. Most transfers and other financing sources represent the transfer into the general fund budget from the capital budget for facility repair and maintenance costs.

General Fund Appropriations	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Instruction	$ 2,146.4	$ 2,190.0	$ 43.7
Pupil Personnel Services	147.5	153.3	5.8
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	106.3	110.0	3.7
School Administration	155.4	155.6	0.2
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	333.9	348.1	14.2
Student Transportation Services	91.7	99.5	7.7
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service, Food Service	124.0	137.2	13.2
Transfers and Ending Fund Balance	199.9	200.7	0.7
Total	$ 3,305.2	$ 3,394.5	$ 89.2

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 $553 million and for various initiatives such as class size reduction at $239.2 million.

Based on 2025-26 FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add total.

CAPITAL FUNDS SUMMARY

Capital Projects Funds (in millions)

Capital Projects Funds are used to account for revenue to acquire, construct, or maintain facilities and capital equipment. The primary source of revenue for capital projects funds is the local property tax (capital millage). Other financing sources include the sale of capital assets and technology/vehicle capital leases. Committed project balances make up a significant part of the budget. These are funds carried over from the previous fiscal year that are tied to and used to complete the ongoing Safety, Music and Art, Athletics, Renovation, and Technology (SMART Program) projects, which are expected to be completed by October 2025. The capital projects funds budget for the 2025-26 school year is $1.1 billion, a decrease of $175.1 million, 13.4 percent lower than the previous year. This decrease is due to the ongoing work and completion of SMART Program construction projects. The 2025-26 estimated revenue is calculated based on official State notifications, certified county tax estimates, historical experience, and long-term local projections. The capital millage is determined by using the certified property tax roll. The State revenue sources of the PECO, and Capital Outlay and Debt Service (CO&DS) are budgeted at the official State notification amounts. School impact fees, capital asset sales and miscellaneous income are based on expected cash flows.

Data for Executive Summary Table

Capital Outlay Budget Revenue	2024-25 Budget	2025-26 Budget	Incr/ (Decr)
Federal	$0.0	$0.0	$0.0
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	31.9	32.1	0.2
Other	18.8	14.1	(4.7)
Local:			
Millage	471.2	499.9	28.7
Other	12.2	12.2	0.0
Transfers	0.8	0.0	(0.8)
Other Financing Sources	86.3	59.0	(27.3)
Committed Project Balances	685.5	514.3	(171.2)
Total	$1,306.7	$1,131.6	($175.1)

The District utilizes a comprehensive process to gather information, prioritize capital outlay needs, and develop the five-year District Educational Facilities Plan (DEFP) that is approved by the School Board and becomes the starting point for the 2025-26 Capital Projects Funds Budget. Projects in the DEFP are prioritized based on need and available funding. As stated in Section 1013.41(3), Florida Statutes, "The purpose of the educational facilities plan is to keep the district school board, local governments, and the public fully informed as to whether the district is using sound policies and practices that meet the essential needs of students and that warrant public confidence in district operations." The annual preparation of the Capital Outlay Budget is a multi-step process. The major components of the Capital Outlay Budget are facilities projects, capital equipment including technology devices, the maintenance transfer, and debt service transfers - as determined by the Treasurer using the debt service amortization schedules. This year the DEFP provides the School Board and the public with a detailed capital outlay plan that appropriates $3.8 billion in estimated capital projects funds over five years through fiscal year 2029-30.

Capital Outlay Budget Appropriations	2024-25 Budget	2025-26 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	153.9	119.7	(34.2)
Furniture & Equipment	41.5	38.1	(3.4)
Motor Vehicles (incl. Buses)	69.2	39.9	(29.3)
Land	0.0	0.0	0.0
Improvements other than Buildings	17.3	15.6	(1.7)
Remodeling & Renovations	646.4	492.4	(154.0)
Computer Software	0.0	3.0	3.0
Charter School Local & State Capital Improvement/Outlay	13.7	56.8	43.1
Transfers	364.7	366.1	1.4
Total	$1,306.7	$1,131.6	($175.1)

SPECIAL REVENUE FUNDS SUMMARY

Special Revenue Funds (in millions)

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

Special Revenue-Food Service is used to fund the district-wide school cafeteria program. The Food Service budget for the FY 2025-26 school year is $164.4 million, a decrease of $5.5 million from the previous year.

Special Revenue, Food Service Revenue	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Federal through State	$108.2	$107.2	$(1.0)
State Sources	1.0	1.0	0.0
Local Sources	6.9	19.0	12.1
Fund Balances	53.9	37.2	(16.7)
Total	$169.9	$164.4	$(5.5)

Special Revenue, Food Service Revenue	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Salaries & Fringe Ben.	$57.1	$62.6	$5.5
Purchased Services	8.6	8.3	(0.3)
Energy Services	2.0	2.2	0.2
Materials & Supplies	60.1	65.3	5.2
Capital Outlay	3.3	3.9	0.6
Other Expense	3.7	4.5	0.8
Transfers	0.0	0.0	0.0
Fund Balance	35.0	17.5	(17.5)
Total	$169.9	$164.4	$(5.5)

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Special Revenue, Other budget for the FY 2025-26 school year is $181.0 million, a decrease of $114.6 million dollars. The budget contains funding that is primarily from federal sources for the purpose of providing specific educational programs to be administered by the District. The major programs are the Elementary and Secondary Education Act (ESEA), Title I Program at $85.5 million and Individuals with Disabilities Education Act (IDEA) at $67.5 million.

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

Title I is a federally funded program for economically disadvantaged children who reside in school attendance areas with a high concentration of low-income families. IDEA is a federally funded program for the purpose of supporting Exceptional Student Education (ESE).

Special Revenue, Other Revenue	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Federal Direct	$27.7	$17.0	$(10.7)
Federal through State	345.8	156.7	(189.1)
State Sources	7.0	5.1	(1.9)
Local Sources	2.2	2.2	0.0
Incoming Transfers			
Charter School Pass-Through	(87.2)		87.2
Total	$295.6	$181.0	$(114.6)

Special Revenue, Other Appropriations	2024-25 Budget	2025-26 Budget	Inc/(Dec)
Salaries & Fringe Ben.	$215.5	$122.9	$(92.6)
Purchased Services	125.5	37.1	(88.4)
Energy Services			
Materials & Supplies	15.3	6.0	(9.3)
Capital Outlay	8.3	5.4	(2.9)
Other Expense	18.2	9.7	(8.5)
Charter School Pass-Through	(87.2)		
Total	$295.6	$181.0	$(114.6)

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

DEBT SERVICE FUNDS SUMMARY

Debt Service Funds (in millions)

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt. Major sources of revenue for these funds include State Board of Education State revenue. The Debt Service budget (Appropriations) for fiscal year 2025-26 is $231.2 million. The overall result for the annual debt service is a net decrease of ($14.1) million ($245.4 million in FY25 vs $231.2 million in FY26, excluding fund balance).

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

As of June 30, 2025, the District had $1.84 billion in outstanding debt compared to $1.92 billion last fiscal year. Debt breakdown (expressed in millions) as follows: Certificate of Participation account for $1,038.55 million of total debt, state issued COBI Bonds are $1.62 million, Voted Debt GOB is $703.41 million, and Leases represent $97.72 million.

Debt Service Revenue	2024-25 Final	2025-26 First Hearing	Inc/(Dec)
State Sources	$ 0.5	$ 0.5	$ 0.0
Local Sources	48.5	54.8	6.3
Transfers In	197.1	183.2	(13.9)
Other Financing Sources	-	-	-
Subtotal	**$ 246.1**	**$ 238.6**	**$ (7.6)**
Fund Balance	42.9	42.9	-
Total	**$ 289.0**	**$ 281.4**	**$ (7.6)**

Debt Service Appropriations	2024-25 Final	2025-26 First Hearing	Inc/(Dec)
SBE & COBI	$ 0.5	$ 0.5	$ 0.0
District Bonds	52.9	52.7	(0.2)
Transfers Out	-	-	-
Other Debt Service	188.6	174.7	(13.9)
ARRA Economic Stimulus Debt Service	3.3	3.3	-
Other Financing Uses	-	-	-
Subtotal	**$ 245.4**	**$ 231.2**	**$ (14.1)**
Fund Balance	43.7	50.2	6.5
Total	**$ 289.0**	**$ 281.4**	**$ (7.6)**

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

INTERNAL SERVICE FUNDS SUMMARY

Proprietary Funds (in millions)

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

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 currently recorded in the General Fund.

The Other Internal Services Funds for the District are used to account for Printing Services, Facilities Planning, and Health, Safety and Sanitation, Maintenance and Capital Outlay (HSS/MCO). The primary sources of revenue for these funds are from cost centers within the District on a cost reimbursement basis.

Other Internal Services Revenue	2024-25 Adopted*	2025-26 Tentative	Inc/(Dec)
Interest	$ 0.0	$ 0.0	$0.0
Services Provided to Others	99.6	104.9	5.3
Transfers	0.0	0.0	0.0
Fund Balance	0.2	0.1	(0.1)
Total	**$99.8**	**$105.0**	**$5.2**

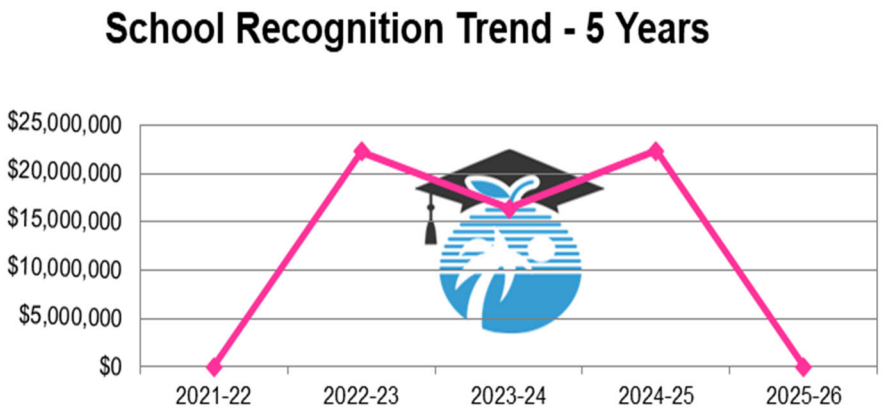
Other Internal Services Appropriations	2024-25 Adopted*	2025-26 Tentative	Inc/(Dec)
Salaries & Fringe Benefits	$59.9	$ 60.9	$1.0
Purchased Services	13.3	14.3	1.0
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	26.5	29.8	3.3
Fund Balance	0.1	0.0	(0.1)
Total	**$99.8**	**$105.0**	**$5.2**

*The 2024-25 adopted budget has been updated to include Facilities Planning, Health, Safety and Sanitation, Maintenance and Capital Outlay (HSS/MCO).

SCHOOL RECOGNITION FUNDING

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded $22.3 million in School Recognition Funds in 2024-25.

NOTE:

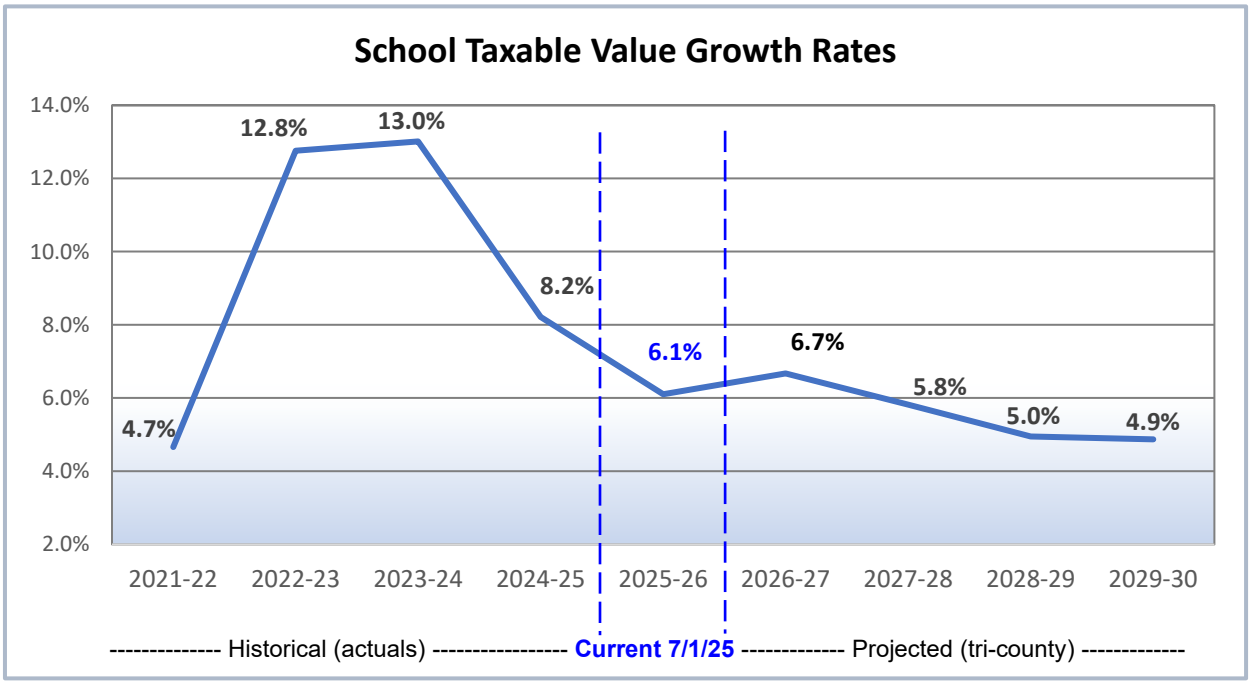


Note: Due to the rounding of whole numbers, some tables/schedules may not add to total.

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2025, Broward County Property Appraiser's (BCPA) taxable value estimates are higher than previous projections by the State's Office of Economic and Demographic Research. BCPA taxable value estimates for the 2025-26 budget result in a 6.1 percent increase over the 2024-25 estimated school taxable values used to adopt the capital and general fund budgets in September 2024. This recent trend of significant increases in property values has occurred throughout South Florida. Over the next five years, it is anticipated that the District will generate revenue based on the current capital millage (1.5 mills) and general fund discretionary millage (0.748 mills) rates.

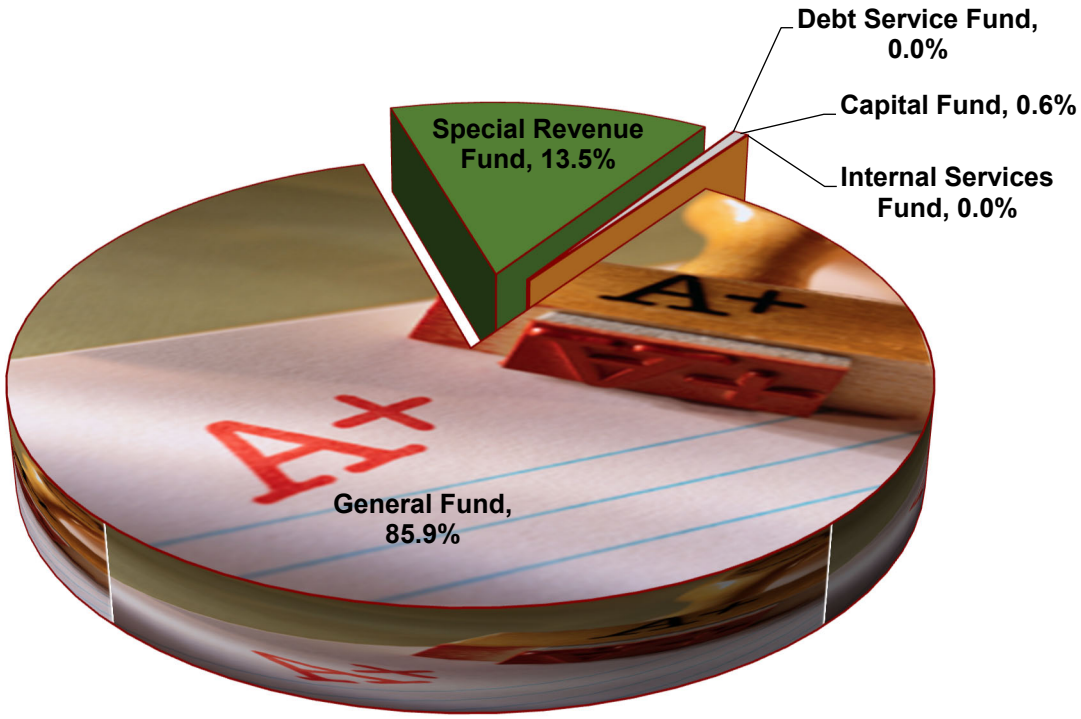
The chart below shows that the future growth rate of taxable value of property in the tri-county area is expected to increase slightly in fiscal year 2026-27 and then begin to decline in fiscal year 2027-28. The District will continue to monitor trends in property values and work with the BCPA on future projections.



2025-26 ALL FUND BUDGETS
STAFFING

The 2025-2026 Staffing - All Funds analysis shows that General Fund positions are 85.9% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 13.5% of the total staffing, and 0.6% of District positions are in the Capital Fund. Budgeted positions excludes vacant 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.

2025-26 Staffing - All Funds



	Budgeted Full Time Equivalent Positions					
	2021-22	2022-23	2023-24	2024-25	2025-26	% to Total
Fund:						
General Fund	22,338	22,507	22,134	22,696	21,146	85.9%
Special Revenue Fund	5,615	5,077	4,866	4,125	3,333	13.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	194	133	133	133	139	0.6%
Internal Services Fund	5	4	5	5	4	0.0%
TOTAL	28,152	27,721	27,138	26,959	24,623	100%

Overall, staffing from 2024-25 to 2025-26 is projected to decrease due to lower enrollment. Special Revenue decrease is primarily attributed to the sunsetting of the American Rescue Plan (ARP) funding. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund maintained 4 positions for 2025-26.

PER STUDENT EXPENDITURE

Per Student Expenditure

2023-24 Per Pupil Expenditure (WFTE)

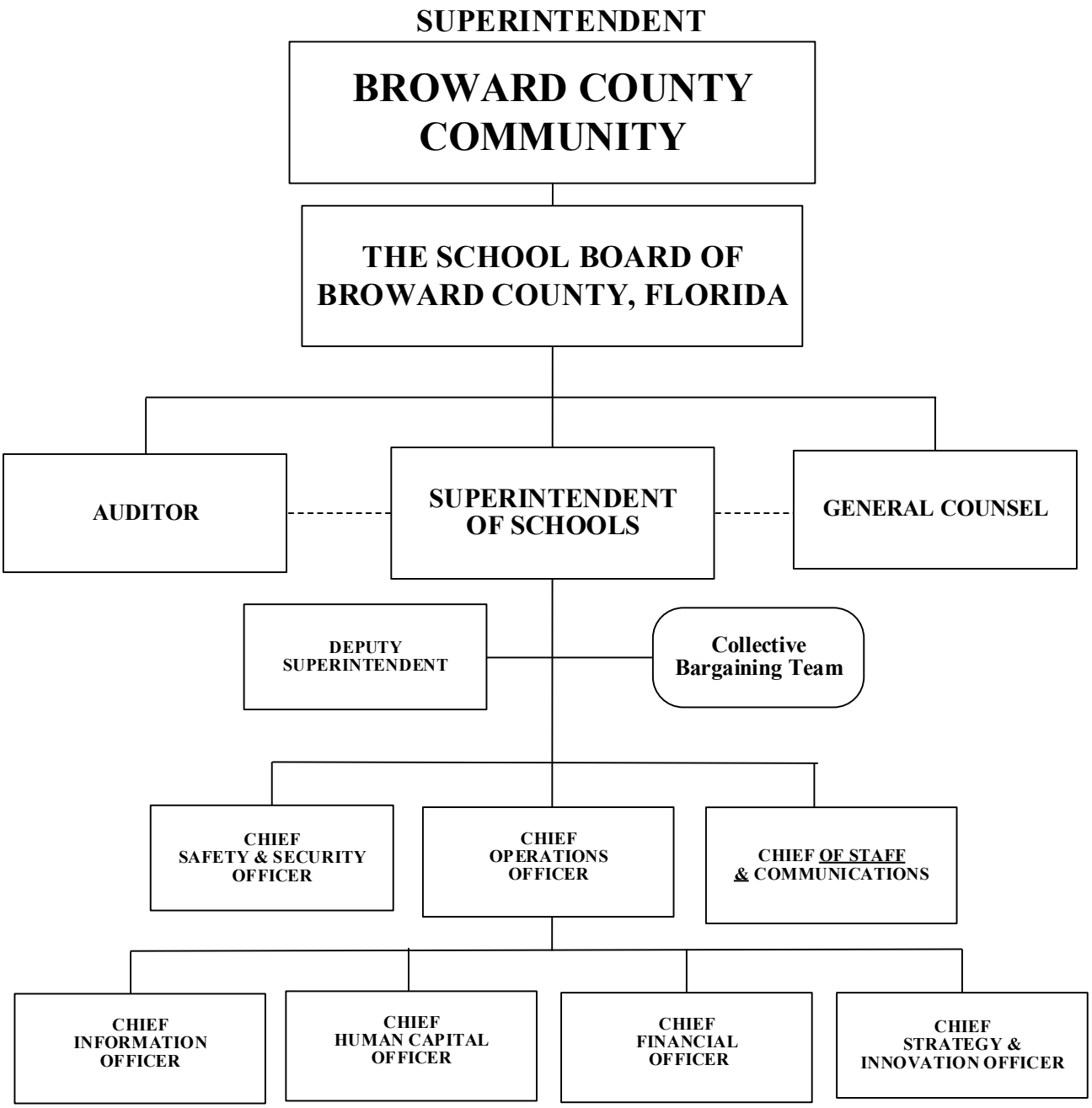
District	Basic	ESOL	ESE	Career	Total
Broward	$8,488	$7,590	$13,400	$7,321	$9,599
Miami Dade	8,536	7,879	13,656	9,838	9,911
Palm Beach	9,699	10,987	17,675	12,950	11,625
Florida	8,052	7,706	12,736	8,163	9,141

Source: FLDOE Transparency Reports

General Fund Only



PRINCIPAL OFFICIALS



PRINCIPAL OFFICIALS



Superintendent of Schools	
Dr. Howard Hepburn	Superintendent of Schools
Marylin Batista	General Counsel
Trey Davis	Chief Information Officer
Michael G. Gregory	Chief Safety & Security Officer
Romaneir Johnson	Chief Financial Officer
Dr. Ernie Lozano	Chief Human Resource Officer
Wanda Paul	Chief Operations Officer
Dave Rhodes	Chief Auditor
John J. Sullivan	Chief of Staff & Communications
Dr. Valerie Wanza	Chief Strategy & Innovations Officer
Deputy Superintendent	
Dr. Angela R. Fulton	Deputy Superintendent
Dr. Fabian Cone	Chief Academic Officer
Dr. Jermaine Fleming	North Regional Superintendent
Veda Hudge	School Transformation Office, Assistant Superintendent
Alan Strauss	South Regional Superintendent
Dr. Theodore Toomer	Central Regional Superintendent

SAFETY

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SCHOOL SAFETY FUNDING

History and Background



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

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

As of the 2025-26 Florida Education Finance Program (FEFP) First Calculation, the statewide total allocation for Safe Schools is $290 million, which includes a minimum allocation of $250,000 per District. The funding is based on one-third of the FLDE Crime Index and two-thirds of the district's proportional share of the state's total unweighted FTE. The District's proportional share is $25,049,636.

Description	2024-25 FEFP Conference Report	2024-25 FEFP 3rd Calculation	2025-26 FEFP Conference Report
FEFP Safe School Allocation	25,195,142	25,345,448	25,049,636
Charter School	(5,242,026)	(5,227,600)	(5,310,798)
District-Managed Schools	**$19,953,116**	**$20,117,848**	**$19,738,838**

Positions	FY 2024-25 Budgeted		FY 2024-25 Actual		FY 2025-26 Projections **	
	# of Positions	Salary Fringe	# of Positions	Salary Fringe	# of Positions	Salary Fringe
Campus Monitor	-	-	-	-	454	18,849,138
Security Specialist	-	-	-	-	13	889,700
School Resource Officers (SROs) *	202	$23,006,750	201	$22,893,192	-	-
District Totals	**202**	**$23,006,750**	**201**	**$22,893,192**	**467**	**$19,738,838**

** FY2024-25 SRO cost is $22,893,192 - Safe School Allocation has covered $20,117,848 and the difference of $2,775,344 has been covered with Referendum funds.*

*** Positions and funding sources listed are tentative as the Budget Department and Human Resources are working together to finalize changes on the Board-approved Superintendent's 2025-26 Organizational Chart. Number of positions and sources of funding will be revised and aligned prior to the adopted budget scheduled for September 9, 2025.*

LEGISLATION SUMMARY

Marjory Stoneman Douglas High School Public Safety Act

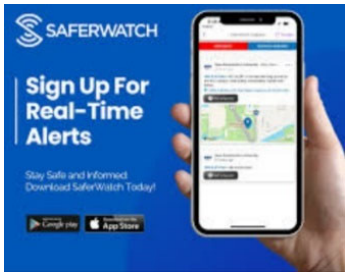
In March of 2018, the Marjory Stoneman Douglas High School (MSDHS) Public Safety Act, Senate Bill (SB) 7026 was passed by the Florida Legislature and mandates several school safety reforms:

- Creation of the FLDOE Office of Safe Schools (www.fldoe.org/safe-schools/).
- Requirements for a Safe-School Officer (SSO) at each public school.
- Allows sheriffs to establish a Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel 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.
- School safety assessments for each public school.
- Appropriations of funding for school safety needs.
- Creates the Mental Health Assistance Allocation (MHAA) within the FEFP to provide funding to assist schools in establishing or expanding school-based mental healthcare.
- Clarifies that the cost per student station does not include specified costs related to improving school safety.

Alyssa's Law



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



On June 30, 2020, Governor Ron DeSantis signed Alyssa's law and allocated $8 million in the State's budget to implement Alyssa's Law. FLDOE has indicated funding for this project will exist for at least the next three years. Broward County Public Schools selected SaferWatch as the mobile panic button provider. We have completed all the testing to ensure all schools can connect with all three Public Safety Answering Points in Broward County.

Alyssa's Alert System – Now with Wearable CrisisAlert™ Badge



Broward County Public Schools employees at every school and District office are now equipped with a CrisisAlert™ Badge. As part of Alyssa's Alert System, the District now provides three ways for staff to alert to an emergency –through wearable badges, mobile devices, and desktops.

Teachers, administrators and staff will wear the CrisisAlert™ Badge that enables them to signal for help at the press of a button, while simultaneously transmitting precise location information to ensure a swift and accurate response. Alerts include but are not limited to:

- Medical emergencies
- Student altercations
- Lockdown situations or active threat

SAFETY AND SECURITY UPDATES

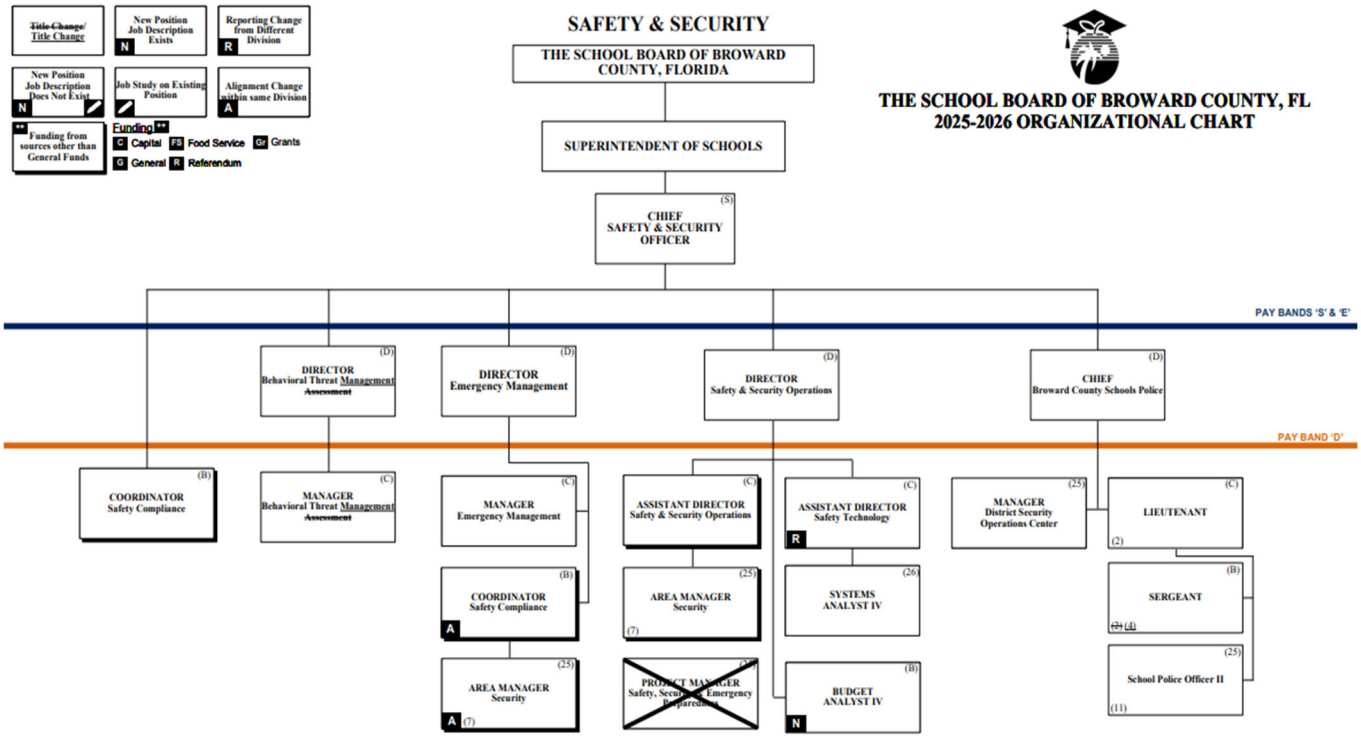
Division of Safety, Security and Emergency Preparedness

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

Behavioral Threat Management Department (BTMD)

The Behavioral Threat Management Department (BTMD) plays a crucial role in supporting schools in identifying concerning behavior and assessing potential threats within our schools. Comprised of trained professionals, the BTMD manages the Behavioral Threat Assessment (BTA) processes conducted by schools to prevent and address potential risks. The BTMD ensures all required staff complete mandatory training and provides ongoing professional development to district staff throughout the year to remain in compliance with State Rule 6A-1.0019. Their expertise supports schools by ensuring that early intervention and support are provided to students in need, promoting a safe and supportive school climate.

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



SAFETY AND SECURITY UPDATES

Threat Reporting Applications

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



FLDOE Rule 6A-1.0018

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

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



Improving Interoperability

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

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

SAFETY AND SECURITY UPDATES

House Bill 301 Implementation

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





Metal Detection Program

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

Walkthrough Metal Detection

Broward County Public Schools (BCPS) has implemented walkthrough metal detection across all high schools and selected education centers for the 2024–25 school year. Following a successful pilot at two high schools during Summer 2024, the program expanded districtwide at the start of the school year.

All students and visitors are screened daily before entering any BCPS high school or participating center.

The system is configured specifically for weapon detection, enabling high throughput while minimizing nuisance alerts. This enhances campus safety by identifying dangerous weapons and contraband without disrupting school operations.



SAFETY AND SECURITY UPDATES

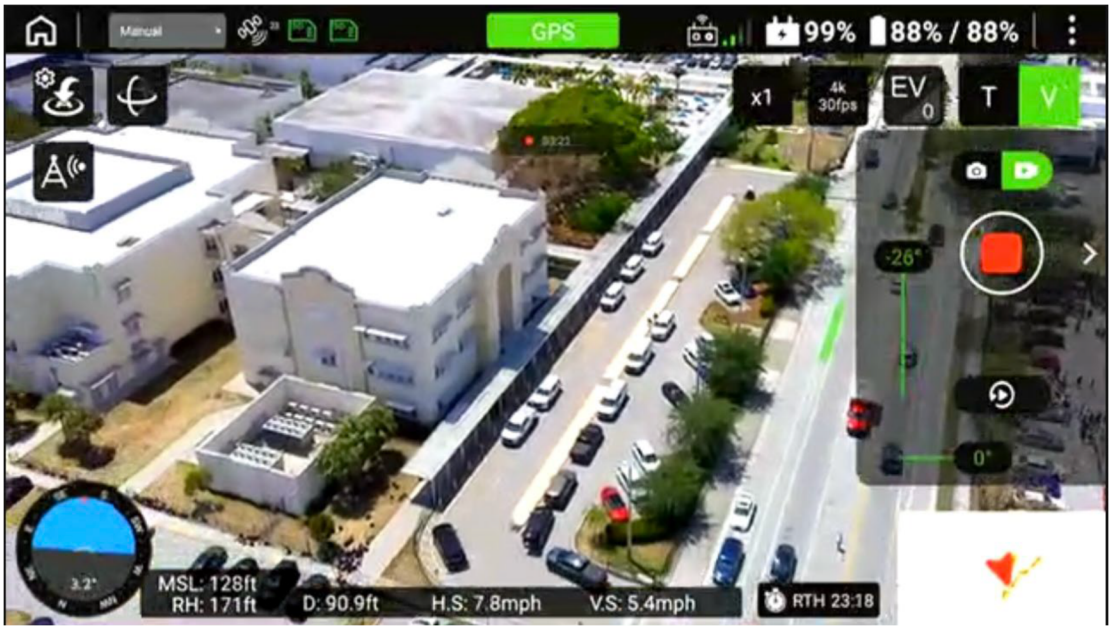
Drone Program



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

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

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

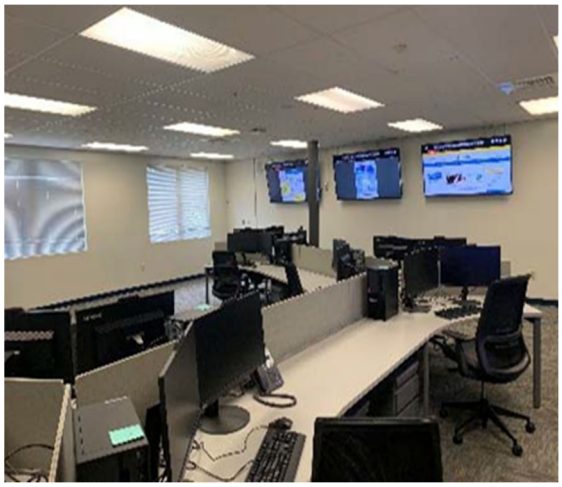


SAFETY AND SECURITY UPDATES

Safety and Security Headquarters

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

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



School Security Risk Assessments

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

Video Surveillance

The District continues to take advantage of yearly E-Rate opportunities to fund the cabling of additional video surveillance cameras and funds are appropriated for the purchase of associated cameras.

Through the phased expansion project and yearly E-rate supported efforts, the District has installed over 6,000 additional cameras to cover critical campus locations.

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

Security Enhancements

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

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

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

SAFETY AND SECURITY UPDATES

Improved Perimeter Fencing



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

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

RAPTOR Visitor and Volunteer Management System

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



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

Role-Specific Emergency Protocols

The District continues to improve training for staff and students on critical safety and security protocols. During the 2022-23 school year, the District transitioned our Emergency Response Protocols to Plain Language to ensure that all faculty, staff, students, and stakeholders better understand their required response during an emerging incident. The Plain Language Emergency Response Protocols will continue to be used during the 2025-26 school year.

Enhanced Crisis Communication

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

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

SAFETY AND SECURITY UPDATES

Reunification Plan

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

Safety and Security Improved Visitor Arrival Experience



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

Tip, Threat, and Social Media Monitoring

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

Navigate360 Emergency Management Suite School Safety Portal

Navigate360
Building safer tomorrows.



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

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

In addition, we utilize this software to provide greater oversight of our threat assessment process. Beginning in the 2021–22 school year, schools schedule and enter documentation of the required monthly Behavioral Threat Assessment Team Meetings into Navigate360. Schools will continue to utilize Navigate360's Emergency Management Suite (EMS) to record Behavioral Threat Assessment Team Meetings during the 2025–26 school year.

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

SAFETY AND SECURITY POSITIONS



On August 28, 2018, Broward County residents approved a referendum to increase the local millage by half mill for four years, beginning in the 2019-20 school year. Although the referendum proceeds are primarily for teacher and staff compensation, up to 20 percent of the funds are designated for school safety. These funds have assisted the District in hiring additional safe-school officers (SSOs) to achieve a ratio of one safe-school officer for every 1,000 students in a school and standardized the quantity and layers of security staff at schools. An additional 8 percent of the referendum funds are allocated for additional guidance counselors, social workers, and behavior specialists.

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

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

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

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

For the 2025-26 school year, the school board approved the use of referendum funds to help cover SRO services. For overall funding for both armed and unarmed school-based security staff, BCPS contributes 83.4 percent of funding as compared to 16.6 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	$ 31,101,732	67.0%	$ 45,776,638	100.0%	$ 76,878,370	83.4%
Cities/Municipalities	$ 15,341,357	33.0%	$ -	0.0%	$ 15,341,357	16.6%
Totals	**$ 46,443,089**	**100.0%**	**$ 45,776,638**	**100.0%**	**$ 92,219,727**	**100.0%**

SAFETY AND SECURITY POSITIONS

In addition to the SRO program, the District also participates in the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Armed Guardian program to achieve a lower Safe Schools Officer-to-student ratio. For the 2024-25 academic year, BCPS maintains over 90 Armed Guardians to gain greater operational flexibility. We collaborate closely with the Broward Sheriff's Office (BSO) to ensure that our Armed Guardians are well-trained and re-certified each year.

Current and Proposed Safety and Security Positions

Safety/Security Positions	2024-25 Positions General Fund	2024-25 Positions Referendum	2024-25 Total Positions	2025-26 Additional Positions[4]	2025-26 Positions
Area Security Managers	-	14	14	TBD	14
Armed Guardians (ASSO)[1]	-	101	101	TBD	101
Campus Monitor	218	474	691	TBD	587
Campus Security Managers[2]	34	9	43	TBD	43
Security Specialist	144	109	253	TBD	253
School Police Officer I (SPO1)	1	8	9	TBD	11
School Resource Officers (SRO)[3]	177	24	201	TBD	201
Total Staffing Levels	**574**	**738**	**1,312**	-	**1,210**

(1) 2024-25 Armed Guardians (ASSO) Referendum positions includes 15 Guardian contract positions.

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

(3) 2025-26 SRO additional positions is contingent on SRO contract negotiations.

(4) 2025-26 additional positions: Any new school-based positions will be determined based on risk-analysis.

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MENTAL HEALTH

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MENTAL HEALTH ASSISTANCE FUNDING



Legislation Background

Senate Bill (SB) 7026 was passed in 2019 by the Florida Legislature to address school safety, in part, through a Mental Health Assistance Allocation (MHAA), which provides funding to school districts to establish or expand school-based mental health care. Funds are to be allocated each year in the General Appropriations Act (GAA) or through other laws, 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 2025-26

The 2025-26 FEFP total District funding for the MHAA is $14.6 million, and the charter schools proportionate share is $2.1 million. The District solely allocates the MHAA state funds to expand school-based mental health services; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families with appropriate behavioral health services.

Mental Health Positions

The following projected District school-based mental health providers are funded through the District's proportionate share of the 2025-26 FEFP MHAA funds, along with related training and materials.

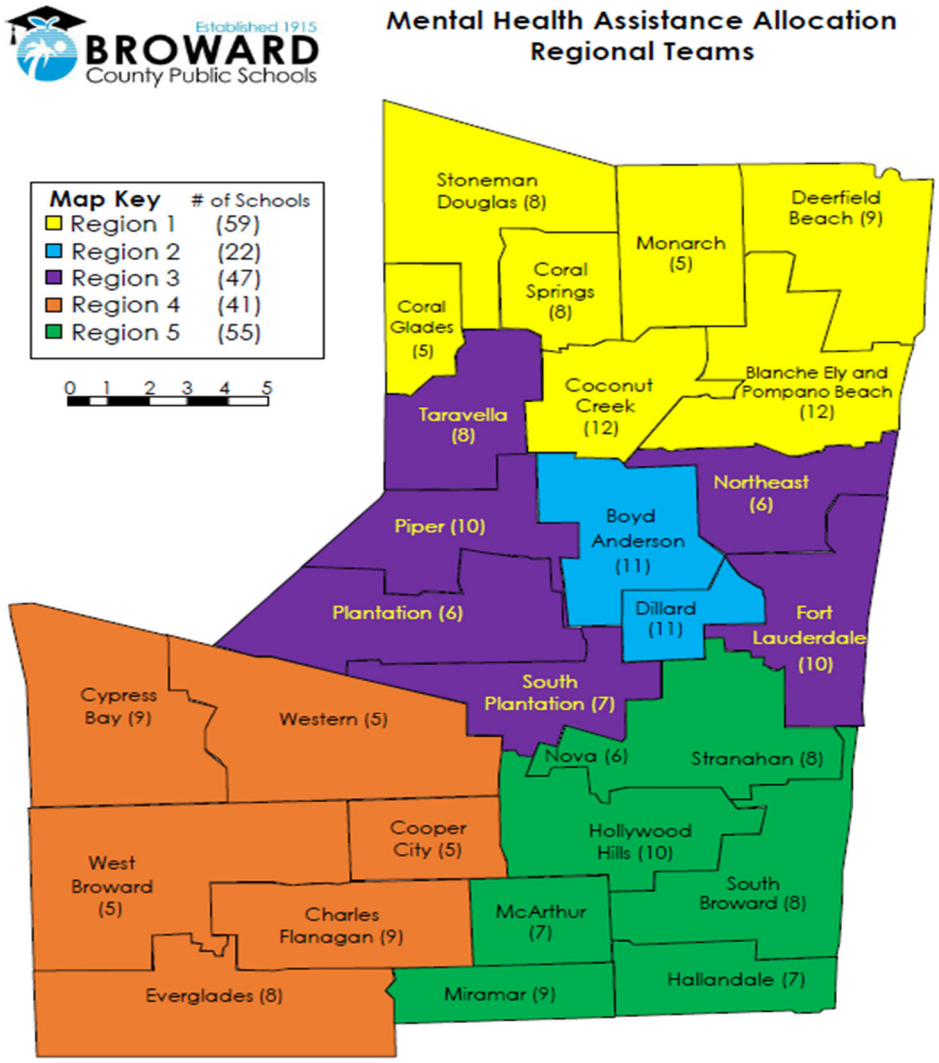
Position Titles	FY 2024-25 Actuals # of Positions	FY 2024-25 Actuals Salary Fringe	FY 2025-26 Projections # of Positions	FY 2025-26 Projections Salary Fringe
Behavioral Technician	**3.0**	150,956		
Clerical Support Assistant IV	**4.0**	230,518		
Clerk Specialist B	4.0	254,462		
Coordinators-Mental Health	5.0	627,639	5.0	638,138
Coordinators-Suicide Prevention			1.0	135,904
Data Management Specialist, Behavioral Threat	3.0	335,508		
Database Researcher Assistant	1.0	68,654		
Department Secretary	1.0	74,708		
Director, Mental Health Services	1.0	178,247	1.0	178,792
Family Counselors	7.0	577,807		
Guidance Counselor - High	1.0	78,616		
Guidance Counselors - Elementary	29.0	2,595,013		
Guidance Director- High	2.0	193,229		
Instructional Facilitators	3.0	279,447		
Office Manager	1.0	85,397		
School Psychologist	2.0	185,457		
School Social Workers	68.0	5,310,560	58.0	4,528,546
Service Manager	1.0	138,548		
Specialist, Positive Behavior Intervention	8.0	855,248		
Supervisor, Family Counseling Program	2.0	222,175	2.0	222,827
Supervisor, Mental Health Services	2.0	221,506	2.0	222,156
Supervisor,Social Work Services	2.0	224,446		
Teacher-Grant Facilitator	2.0	173,387		
Technology Support Specoalist II	1.0	74,427		
Therapist, Family Counseling Program	24.0	1,905,465	35.0	2,760,832
Salary and Fringe	**177.0**	**$ 15,041,420**	**104.0**	**8,687,195**
Training/Materials/Contractual Services/Other Operating Cost		**$ 8,810,583**		**$ 3,773,408**
Total District Appropriations		**$ 23,852,003**		**$ 12,460,603**

*** Positions and funding sources listed are tentative as the Budget Department and Human Resources are working together to finalize changes on the Board-approved Superintendent's 2025-26 Organizational Chart. The number of positions and sources of funding will be revised and aligned prior to the adopted budget scheduled for September 9, 2025.*

MENTAL HEALTH ASSISTANCE FUNDING

Mental Health Plan Regions

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



MENTAL HEALTH ASSISTANCE FUNDING

Contract-Based Mental Health Providers and Agencies
The District's expenditures on services provided by contract-based collaborative efforts or partnerships with community mental health program agencies and providers are as follows:

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

Training and Certification

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

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

MENTAL HEALTH ASSISTANCE FUNDING

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

2025-26 Mental Health Grant Funding

- **Table 1**. Mental Health and Other Funding Sources. This table includes **$2.3m** in grant funding for **1** staff member and other training expenditures.

MENTAL HEALTH ASSISTANCE FUNDING

Name of Grant (Broward's Name)	Funding Source	Allocation Amount	Duration of Grant	Staff	Descriptor	Department Management
Mental Health Service Professional Demonstration Collaborative Internship for All (CIA)	USDOE National Center on Safe Supportive Learning Environment (NCSSLE)	$2.2M	5 years-Sunset Sept 30, 2025	1	Through the Collaborative Model of School-Based Mental Health Internship, BCPS will increase the pipeline of school-based mental health practitioners in order to increase access to mental health services for students, employees, and families in its high-need schools.	Student Services

MENTAL HEALTH ASSISTANCE FUNDING

Secure the Next Generation Referendum

- **Table 2.** Secure the Next Generation Referendum Staff Utilization. The referendum in 2024-25 provided funding for 157 full-time staff and in 2025-26 proposed funding for 217 full-time staff as depicted on the table below:

Referendum Position Titles	FY 2025 Actual Positions	FY 2025 Actual Salary/Fringe	FY 2026 Projection Positions	FY 2026 Projection Salary/Fringe
Behavioral Technician	2.00	100,771	3	150,030
Clerk Specialist B			3	203,793
Clerical Support IV	1.00	56,800	5	287,767
Clinical Nurse	10.00	1,002,832	10	1,016,733
Clinical Nursing Supervisor	1.00	117,297	1	117,643
Counselor, EAP	4.00	396,650	4	397,797
Database Research Assistant			1	68,841
Department Secretary			1	74,915
District Coordinator, Suicide Prevention	1.00	135,498	1	135,904
Family Counselors			3	225,086
Family Counselors - ESE	10.00	912,546	10	906,945
Elementary School Counselors	2.00	181,169	32	2,888,054
Guidance Resource Elementary	1.00	105,957	1	106,259
Guidance Resource High	1.00	74,821	1	75,029
Instructional Facilitator	8.00	688,709	10	883,678
Liscensed Practical Nurse	1.00	62,472	1	62,639
Office Manager			1	85,639
Registered Nurse	1.00	66,370	1	66,550
School Nurse	4.00	329,512	4	330,440
School Psychologist	14.00	1,161,125	16	1,349,857
School Social Worker	4.00	399,813	12	1,031,457
Secondary School Counselor-Center	1.00	100,497	1	100,789
Secondary School Counselor-High			1	78,836
Secondary School Counseling Director-HS	3.00	294,351	5	488,988
Service Manager, Recovery			1	146,424
Specialist,Positive Behavioral Intervention			8	857,746
Student Support Inst. Specialist	40.00	3,112,302	40	3,139,980
Supervisor, Social Work Services			2	225,105
Teacher Behavioral Support	21.00	1,920,705	18	1,664,500
Teacher-Grant Facilitator			2	173,879
Teacher Hospital Homebound (MSD)	2.00	153,234	2	153,661
Teacher on Special Assignment (Suicide Prevention)	5.00	394,586	5	395,690
Teacher Resource-Elementary	1.00	120,924	1	121,282
Technician I	6.00	269,580	6	270,244
Technician II	1.00	59,311	1	59,468
Technology Support Specialist II			1	74,634
Therapist, Family Counseling	12.00	932,691	2	161,499
Total Referendum Positions	**157.00**	**$13,150,523**	**217**	**$18,577,781**
Operating Cost		$8,709,187		$159,436
Total Operating Cost		**$8,709,187**		**$159,436**
Total Mental Health Referendum Appropriations		**$21,859,710**		**$18,737,217**

*** Positions and funding sources listed are tentative as the Budget Department and Human Resources are working together to finalize changes on the Board-approved Superintendent's 2025-26 Organizational Chart. The number of positions and sources of funding will be revised and aligned prior to the adopted budget scheduled for September 9, 2025.*

MENTAL HEALTH ASSISTANCE FUNDING

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

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

BCPS Tracking Systems of High-Risk Students

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

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

- **Family Counseling Program**: Student demographic information is entered into a local database and the total number of referrals is reported annually.

- **School Social Work Services**: Student referrals are documented in the Behavior and Academic Support Intervention Services (BASIS) database. The BASIS database also includes the number and types of interventions provided to each student.

- **Psychological Services**: For a psychoeducational evaluation, referrals are created in Frontline/Accelify and sent to the District office to be opened and assigned to a school psychologist. The database includes types of referrals, consent received dates, and evaluation completion dates. When a student is referred to a school psychologist for mental health counseling by school-based employees at their assigned schools, the services are documented by the individual practitioner in Frontline/Accelify. This includes student names, type of services provided, frequency/duration, and date/time of service.

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SMART

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Appendix I

SMART Program

APPROPRIATIONS IN MILLIONS

(As of March 2025)






SMART APPROPRIATIONS	PROGRAM YEARS 1-6 (FY15-FY20)	PROGRAM YEAR 7 (FY21)	PROGRAM YEAR 8 (FY22)	PROGRAM YEAR 9 (FY23)	PROGRAM YEAR 10 (FY24)	PROGRAM YEAR 11 (FY25)	TOTAL
SAFETY	$ 144.6	$ 11.4	$ 8.7				$ 164.7
MUSIC & ART	41.5	2.2	1.9				45.6
ATHLETICS	6.8						6.8
RENOVATION	931.4	108.7	180.1	89.0	116.8	6.6	1,432.6
TECHNOLOGY	68.5						68.5
TOTAL	$ 1,192.8	$ 122.3	$ 190.7	$ 89.0	$ 116.8	$ 6.6	$ 1,718.2

Appendix I

SMART Program

HIGHLIGHTS BY THE NUMBERS

(As of March 2025)

S

191 Fire alarm and fire sprinkler projects underway or complete

Single Point of Entry upgrades complete



M

60,076 instruments delivered

136 kilns delivered

$1.3 M budget for theatre equipment

✓ MUSIC & ARTS IS COMPLETE



A

15 of 15 tracks complete

30 of 30 weight rooms complete

✓ ATHLETICS IS COMPLETE



R

196 projects in construction

230 School Choice Enhancements (SCEP) complete

✓ SCEP IS COMPLETE



T

83,362 computing devices delivered to 209 schools

2:1 student to computer ratio

✓ TECHNOLOGY IS COMPLETE



Appendix I

SMART Program

ACTIVE CONSTRUCTION

(As of March 2025)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION
PAGE 1 of 2

Atlantic Technical College & High School
Atlantic West Elementary School
Attucks Middle School
Bair Middle School
Blanche Ely High School
Boyd Anderson High School
Broadview Elementary School
C. Robert Markham Elementary School
Central Park Elementary School
Charles W. Flanagan High School
Coconut Creek High School
Collins Elementary School
Cooper City Elementary School
Cooper City High School
Coral Springs High School
Coral Springs Middle School
Coral Springs Pre K-8
Country Hills Elementary School
Country Isles Elementary School
Cresthaven Elementary School
Cross Creek School
Crystal Lake Middle School
Dania Elementary School
Deerfield Beach Elementary School
Deerfield Beach High School
Deerfield Beach Middle School
Deerfield Park Elementary School
Dillard 6-12 School
Dillard Elementary School
Driftwood Middle School
Eagle Point Elementary School
Flamingo Elementary School
Forest Glen Middle School
Griffin Elementary School
Hallandale Magnet High School
Hollywood Hills Elementary School
Indian Trace Elementary School
J.P. Taravella High School
Lauderdale Manors Early Learning and Resource Center
Lauderhill 6-12 STEM-MED Magnet School
Lauderhill CS at Park Lakes Learning Center (f.k.a. Castle Hill Annex)
Lloyd Estates Elementary School
Lyons Creek Middle School
Maplewood Elementary School
Margate Middle School
Margate Middle School
Marjory Stoneman Douglas High School
McArthur High School
McFatter Technical College & HS
Meadowbrook Elementary School
Millennium 6-12 Collegiate Academy
Miramar High School
Monarch High School
Morrow Elementary School
New Renaissance Middle School
New River Middle School
Nob Hill Elementary School

Appendix I

SMART Program

ACTIVE CONSTRUCTION

(As of March 2025)

PRIMARY RENOVATIONS PROCESS CHART



SCHOOLS WITH PROJECTS IN ACTIVE CONSTRUCTION
PAGE 2 of 2

North Lauderdale Elementary School
North Side Elementary School
Northeast High School
Nova Blanche Forman Elementary School
Nova Dwight D. Eisenhower Elementary School
Nova High School
Nova Middle School
Oakland Park Elementary School
Oakridge Elementary School
Olsen Middle School
Oriole Elementary School
Palmview Elementary School
Park Springs Elementary School
Park Trails Elementary
Pasadena Lakes Elementary School
Pembroke Lakes Elementary School
Peters Elementary School
Piper High School
Plantation High School
Plantation Middle School
Plantation Park Elementary School
Pompano Beach High School
Pompano Beach Middle School
Quiet Waters Elementary School
Ramblewood Middle School
Riverglades Elementary School
Riverside Elementary School
Royal Palm STEM Museum Magnet
Sanders Park Elementary School
Sandpiper Elementary School
Sawgrass Elementary School
Sea Castle Elementary School
Seagull Alternative High School
Seminole Middle School
Sheridan Hills Elementary School
Sheridan Park Elementary School
Sheridan Technical College
Silver Lakes Middle School
South Broward High School
South Plantation High School
Stranahan High School
Tamarac Elementary School
Tedder Elementary School
Tequesta Trace Middle School
The Quest Center
Tropical Elementary School
Village Elementary School
Virginia Shuman Young Elementary
Walker Elementary School
Welleby Elementary School
Westchester Elementary School
Western High School
Westpine Middle School
Whiddon-Rogers Education Center
Whispering Pines Education Center
William E. Dandy Middle School
Wilton Manors Elementary School
Wingate Oaks Center

Appendix I

SMART Program

COMPLETED RENOVATIONS

(As of March 2025)

PRIMARY RENOVATIONS PROCESS CHART

3 Projects	1 Projects	3 Projects	2 Projects	135 Projects	191 Projects
PROJECT PLANNING	HIRE DESIGNER	PROJECT DESIGN	HIRE CONTRACTOR	ACTIVE CONSTRUCTION	CONSTRUCTION CLOSEOUT

SCHOOLS WITH PROJECTS IN CONSTRUCTION CLOSEOUT

PAGE 1 of 3

Annabel C. Perry PK-8
Apollo Middle School
Atlantic Technical College, Arthur
Ashe, Jr. Campus
Atlantic West Elementary School
Attucks Middle School
Banyan Elementary School
Bayview Elementary School
Bennett Elementary School
Boulevard Heights Elementary School
Boyd Anderson High School
Bright Horizons Center
Castle Hill Elementary School
Challenger Elementary School
Chapel Trail Elementary School
Charles Drew Elementary School
Charles Drew Family Resource Center
Coconut Creek Elementary School
Coconut Palm Elementary School
Colbert Museum Magnet
Coral Cove Elementary School
Coral Glades High School
Coral Park Elementary School
Coral Springs Pre K-8
Croissant Park Elementary School
Cypress Bay High School
Cypress Elementary School
Cypress Run Educational Center
Dave Thomas Educational Center, East
Davie Elementary School
Deerfield Beach Middle School
Dillard 6-12 School
Discovery Elementary School
Dr. Martin Luther King Jr Montessori Academy
Driftwood Elementary School
Eagle Point Elementary School
Eagle Ridge Elementary School
Embassy Creek Elementary School
Endeavour Primary Learning Center
Everglades Elementary School
Everglades High School
Fairway Elementary School
Falcon Cove Middle School
Floranada Elementary School
Forest Hills Elementary School
Fort Lauderdale High School
Fox Trail Elementary School
Gator Run Elementary School
Glades Middle School
Gulfstream Academy of Hallandale Beach K-8
Gulfstream Early Learning Center
Harbordale Elementary School
Hawkes Bluff Elementary School
Henry D. Perry Education Center
Heron Heights Elementary School
Hollywood Central Elementary School
Hollywood Hills High School
Hollywood Park Elementary School
Horizon Elementary School

Appendix I

SMART Program

COMPLETED RENOVATIONS

(As of March 2025)

PRIMARY RENOVATIONS PROCESS CHART

PROJECT PLANNING	HIRE DESIGNER	PROJECT DESIGN	HIRE CONTRACTOR	ACTIVE CONSTRUCTION	CONSTRUCTION CLOSEOUT
3 Projects	1 Projects	3 Projects	2 Projects	135 Projects	191 Projects

SCHOOLS WITH PROJECTS IN CONSTRUCTION CLOSEOUT
PAGE 2 of 3

Indian Ridge Middle School
James S. Hunt Elementary School
James S. Rickards Middle School
Lake Forest Elementary School
Lakeside Elementary School
Larkdale Elementary School
Lauderdale Lakes Middle School
Lauderdale Manors Early Learning and Resource Center
Lauderhill 6-12 STEM-MED Magnet School - Kitchen HVAC
Lauderhill Paul Turner Elementary School
Liberty Elementary School
Lyons Creek Middle School
Manatee Bay Elementary School
Maplewood Elementary School
Margate Elementary School
Marjory Stoneman Douglas High School
Mary M. Bethune Elementary School
McArthur High School
McFatter Technical College, Broward Fire Academy
McNab Elementary School
McNicol Middle School
Meadowbrook Elementary School
Miramar Elementary School
Mirror Lake Elementary School
Morrow Elementary School
New Renaissance Middle School
Norcrest Elementarty School
North Andrews Gardens Elementary
North Fork Elementary School
North Lauderdale Elementary School
Northeast High School
Nova High School
Nova Middle School
Oakridge Elementary School
Palm Cove Elementary School
Palmview Elementary School
Panther Run Elementary School
Park Lakes Elementary School
Park Ridge Elementary School
Parkside Elementary School
Parkway Middle School
Pembroke Lakes Elementary School
Pembroke Pines Elementary School
Pine Ridge Education Center
Pines Lakes Elementary School
Pines Middle School
Pinewood Elementary School
Pioneer Middle School
Plantation Elementary School
Plantation High School
Plantation Middle School
Pompano Beach Elementary School
Ramblewood Elementary School
Riverland Elementary School
Rock Island Elementary School

Appendix I

SMART Program

COMPLETED RENOVATIONS

(As of March 2025)

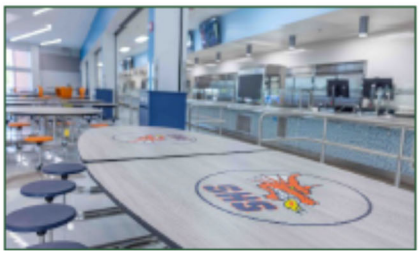
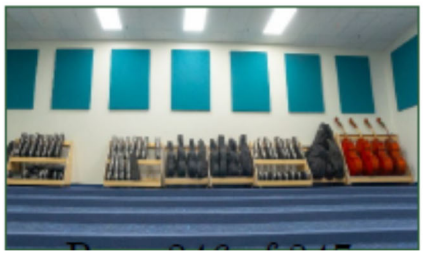
PRIMARY RENOVATIONS PROCESS CHART

3 Projects	1 Projects	3 Projects	2 Projects	135 Projects	191 Projects
PROJECT PLANNING	HIRE DESIGNER	PROJECT DESIGN	HIRE CONTRACTOR	ACTIVE CONSTRUCTION	CONSTRUCTION CLOSEOUT

SCHOOLS WITH PROJECTS IN CONSTRUCTION CLOSEOUT
PAGE 3 of 3

Sawgrass Springs Middle School
Seminole Middle School
Sheridan Technical High School
Silver Lakes Elementary School
Silver Lakes Middle School
Silver Palms Elementary School
Silver Ridge Elementary School
Silver Shores Elementary School
Silver Trail Middle School
South Plantation High School
Stephen Foster Elementary School
Stirling Elementary School
Stranahan High School
Sunland Park Academy
Sunrise Middle School
Sunset Lakes Elementary School
Sunshine Elementary School
Tamarac Elementary School
Thurgood Marshall Elementary School
Tradewinds Elementary School
Virginia Shuman Young Elementary School
Walter C. Young Middle School
Watkins Elementary School
Welleby Elementary School
West Broward High School
West Hollywood Elementary School
Western High School
Westglades Middle School
Westwood Heights Elementary School
Wingate Oaks Center
Winston Park Elementary School




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ORGANIZATIONAL

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BROWARD COUNTY PUBLIC SCHOOLS



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

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

BCPS is an independent school district that provides educational opportunities to students from infants through adults. Pre-kindergarten through grade 12 students are representative of a diverse multicultural/multi-ethnic population from over 192 countries speaking 159 languages, and approximately 35,000 of those students are identified as English Language Learners (ELL's). Exceptional Student Learning Support (ESLS) is provided to over 32,000 students with special needs, and each Public School must develop and implement a comprehensive plan to meet the needs of their gifted students. There are more than 125,000 Adult and Continuing Education students.

There are 237 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 133 elementary schools including Broward Virtual Elementary, 35 middle, 30 high including Broward Virtual High, 11 multi-level, 3 technical colleges as well as 9 Pre-K sites and 16 additional instructional sites. In addition, the District provides adult education at 25 adult centers and community school locations throughout Broward County. For the 2025-26 school year, there are currently 86 charter schools in Broward County.

For the 2025-26 school year, students are scheduled to start school on Monday, August 11, 2025, and their last day is scheduled for Wednesday, June 3, 2026. 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.

2024-25 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,554
Elementary (K - 5)	80,319
Middle (6 - 8)	40,527
High (9 - 12)	67,583
Centers	3,851
District Managed Schools	**197,834**
Charter Schools	49,667
Total 2024-25 Benchmark	**247,501**

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

GOVERNANCE STRUCTURE

MEET THE BOARD MEMBERS

School Board of Broward County, Florida



Debra Hixon
Chair
Countywide At-Large
Seat 9
(2024-28)



Sarah Leonardi
Vice Chair
District 3
(2024-28)



Dr. Allen Zeman
Countywide At-Large
Seat 8
(2022-26)



Maura McCarthy Bulman
District 1
(2024-28)



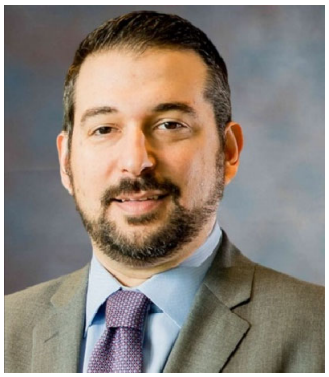
Rebecca Thompson
District 2
(2024-28)



Lori Alhadeff
District 4
(2022-26)



Dr. Jeff Holness
District 5
(2024-28)



Adam Cervera, Esq
District 6
(2025-29)



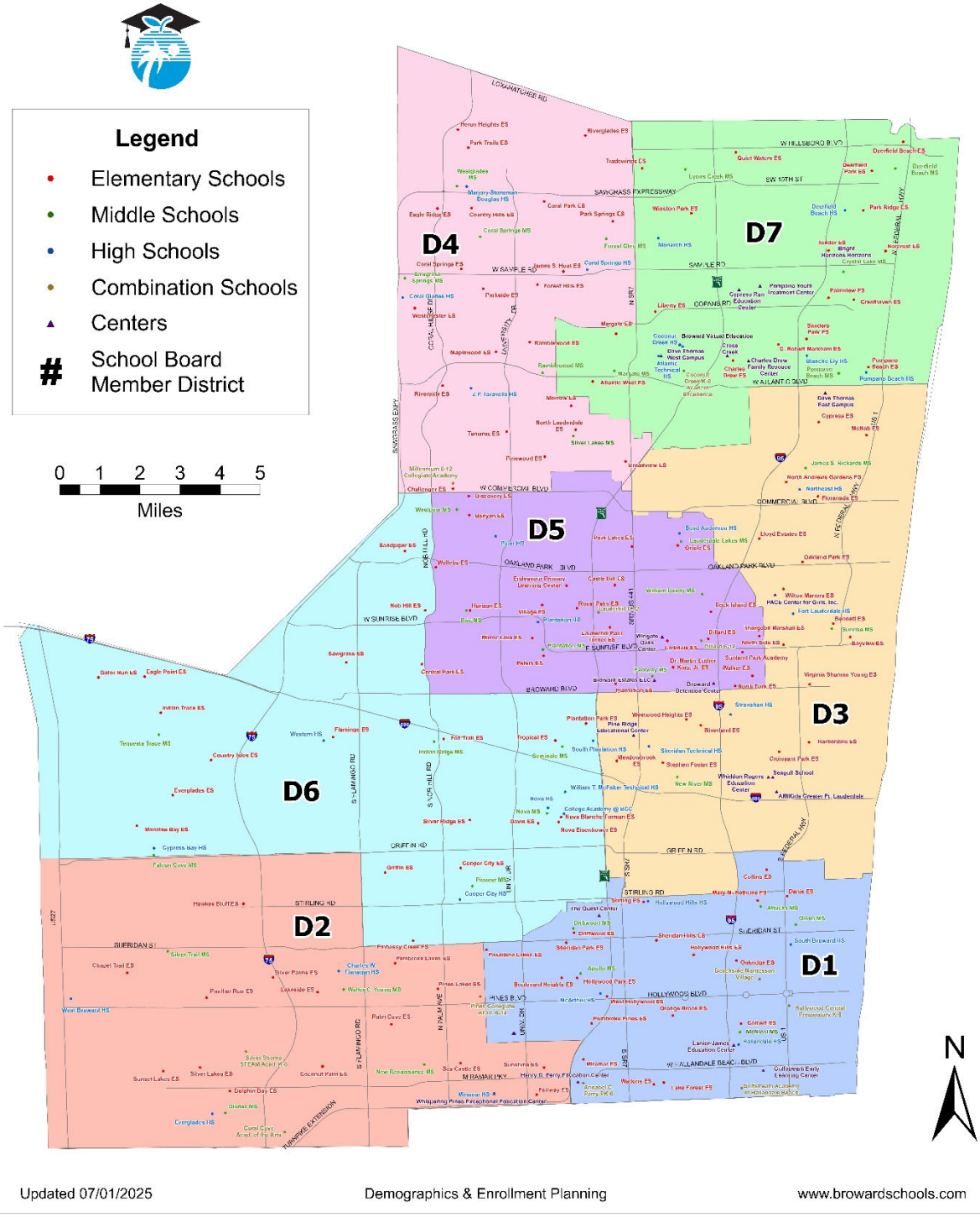
Nora Rupert
District 7
(2022-26)

BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

Broward County Public Schools

With School Board Member Districts, Adopted November 9, 2021

2025-26



Updated 07/01/2025 Demographics & Enrollment Planning www.browardschools.com

This map is for display purposes only.

DISTRICT'S STRATEGIC PLAN

Vision and Mission

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

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

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

Development of 2027 Student Outcomes Focused Strategic Plan

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

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

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

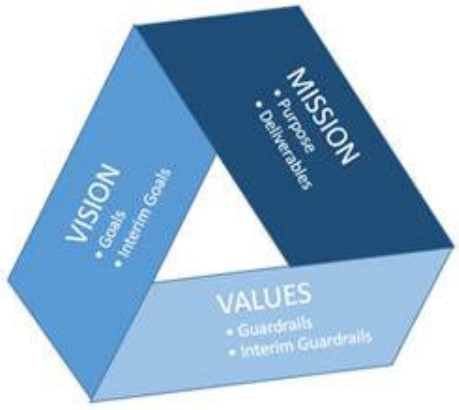
Board members hosted four 1-hour community meetings, and each consisted of live polling for real time audience input:

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

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

DISTRICT'S STRATEGIC PLAN

Plan Structure



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

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

Goals and Guardrails

GOALS

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

GUARDRAILS

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

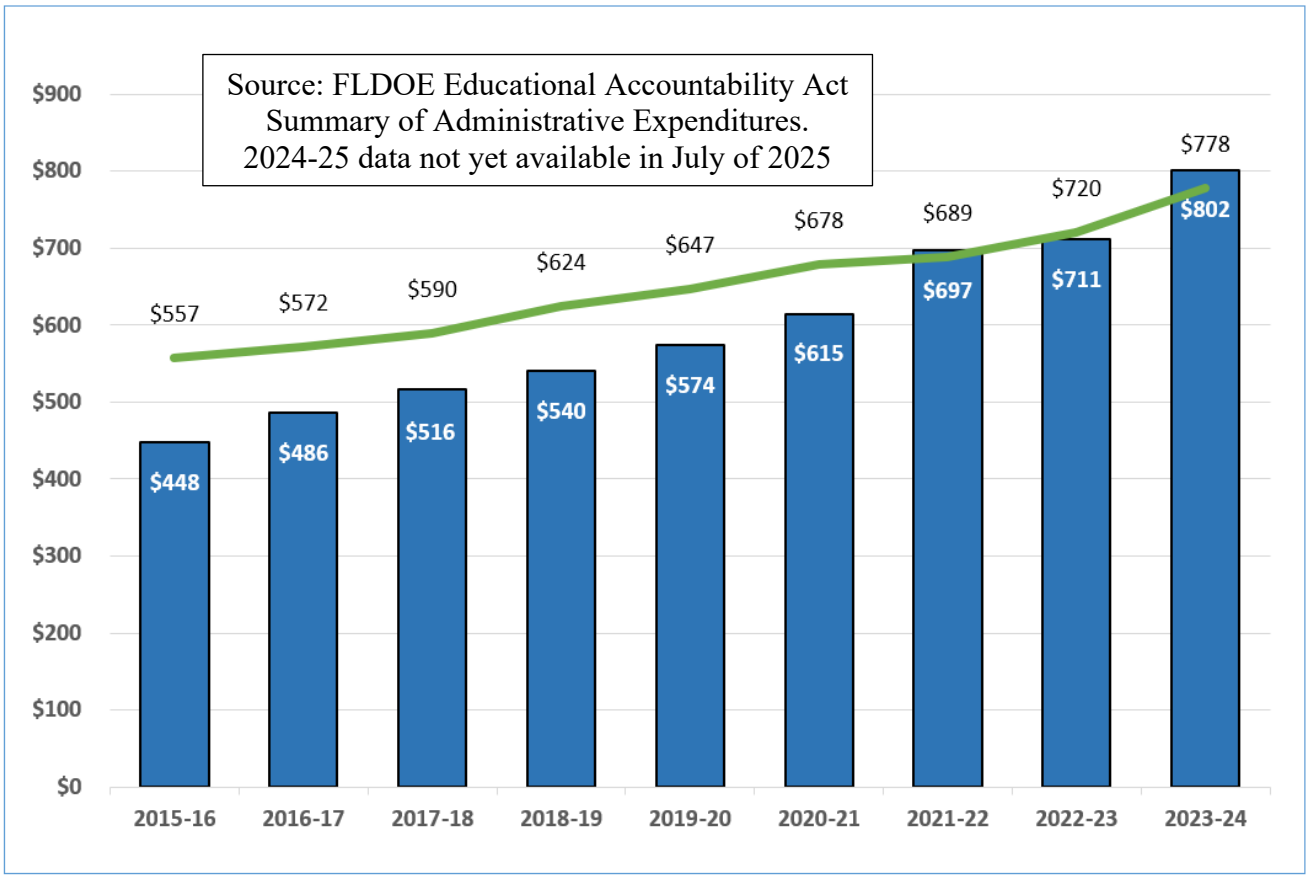
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BUDGET MESSAGE
PRIORITIES AND ISSUES

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

Administrative Cost in the State

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



Source: FLDOE Educational Accountability Act Summary of Administrative Expenditures

BUDGET MESSAGE
PRIORITIES AND ISSUES

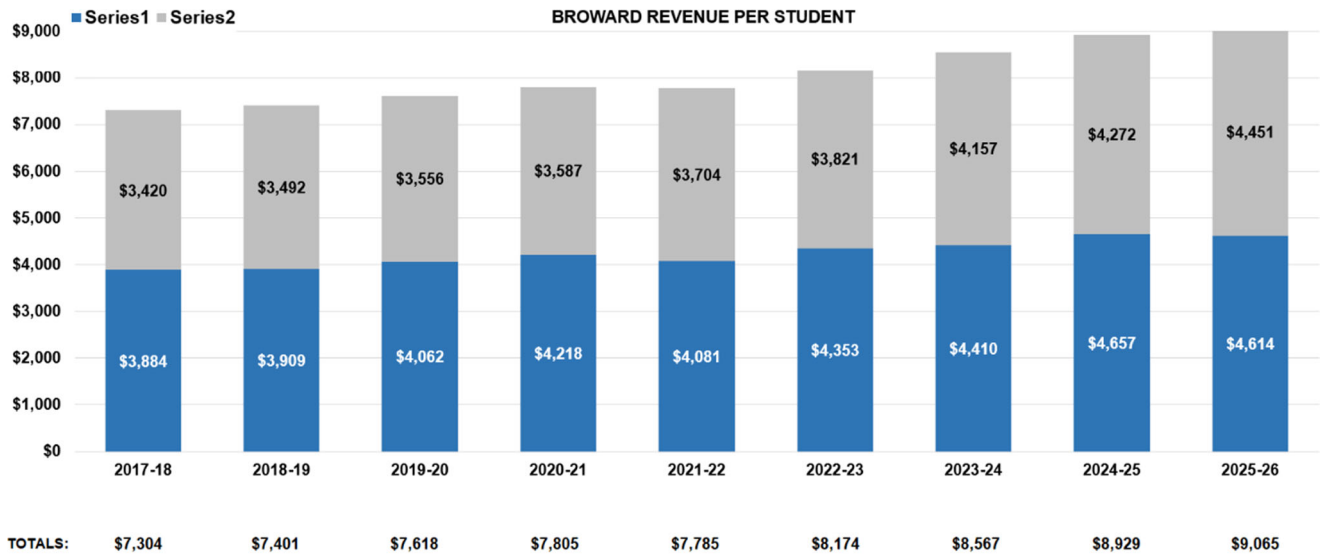
The $2.6 billion General Fund budget (excluding charter school and State private school scholarship funding) for FY 2025-26 reflects our focus on supporting the whole child among the values that define Broward County Public Schools (BCPS), with projected enrollment now at around 233,000 students. This budget strengthens academic programs, expands student support services and prioritizes school safety, mental health and technology. It also ensures competitive compensation for our dedicated educators and staff, recognizing the vital role they play in shaping the future. In response to funding challenges, BCPS is implementing a series of strategic cost-saving measures that allow us to remain fiscally responsible while keeping student success at the center of every decision. These steps include:

- **Staffing Optimization:** A targeted reduction in staffing primarily through attrition, ensuring critical roles are maintained to support high-quality instruction.
- **Centralized Services:** Consolidation of school technical and custodial services to streamline operations and reduce costs.
- **Program Redefinition:** A comprehensive review of magnet and innovative programs to better align with District priorities and student needs.
- **Revenue Generation:** Exploring leasing opportunities for underutilized spaces and optimizing transportation services for further savings.

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 2017-18 through 2025-26.



Note: Projected data is as of the 2025-26 FEFP 2nd Calculation of July 18, 2025.

CAPITAL OUTLAY BUDGET
FUNDING PRIORITIES

Funding for Capital Outlay Needs

This District Educational Facilities Plan (DEFP-FY26) covers the five-year period beginning July 1, 2025, and ending June 30, 2030. This plan sustains funding for the **S**afety, **M**usic and Arts, **A**thletics, **R**enovations and **T**echnology (SMART) Program and other projects that were approved in the DEFP adopted on September 4, 2024.

The DEFP-FY26 also sustains funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling $434.5 million over 5-years and $88 million for FY26 is summarized in the table below:

New Funding Recommendations	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Athletics	$ 600,000	$ (150,000)	$ (150,000)	$ 600,000	$ 600,000	$ 1,500,000
Environmental Health and Safety	5,815,000	5,432,000	6,372,000	6,652,000	9,165,000	33,436,000
Environmental Health and Safety - Flood Mitigation (FEMA)	687,500					687,500
Equipment	3,274,000	2,210,000	1,860,000	1,860,000	1,860,000	11,064,000
Facilities	59,280,750	56,215,250	53,700,000	53,000,000	55,000,000	277,196,000
Information and Technology	2,458,789	593,833	593,833	593,833	593,833	4,834,121
Physical Plant Operations	11,734,834	19,639,533	19,302,533	18,338,300	17,017,500	86,032,700
Portables	2,476,000					2,476,000
Safety and Security	1,330,000	2,210,000	1,085,000	6,535,000	5,835,000	16,995,000
Transportation	300,000					300,000
Grand Total	**$87,956,873**	**$86,150,616**	**$82,763,366**	**$87,579,133**	**$90,071,333**	**$434,521,321**

Highlights of the new funding recommendation for FY 26 are:

Facilities Projects/Initiatives

- Mary Bethune replacement building $16.1 million
- Districtwide Roofing Projects $15 million
- Program Manager/Owner Representative Services $25.0 million
- Northeast High School fire alarm upgrade $1 million

CAPITAL OUTLAY BUDGET
FUNDING PRIORITIES

Physical Plant Operations

- Additional funding for HVAC projects, school painting and beautification $11.7 million

Environmental Health and Safety

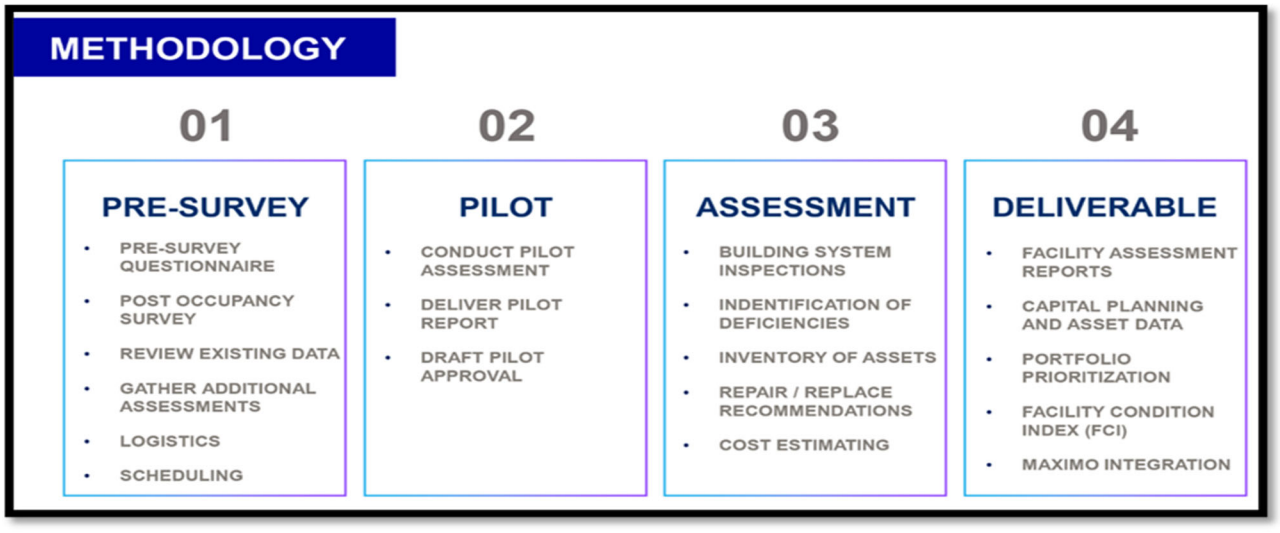
- Building automation systems, drainage and storm water modifications and AED purchases $4.5 million

Other Capital Initiatives

- Equipment purchases to replace music equipment, and BECON equipment refresh $3.3 million
- E-rate funded infrastructure upgrades $2.2 million
- Portable Demolition $2.0 million
- Safety and security initiative to include vape detection system $1.3 million
- Athletic score board replacement district-wide $0.6 million
- Replacement of unsafe bus lift $0.3 million

Long Range Planning – Facility Condition Assessment & Redefining Our Schools

The long-range facilities will provide a comprehensive view of the District's facility needs and serve as an essential element in fiscal planning. The District cannot fund all of its facility needs and will need to prioritize limited financial resources to best meet the most critical of those needs. To assist with this effort, a Facility Condition Assessment (FCA) can help identify specific building deficiencies and determine feasibility using facility data during the assessment. The District has the opportunity to utilize the FCA data, along with demographic data and stakeholder feedback to further develop options that can redefine how our schools serve our students and staff. The DEFP can be amended if needed once proposed projects are developed through this process.



2025 LEGISLATIVE SESSION
FISCAL IMPACT



Legislative Affairs Department
Broward County Public Schools

Florida Legislature
2024 Regular Session, End of Session Report

OVERVIEW

Legislative actions directly influence district operations, funding allocations, educational programs, staffing requirements, student services, and compliance responsibilities. By presenting a summary report, the School Board can assess the implications of newly enacted laws, guide policy adjustments, and support the Superintendent in aligning district priorities with state requirements.

Key Legislative Changes Affecting Education and District Operations
The 2025 Regular Legislative Session Summary Report presentation offers a detailed overview of the most significant legislative developments affecting the District, with a particular focus on education policy, funding, operations, and compliance. It summarizes over 30 enrolled bills that have direct or indirect implications for school sites, staff certification, student health and safety, curriculum standards, and district-level operations. Key areas addressed include adjustments to school start times, enhanced safety protocols, mental health service evaluations, instructional material updates, and changes to teacher preparation pathways.

The presentation also highlights budget negotiations and the status of the state's final appropriations bill, providing context for potential fiscal impacts and planning requirements. Legislative actions such as the implementation of the CERT Program, expanded student health services, and updated rules for charter schools and student athletics are also explored in depth. Additionally, it includes directives for compliance, strategic alignment with the District's goals, and guidance needed from the Department of Education.

Overall, the report equips the School Board and District leadership with the information necessary to begin implementing legislative changes effectively while identifying areas that require further clarification or planning.

2025 LEGISLATIVE SESSION
FISCAL IMPACT

BUDGET HIGHLIGHTS

SB 2510 - Prekindergarten Through Grade 12 Education
(The budget is under Executive review and final action)

Funding	Description	2024-2025 SY	2025-2026 SY	Diff. +/-
Full-time Equivalent (FTE)	Standardized funding unit that represents one full-time student	282,394	284,222	+2,228
Family Empowerment Scholarship Full- Time Equivalent (FES FTE)	Portion of full-time student funding allocated to students in the Family empowerment Scholarship Program	40,477	48,822	+8,345
Base Student Allocation (BSA)	Dollar amount assigned to each student in Florida's Education Finance Program (FEFP)	5,330.98	$5,372.60	+41.62
Total Funding	Total Funding	2,521,605,124	2,578,537,900	+56,932,776
Total FES Cost	Total amount of public education funding that is used to support students participating in FES	(353,358,100)	(424,895,862)	+71,537,762
Per Student Funding	Amount of money the state allocates for each student enrolled in public education (primarily calculated through the FEFP)	$8,929.40	$9,059.53	+$130.53
Comparable Wage Factor (CWF)	Adjustment for regional differences in the cost of labor	1.0259	1.0249	-.001

BCPS Line Items (subject to Governor's veto)

Broward Schools McArthur High School Aquaponics Greenhouse $100,000
Broward County Public Schools Adults with Disabilities $800,000

2025 LEGISLATIVE SESSION
FISCAL IMPACT

BUDGET HIGHLIGHTS

Florida Retirement System (FRS) Rates

	Description	2024-2025 SY	2025-2026 SY	*Diff. +/-*
Regular Class	*Standard retirement membership category*	6.73%	7.10%	+.37%
Elected Officials	*Individuals holding public elected offices*	11.79%	12.39%	0.60%
Deferred Retirement Option Program (DROP)	*Eligible members who have "retired" without leaving their job for up to 60 months, while their retirement benefits are held in a tax-deferred account earning interest*	8.49%	9.37%	+.88%

Unfunded Actuarial Liability (UAL) represents the portion of the Florida Retirement System (FRS) Pension Plan's obligations that exceeds its current assets.

Regular Class	*Rates vary by membership class and are updated annually*	4.84%	4.87%	+.03%
Elected Officials		44.23%	40.72%	-3.51%
Deferred Retirement Option Program (DROP)		10.64%	10.65%	+.01%

Chief Financial Officer will provide a greater overview Estimated

Total Statewide Contribution Public Schools = $76.7m
Funds per student based on estimate: = $27.50 (FES FTE removed)

2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 268 Public Records/ Congressional Members and Public Officers

Subject: **School Board members**
Expands public records exemptions by protecting partial home addresses, telephone numbers, and certain personal information of current public officers, and their families.
Note from the Superintendent: This bill does not have a direct operational impact on the school district, as its provisions pertain solely to School Board members and the disclosure of their personal records.

PRESENTED TO THE GOVERNOR ON JUNE 18, DEADLINE JULY 3

HB 259 Special Observances

Subject: **Declaration and Observances**
This bill designates August 21 as Fentanyl Awareness and Education Day in Florida, promoting public understanding of fentanyl risks
and encouraging schools, local governments, and agencies to host awareness and prevention events.

Note from the Superintendent: A resolution recognizing August 21 as Fentanyl Awareness and Education Day will be drafted and approved the Board at the July 2025 meeting to prepare for implementation in the upcoming school year. Legislation will lead the drafting, with support from District staff in developing awareness and prevention materials to support compliance of the bill.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

SB 356 Holocaust Remembrance Day

Subject: **Declaration and Observances**
Establishes January 27 as "Holocaust Remembrance Day," encouraging observance in public schools and state facilities, with optional instruction on the Holocaust, anti-Semitism, and Jewish contributions to humanity.

Note from the Superintendent: The District currently has a Resolution recognizing International Holocaust Remembrance Day on January 27. We will update any language within it as necessary to ensure alignment with the new legislation.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

HB 447 Holocaust Remembrance Day

Subject: **Declaration and Observances**
The bill requires K–3 to include lessons on bullying and physical disabilities, mandates autism instruction for grades 4–6, hearing impairments for grades 7–9, and various learning and intellectual disabilities for grades 10–12.
Note from the Superintendent: The impact of this bill on the district is fiscally minimal; however, the ESE Department will develop and provide instructional materials to be used across K-12 grade bands during the first two weeks of October.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 549 Gulf of America

Subject: **Declaration and Observances**
The bill requires all state agencies to replace references to "Gulf of Mexico" with "Gulf of America." Starting July 1, 2025, public and charter schools must use materials that adopt the "Gulf of America" terminology.
Note from the Superintendent: This bill will not have a financial impact on the district. We will ensure that lessons, instructional materials, and resources purchased or created after the legislation's start date accurately reflect the Gulf of America designation.
SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

HB 1237 Human Trafficking Awareness

Subject: **Declaration and Observances**
The bill mandates human trafficking awareness training for Florida public and charter school staff. By December 1, 2025, the Department of Education will provide free training covering victim identification and reporting. All affected staff must complete and acknowledge the training

Note from the Superintendent: Staff from the Department of School Culture and Student Support will ensure all required personnel complete the training provided by the Florida Department of Education and will coordinate with the Professional Learning team to document formal acknowledgment through our professional learning management system.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

HB 279 False Reporting

Subject: **Safety, Security, and Emergency Preparedness**
The legislation targets individuals who knowingly make false or malicious emergency calls, like fake threats of violence, that cause serious harm, panic, or disruption. If such false reports result in severe injury, permanent harm, or death, the responsible parties face enhanced criminal penalties, mandatory restitution, and prosecution costs.

Note from the Superintendent: This bill may impact the Student Code of Conduct, but no changes are needed from a discipline standpoint, as the district already enforces the strictest penalties for false threats. Principals will notify students and parents of the increased consequences within the first 10 days of school.

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2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 1374 School District Reporting Requirement

Subject: **Safety, Security, and Emergency Preparedness**
The bill requires quick removal of arrested instructional staff, expands law enforcement notification to schools, mandates staff self- report arrests within 48 hours, allows volunteer background checks, and ensures confidentiality of sealed records.

Note from the Superintendent: The bill has minimal impact, as the district already follows these practices. We will review potential rulemaking requirements for School Board Policies 2404 – Disqualifying Offenses and 2405 – Employee Self-Reporting of Arrests, Charges, and Criminal Proceedings in response to this legislation.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

SB 1546 Background Screening of Athletic Coaches

Subject: **Safety, Security, and Emergency Preparedness**
The bill extends the deadline for completing Level 2 background screenings of athletic coaches to July 1, 2026.
Note from the Superintendent: The bill has minimal impact, as the district already follows the conditions outlined in the bill.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

SB 1470 School Safety

Subject: **Safety, Security, and Emergency Preparedness**
This bill expands the school guardian program to include childcare facilities, which must cover training and security costs, and allows partnerships with law enforcement. It authorizes sheriffs to certify guards, requires annual weapons checks, and strengthens reporting. School safety requirements are updated to cover times before and after school, define gate access zones, permit temporary classroom door locks, allow certain CTE exemptions, require safety briefings for substitute teachers, and direct the creation of a centralized panic alert system, pending funding.

Note from the Superintendent: The impact of this bill on the district includes revising locked door requirements for CTE programs, common areas, parking lots, and other exclusive zones, including the types of locks used. The district already has integrated measures in place that meet the requirements for the centralized panic alert system.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 597 Diabetes Management in Schools

Subject: **Student Health**

The bill allows schools to stock undesignated glucagon, enter supply agreements, and accept donations or grants for its purchase. It permits glucagon to be prescribed and dispensed in the school's name for emergency use per student care plans, provides liability protections for proper administration, and requires the State Board of Education to adopt implementing rules.

Note from the Superintendent: The impact of this bill on the district is minimal, as school staff who work with students with diabetes already receive training from a licensed nurse on recognizing the signs and symptoms of hypo- and hyperglycemia, including when the administration of glucagon is necessary.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

SB 1070 Electrocardiograms for Student Athletes

Subject: **Student Health**

The bill requires ECG screening for student athletes before participation, starting in 2026–27, with medical and religious exemptions. The FHSAA will set rules for clearance after abnormal results. Schools have limited liability, and districts must seek partnerships for low-cost ECGs, with exemptions if under $50 screenings aren't available.

Note from the Superintendent: The district will support this legislation through existing partnerships, with the Student Athletics department collaborating closely with the Strategic Partnerships department.

PRESENTED TO THE GOVERNOR ON JUNE 18, DEADLINE JULY 3

SB 1514 Anaphylaxis in Traditional Public and Public Charter Schools

Subject: **Student Health**

The bill requires K–8 schools to provide anaphylaxis training, maintain emergency plans, train staff on epinephrine use, and ensure students' action plans are accessible. The State Board of Education will adopt rules by October 1, 2025.

Note from the Superintendent: The District already uses three methods to identify students with anaphylaxis: parents or guardians indicate allergies on the Student Emergency Contact Card, Coordinated Student Health Services collects detailed health information via the Health Condition Review form on Focus, and gathers medical statements for special meal accommodations.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 958 Diabetes Management in Schools

Subject: **Student Health**

Requires the Department of Health to develop informational materials on Type 1 diabetes for parents of VPK through 1st grade students. District must notify parents of the Type 1 diabetes early detection materials by September 30, 2025, and annually thereafter.

Note from the Superintendent: Coordinated Student Health Services (CSHS) is currently collaborating with the FDOH to determine the educational materials that will be developed . Once finalized, CSHS and Senior Leadership will implement a plan to inform all parents of VPK, Kindergarten, and 1st grade students and the required resources.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

HB 1607 Cardiac Emergencies

Subject: **Student Health**

The bill requires schools to teach hands-on CPR and AED use, with basic first aid and CPR training provided once in middle school and once in high school. Schools must develop a PULSE plan for urgent emergencies aligned with local responders. Every public and charter school must have at least one operational AED and train staff in first aid, CPR, and AED use. Liability protection is provided for staff and volunteers using defibrillators under Good Samaritan laws.

Note from the Superintendent: The impact on the district may include rulemaking for Policy 5303 – First Aid but overall is low since the district already has AEDs and provides CPR training. The district will also monitor charter school compliance with the legislation.

SIGNED INTO LAW BY SIGNATURE OF THE GOVERNOR

HB 969 Reporting of Student Mental Health Outcomes

Subject: **Student Mental Health Services and Compliance**

The bill requires OPPAGA to evaluate and report on school district mental health services by the end of 2025 and 2026, reviewing compliance, outcomes, and program integration, with input from districts and the Department of Education.

Note from the Superintendent: The impact to the district is minimal, as we will collect and provide required data per the new policy. The department is already experienced in submitting similar data and reports to evaluators.

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2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 738 Child Care and Early Learning Providers

Subject: **Academics**

The bill modernizes childcare licensing by introducing a three-level violation system, stricter inspections, faster background checks, and revised training requirements including in-person CPR. It allows provisional hires under supervision, requires annual county licensing votes, and exempts certain federal facilities and preschools from licensing or fees.

Note from the Superintendent: In-person CPR training with at least one trained staff member present and now includes free online training.

PRESENTED TO THE GOVERNOR ON JUNE 18, DEADLINE JULY 3

SB 1102 School Readiness Program

Subject: **Academics**

The bill expands special needs eligibility and funding for school readiness providers who meet training and program standards, with new staff training requirements starting July 1, 2027.

Note from the Superintendent: The district is working with the Early Learning Coalition to access additional funds for Before and Aftercare programs supporting students with disabilities. It will communicate the legislation's impact to the community and adjust eligibility evaluations and training to ensure compliance.

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HB 681 Apprenticeship and Preapprenticeship Program Funding

Subject: **Academics**

The bill mandates fair division of apprenticeship funding with formal agreements, requires a standard contract and transparency tool by July 2026, and sets public notice and reporting rules for Workforce Education Funding meetings.

Note from the Superintendent: The district is working with Broward College to start the program. The district must use state contract templates to split apprenticeship funding, with administrative-only roles capped at 10%. It must submit detailed program data for an annual state report.

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SB 112 Children with Development Disabilities

Subject: **Exceptional Student Education**

The bill expands state support for children with autism and developmental disabilities through early intervention, school readiness, specialized education, and professional training.

Note from the Superintendent: This bill may increase enrollment in BCPS ESE PreK 3-year-old programs if families opt for the Early Steps Extended Option. It could also impact ESE PK-12 ASD traditional school enrollment due to grant-funded autism charter school startups or expansions, potentially increasing workload and affecting overall district enrollment.

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2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 1145 Workforce Education

Subject: **Academics**
The bill makes charter schools eligible for the Workforce Development Capitalization Incentive Grant Program, requires districts and colleges to offer money-back guarantees on three more programs by July 1, 2026, and sets stricter student eligibility and reporting requirements for tuition reimbursement.

Note from the Superintendent: Charter schools are now eligible for Workforce Grant funds and were included in Broward's prior application. By July 1, 2026, the district must expand its money-back guarantee to six programs, increasing accountability as unsuccessful job outcomes may require tuition refunds.

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HB 85 Hazardous Walking Conditions

Subject: **Operations and Safety**
The bill broadens the criteria for identifying hazardous walking conditions for public elementary students to include walkways adjacent to limited access facilities, as defined by Florida transportation law.

Note from the Superintendent: The bill poses minimal impact to the district, as transportation exceptions for students facing hazardous walking conditions are already in place. The Environmental Health & Safety Department will continue coordinating with Student Transportation to review and administer these exemptions.

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SB 296 Middle/High School Start Times

Subject: **Operations**
The bill requires middle schools to start no earlier than 8:00 a.m. and high schools no earlier than 8:30 a.m. by July 1, 2026. However, districts will be considered compliant if they submit a report to the Department of Education by June 1, 2026, outlining start times, planning strategies, financial impacts, and potential unintended consequences.

Note from the Superintendent: There is minimal impact on district operations, as compliance only requires submitting a report to the Florida Department of Education by June 1, 2026, deadline.

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SB 1402 Student Enrolled in Dropout Retrieval Program

Subject: **Academics**
The bill requires virtual instruction providers to receive separate school grades or improvement ratings in each district they serve. Dropout retrieval programs, which serve students who have withdrawn and are not currently enrolled, are exempt from district grading but must choose either a school grade or improvement rating for accountability.

Note from the Superintendent: There is no impact on the District's virtual programs, as Broward Virtual already receives a school grade. The legislation increases accountability for providers like the Acceleration Academy. The District will monitor whether students coded as dropout retrieval must be included in school improvement ratings. Overall, this bill mainly affects providers' accountability and has low impact on the District.

2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 443 Education

Subject: **Charter Schools Support**
The bill updates charter school rules, allowing greater flexibility in funding, enrollment, and conduct codes. It limits sponsor audit demands, ensures data access, prevents landlord conflicts of interest, permits high-performing charters to take over others, and gives Pre-K students enrollment preference.

Note from the Superintendent: The Charter Schools Support Services Department will work with Finance to monitor the impact of relaxed timing for charter schools' financial and cost report submissions, ensuring they align with district deadlines.

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HB 809 School Social Workers

Subject: **Student Services and Certifications**
The bill exempts school social workers from needing to demonstrate mastery of general and subject area knowledge under s. 1012.55, F.S.

Note from the Superintendent: This exemption is anticipated to enhance the retention of school social workers by alleviating the challenges and financial burdens associated with passing the general knowledge examination. At this time, the bill does not necessitate any changes to existing district policies.

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SB 462 Transportation

Subject: **Operations**
The bill creates an administrative hearing option for school bus safety violations, allowing individuals to contest citations within 60 days and avoid court fees. Hearings may be virtual or in person, with evidence reviewed under oath. If upheld, a $200 fine plus administrative costs applies. Appeals follow existing state procedures, and the process applies to unresolved cases after July 1, 2025. The bill also allows FDOT to grant up to $5 million annually (FY 2025–2030) to state colleges and school districts—prioritizing rural areas—for equipment simulators, instructional aids, and construction courses with OSHA and simulator certifications.

Note from the Superintendent: The bill amends Fla. Stat. § 316.173 and imposes new administrative duties on the District related to the implementation of the school bus infraction detection system, including managing the hearing process and appointing qualified hearing officers.

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2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 875 Diabetes Management in Schools

Subject: **Teacher Preparation, Certification, and Mentorship Pathways**
The bill reduces internship hours for experienced counseling students, allows part-time non-degreed arts teachers, and sets uniform teacher prep curricula by 2027. It creates the Florida Center for Teaching Excellence and a mentorship-based alternative certification program (CERT). By 2029, general knowledge tests are replaced with education courses, and mentors must have professional certification and reading endorsements for K-3 teaching support.

Note from the Superintendent: We have concerns about implementing the CERT Program outlined in HB 875, particularly how it will impact our district's existing Professional Learning Certification Program (PLCP), which supports over 150 educators through 2026– 2027. To ensure a smooth transition, we need clear guidance on how CERT will be implemented at the district level and integrated with PLCP, steps we should take now to prepare mentors, staff, and participants for the shift, and given our current PLCP scale, early planning is critical. We are seeking direction from the Department of Education to begin aligning our systems and teams with the new certification requirements.

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HB 1105 Education

Subject: **Governance, Charter Schools Policy, Student Services, Academics, and Technology Use**
The bill requires local government infrastructure surtax revenues shared with school districts to also be proportionally shared with eligible charter schools for specified uses, with unspent funds reverting to the sponsor if a charter closes. It expands definitions and enforcement related to trespassing on school property and buses, including warrantless arrests. The bill updates conversion charter school processes, allows new sponsors, mandates financial reporting, and sets property and leasing rules. It grants enrollment preference to children of employees in job-creating entities and standardizes charter monitoring. Graduation changes include alternative paths for non-diploma students, revised IEP reviews, and new course options like AICE and marching band credits. It requires FDOE to develop workforce credentialing for students with autism or on modified curricula. Wireless device use is banned for elementary and middle school students during the school day, with designated phone areas in high schools and a study on phone bans' effects. State colleges may set enrollment rules for students who lack exam passage but have credits, and dual enrollment agreements must clarify transportation and scheduling. The bill also adds liability insurance to allowable millage expenditures, expands Bright Futures academic awards, raises volunteer hour requirements, broadens grant eligibility to charters, and mandates math endorsement competencies by 2026.

Note from the Superintendent: Internship info must be included in counseling materials, and two years of marching band can fulfill a PE or arts credit. By January 2026, the DOE will create a guide for students who don't earn a standard diploma, which districts must provide with transcripts. Districts must develop programs for students with autism or modified curricula and promote Bright Futures scholarships in their career plans. The district will expand work-based learning for students with disabilities in grades 9-12 to boost engagement, career readiness, and experiential learning.

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2025 LEGISLATIVE SESSION
FISCAL IMPACT

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 1255 Education

Subject: **Teacher Workforce, School Choice, Academics, Student Services, and Parental Engagement**

The bill updates teacher shortage area terminology and private school background checks, removes the Commissioner's role in diversity oversight, and sets admission standards for preeminent universities. It expands opioid antagonist definitions, requires parental consent for corporal punishment, and limits local rules on charter schools. It changes VPK transfer rules, revises School Readiness income eligibility, and mandates waitlist tracking by income and priority. Academic standards must be simplified by 2026, and reading interventions require certified or micro-credentialed staff. Financial literacy courses must cover higher education costs and FAFSA. Principals must refer certain students to support teams, and superintendents manage expulsion extensions. Districts must inform parents about scholarship and tutoring programs, count tutoring hours for Bright Futures, and can use millage funds for liability insurance.

Note from the Superintendent: The district will implement the necessary measures and protocols to ensure full compliance with the legislation and effectively accommodate its provisions.

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SB 248 Student Participation in Interscholastic & Extracurricular Sports

Subject: **Student Athletics**

The bill allows home-educated and private school students more access to public school sports.

Note from the Superintendent: The district will implement the necessary measures and protocols to ensure compliance with the legislation and effectively accommodate the increased participation of home-education and private school students in our athletic programs.

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SB 1080 Local Government Land Regulation

Subject: **Student Athletics**

The bill prohibits school districts from charging alternative fees instead of impact fees unless they comply with legal requirements and requires districts to justify these fees in any legal disputes .

Note from the Superintendent: The impact to the district is still under review; meanwhile, Local Government Land Regulation will continue routine operations, and the Real Estate Department will monitor and report on proportional share mitigation and school concurrency fees.

PRESENTED TO THE GOVERNOR ON JUNE 18, DEADLINE JULY 3

2025 LEGISLATIVE SESSION
FISCAL IMPACT

SAVE THE DATES



2026 Regular Session Dates

October, November & December 2025	**Committee Weeks** are scheduled periods before the official start of a legislative session during which lawmakers meet in committees to review, discuss, and revise proposed legislation. These weeks serve as a preparatory phase for the regular session, allowing legislators to: •Hear presentations from state agencies and stakeholders •Draft and debate bills •Conduct oversight of existing programs •Begin budget discussions •Set priorities for the upcoming session
September 16, 2025	School Board adopt the 2026 State Legislative Priorities
October 2025 *(Exact Date TBD)*	Joint Delegation Meeting with the Broward Legislative Delegation
January 13, 2026	Regular Session convenes
March 3, 2026	Last day for regularly scheduled committee meetings
March 13, 2026	Last day of Regular Session
July 1, 2026	New legislation becomes effective



DISTRICT FINANCES

Broward County Public Schools (the District) is committed to ensuring that all financial operations support their educational mission. The annual budget serves as the District's primary financial management tool, guiding the allocation of resources to support academic excellence, operational efficiency, and long-term sustainability. Each financial responsibility outlined below plays a vital role in the development, implementation, and oversight of the District's budget. By aligning financial practices with statutory mandates and strategic goals, the District ensures transparency, accountability, and equity in the use of public funds.

Broward County Public Schools 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.

In accordance with Section 1011.02, Florida Statutes, the Superintendent is responsible for preparing an annual balanced budget for adoption by the School Board. This process includes public transparency through advertising and two required public hearings. The final budget must be submitted to the Florida Department of Education and include legislatively determined amounts for required local effort revenue. All component funds within the budget must be balanced—meaning proposed expenditures, including transfers and ending fund balances, must not exceed anticipated revenues, beginning fund balances, and incoming transfers.

School Board Policies
To ensure compliance with the above statute, the School Board, has adopted the following policies and committed the District's talents and resources towards enhancing the opportunity for each student to reach their highest potential. While our vision is to educate today's students to succeed in tomorrow's world, each policy will be reviewed and/or revised within five (5) years of the policy's last review. This ensures that they continue to be relevant regarding the needs of the District and comply with the current requirements of The School Board's governing laws and rules.

Policy 3111 – Fund Balance:
The budget maintains a contingency reserve of at least 3% of total General Fund appropriations and outgoing transfers, as required by School Board Policy 3111. The Financial Reporting Department is responsible for monitoring this balance and calculating any necessary increases to meet this minimum. This reserve ensures the District can respond to unforeseen emergencies without disrupting essential operations. If the unreserved and undesignated fund balance falls below this threshold, the Chief Financial Officer (CFO) is responsible for developing a corrective financial plan and timeline for Board approval.

Policy 3110 – Investment Policy:
The purpose of this policy is to set forth the investment objectives and parameters for the management of public funds and were 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. In accordance with Section 218.415, Florida Statutes, this policy applies to all cash and investments held or controlled by the District, identified as "Pooled Funds," excluding Pension Funds, funds related to the issuance of debt governed by other existing policies or indentures, and funds held by state agencies such as the Department of Education. Budget projections related to investment income are developed in line with the District's Investment Policy, which allows only authorized financial instruments and qualified public depositories, supports operational liquidity, protects capital, and uses a competitive bid process. These principles are reflected in the District's revenue projections and cash flow management strategies.

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

For more information and a comprehensive list of School Board policies, please visit:
https://www.browardschools.com/school-board/school-board-policies

DISTRICT BUDGET

An annual budget for the District School Board shall be prepared, advertised, and presented at a public hearing pursuant to the advertisement, and adopted by the Board. This process is critical to ensuring transparency, community involvement, and compliance with state requirements, and reflects the District's commitment to financial stewardship in support of educational priorities.

Following adoption, the District submits the budget to the Commissioner of Education for review and approval of the following components:

- 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. To maintain compliance, the School Board adopts procedures for amending the budget as needed.

- 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 is considered approved by the School Board at the time the Board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the School Board.
- No budget amendment shall be approved by the District School Board after the due date for the annual financial report for that year.

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

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

Budgetary Goals

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

BASIS OF ACCOUNTING

- Function is the objective or purpose of an expenditure (expense for government-wide and proprietary financial statement presentation). Functions are the activities performed to accomplish the objectives of the organization. The activities of a local school system are classified into six broad areas:

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

GOVERNMENTAL GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

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

BASIS OF ACCOUNTING

Fund Financial Statements

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

- Governmental Funds
  - *General Fund* is the primary operating fund of the District.
  - *Special Revenue Funds* are legally restricted or committed for specific purposes.
  - *Capital Projects Funds* are used for acquisition or construction of facilities and equipment.
  - *Debt Service Funds* are used to account for the accumulation of resources for and the payment of interest and principal on long term debt.
  - *Permanent Funds* are not used by Broward County Public Schools.

- Proprietary Funds
  - *Enterprise Funds* are not used by Broward County Public Schools.
  - *Internal Service Funds*

- Fiduciary Funds and Similar Component Units
  - *Pension (and other employee benefit) Trust Funds*
  - *Investment Trust Funds*
  - *Private-Purpose Trust Funds*
  - *Custodial Funds*

Governmental Funds

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

Proprietary Funds

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

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

Fiduciary Funds

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

BASIS OF ACCOUNTING

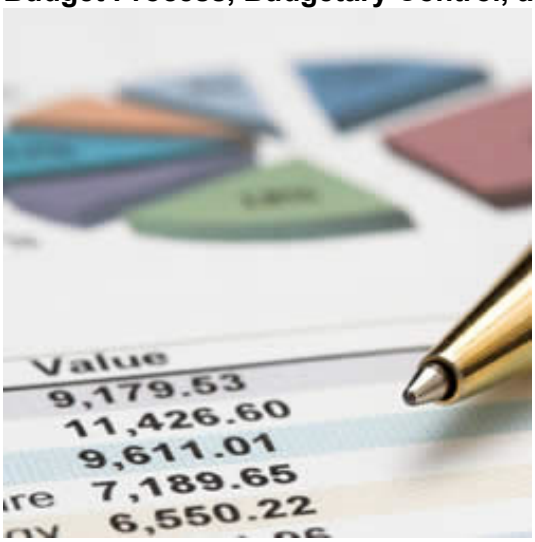
Government-Wide Financial Statements

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

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

BASIS OF BUDGETING

Budget Process, Budgetary Control, and Budgetary Reporting



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

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by law and State Board of Education rules.

- The legal level of budgetary control is at the major functional level. Budgeted amounts may be amended by resolution at any Board meeting prior to the due date for the annual financial report.

- Project length budgets, such as in the Capital Projects Funds, are determined and then are fully appropriated in their entirety in the year the project is approved. For the beginning of the following year, any unexpended appropriations for a project from the prior year are re-appropriated. This process is repeated from year to year until the project is completed.

- Unencumbered appropriations lapse at year-end. All encumbrances must be fully liquidated by June 30. Purchase orders that remain open at year-end will be closed. If the goods or services have not been received prior to fiscal year-end, the original order should be canceled and, if still needed, reissued against the subsequent year's approved appropriations.

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. 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 2025-26 budget adoption calendar is detailed on page 5-39.

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 2025-26 tentative budget and millage rates on July 29, 2025. The hearing provides the public the opportunity for input on the budget process and for the School Board to tentatively approve the 2025 millage rates and approve the 2025-26 proposed budget. (Note: Local property taxes are assessed for November 2025 collection; hence, 2025 tax collections fund the FY 2026 budget). The second and final public hearing will be held on September 9, 2025, for the purpose of allowing the public additional input on the budget, and for the Board to adopt the final budget and millage rates for 2025-26.

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

The fiscal year 2025-26 budget development process began after the adoption of the fiscal year 2024-25 budget in September. Two timelines address the budgeting process, one to address school budgets and another one to address departmental budgets. The schools' timeline includes the preparation and approval of membership projections; the projected allocation of various programs, such as Magnet, Class Size, etc.; the projection of grants funding; the teacher hiring process; preparation of school budgets; registration of students; etc. The Department timeline includes divisional planning meetings, review of initiatives, review of program requirements, assessment of the availability of resources, etc.

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

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

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

THE BUDGET PROCESS

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

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

Budget Trends
The District began the fiscal year 2025-26 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2025, the Property Appraiser certified the tax roll for Broward County at $347.2 billion, up $20 billion, or 6.10 percent increase over July 1, 2024. This is the thirteenth increase in the tax roll since the housing market crash in fiscal year 2008-09.

Sales Tax Revenue: The State relies heavily on sales tax revenue to fund its portion of the Florida Education Finance Program. As the state economy began to show signs of recovery, the Governor and state legislature steadily increased K-12 funding from fiscal year 2013-14 through 2017-18. However, in fiscal year 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. For 2020-21, revenue increased by 2.64 percent and for 2021-22, revenue increased by 3.14 percent. For 2022-23, revenue increased by 9.9 percent and in 2023-24, revenue increased by 12.3 percent. For 2024-25, the increase was 5.5 percent, and for 2025-26 is approximately 5.19%.

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

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

Since fiscal year 2014-15, all of the District's non-charter schools were able to meet 100% class size compliance requirements at the classroom level for traditional schools and at the school level average by grade group for schools of choice. Fiscal year 2024-25 marked the eleventh consecutive year the District met 100% class size compliance requirements at all non-charter schools.

OPERATIONS
BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference
D	Tuesday 7/1/2025	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday 7/18/2025	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/25, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	**Tuesday, July 22, 2025 ***	Within 24 days of the Certification of Value.	Superintendent submits tentative budget to The School Board of Broward County, Florida.	200.065(2)(a)3 1011.02
		Superintendent presents tentative 2024-25 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 28	Friday 7/25/2025	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03
	Tuesday, July 29, 2025**	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1
D + 34	Thursday 7/31/2025	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. 9, 2025****	65-80 days after Certification of Value. (Between 9/3/2025 and 9/18/2025)	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 9/12/2025	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 9/12/2025	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	Thursday 10/9/2025	Within 30 days after adopting millage and 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 advertisment approval.
** Indicates School Board Public Hearing

CAPITAL OUTLAY
FUNDS BUDGET

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

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

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

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

District Educational Facilities Plan
The School Board is scheduled to approve the 2025-26 DEFP on September 3, 2025. A summary of the plan is included in the Information section of this budget presentation. The capital outlay appropriations are amended throughout the year with the appropriate approval and authorization from the School Board.

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

CAPITAL OUTLAY
BUDGET PROCESS

Background

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

District Educational Facilities Plan

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



The fiscal year 2025-26 DEFP lays out a $3.8 billion five-year financial plan to address school security, renovation projects, technology improvements, music instruments and equipment, school buses, capital improvements, maintenance, and repair, and to make debt service payments.

The current DEFP includes the $800 million GOB combined with other capital outlay funds to implement the **S**afety, **M**usic & Arts, **A**thletics, **R**enovations and **T**echnology Program (SMART). The SMART Program currently includes $1.7 billion to enhance students' learning environments. Technology is one of the cornerstones of the SMART Program. The work included in the SMART Program to improve technology infrastructure and provide new devices in schools was completed during the 2017-18 school year. Technology continues to be refreshed every year via grants and capital equipment leases.

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

The public has an opportunity to provide input into the DEFP at two School Board meetings and various School Board workshops each year. In addition, the School Board, municipalities, and the county have an interlocal agreement for public school facility planning that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the DEFP. The School Board is scheduled to approve the 2025-26 DEFP on September 3, 2025. The first year of the DEFP constitutes the 2025-26 capital outlay budget. The capital outlay budget is officially adopted as part of the annual budget adoption each year. The School Board can amend the capital outlay budget during the fiscal year to recognize changes in revenues and adjust funding for capital projects and programs.

CAPITAL OUTLAY
BUDGET CALENDAR

2025-26 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 6/24/2025	The School Board holds final workshop to discuss the fiscal year 2025-26 budget		
Tuesday 7/22/2025	The School Board discusses the fiscal year 2025-26 budget at Regular School Board meeting		
Tuesday 7/22/2025	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2025-26 to 2029-30	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 7/29/2025	The School Board holds the first public hearing on the fiscal year 2025-26 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 9/3/2025	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2025-26 to 2029-30	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Tuesday 9/9/2025	The School Board holds the second public hearing to adopt the fiscal year 2025-26 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
Wednesday 10/1/2025	The Adopted District Educational Facilities Plan must be submitted to the Department of Education	Functions of the Department of Education: Require each board and other appropriate agencies to submit complete and accurate financial data as to the amounts of funds from all sources that are available and spent for construction and capital improvements. The commissioner shall prescribe the format and the date for the submission of this data and any other educational facilities data.	1013.03(4)

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FINANCIAL

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DISTRICT BUDGET SUMMARY

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BROWARD COUNTY ARE 10.9%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	FISCAL YEAR 2025-2026
PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	3.0720
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	1.0000
DEBT SERVICE	0.1645
CAPITAL OUTLAY	1.5000
TOTAL	6.4845

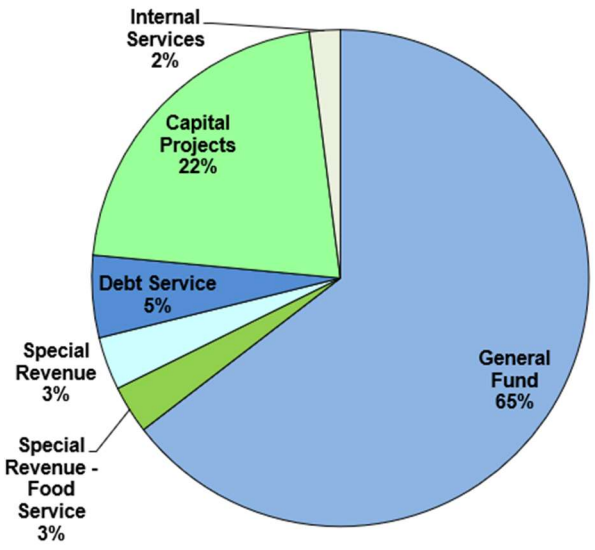
BUDGET

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	$ 13,996,500	$ 280,929,990	$ -	$ -	$ -	$ 294,926,490
State Sources	1,308,854,822	6,046,753	549,395	46,182,994	-	1,361,633,964
Local Sources	1,679,404,243	21,166,077	54,823,494	512,065,279	104,928,000	2,372,387,093
TOTAL REVENUES	$ 3,002,255,565	$ 308,142,820	$ 55,372,889	$ 558,248,273	$ 104,928,000	$ 4,028,947,547
Transfers In	193,024,315	40,000	183,179,211			376,243,526
Nonrevenue Sources			-	58,985,078		58,985,078
Fund Balances/Net Assets-July 1, 2025	199,178,395	37,810,935	42,878,636	514,381,063	79,000	794,328,029
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 3,394,458,275	$ 345,993,755	$ 281,430,736	$ 1,131,614,414	$ 105,007,000	$ 5,258,504,180
EXPENDITURES						
Instruction	$ 2,190,043,902	$ 115,241,089				$ 2,305,284,991
Student Support Services	153,299,369	8,130,649				161,430,018
Instructional Media Services	25,496,482	-				25,496,482
Instruction & Curriculum Development Services	34,957,407	26,952,049				61,909,456
Instructional Staff Training Services	6,304,385	19,519,305				25,823,690
Instructional-Related Technology	33,300,483	0				33,300,483
Board	7,711,653	0				7,711,653
General Administration	13,311,578	9,496,043				22,807,621
School Administration	155,627,415	0				155,627,415
Facilities Acquisition & Construction	20,145,000	39,889		755,410,888		775,595,777
Fiscal Services	11,065,497	4,955				11,070,452
Food Service	-	146,867,637				146,867,637
Central Services	74,448,506	266,104			105,007,000	179,721,610
Student Transportation Services	99,452,935	267,473				99,720,408
Operation of Plant	250,771,658	487,559				251,259,217
Maintenance of Plant	77,223,005	560,000				77,783,005
Administrative Technology Services	19,022,317	64,431				19,086,748
Community Services	9,950,104	527,819				10,477,923
Debt Service	11,656,579		231,248,430			242,905,009
TOTAL EXPENDITURES	$ 3,193,788,275	$ 328,425,002	$ 231,248,430	$ 755,410,888	$ 105,007,000	$ 4,613,879,595
Transfers Out	40,000		-	376,203,526	-	376,243,526
Fund Balances/Net Assets-June 30, 2026	200,630,000	17,568,753	50,182,306	-	0	268,381,059
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	$ 3,394,458,275	$ 345,993,755	$ 281,430,736	$ 1,131,614,414	$ 105,007,000	$ 5,258,504,180

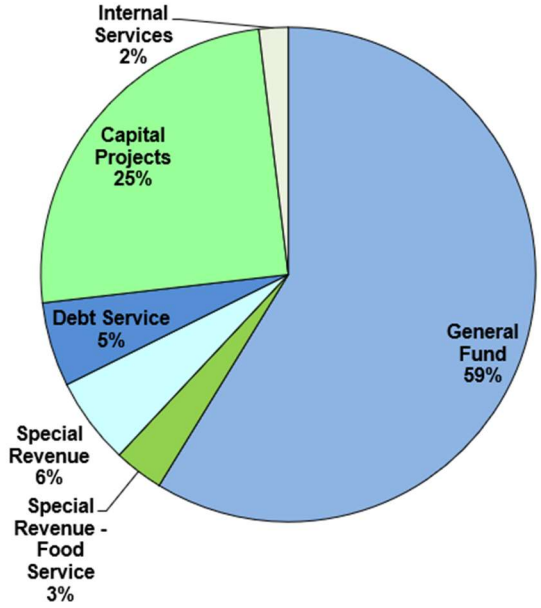
Note: General Fund information uses 2025-26 FEFP Second Calculation.
General Fund revenue includes $325.6 million for Florida Empowerment Scholarship and $488 million for charter school funding.

ALL FUNDS
COMPARISON OF BUDGETED REVENUE SOURCES

2025-26 BUDGET



2024-25 AMENDED BUDGET



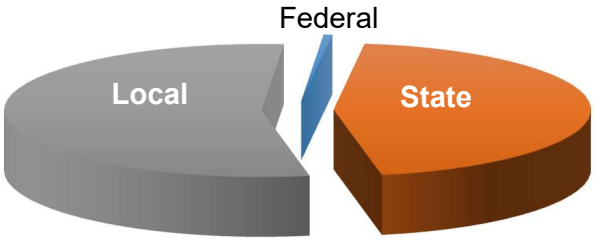
Fund Title:	2025-26 Budget	2024-25 Amended Budget
General Fund	$3,394,458,275	$3,080,075,821
Special Revenue - Food Service	164,393,438	169,896,314
Special Revenue	181,600,317	297,622,676
Debt Service	281,430,736	289,025,732
Capital Projects	1,131,614,414	1,307,014,056
Internal Services	105,007,000	99,855,980
Sub-Total	$5,258,504,180	$5,243,490,579
Less Transfers Out:	(376,243,526)	(366,644,383)
TOTAL ALL FUNDS	$4,882,260,654	$4,876,846,196

Information for fiscal year 2025–26 is based on the FEFP Second Calculation dated July 18, 2025. Information for fiscal year 2024–25 for the General Fund, Special Revenue, Debt Service, and Capital Projects is based on the April 30, 2025, amendment. Internal Service Fund information is based on the Superintendent's Annual Financial Report (SAFR) for fiscal year 2023–24.

NOTE: Amounts include Fund Balance

MAJOR REVENUE SOURCES

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



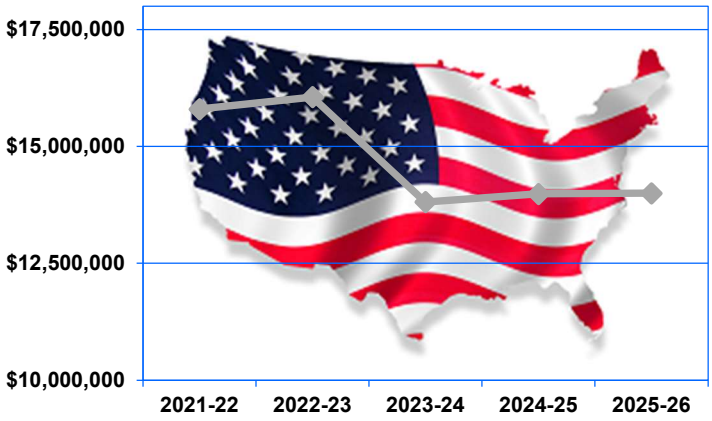
From the three major revenue sources in 2025-26, the District expects to receive 0.4 percent of General Fund financial support from Federal sources, 38.5 percent from State sources, and 49.5 percent from Local sources. The remaining 11.6 percent is comprised of transfers from other funds and fund balance.

Revenue from Federal Sources

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

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

Federal Revenue Trend - 5 Year History



Revenue from State Sources

Funds for state support to school districts are provided primarily by legislative appropriations. While several tax sources are deposited in the state's General Revenue Fund, the predominant source is Sales Tax. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) under the provisions of Section 1011.62, Florida Statutes. Statewide, funds appropriated to finance the FEFP in 2025-26 were $12.3 billion, plus $3.6 billion in state categorical funds.

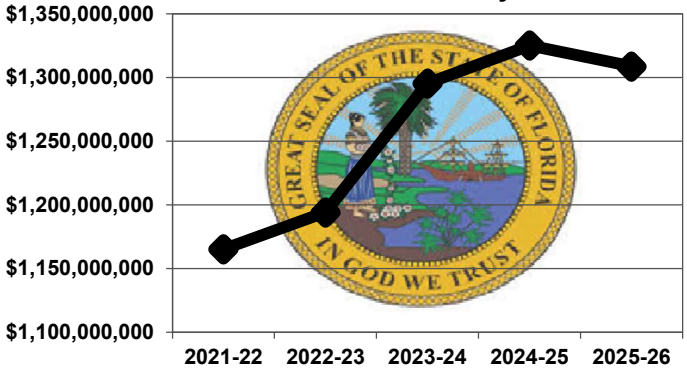
The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students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

MAJOR REVENUE SOURCES

In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, Safe Schools, Student Transportation, and Educational Enrichment for at-risk students (previously known as Supplemental Academic Instruction (SAI)). Special allocations are funded through the Florida Education Finance Program (FEFP), making them partially funded by local revenue derived mainly through property taxes. For 2025-26, the following allocations were removed from the FEFP and rolled into the Base Student Allocation (BSA): Funding Compression and Hold Harmless, Instructional Materials, Reading, Teachers Supplemental Assistance, Teacher Salary Increase and Sparsity allocations. Class Size Reduction is fully funded categorically by the state through sales taxes.

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for the 2021-22 school year were available. BCPS was funded $22.3 million in School Recognition Funds in 2024-25.

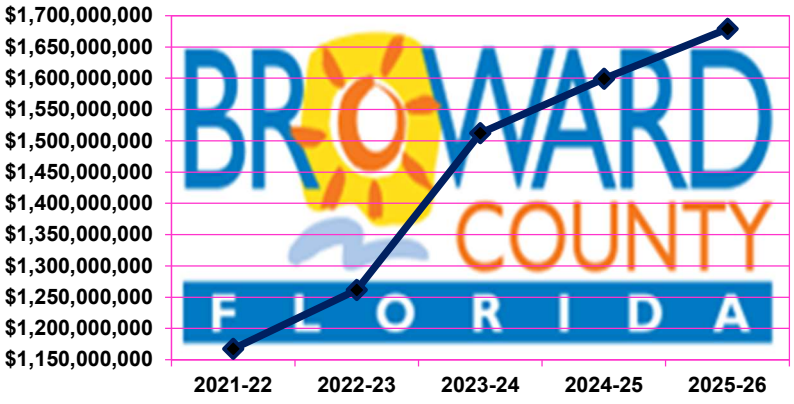
State Revenue Trend - 5 Year History



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.

Local Revenue Trend - 5 Year History



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 $11 billion as the RLE contribution from counties for 2025-26. 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 2025-26. Per the 2025-26 FEFP Second Calculation, the statewide equalized Required Local Effort millage rate is 3.0720. The total combined millage levied by the School Board of Broward County is set at 6.4845, which includes the following:

- Required Local Effort 3.0720
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 1.0000 (voter-approved)
- Debt Service 0.1645 (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 2025-26 Millage rate is based on the 2nd Calculation Report.

MAJOR EXPENDITURE CATEGORIES

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

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

Instruction
Instruction includes 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 media, such as television, radio, telephone, and correspondence. Student transportation and fee-supported childcare programs are not charged to instruction.

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

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

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

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

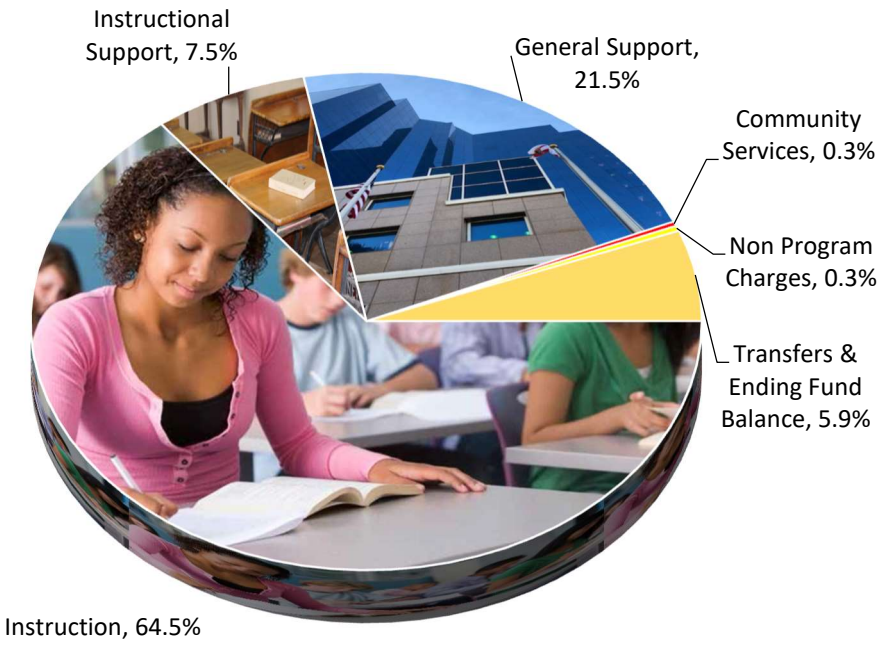
MAJOR EXPENDITURE CATEGORIES

General Fund

For 2025-26, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 64.5 percent, followed by General Support at 21.5 percent. Within General Support, 9.7 percent is for operation and maintenance of plant, 4.6 percent is for school administration, 2.9 percent is for student transportation, and the remaining 4.3 percent covers general administration and fiscal and central services. Instructional Support is 7.5 percent of projected expenditures. Community Services and Non-program Charges combined are 0.6 percent of the projected General Fund expenditures. This is a total of 94.1 percent. The remaining 5.9 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures
Instruction	$ 2,190,043,902
Instructional Support	253,358,126
General Support	728,779,564
Community Services	9,950,104
Non-program Charges	11,656,579
Transfers and Ending Fund Balance	200,670,000
TOTAL	$ 3,394,458,275

2025-26 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: 2025-26 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.

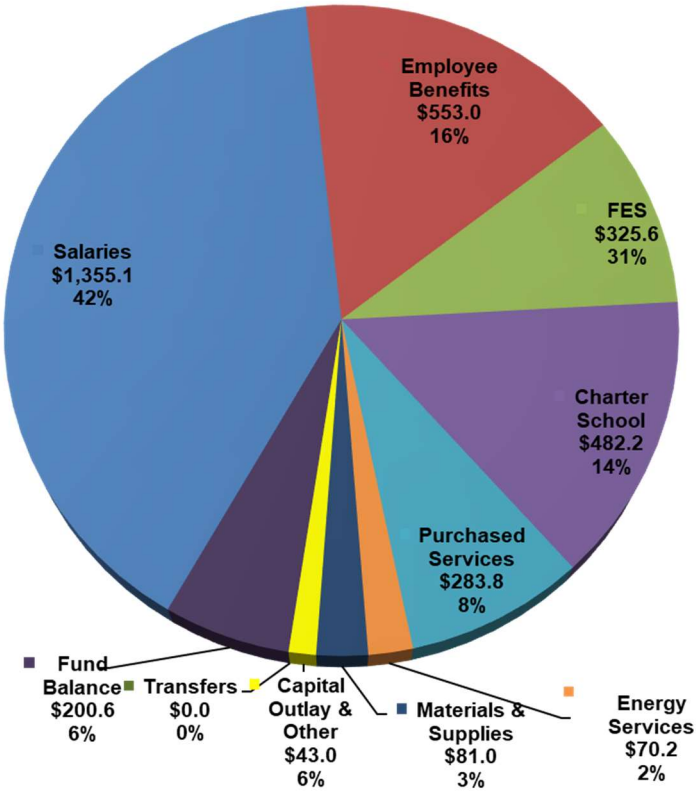
Employee Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and are not paid directly to employees; however, fringe benefits are part of the cost of employing staff.

Categories	Expenditures
Salaries	1,355,102,984
Employee Benefits	553,003,731
Family Empowerment Schol. (FES)	325,550,944
Charter School Passthrough	482,232,841
Purchased Services	283,789,164
Energy Services	70,181,637
Materials & Supplies	80,963,146
Capital Outlay & Other	42,963,828
Transfers Out	40,000
Fund Balance	200,630,000
TOTAL	**3,394,458,275**

As of FY26 FEFP Second Calculation.
NOTE: Employee Salaries & Benefits are based on filled positions.

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. Examples include technology related rentals, repairs and maintenance, and communications. Both Family Empowerment Scholarship (FES) of $325.5 million and Charter School Passthrough of $482.2 million are considered purchased services for budget presentation.

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



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

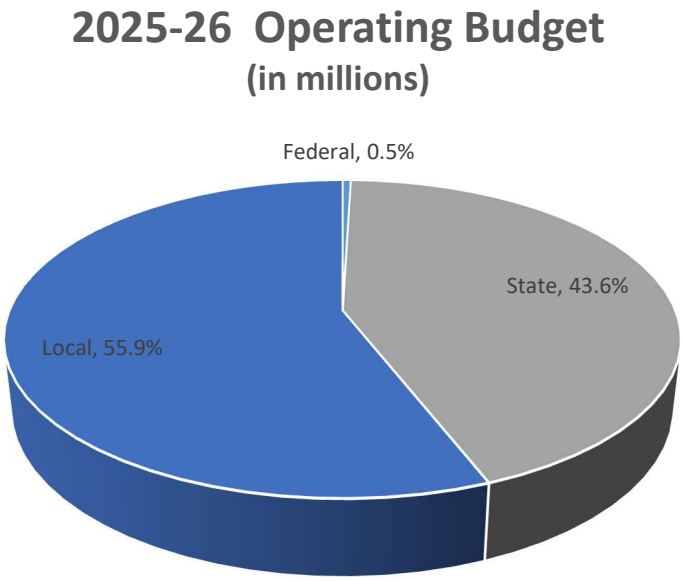
Capital Outlay - Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment,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

Transfers Out - Nonreciprocal inter-fund activity represented by disbursement of cash 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. Fund Balance is reported in five classifications: Non-spendable, Restricted, Committed, Assigned, and Unassigned.

Based on 2025-26 on FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

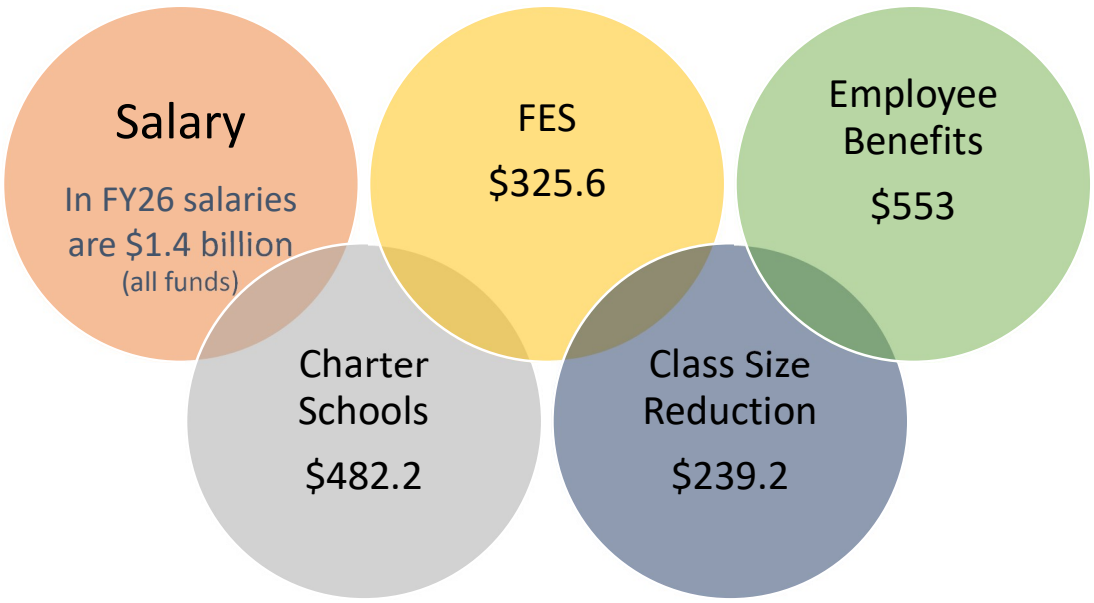
REVENUE TREND



Revenues	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*	FY 2026**
Federal	$ 22.2	$ 23.9	$ 29.1	$ 21.1	$ 19.0	$ 15.8	$ 11.9	$ 13.8	$ 14.0	$ 14.0
State	1,087.5	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3	1,132.2	1,247.5	1,100.9	1,308.9
Local	984.2	995.6	1,034.8	1,153.3	1,118.3	1,167.5	1,234.0	1,512.4	1,599.4	1,679.4
Total	$ 2,093.9	$ 2,123.0	$ 2,171.8	$ 2,315.4	$ 2,297.5	$ 2,348.6	$ 2,378.1	$ 2,773.7	$ 2,714.3	$ 3,002.3

* Fiscal year 2025 from General Fund Budget Amendment as of April 30, 2025.
* * Fiscal Year 2026 Total Projected Revenues.

MAJOR APPROPRIATIONS
(in millions)



GENERAL FUND
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)

REVENUE CATEGORIES

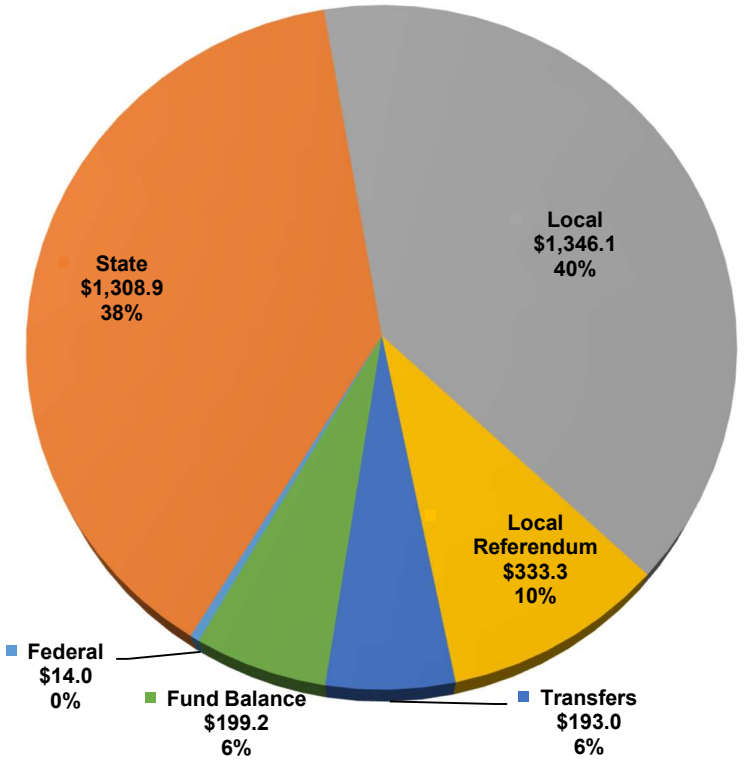
Federal
Includes Medicaid and ROTC

State
Includes FEFP, Workforce Education, and Class Size Reduction

Local
Includes taxes and various fees paid to the District

Transfers In

Fund Balance



APPROPRIATION CATEGORIES

Salaries

Employee Benefits
FES
Charter Schools

Purchase Services

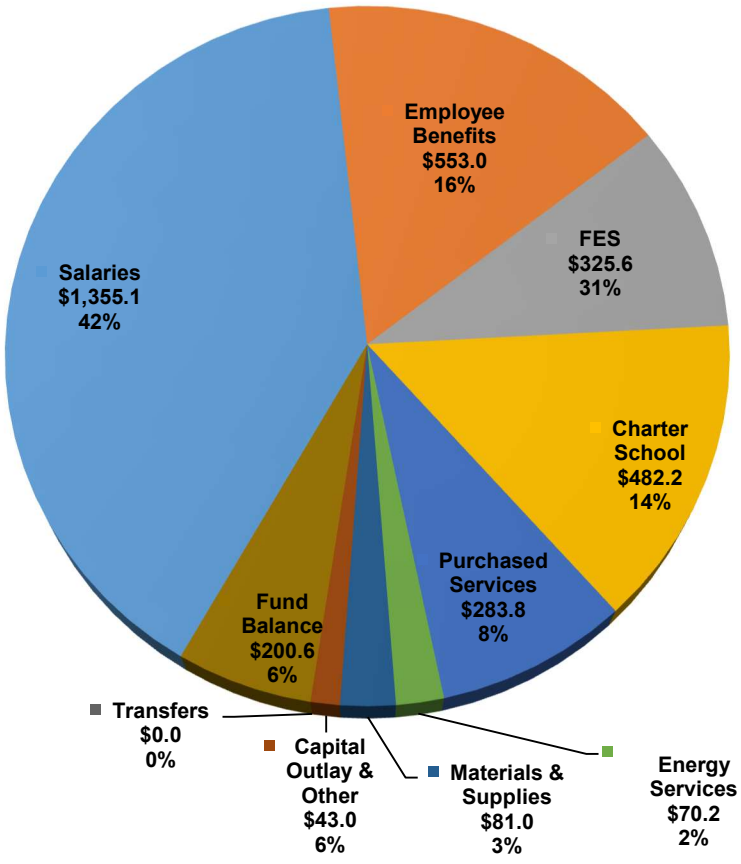
Energy Services

Materials and Supplies

Capital Outlay and Other

Transfers Out

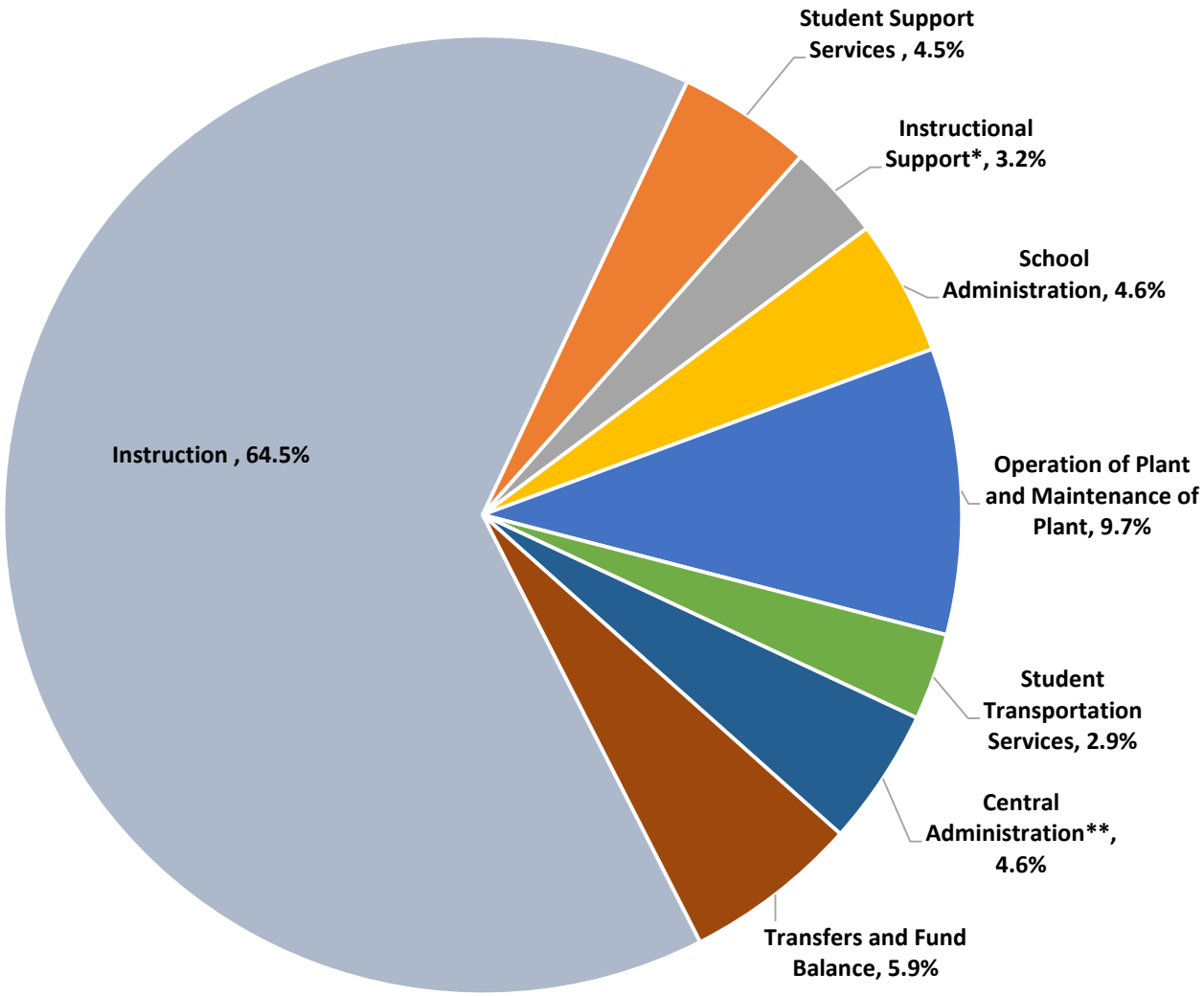
Fund Balance



Based on 2025-26 FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND
APPROPRIATIONS BY CATEGORY (BY FUNCTION)

Classroom level services account for 64.5% of appropriated funding, with the remaining 35.5% for school level administration, curriculum, staff development, business services, central administration, other school level services, and transfers and ending fund balance.



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

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

Based on 2025-26 FEFP Second Calculation.
Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND
COMPARISON OF REVENUES

Revenue:	2025-26 Tentative Budget	2024-25 Amended Budget	Variance Amount
Federal Direct and Through State			
Medicaid, ROTC, & Other	$13,996,500	$ 13,983,784	$12,716
State Sources			
FEFP	974,724,382	981,974,004	(7,249,622)
Workforce	84,953,412	84,582,227	371,185
Class Size Reduction	239,234,332	245,704,783	(6,470,451)
Other[1]	9,942,696	12,953,446	(3,010,750)
Local Sources			
Ad Valorem Taxes	1,606,378,362	1,511,186,985	95,191,377
Other[2]	73,025,881	88,190,283	(15,164,402)
Other Financing Sources	193,024,315	167,605,124	25,419,191
Total Revenue	$3,195,279,880	$3,106,180,636	$89,099,244
Family Empowerment Scholarship Reduction	($325,550,944)	($277,305,196)	($48,245,748)
Charter School Passthrough Reduction	($487,997,072)	($483,595,391)	($4,401,681)
SBBC Traditional School Revenue	**$ 2,381,731,864**	**$ 2,345,280,049**	**$ 36,451,815**

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

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

Note: As this document presents the Tentative 2025-26 Budget, detailed reconciliations and explanatory comments comparing appropriations to the Final Amended 2024-25 Budget are still under development. These items will be completed and included in the Adopted Budget Book when the Final Budget is presented to the School Board for adoption in September 2025.

GENERAL FUND
COMPARISON OF APPROPRIATIONS

Appropriation:	2025-26 First Hearing	2024-25 Amended	Difference
Instruction	$2,190,043,902	1,956,474,578	$233,569,324
Student Support Services	153,299,369	137,765,566	15,533,803
Instructional Media Services	25,496,482	24,896,999	599,483
Instruction & Curriculum Dev.	34,957,407	27,610,094	7,347,313
Instructional Staff Training	6,304,385	6,514,674	(210,289)
Instruction-Related Technology	33,300,483	29,837,838	3,462,645
Board	7,711,653	6,441,988	1,269,665
General Administration	13,311,578	11,062,377	2,249,201
School Administration	155,627,415	153,070,163	2,557,252
Facilities Acquisition & Construction	20,145,000	20,138,225	6,775
Fiscal Services	11,065,497	9,789,771	1,275,726
Central Services	74,448,506	66,261,425	8,187,081
Student Transportation	99,452,935	85,483,111	13,969,824
Operation of Plant	250,771,658	224,411,527	26,360,131
Maintenance of Plant	77,223,005	80,939,712	(3,716,707)
Administrative Technology	19,022,317	17,436,761	1,585,556
Community Services	9,950,104	12,689,224	(2,739,120)
Debt Service	11,656,579	7,087,881	4,568,698
Other Financing Uses	40,000	2,985,512	(2,945,512)
TOTAL	$3,193,828,275	$2,880,897,426	$312,930,849
FES	($325,550,944)		(325,550,944)
TOTAL	$2,868,277,331	$2,880,897,426	($12,620,095)

Note: As this document presents the Tentative 2025-26 Budget, detailed reconciliations and explanatory comments comparing appropriations to the Final Amended 2024-25 Budget are still under development. These items will be completed and included in the Adopted Budget Book when the Final Budget is presented to the School Board for adoption in September 2025.

GENERAL FUND REVENUE

Revenue Account Description	2023-24 Budget	2024-25 Proj. Revenue	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Revenue	Line #
Federal Direct:						1
Federal Impact, Current Operations	-	-	-	-	-	2
Reserve Officers Training Corps (ROTC)	2,621,489	2,423,784	-	2,423,784	2,000,000	3
Miscellaneous Federal Direct	13,235	-	-	-	-	4
Total Federal Direct	**2,634,724**	**2,423,784**	**-**	**2,423,784**	**2,000,000**	5
Federal Through State and Local:						6
Medicaid	12,424,962	11,560,000	-	11,560,000	11,996,500	7
Total Federal Through State and Local	**12,424,962**	**11,560,000**	**-**	**11,560,000**	**11,996,500**	15
State:						16
Florida Education Finance Program (FEFP)	741,150,921	981,974,004	(246,608,990)	735,365,014	974,724,382	17
Workforce Development	81,988,620	83,628,392	-	83,628,392	84,953,412	42
Workforce Development Capitalization Incentive Grant	-	-	-	-	-	43
Workforce Education Performance Incentive	1,474,903	953,835	-	953,835	799,996	44
Adults with Disabilities	557,699	800,000	-	800,000	800,000	45
CO&DS Withheld for Administrative Expenditure	169,337	-	-	-	-	46
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	-	446,500	446,500	47
State License Tax	291,747	288,361	-	288,361	285,000	48
District Discretionary Lottery Funds	-	-	-	-	-	49
Categorical Programs:						50
Class Size Reduction Operating Funds	248,740,478	245,704,783	-	245,704,783	239,234,332	51
Florida School Recognition Funds	16,360,012	-	22,342,542	22,342,542	-	52
Voluntary Prekindergarten Program	3,845,459	4,125,456	-	4,125,456	4,611,200	53
Other State:						54
State Through Local						55
Other Miscellaneous State Revenues	6,024,683	7,293,129	-	7,293,129	3,000,000	56
Total State	**1,101,050,359**	**1,325,214,460**	**(224,266,448)**	**1,100,948,012**	**1,308,854,822**	57
Local:						58
District School Taxes	1,427,349,978	1,511,186,985	-	1,511,186,985	1,606,378,362	59
Rent	2,162,397	2,007,022	-	2,007,022	2,000,000	69
Investment Income	17,312,161	18,000,000	-	18,000,000	10,000,000	75
Student Fees:	9,747,035	9,252,564	-	9,252,564	9,454,252	83
Adult General Education Course Fees	1,098,473	850,000	-	850,000	1,000,000	84
Postsec Career Cert-Appl Tech Diploma Course Fees	5,800,118	6,000,000	-	6,000,000	6,000,000	85
Continuing Workforce Education Course Fees	46,116	-	-	-	-	86
Capital Improvement Fees	333,988	311,027	-	311,027	333,987	87
Lifelong Learning Fees	118,866	89,000	-	89,000	93,000	88
Registration Fees (W/F)	4,336	219,000	-	219,000	270,000	91
Registration Fees -Tech Centers	219,406	-		-	-	92
Technology (W/F)	333,988	311,027	-	311,027	333,987	93
Industry Service Fees (W/F)	90,000	91,510	-	91,510	88,278	94
Sales Services Fees (W/F)	84,747	100,000	-	100,000	60,000	95
Student Fees (W/F)	489,794	350,000	-	350,000	350,000	96
Financial Aid Fees	667,976	650,000	-	650,000	650,000	97
Fire Academy	43,465	31,000	-	31,000	40,000	98
Testing Fees (W/F)	415,763	250,000	-	250,000	235,000	102
Other Fees:	23,779,672	18,773,753	-	18,773,753	21,391,642	103
Preschool Program Fees	3,163,411	1,822,919	-	1,822,919	1,720,779	104
Child Care Fees	17,673,476	14,008,119	-	14,008,119	16,457,168	108
Other Schools, Courses and Classes Fees	2,942,785	2,942,716	-	2,942,716	3,213,695	128
Miscellaneous Local Sources	46,682,670	40,156,943	-	40,156,943	30,179,987	145
Total Local	**1,538,588,913**	**1,599,377,267**	**-**	**1,599,377,267**	**1,679,404,243**	195
Total Revenue	**$ 2,654,698,958**	**$ 2,938,575,511**	**$(224,266,448)**	**$ 2,714,309,063**	**$ 3,002,255,565**	196
Transfers In	166,319,451	167,605,124	(1,016,762)	166,588,362	193,024,315	197
Subtotal Revenue & Transfer In	**$ 2,821,018,409**	**$ 3,106,180,635**	**$(225,283,210)**	**$ 2,880,897,425**	**$ 3,195,279,880**	208
Fund Balance	199,050,399	199,050,399	127,996	199,178,395	199,178,395	209
Total Revenue & Fund Balance	**$ 3,020,068,809**	**$ 3,305,231,034**	**$(225,155,214)**	**$ 3,080,075,820**	**$ 3,394,458,275**	215

NOTE: 2025-26 is based on the FEFP Second Calculation.
The 2025-26 projected revenue includes $325.6 million for the Family Empowerment Scholarship (FES), which is deducted from FEFP funding by the FLDOE in the FEFP Third Calculation.

GENERAL FUND SCHOOL APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
ELEMENTARY	Administration	31,133,281	32,396,631		32,396,631	30,301,189	216
	Teachers	243,234,232	295,120,308		295,120,308	259,594,923	217
	Support Teachers	50,048,950	64,401,661		64,401,661	52,075,573	218
	Paraprofessionals	18,693,450	22,421,616		22,421,616	29,109,384	219
	Clerical	23,306,856	23,836,456		23,836,456	22,976,895	220
	Operational	29,851,253	31,659,206		31,659,206	22,151,366	221
	Supplies	12,969,257	7,322,252		7,322,252	5,707,360	222
	Other Salary	84,774,741	73,959,279		73,959,279	64,341,188	223
	Other Expenditures	33,879,549	19,937,413		19,937,413	15,142,257	224
ELEMENTARY Total		527,891,570	571,054,822		571,054,822	501,400,135	225
							226
MIDDLE	Administration	14,106,957	14,546,448		14,546,448	13,829,375	227
	Teachers	90,655,678	102,923,663		102,923,663	88,088,189	228
	Support Teachers	20,217,705	23,843,003		23,843,003	20,176,141	229
	Paraprofessionals	3,591,137	4,568,317		4,568,317	4,019,268	230
	Clerical	8,726,566	9,167,535		9,167,535	8,084,295	231
	Operational	13,958,874	15,232,713		15,232,713	8,446,486	232
	Supplies	4,418,699	2,110,090		2,110,090	1,644,685	233
	Other Salary	33,259,042	27,285,111		27,285,111	25,785,327	234
	Other Expenditures	7,911,882	4,860,488		4,860,488	2,880,654	235
MIDDLE Total		196,846,540	204,537,368		204,537,368	172,954,420	236
							237
HIGH	Administration	16,049,171	16,619,144		16,619,144	16,048,026	238
	Teachers	146,990,168	159,566,528		159,566,528	143,955,996	239
	Support Teachers	25,375,382	27,913,588		27,913,588	22,633,132	240
	Paraprofessionals	7,235,575	8,623,799		8,623,799	8,097,695	241
	Clerical	11,584,926	11,702,245		11,702,245	10,888,142	242
	Operational	19,977,588	21,618,114		21,618,114	11,092,326	243
	Supplies	15,605,499	12,338,793		12,338,793	8,197,805	244
	Other Salary	58,223,427	51,200,755		51,200,755	47,375,894	245
	Other Expenditures	25,097,036	9,331,260		9,331,260	6,595,937	246
HIGH Total		326,138,771	318,914,226		318,914,226	274,884,953	247
							248
MULTI-LEVEL	Administration	2,312,332	2,408,322		2,408,322	3,725,672	249
	Teachers	17,412,437	20,949,551		20,949,551	25,801,978	250
	Support Teachers	3,670,124	4,581,062		4,581,062	5,491,492	251
	Paraprofessionals	875,497	1,188,865		1,188,865	2,315,082	252
	Clerical	1,408,057	1,417,380		1,417,380	2,185,634	253
	Operational	3,078,761	3,303,570		3,303,570	2,415,493	254
	Supplies	1,219,264	652,467		652,467	677,780	255
	Other Salary	6,071,260	5,241,675		5,241,675	5,688,560	256
	Other Expenditures	2,539,122	926,528		926,528	980,012	257
MULTI-LEVEL Total		38,586,854	40,669,420		40,669,420	49,281,703	258
							259
CENTERS	Administration	2,371,576	2,375,458		2,375,458	2,174,056	260
	Teachers	7,666,178	7,530,944		7,530,944	8,035,038	261
	Support Teachers	5,139,765	5,949,694		5,949,694	4,719,272	262
	Paraprofessionals	3,648,213	4,141,412		4,141,412	3,776,605	263
	Clerical	1,790,873	1,865,688		1,865,688	1,663,476	264
	Operational	2,220,179	2,368,240		2,368,240	1,113,131	265
	Supplies	677,973	638,386		638,386	371,317	266
	Other Salary	4,142,981	3,413,889		3,413,889	3,148,971	267
	Other Expenditures	3,939,276	2,312,997		2,312,997	1,966,440	268
CENTERS Total		31,597,014	30,596,708		30,596,708	26,968,306	269
							270

GENERAL FUND SCHOOL APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
ADULT HIGH	Administration	1,479,224	1,610,370		1,610,370	1,611,110	271
	Teachers	5,842,339	5,968,244		5,968,244	5,632,014	272
	Support Teachers	3,291,674	3,944,668		3,944,668	3,539,070	273
	Paraprofessionals	942,639	1,134,121		1,134,121	1,085,177	274
	Clerical	1,314,075	1,362,723		1,362,723	1,362,423	275
	Operational	2,519,050	2,680,245		2,680,245	1,044,401	276
	Supplies	111,187	262,969		262,969	183,170	277
	Other Salary	4,626,720	3,637,675		3,637,675	3,872,617	278
	Other Expenditures	823,069	627,297		627,297	454,356	279
ADULT HIGH Total		20,949,975	21,228,312		21,228,312	18,784,338	280
							281
TECH COLLEGES & COMM SCHOOLS	Administration	3,280,965	3,332,902		3,332,902	3,187,225	282
	Teachers	26,881,377	26,865,959		26,865,959	25,316,548	283
	Support Teachers	4,150,792	4,257,553		4,257,553	3,643,907	284
	Paraprofessionals	1,245,636	1,158,411		1,158,411	1,109,858	285
	Clerical	6,833,254	7,371,140		7,371,140	7,095,881	286
	Operational	4,795,115	5,290,283		5,290,283	4,466,043	287
	Supplies	3,181,387	3,534,763		3,534,763	1,846,699	288
	Other Salary	15,289,701	14,739,477		14,739,477	18,524,193	289
	Other Expenditures	17,389,986	12,393,767		12,393,767	8,692,083	290
TECH COLLEGES & COMM SCHOOLS Total		83,048,213	78,944,255		78,944,255	73,882,437	291
							292
		1,225,058,937	**1,265,945,111**		**1,265,945,111**	**1,118,156,292**	**293**

GENERAL FUND DIVISION APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
BOARD	Administration	427,500	427,500	24,388	451,888	452,394	294
	Clerical	484,476	554,950	45,515	600,465	601,917	295
	Supplies	4,167	12,697		12,697	15,697	296
	Other Salary	34,212			-		297
	Other Expenditures	225,526	266,768		266,768	273,399	298
BOARD Total		1,175,881	1,261,915	69,903	1,331,818	1,343,407	299
							300
SUPERINTENDENT & GEN. COUNSEL	Administration	1,445,461	2,169,392	70,351	2,239,743	1,658,741	301
	Clerical	539,669	642,709	14,490	657,199	428,679	302
	Supplies	6,980	12,088		12,088	12,588	303
	Other Salary	90,347	24,903		24,903	30,153	304
	Other Expenditures	1,275,787	2,006,204		2,006,204	1,020,823	305
SUPERINTENDENT & GEN. COUNSEL Total		3,358,244	4,855,296	84,841	4,940,137	3,150,984	306
							307
CHIEF AUDITOR	Administration	370,552	419,958	33,385	453,343	329,270	308
	Technical	1,149,336	1,497,880	39,880	1,537,760	1,458,929	309
	Clerical	379,650	478,255	16,533	494,788	495,533	310
	Supplies	19,160	20,130		20,130	20,130	311
	Other Salary	90,229			-		312
	Other Expenditures	838,883	831,700		831,700	1,765,450	313
CHIEF AUDITOR Total		2,847,810	3,247,923	89,798	3,337,721	4,069,313	314
							315
CHIEF OF STAFF	Administration	680,706			-		316
	Technical	388,677			-		317
	Clerical	420,476			-		318
	Support	897,074			-		319
	Supplies	42,863			-		320
	Other Salary	286,431			-		321
	Other Expenditures	285,189			-		322
CHIEF OF STAFF Total		3,001,416			-		323
							324
CHIEF STRATEGY & INNOVATION OFFICE	Administration	67,131	1,046,805	72,404	1,119,209	1,249,924	325
	Technical		1,777,208	240,240	2,017,448	2,225,225	326
	Clerical	16,132	836,136	21,568	857,704	1,020,943	327
	Instructional Specialist		468,303	17,351	485,654	582,008	328
	Support		36,670	2,044	38,714	38,714	329
	Supplies	4,500	375,709		375,709	376,271	330
	Other Salary	241,006	525,649		525,649	525,649	331
	Other Expenditures	5,829	7,684,785		7,684,785	7,176,448	332
CHIEF STRATEGY & INNOVATION OFFICE Total		334,598	12,751,266	353,607	13,104,873	13,195,182	333
							334
SAFETY & SECURITY	Administration	709,957	842,254	(56,215)	786,039	809,287	335
	Technical	4,084,730	4,658,143	353,602	5,011,745	6,855,894	336
	Clerical	1,498,838	1,445,943	27,911	1,473,854	1,291,151	337
	Instructional Specialist	229,542	277,528	7,537	285,065	298,912	338
	Support	6,053,101	7,016,957	2,042,101	9,059,058	30,062,708	339
	Supplies	542,802	433,051		433,051	433,051	340
	Other Salary	1,096,058	289,634		289,634	437,347	341
	Other Expenditures	21,375,759	3,228,378		3,228,378	29,543,950	342
	Safety Referendum Reserve				-	364,000	343
	Safety FEFP Reserve				-		344
	Safety Reserve		12,362,400		12,362,400		345
SAFETY & SECURITY Total		35,590,787	30,554,289	2,374,936	32,929,224	70,096,300	346

GENERAL FUND DIVISION APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
DEPUTY SUPERINTENDENT	Administration	1,945,175	2,449,610	(66,529)	2,383,081	2,381,671	347
	Technical	321,566	428,964	103,269	532,233	532,233	348
	Clerical	836,321	1,168,892	67,831	1,236,724	1,132,988	349
	Instructional Specialist	346,701	187,336	397,435	584,771	598,545	350
	Supplies	2,684	162,920		162,920	182,500	351
	Other Salary	1,986	6,555		6,555	59,235	352
	Other Expenditures	4,473	106,050		106,050	439,050	353
DEPUTY SUPERINTENDENT Total		3,458,906	4,510,327	502,007	5,012,334	5,326,222	354
							355
ACADEMICS	Administration	2,352,366	2,376,114	54,032	2,430,146	1,210,288	356
	Technical	8,283,535	9,293,299	86,109	9,379,408	7,232,640	357
	Clerical	3,190,722	3,445,026	128,605	3,573,631	2,195,779	358
	Instructional Specialist	21,529,571	24,580,700	1,052,825	25,633,525	4,423,975	359
	Support	378,985	376,178	29,386	405,564	182,727	360
	Supplies	8,017,792	6,493,010		6,493,010	37,812,612	361
	Other Salary	8,922,704	1,946,899		1,946,899	1,363,806	362
	Other Expenditures	37,860,123	33,814,558		33,814,558	11,400,135	363
ACADEMICS Total		90,535,798	82,325,785	1,350,957	83,676,742	65,821,962	364
							365
ASSOC. SUPERINTENDENT	Administration	826,035			-		366
	Technical	1,525,285			-		367
	Clerical	985,106			-		368
	Instructional Specialist	573,673			-		369
	Support	36,670			-		370
	Supplies	841,794			-		371
	Other Salary	1,528,184			-		372
	Other Expenditures	6,320,653			-		373
ASSOC. SUPERINTENDENT Total		12,637,400			-		374
							375
CHIEF STUDENT SERVICES OFFICER	Administration	736,352	968,919	126,700	1,095,619	1,218,086	376
	Technical	4,065,437	5,261,548	620,667	5,882,215	6,736,996	377
	Clerical	1,823,954	2,077,696	299,539	2,377,235	3,004,907	378
	Instructional Specialist	15,534,072	20,007,041	1,432,967	21,440,007	38,967,968	379
	Support	59,914	59,914	1,498	61,412	96,545	380
	Supplies	756,164	505,409		505,409	444,763	381
	Other Salary	4,244,742	1,016,978		1,016,978	1,021,833	382
	Other Expenditures	11,800,247	4,430,697		4,430,697	25,615,473	383
	Mental Health Referendum Reserve				-		384
	Mental Health FEFP Reserve				-		385
CHIEF STUDENT SERVICES OFFICER Total		39,020,883	34,328,202	2,481,371	36,809,574	77,106,570	386
							387
DEPUTY SUPERINTENDENT, FIN & OPER	Administration	225,000			-		388
	Clerical	145,641			-		389
	Supplies	1,559			-		390
	Other Salary	8,117			-		391
	Other Expenditures	3,314			-		392
DEPUTY SUPERINTENDENT, FIN & OPER Total		383,632			-		393
							394
CHIEF HUMAN CAPITAL OFFICER	Administration	978,499	1,245,429	14,122	1,259,551	873,790	395
	Technical	2,680,261	3,116,570	327,745	3,444,315	2,828,555	396
	Clerical	2,131,720	2,641,609	6,127	2,647,736	2,029,641	397
	Instructional Specialist	86,653	96,296	62,684	158,981	81,261	398
	Supplies	82,124	68,861		68,861	69,294	399
	Other Salary	623,325	155,541		155,541	155,541	400
	Other Expenditures	483,798	684,002		684,002	698,509	401
CHIEF HUMAN CAPITAL OFFICER Total		7,066,379	8,008,309	410,677	8,418,987	6,736,592	402
							403

GENERAL FUND DIVISION APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
CHIEF OF STAFF & COMMUNICATIONS	Administration	621,599	860,977	51,574	912,551	961,080	404
	Technical	2,905,263	3,300,389	129,358	3,429,747	3,633,669	405
	Clerical	794,389	1,129,753	(38,482)	1,091,271	1,352,826	406
	Instructional Specialist				-	14,210	407
	Support	654,163	725,370	15,563	740,932	698,323	408
	Supplies	88,402	122,747		122,747	122,907	409
	Other Salary	389,035	79,056		79,056	82,681	410
	Other Expenditures	1,400,282	2,692,379		2,692,379	2,689,202	411
CHIEF OF STAFF & COMMUNICATIONS Total		6,853,134	8,910,670	158,013	9,068,683	9,554,897	412
							413
FACILITIES	Administration	400,245	355,683	143,871	499,554	499,554	414
	Technical	4,552,918	5,270,549	159,132	5,429,681	5,369,537	415
	Clerical	2,111,300	2,316,932	68,771	2,385,703	2,341,799	416
	Support	2,154,057	3,775,551	(2,420)	3,773,131	4,117,577	417
	Supplies	700,051	11,247,731		11,247,731	11,294,731	418
	Other Salary	2,782,366	212,095		212,095	213,095	419
	Other Expenditures	69,955,952	73,047,861		73,047,861	68,000,636	420
FACILITIES Total		82,656,888	96,226,403	369,354	96,595,756	91,836,929	421
							422
FINANCE	Administration	1,349,493	1,431,424	207,389	1,638,812	1,362,400	423
	Technical	6,178,187	5,048,913	2,153,438	7,202,352	6,126,905	424
	Clerical	3,196,171	3,206,538	407,293	3,613,831	2,963,667	425
	Instructional Specialist				-		426
	Support				-	100,251	427
	Workers Comp				-	284,205	428
	Supplies	360,544	179,027		179,027	171,462	429
	Other Salary	302,992	40,645		40,645	27,520	430
	Other Expenditures	26,901,820	1,915,353		1,915,353	1,716,632	431
FINANCE Total		38,289,209	11,821,899	2,768,121	14,590,020	12,753,043	432
							433
INFORMATION TECHNOLOGY	Administration	2,572,441	2,818,730	18,817	2,837,547	2,322,573	434
	Technical	9,087,395	10,297,980	581,693	10,879,673	7,379,122	435
	Clerical	2,460,304	2,906,443	36,517	2,942,960	2,033,692	436
	Support	749,520	759,476	232,505	991,981	989,733	437
	Supplies	1,033,747	930,013		930,013	130,013	438
	Other Salary	957,638			-		439
	Other Expenditures	17,077,795	19,087,051		19,087,051	20,000,000	440
INFORMATION TECHNOLOGY Total		33,938,841	36,799,693	869,532	37,669,225	32,855,134	441
							442
OPERATIONS	Administration	445,933			-		443
	Technical	2,742,065			-		444
	Clerical	4,392,501			-		445
	Support	2,740,139			-		446
	Supplies	136,167			-		447
	Other Salary	678,220			-		448
	Other Expenditures	929,159			-		449
OPERATIONS Total		12,064,183			-		450
							451
CHIEF OPERATIONS	Administration		607,090	45,050	652,139	601,124	452
	Technical		3,587,279	37,888	3,625,168	2,703,459	453
	Clerical		4,695,635	208,452	4,904,087	4,547,283	454
	Support		2,913,651	117,396	3,031,047	2,125,665	455
	Supplies		59,070		59,070	56,137	456
	Other Salary		32,100		32,100	29,100	457
	Other Expenditures		674,067		674,067	657,460	458
CHIEF OPERATIONS Total			12,568,891	408,786	12,977,677	10,720,229	459
							460
DIVISION OVERALL	Referendum Supplements		16,620,420		16,620,420	20,838,023	461
	FY26 Division Balance				-		462
	Referendum FY25 Division Credit		(4,189,282)		(4,189,282)		463
	Divisions Reductions PH2		(7,106,466)		(7,106,466)		464
DIVISION OVERALL Total			5,324,672		5,324,672	20,838,023	465
							466
		373,213,987	**353,495,541**	**12,291,902**	**365,787,443**	**425,404,787**	467

GENERAL FUND OTHER APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
TRANSPORTATION COST	Administration	253,835	270,000	8,100	278,100	124,233	468
	Technical	2,714,268	3,299,790	116,988	3,416,778	2,979,913	469
	Clerical	1,626,859	2,031,399	130,342	2,161,741	1,627,394	470
	Support	38,740,055	41,938,993	3,152,060	45,091,053	42,237,119	471
	Supplies	4,002,486	6,892,174		6,892,174	6,892,174	472
	Other Salary	16,052,092	6,798,169		6,798,169	6,298,169	473
	Other Expenditures	5,597,330	3,527,284		3,527,284	3,859,824	474
	District-Fuel	9,402,718	12,900,000		12,900,000	12,900,000	475
TRANSPORTATION COST Total		78,389,641	77,657,809	3,407,490	81,065,299	76,918,827	476
							477
UTILITIES	Communication	6,601,420	8,601,467		8,601,467	7,800,389	478
	Electric	52,963,208	60,446,440		60,446,440	56,600,000	479
	Water/Sewer	13,318,187	13,800,000		13,800,000	15,036,000	480
	Gas/Oil	168,115	575,000		575,000	575,000	481
	Refuse	6,188,468	6,700,000		6,700,000	9,200,000	482
UTILITIES Total		79,239,398	90,122,907		90,122,907	89,211,389	483
							484
FRINGE	Health Ins	202,596,431	201,939,112		201,939,112	225,000,000	485
	Dental		2,334,701		2,334,701	2,459,150	486
	Vision	2,889,741	1,116,713		1,116,713	1,251,931	487
	Flex Account		98,573		98,573	89,424	488
	Life	1,790,454	1,824,927		1,824,927	1,877,897	489
	Disability	2,624,523	2,840,133		2,840,133	2,772,133	490
	Unemployment	363,221	1,056,910		1,056,910	799,591	491
	Workers Comp		14,499,772		14,499,772	15,458,762	492
	FICA	99,513,240	97,542,430		97,542,430	106,812,108	493
	Retirement	184,017,716	180,892,491		180,892,491	196,482,735	494
FRINGE Total		493,795,325	504,145,762		504,145,762	553,003,731	495
							496
CHARTER SCHOOLS	Other Expenditures	483,431,724	508,926,248	(734,123)	508,192,125	482,232,841	497
	Settlement Payment - Principal		25,424,328		25,424,328	25,424,328	498
	Settlement Payment - Interest		10,737,279		10,737,279	15,323,476	499
CHARTER SCHOOLS Total		483,431,724	545,087,855	(734,123)	544,353,732	522,980,644	500
							501
OTHER FINANCIAL USES	Transfers Out to Capital	321,628	845,512		845,512		502
	Transfers Out to Debt Svc - COPs	320,825	-		-		503
	Transfers Out to Debt Svc - Energy Leases				-		504
	Transfers Out to Debt Svc - TAN				-		505
	Transfers Out to Special Revenue	792,676	40,000		40,000	40,000	506
OTHER FINANCIAL USES Total		1,435,129	885,512		885,512	40,000	507
							508

GENERAL FUND OTHER APPROPRIATIONS

		2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
DISTRICT WIDE	FTE Not Rolled Out		3,921,175		3,921,175	-	509
	Supplement Adv. Degree	1,455,874	1,059,202		1,059,202	1,500,000	510
	Sick/Vacation Payout	7,682,583	7,728,824		7,728,824	6,898,834	511
	Sick Leave Incentive	1,980,243	1,975,891		1,975,891	2,000,000	512
	DROP Sick Pay	10,500,080	8,830,950		8,830,950	10,500,000	513
	Early Retire/Resig Reward		-		-	175,000	514
	Extended Sick Leave	92,065	128,865		128,865	100,000	515
	Longevity	1,000,400	1,007,009		1,007,009	1,000,000	516
	CAP Adjustment	658,200	434,504		434,504	700,000	517
	Contracted Supplements	7,177,251	4,090,686		4,090,686	7,200,000	518
	Nat'l Teacher Cert Supp	57,012	1,044,797		1,044,797	60,000	519
	Lead Program	2,846,974	4,287,384		4,287,384	4,300,000	520
	MSD Settlement	8,333,334			-		521
	Expected Salary Lapse		(68,931,868)		(68,931,868)		522
	Property & Casualty Ins.	37,255,447	30,000,000		30,000,000	28,000,000	523
	TSIA (Increase over previous year)		12,770,445		12,770,445	5,621,121	524
	Debt Svc for TAN				-	6,561,029	525
	Debt Svc for TAN and Energy Lease	11,076,634	7,087,881		7,087,881		526
	Energy Lease				-	5,095,550	527
	FES Scholarship		312,707,557	(312,707,557)	-	325,550,944	528
	FES Scholarship Discretionary		(72,347,358)	72,347,358	-	-	529
	FNS Credit		(5,000,000)		(5,000,000)		530
	Settlement Payment				-		531
	Referendum Collection Shortfall		1,635,994		1,635,994	1,735,799	532
	JUUL Settlement Installment		1,008,202		1,008,202	1,114,328	533
	1% Salary Increases		13,795,464		13,795,464		534
	1% Salary Increases - Fringe		1,604,536		1,604,536		535
DISTRICT WIDE Total		90,116,097	268,840,140	(240,360,199)	28,479,941	408,112,605	536
							537
		1,226,407,314	**1,486,739,984**	**(237,686,832)**	**1,249,053,152**	**1,650,267,196**	538

NOTE: The 2025-26 projected budget includes $325.6 million for the Family Empowerment Scholarship (FES), which is deducted from FEFP funding by the FLDOE in the FEFP Third Calculation.

GENERAL FUND SUMMARY & FUND BALANCE

	2023-24 Expenditures	2024-25 Adopted	2024-25 Amendments	2024-25 Amended Budget	2025-26 Proj. Budget	Line #
SCHOOLS	1,225,058,937	1,265,945,111	-	1,265,945,111	1,118,156,292	539
DIVISIONS	373,213,987	353,495,541	12,291,902	365,787,443	425,404,787	540
OTHER	1,226,407,314	1,486,739,984	(237,686,832)	1,249,053,152	1,650,267,196	541
						542
	2,824,680,238	**3,106,180,636**	**(225,394,930)**	**2,880,785,706**	**3,193,828,275**	543
						544
FUND BALANCE	**199,050,399**	**199,050,399**	**127,996**	**199,178,395**	**200,630,000**	545
						546
	3,023,730,637	**3,305,231,035**	**(225,266,934)**	**3,079,964,101**	**3,394,458,275**	547

NOTE: The 2025-26 projected budget includes $325.6 million for the Family Empowerment Scholarship (FES) which is removed from FEFP funding by the FLDOE in the FEFP Third Calculation.

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SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	77,417.84	34,827.94	58,968.57	6,284.53
UNWTD FTE: Workforce Education	-	-	-	-
TOTAL	77,417.84	34,827.94	58,968.57	6,284.53
WTD FTE: K-12	87,651.04	36,479.80	60,567.68	6,516.70
WTD FTE: Workforce Education	-	-	-	-
TOTAL	87,651.04	36,479.80	60,567.68	6,516.70
INSTR ALLOCATION: K-12 Teacher Allocation	$122,798,145	$56,219,910	$92,469,042	$7,187,235
INSTR ALLOCATION: Workforce Education	-	-	-	-
TOTAL	$122,798,145	$56,219,910	$92,469,042	$7,187,235
SUPPORT ALLOCATION: K-12	$91,904,032	$39,328,021	$47,725,128	$8,017,624
SUPPORT ALLOCATION: Workforce Education	0	0	0	0
TOTAL	$91,904,032	$39,328,021	$47,725,128	$8,017,624
CATEGORICAL	$300,046,155	$81,124,919	$134,690,783	$17,010,219
TOTAL SCHOOL GENERAL FUND	$514,748,332	$176,672,850	$274,884,953	$32,215,078

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support - EEA	$200,000	$1,800,000	$0	$200,000
2. Additional Support Funding	742,770	153,546	352,642	-
3. Administrative costs - Adults with Disabilities	-	-	-	-
4. Adults with Disabilities	-	-	-	-
5. Adv. Int. Cert. of Education (AICE)	-	-	5,275,059	65,724
6. Advanced Placement	-	-	2,076,468	45,614
7. Alternative to External Suspension Program	-	-	-	-
8. Athletics	-	-	2,667,336	190,524
9. Behavior Change	-	-	-	-
10. Broward Virtual Education	-	-	5,965,166	-
11. Business Support Center Package Fees	(2,551,255)	(543,000)	(794,000)	(165,000)
12. Class Size Reduction - State	52,380,602	23,116,633	38,569,437	4,171,588
13. Custodial - Community School	35,888	71,776	179,440	-
14. Custodial Allocation	23,953,440	9,804,444	11,165,092	1,650,892
15. DJJ Supplemental Allocation	-	-	-	-
16. DOP Contracts	-	-	-	-
17. DOP Staff	-	-	-	-
18. Drew Resource Center	-	-	-	-
19. Educational Enhancement (Formerly SAI)	-	-	-	-
20. ELL Meta Consent ESP	5,179,026	1,401,663	1,306,635	332,598
21. ESE	112,927,049	19,689,881	24,936,128	4,141,036
22. Fees	6,008,508	194,922	220,171	350,860
23. High School Scheduling	-	-	3,540,787	117,335
24. Industry Certified Career - CAPE	-	98,041	2,214,790	71,188
25. Industry Certified Career - DIGITAL TOOLS	-	8,559	-	333

SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
355.00	566.13	2,465.00	1,786.22	-	189.94	182,861.17
-	-	525	11,334.87	3,408.15	-	15,267.97
355.00	566.13	2,989.95	13,121.09	3,408.15	189.94	198,129.14
358.92	2,359.11	2,443.06	1,843.37	0.00	206.33	198,426.01
-	-	919	13,937.40	5,964.25	-	20,820.31
358.92	2,359.11	3,361.72	15,780.77	5,964.25	206.33	219,246.32
$558,831	$7,014,784	$4,053,509	$939,628	$0	$1,376,745	$292,617,829
-	-	1,468,951	44,125,820	8,654,136	-	54,248,907
$558,831	$7,014,784	$5,522,460	$45,065,448	$8,654,136	$1,376,745	$346,866,736
$2,530,308	$4,553,896	$6,370,864	$1,117,149	$0	$491,424	$202,038,446
0	0	0	0	0	0	0
$2,530,308	$4,553,896	$6,370,864	$1,117,149	$0	$491,424	$202,038,446
$3,658,113	$6,649,467	$6,891,014	$19,382,027	($336,323)	$135,738	$569,252,112
$6,747,252	$18,218,147	$18,784,338	$65,564,624	$8,317,813	$2,003,907	$1,118,157,294

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
$0	$0	$0	$0	$0	$0	2,200,000
-	165,912	-	626,928	-	-	2,041,798
-	225,880	195,348	-	-	-	421,228
-	293,048	119,658	-	-	-	412,706
-	-	-	-	-	-	5,340,783
-	-	-	96,265	-	-	2,218,347
800,160	-	-	-	-	-	800,160
-	-	-	-	-	-	2,857,860
1,128,374	382,336	-	-	-	-	1,510,710
-	-	-	-	-	-	5,965,166
(61,500)	(49,745)	(20,500)	-	-	-	(4,185,000)
-	-	945,020	1,120,983	-	-	120,304,263
-	-	-	-	(287,104)	-	-
396,072	528,096	728,919	969,663	-	-	49,196,618
-	-	-	-	-	102,570	102,570
-	-	519,556	-	-	-	519,556
-	-	135,756	-	-	-	135,756
-	-	195,024	-	-	-	195,024
450,512	-	1,196,580	-	-	-	1,647,092
-	-	166,299	-	-	-	8,386,221
393,861	2,195,539	679,532	1,860,831	-	31,709	166,855,566
-	-	60,000	1,884,125	40,000	-	8,758,586
-	-	-	-	-	-	3,658,122
-	-	4,587	27,138	-	-	2,415,744
-	-	-	-	-	-	8,892

SCHOOL ALLOCATION PLAN

CATEGORICALS	Elementary	Middle	High	Multi-Level
26. Innovative & Magnet Programs	2,621,783	2,055,697	2,181,254	667,640
27. Instructional Mitigation Units	209,403	-	59,829	59,829
28. International Baccalaureate	-	-	114,308	-
29. Materials & Supplies Instructional Allocation	1,846,613	679,581	1,153,432	122,131
30. Medicaid	781,872	-	-	-
31. Other	83,113	18,000	276,695	11,025
32. Purchased Services - Brinks	(234,600)	(61,200)	(49,300)	(10,200)
33. Purchased Services - Lexmark	(1,822,510)	(506,100)	(828,710)	(87,550)
34. R.O.T.C.	-	-	2,010,986	65,934
35. Reading Coach	-	-	-	-
36. Referendum Security and Supplements	59,870,070	20,056,584	29,814,143	4,040,289
37. Referendum Mental Health (Nurses - Park Ridg	116,688			
38. Service Learning	-	-	177,391	5,796
39. Small School Funding	358,974	-	-	179,487
40. Substitutes	12,258,577	1,854,051	2,018,338	215,898
41. Teacher Allocation-Elem Schl Specials	21,119,647	-	-	448,718
42. Teacher Allocation-Fragile Schl Instr. Support	1,435,896	-	-	-
43. Teacher Allocation-Gifted Prgrm Support	856,660	1,231,841	73	88,615
44. Teen Parent Program	-	-	-	-
45. Voluntary Pre-K	890,154	-	87,193	-
46. Workforce Education (WFE)	-	-	-	-
47. World Language	777,787	-	-	29,915
Total School General Fund Allocations	$300,046,155	$81,124,919	$134,690,783	$17,010,219

SCHOOL ALLOCATION PLAN

Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
-	-	-	269,877	-	-	7,796,251
-	-	-	-	-	-	329,061
-	-	-	-	-	-	114,308
-	33,509	41,040	29,488	-	-	3,905,794
-	32,347	-	-	-	-	814,219
3,000	-	4,865	3,286	-	-	399,984
(5,100)	(8,500)	(6,800)	(5,100)	-	-	(380,800)
(7,550)	(29,450)	(16,180)	(66,890)	(15,740)	(270)	(3,380,950)
-	-	-	-	-	-	2,076,920
-	119,658	-	-	-	-	119,658
-	2,618,301	1,849,722	4,742,785	-	-	122,991,894
433,106						549,794
576	909	6,988	5,358	-	-	197,018
-	-	-	-	-	-	538,461
126,602	141,627	230,748	264,887	-	1,729	17,112,457
-	-	-	-	-	-	21,568,365
-	-	-	-	-	-	1,435,896
-	-	-	-	-	-	2,177,189
-	-	197,802	-	-	-	197,802
-	-	-	-	-	-	977,347
-	-	(342,950)	7,552,403	(73,479)	-	7,135,974
-	-	-	-	-	-	807,702
$3,658,113	$6,649,467	$6,891,014	$19,382,027	($336,323)	$135,738	$569,252,112

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Additional Support EEA - Funding for middle and multi-level schools for positions that will assist students with life skills and wellness.
2. Additional Support - Funding that has been requested - by various locations and approved by Department Head, Cabinet Member, and CFO - to meet legislation, federal requirements, or initiative.
3. Administrative Costs - Adults with Disabilities - Whispering Pines & Seagull receive funds to assist with administrative position assisting with this program.
4. Adult with Disabilities – Whispering Pines and Seagull receive local grant funds for adults with disabilities.
5. 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.
6. 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.
7. Alternative to External Suspension (AES) – Program at our Behavior Change Centers that serves students who committed a serious Code of Conduct offense.
8. Athletics -Middle, High, and Multi-Level (ML) 6-12 schools receive funds for athletic transportation, equipment, Athletic Director, and funds for middle schools' flag football and volleyball coach supplements.
9. 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.
10. Broward Virtual Education - School Board operated Virtual school.
11. Business Support Center (BSC) Package Fees – charged to select schools for services rendered by the BSC.
12. Class Size Reduction - State – State categorical funds used for meeting the CSR requirements. The school allocation based on the state CSR funding formula.
13. Custodial Allocation – Community School - Funding for several traditional schools that are providing night school and community school.
14. Custodial Allocation – Funding based on the number of students and the square footage of the facility. Additional support to Walter C. Young, Stranahan, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Tech, McFatter Tech, and Sheridan Tech receive additional funding for Custodians.
15. Department of Juvenile Justice (DJJ) Supplemental Allocation – State categorical funding for DJJ sites.
16. Dropout Prevention Contracts (DOP) – PACE and AMI contracted DJJ programs.
17. 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.
18. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

19. Educational Enhancement - Funds to provide additional instruction and support to enable students to meet grade-level standards. FY25 - Funds realign for schools to Teacher Allocation.
20. English Language Learners (ELL) Meta Consent – Funding for the META Consent Decree requirement for schools with at least 15 students speaking the same native language to provide at least one Bilingual ESP proficient in the same language and trained to assist in ESOL basic subject area instruction.
21. Exceptional Student Education (ESE) – funding provided to schools to meet the educational needs of students with disabilities as identified on their Individualized Educational Plan (IEP).
22. Fees – Revenue schools receive to offset cost of services provided such as the Before & Afterschool Child Care program.
23. High School Scheduling – Lauderhill 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.
24. Industry Certified Career – CAPE - For each student who earned an industry certification on the Florida Department of Education Funding List within a State-Registered Career and Professional Education Academy and/or a State-Registered Career Theme Course will generate.4 bonus FTE.
25. Industry Certified Career – DIGITAL TOOLS - For each student who earned a Digital Tool Certificate on the Florida Department of Education Funding List, the certificate will generate .025 ADD ON FTE. In accordance with Florida Statute 1011.62(1)01.B, an ADD ON FTE for an elementary or middle grade student may not exceed 0.1 for certificates or certifications earned within the same fiscal year. Schools will be allocated 100% of the revenue, after CTACE has verified actual test scores reported as ADD ON FTE and Survey 5 is completed.
26. Innovative & Magnet Programs – Funds for unique programs. Programs requirements are reviewed annually.
27. Instructional Mitigation Units – Funding for an additional teacher for schools that fell just below the Class Size threshold based on the teacher student ratio.
28. 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.
29. Materials & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.
30. Medicaid – Medicaid funds 50% of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs. Also, additional funding of ESE Support Facilitators and Behavior Techs for Centers and Technical Colleges. Medicaid 504 supplemental funds health services and trained support personnel.
31. Other – Various categorical funds schools receive such as Human Relations Council, Innovation Zone, Lost & Damaged Textbooks, School Discretionary, Shared Savings Incentive Award, and Vocational Equipment Requirement.
32. Purchased Services -Brinks – Budget realigned to Treasury's Office and IT for centralized billing.

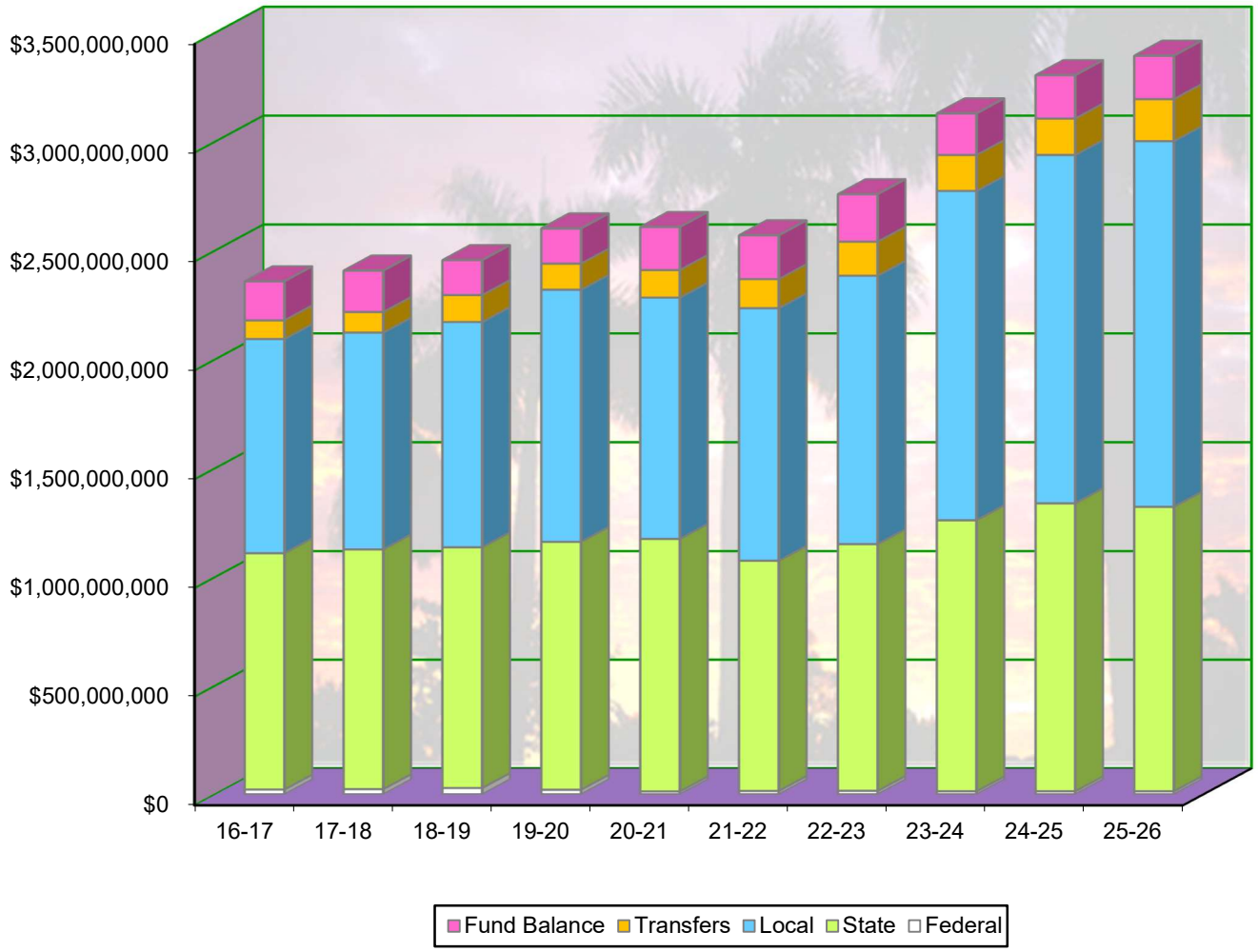
GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

33. Purchased Services - Lexmark – Budget realigned to Treasury's Office and IT for centralized billing.
34. 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.
35. 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.
36. Referendum – On August 23, 2022, Broward County voters were presented and approved to renew a property tax referendum to continue to support the District's priorities: increase teacher compensation supplements for teachers and staff to attract and retain highly qualified employees; ensuring safer learning environments; and investing in mental health and other essential services for students and families. The referendum renewal of one mill for the following four years, passed with 57 percent of the vote and replaces the half-mill referendum, which was voter approved in 2018 and expired in school year 2022-23.
37. Referendum - Mental Health - Park Ridge El & Walker El are funded a nurse each. Disciplinary schools funded Behavior Techs, Guidance/Family Counselors, Social Workers, Teacher-Behavioral Support and Teacher-Resource positions.
38. Service Learning – High and multi-level schools receive $3 per unweighted FTE (UFTE) for grade 9-12 grade students to pay staff to monitor the Service Learning graduation requirement.
39. Small School Funding – Elementary schools with less than 450 UNWTD FTE are funded one instructor. Multi-Level K-8 schools with less than 450 UNWTD FTE in grades 6-8 and Seagull are funded one instructor.
40. 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.
41. Teacher Allocation - Elementary School Specials - Funds to support course selections in elementary schools such as Art, Music, and PE.
42. Teacher Allocation-Fragile School Instr. Support - One teacher funded to schools identified by the Deputy Superintendent, Teaching & Learning, that have been a D or F schools and/or priority watch schools due to student performance.
43. Teacher Allocation - Gifted Program Support - Teacher allocation funds to support gifted students.
44. Teen Parent Program – Funding provided for a 216 calendar Resource Teacher/Child Care Director who oversees the Teen Parent Program at 3 of the Alternative Adult High Schools.
45. 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

46. 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.
47. World Language – Funding for 23 elementary schools that offer programs to provide instruction in a target world language.

GENERAL FUND BUDGET
TEN-YEAR REVENUE TREND



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

2025-26 SPECIAL REVENUE
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

REVENUE CATEGORIES

Individuals with Disabilities Education Act (IDEA)

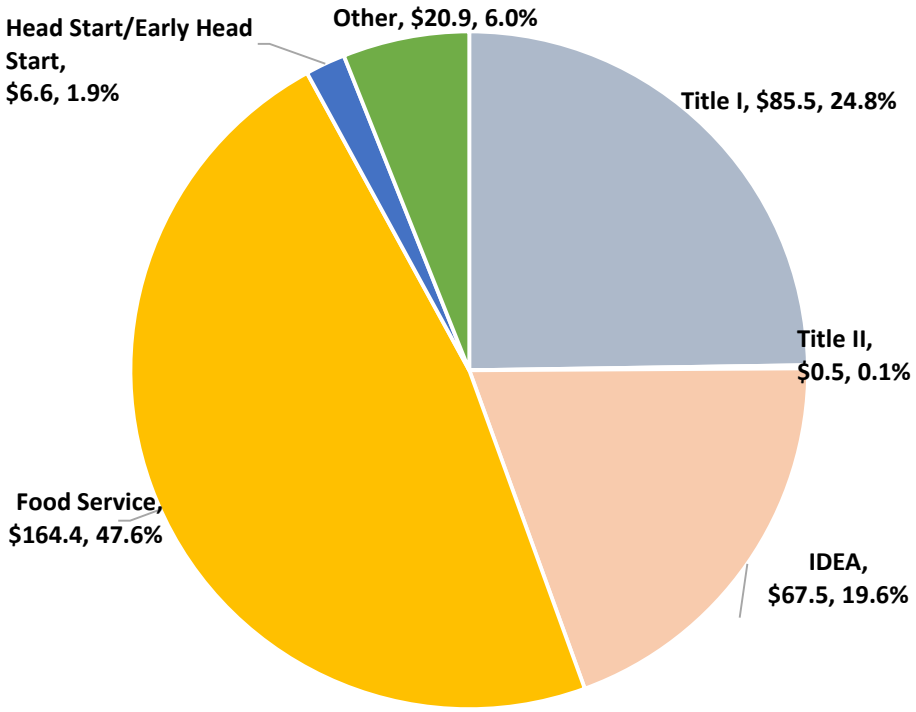
Head Start / Early Head Start

Title I

Title II

Title III

Title IV



CATEGORIES

Salaries

Employee Benefits

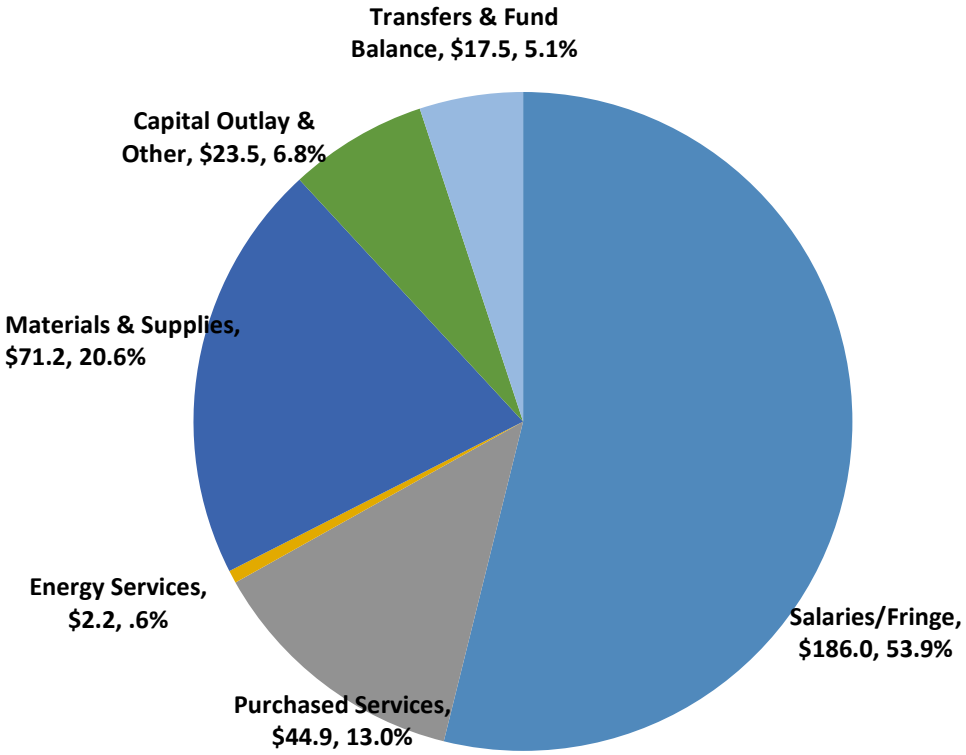
Purchased Services

Energy Services

Materials and Supplies

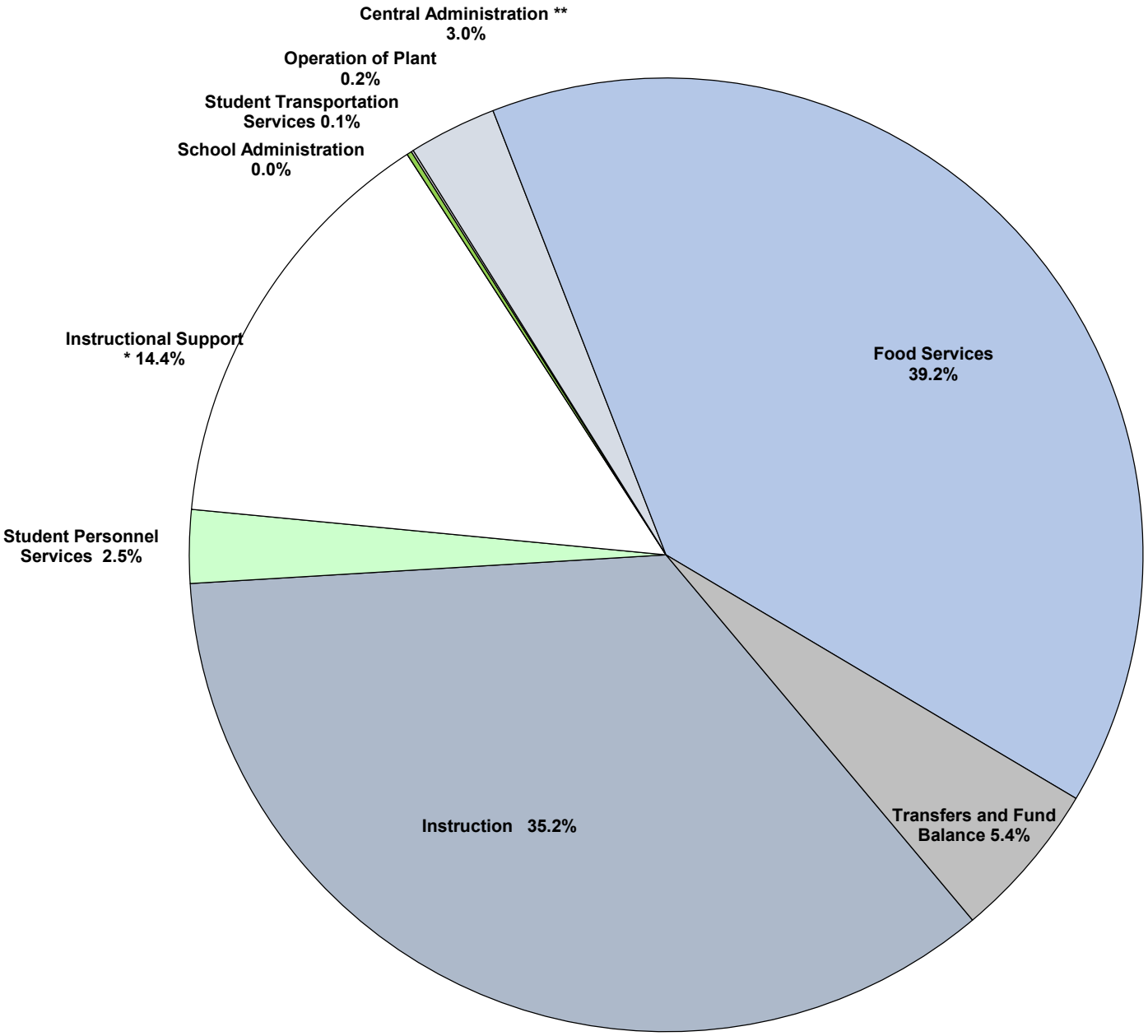
Capital Outlay and Other

Transfers Out and Fund Balance



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

2025-26 SPECIAL REVENUE BUDGET
PROJECTED APPROPRIATIONS (by function)



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

** Includes General Administration and Central Services.

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

SPECIAL REVENUE
COMPARISON OF REVENUES

REVENUES	2025-26 Revenues	2024-25 Amended	Difference	
IDEA	67,536,764	68,785,915	(1,249,150)	(a)
HS/EHS	6,575,197	20,103,959	(13,528,762)	(b)
TITLE I	85,516,882	86,745,983	(1,229,101)	(c)
TITLE II	499,253	10,016,816	(9,517,563)	(d)
TITLE III	24,755	12,141,287	(12,116,532)	(e)
TITLE IV	4,340	2,207,833	(2,203,493)	(f)
FOOD SERVICE	164,393,438	134,863,135	29,530,303	(g)
CARES ACT OTHER	0	18,542,312	(18,542,312)	(h)
OTHER	20,826,876	40,278,281	(19,451,405)	(i)
ARP	0	107,718,667	(107,718,667)	(j)
SUB-TOTAL	345,377,505	501,404,187	(156,026,681)	
MISC REVENUE	616,250	(70,957,748)	71,573,998	(k)
TOTAL	345,993,755	430,446,439	(84,452,683)	

Comments:

(a) Fiscal year 2026 base state allocation decreased by $1.2 million, including an estimated roll
(b) Fiscal year 2026 base state allocation decreased by $13.5 million.
(c) Fiscal year 2026 state allocation decrease.
(d) Fiscal year 2026 base state allocation decrease by $9.5 million.
(e) Fiscal year 2026 state allocation decrease by $12.1 million
(f) Fiscal year 2026 state allocation decrease by $2.2 million.
(g) $29.5 million increase in Food Services thru Federal State funding and Fund Balance decrease.
(h) The $18.5 million decrease is due to the sunsetting of Other Cares Act multi-year grants.
(i) Various grants either ended in fiscal year 2025 or saw a decrease in multi-year grants. Additionally, PELL is amended during the year as funding is received.
(j) The decrease aligns with the spending per narrative/allocation award by $107.7 million.
(k) This item reflects the Internal Account Funds - Miscellaneous Special Revenue Funds for bookstore activities at the three technical colleges.

SPECIAL REVENUE
COMPARISON OF APPROPRIATIONS

APPROPRIATIONS:	2025-26 Appropriations	2024-25 Amended	Difference	
Instruction	$ 115,241,089	$ 250,429,247	$ (135,188,158)	(a)
Pupil Personnel Services	8,130,648	20,602,387	(12,471,738)	(b)
Instruction and Curriculum Dev Svc	26,952,049	30,929,259	(3,977,210)	(c)
Instructional Staff Training Services	19,519,305	26,008,505	(6,489,200)	(d)
Instruction Related Technology	-	4,211,905	(4,211,905)	(e)
General Administration	9,496,043	15,375,956	(5,879,913)	(f)
School Administration	-	2,539,442	(2,539,442)	(g)
Facilities Acquisition and Construction	39,890	1,170,002	(1,130,112)	(h)
Fiscal Services	4,955	262,140	(257,185)	(i)
Food Services	164,393,438	134,863,135	29,530,303	(j)
Central Services	266,104	1,589,526	(1,323,422)	(k)
Student Transportation Services	267,473	3,658,346	(3,390,873)	(l)
Operation of Plant	487,560	6,696,199	(6,208,639)	(m)
Maintenance of Plant	560,000	47,808	512,192	(n)
Administrative Technology Services	64,431	-	64,431	(o)
Community Services	527,819	1,611,162	(1,083,343)	(p)
SUB-TOTAL	345,950,803	499,995,019	(154,044,215)	
INTERNAL ACCOUNTS (TECH COLL.)	42,952	(69,548,580)	69,591,532	(q)
TOTAL	$ 345,993,755	$ 430,446,439	$ (84,452,683)	

Comments:

(a) The result of multi-year grants and sunsetting of ARP and Other Cares Act.
(b) The result of multi-year grants and sunsetting of ARP and Other Cares Act.
(c) The result of multi-year grants and sunsetting of ARP and Other Cares Act.
(d) The result of multi-year grants and sunsetting of ARP and Other Cares Act.
(e) Multi-year grants and sunsetting of ARP and Other Cares Act
(f) Multi-year grants and sunsetting of ARP and Other Cares Act.
(g) Decrease due to sunsetting of ARP and Other Cares Act grants.
(h) Decrease due to sunsetting ARP and Other Cares Act
(i) Decrease due to sunsetting ARP and Other Cares Act
(j) Increase in Food Services thru Federal State funding and Fund Balance decrease
(k) Multi-year grant expenditures and end to School Mapping Data Grant.
(l) Multi-year expenditures and sunsetting of ARP and Other Cares Act.
(m) Multi-year grant expenditures: ARP.
(n) Increase thru Federal State funding and Fund Balance decrease
(o) Increase thru Federal State funding and Fund Balance decrease.
(p) The result of fiscal year 2024-25 PELL funds sunset.
(q) This item reflects the Internal Account Funds - Miscellaneous Special Revenue Funds for bookstore activities at the three technical colleges.

* Note: Information for FY 2025 is from all Special Revenue latest Amendments.

SUMMARY – SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

Grant	Positions 2024-25	Positions 2025-26	Positions Inc/(Dec)	Budget 2024-25	Budget 2025-26	Budget Inc/(Dec)
SPECIAL REVENUE						
Other	2,805.86	1,955.00	(850.86)	256,548,641	180,997,364	(75,551,276)
Food Service	1,319.00	1,378.00	59.00	191,751,882	164,393,438	(27,358,444)
Capital Projects	133.10	139.25	6.15	13,249,098	15,968,668	2,719,570
GRAND TOTAL	4,257.96	3,472.25	(785.71)	$ 804,713,907	$ 361,359,470	$ (100,190,151)

SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

	Positions			Budget		
SPECIAL REVENUE - OTHER	**2024-25**	**2025-26**	**Inc/(Dec)**	**2024-25**	**2025-26**	**Inc/(Dec)**
Achieving Career Equity For Students (ACES)	16.46	14.22	(2.24)	3,682,310	6,537,746	2,855,436
Adult General Education (AGE)	23.71	22.42	(1.29)	2,406,958	5,236	(2,401,722)
ARP - IAWA	-		-	1,726,356	-	(1,726,356)
ARP - Summer Learning Camp	-		-	3,619,341	-	(3,619,341)
ARP ESSER Instructional Materials	-		-	2,547,489	-	(2,547,489)
ARP ESSER Supplemental	-		-	6,446,379	-	(6,446,379)
ARP Targeted Math and STEM	-		-	2,416,285	-	(2,416,285)
ARP-Homeless	-		-	1,021,178	-	(1,021,178)
Broward Promise Neighborhood	-		-	500,000	500,000	-
Build Your Future	1.00		(1.00)	75,000	-	(75,000)
Carl Perkins Postsecondary	6.82	5.31	(1.51)	754,091	-	(754,091)
Carl Perkins Secondary	11.03	10.53	(0.50)	3,085,794	14,478	(3,071,316)
City of Hollywood - S. Broward High	0.00		-	-	7,367	7,367
Comprehensive Literacy State Development (CLSD)	0.00		-	385,000	685,157	300,157
Corrections Education	1.00		(1.00)	313,376	-	(313,376)
Early Head Start	33.69	23.10	(10.59)	1,388,145	463,910	(924,235)
English Literacy & Civics	4.80	4.89	0.09	880,965	1,497	(879,468)
Entrepreneurship Education & Training	-		-	100,000	100,000	-
Equity for Instr Performance (EQUIP)	21.61		(21.61)	4,381,823	-	(4,381,823)
Family Counseling Program		20.91	20.91	-	161,070	161,070
Family Counseling Program	21.91		(21.91)	161,070	-	(161,070)
FDLRS	12.78	10.78	(2.00)	1,353,221	1,353,221	-
FDLRS General Revenue	0.22	0.22	-	29,470	29,470	-
Grow your Future	3.00	1.00	(2.00)	153,989	122,498	(31,491)
Head Start	300.45	220.83	(79.62)	18,715,814	6,111,287	(12,604,527)
Helios K-1 Reading Accel Initiative	0.00		-	55,587	55,587	-
HIITS - High Impact Reading	0.00		-	765,284	-	(765,284)
ICAN	0.00	1.25	1.25	-	3,744,747	3,744,747
IDEA Part B- Entitlement	1,389.07	816.54	(572.53)	65,358,125	64,110,473	(1,247,652)
IDEA Part B- PreK	14.50	12.50	(2.00)	1,955,309	1,955,309	0
In School Youth	2.25	2.00	(0.25)	205,492	200,000	(5,492)
K12 CONGRESSIONALLY	1.00	1.00	-	336,083	-	(336,083)
Mental Health - Internship CA	1.00	1.00	-	854,781	43,155	(811,626)
National Science Foundation	0.00		-	3,801,529	216,235	(3,585,294)
Other Local	0.00		-	-	40,713	40,713
Out of School Youth (OSY)	5.00	3.00	(2.00)	106,335	350,000	243,665
School Improvement Support Plan	0.00		-	3,886,086	-	(3,886,086)
SCC-Multiple	0.00		-		60,000	60,000
Science of Reading & Tutoring (SORT)	0.00		-	27,199	27,199	-
SEDNET IDEA Part B	0.58	0.58	-	77,224	76,259	(965)
SEDNET IDEA Part B Trust	0.32	0.32	-	42,036	41,502	(534)
Special Olympics	0.00		-	150,113	150,113	-
STOP	2.00		(2.00)	-	91,865	91,865
Stronger Connections	5.00	5.00	-	9,069,706	1,354,819	(7,714,887)
Title I - UNISIG Unified	1.00		(1.00)	2,621,680	-	(2,621,680)
Title I Part A	755.72	628.47	(127.25)	83,651,538	85,151,621	1,500,083
Title I Part C Migrant	2.80	1.80	(1.00)	109,135	1,630	(107,505)
Title I Part D	7.00	3.02	(3.98)	363,630	363,630	-
Title II, Part A	75.06	81.30	6.24	10,016,816	499,253	(9,517,563)
Title III - English Language Learners (ELL)	36.57	37.73	1.16	4,956,911	24,755	(4,932,156)
Title III - RECENT Immigrant	2.00	1.00	(1.00)	7,184,376	-	(7,184,376)
Title IV - Student Support & Academic Enrichment	31.24	18.23	(13.01)	1,454,028	4,340	(1,449,688)
Title IV - Twenty First Century	11.02	3.06	(7.96)	-	116,050	116,050
Title IX: Homeless Education	3.00	2.00	(1.00)	335,818	163,350	(172,468)
Transfer IN - GL	0.00		-	40,000	40,000	-
UNISIG - Strategic Initiatives	0.00		-	246,016	241,290	(4,726)
UniSIG Supplemental Teacher Allocation	0.00		-	250,000	45,256	(204,744)
Verizon Innovation Learning	1.25	0.99	(0.26)	883,064	883,064	-
Workforce Development CAP Incentive	0.00		-	-	110,947	110,947
Workforce Development CAP Incentive	0.00		-	545,606	1,099,000	553,394
Workforce Development CAP Incentive 9-12	0.00		-	-	3,419,114	3,419,114
Workforce Development CAP Incentive 9-12	0.00		-	1,055,082	223,151	(831,931)
TOTAL	2,805.86	1,955.00	(850.86)	$ 256,548,641	$ 180,997,364	$ (75,551,276)

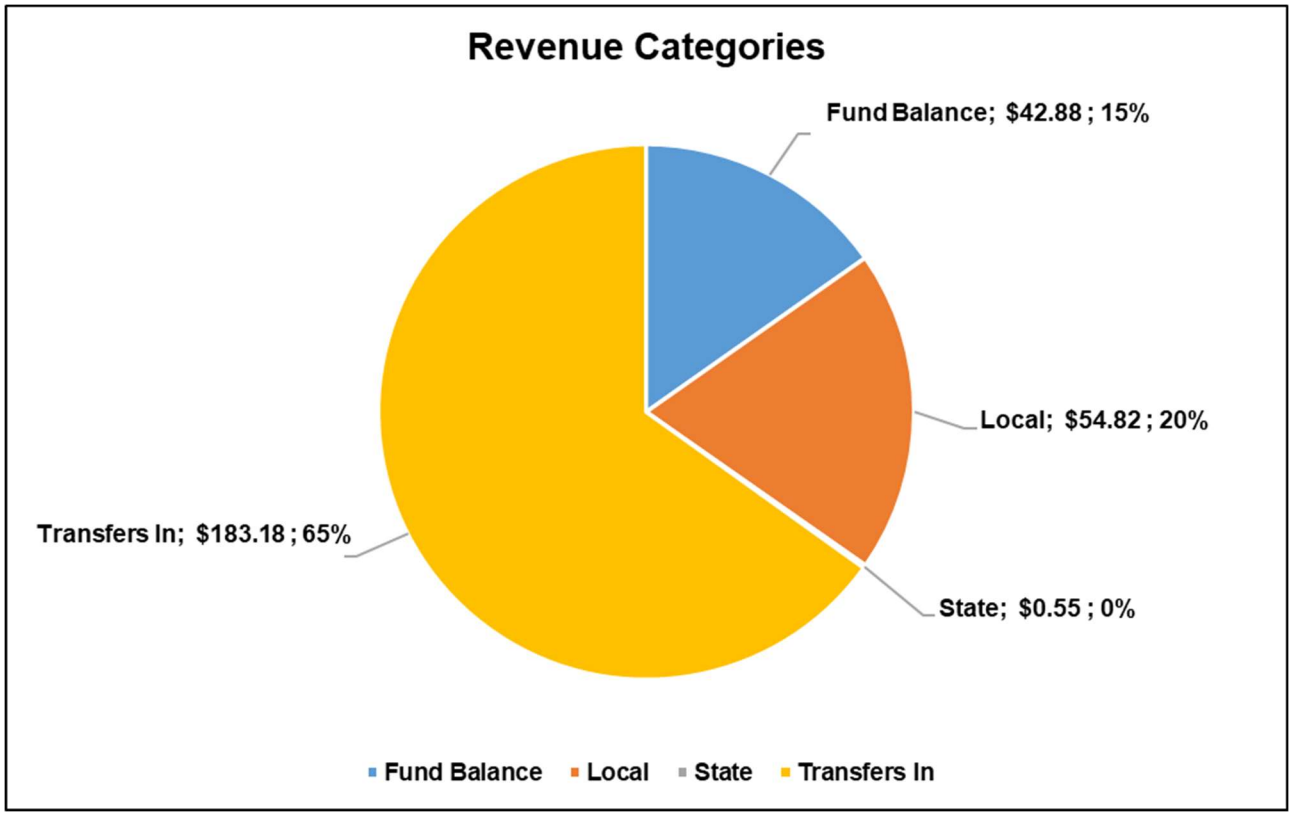
SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

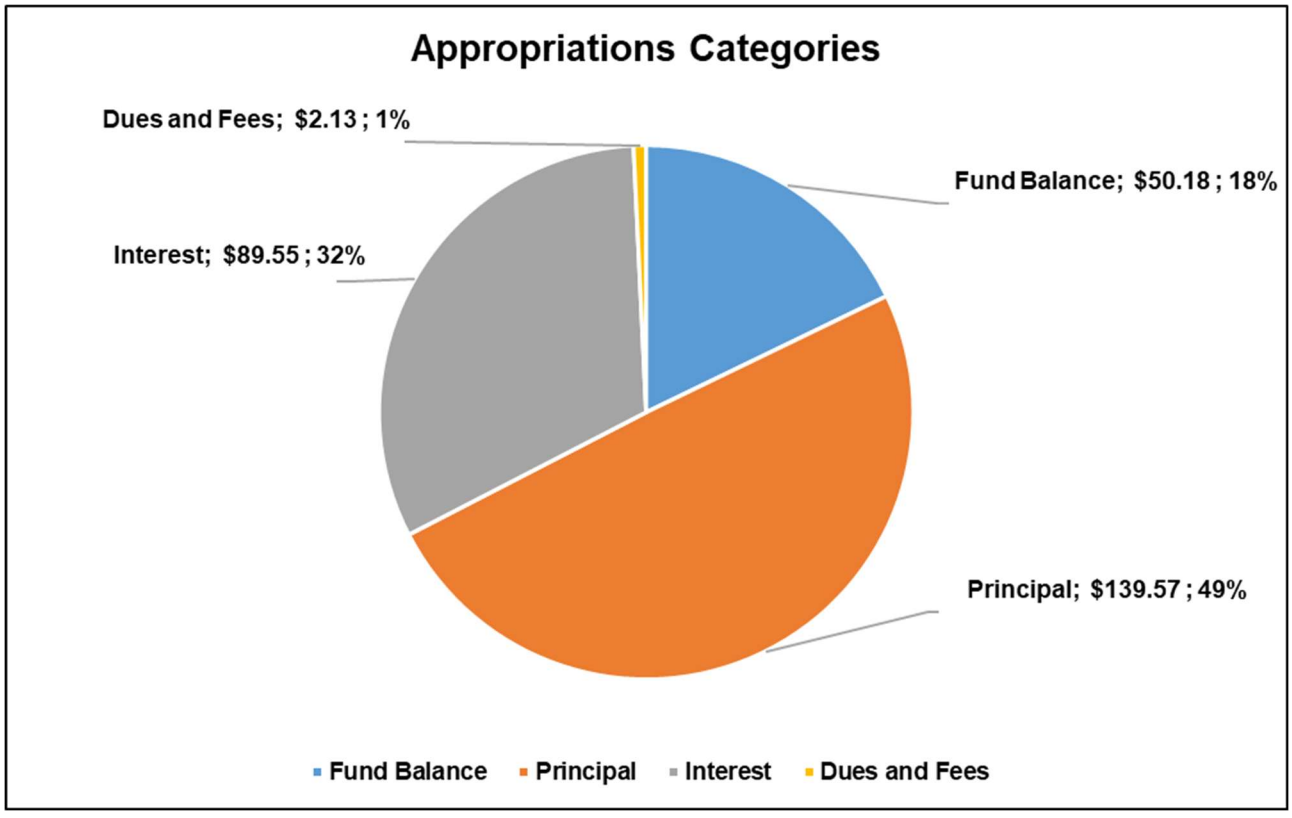
	Positions			Budget		
	2024 - 25	2025 - 26	Inc/(Dec)	2024 - 25	2025 - 26	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,319.00	1,378.00	59.00	191,751,882.00	164,393,437.68	(27,358,444.32)
TOTAL	1,319.00	1,378.00	59.00	$ 191,751,882.00	$ 164,393,437.68	$ (27,358,444.32)
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	133.10	139.25	6.15	13,249,098	15,968,668	2,719,570
TOTAL	133.10	139.25	6.15	$ 13,249,098	$ 15,968,668	$ 2,719,570
GRAND TOTAL	4,257.96	3,472.25	(785.71)	$ 461,549,621	$ 361,359,470	$ (100,190,151)

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

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DEBT SERVICE
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)





DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2025-26 First Hearing	2024-25 Final	Difference	
State				
SBE/COBI Bonds	$ 549,395	$ 546,470	$ 2,925	(a)
Local				
District Bonds	54,823,494	48,530,117	6,293,377	(b)
Other Financing Sources				
Transfers In	183,179,211	197,070,509	(13,891,298)	(c)
TOTAL	$ 281,430,736	$ 289,025,732	$ (7,594,996)	

Comments:

(a) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
(b) Increase due to issuance of GOB Series 2025 resulting in additional P & I payments.
(c) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.

DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2025-26 First Hearing	2024-25 Final	Difference	
Redemption of Principal	$ 139,566,063	$ 146,735,077	$ (7,169,014)	(a)
Interest	89,554,267	96,296,365	(6,742,098)	(b)
Dues and Fees	2,128,100	2,326,800	(198,700)	(c)
Other Financing Sources				
Other - Fund Balance	50,182,306	43,667,490	6,514,816	(d)
TOTAL	$ 281,430,736	$ 289,025,732	$ (7,594,996)	

Comments:

(a) + (b) Due to the uniqueness of each bonds' payment schedule yearly payments will vary. As bonds principal payments mature the respective interest payments go down.
(c) Cost of issuance plus other operating/trustee expenses.
(d) Increase due to issuance of GOB Series 2025 & COP Series 2025 resulting in additional P & I payments.

CAPITAL FINANCING OVERVIEW

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

The District's current long-term financing is in the form of Capital Outlay Bond Issues by the State (COBI Bonds), voter-approved General Obligation Bonds (GOBs) and Certificates of Participation (COPs). The use of these financing instruments and others for capital purposes is authorized and limited by either Florida State Statutes or the Florida State Constitution. The chart below defines the legal parameters associated with each financing instrument for capital purposes available to a Florida school district. Sales tax revenue bonds should be included either (i) pursuant to Section 212.055(2) , which may be issued by the District or the County and secured by a "Local Government Infrastructure Surtax" of up to a penny levied by the County, to be divided up among the County, the School Board and municipalities pursuant to an interlocal agreement, or (ii) pursuant to Section 212.055(6) which may be issued by the District and secured by up to a half penny of "School Capital Outlay Surtax" levied by the District. Both levies require a voter referendum at a general election only, require that the referendum question be placed on the ballot by the County Commission, require a performance audit of the District by OPPAGA prior to the vote. The Capital Outlay Surtax must be shared with charter schools. (See page 3 below.)

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
GOBs Sec 1010.40 Florida Statutes	School districts may issue General Obligation Bonds (GOBs) with voter approval, secured by an additional ad-valorem levy that does not count against the District's constitutional 10 mill limit. Funds may be used for schools including technology listed in the advertised project list and approved by the FLDOE. The School District's implied General Obligation ratings are Aa3 by Moody's and AA- by Fitch.	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 the GOBs, Series 2015, on June 18, 2015, $174,750,000 of GOB's, Series 2019 on January 29, 2019, $207,465,000 of GOB's, Series 2021 on February 16, 2021, and $262,730,000 of GOB's, Series 2022 on May 18, 2022. The District has exhausted its GOB issuance capacity for new money projects. On June 9, 2025, the District issued $69,455,000 of GO Refunding Bonds, Series 2025 to current refund its Series 2015 GOB's.
RANs Sec 1011.14 Florida Statutes	Revenue Anticipation Notes (RANs) may be issued for purchases of buses, land, equipment, and educational facilities, and under limited circumstances may be used to pay casualty insurance premiums. These obligations may be incurred for up to one year at a time but may be renewed on a year-to-year basis for a total term of 5 years, including the first year.	The obligation may not exceed one-fourth of District Ad valorem tax revenue for operations for the preceding year. Resolution must provide a one-year plan of payment from current revenue, even if the debt is renewed. According to the District's most recent cash flow financing, one-fourth of District's estimated ad valorem revenue for FY 2025 was approximately $378 million.
RANs Sec 1011.15 Florida Statutes	In order to eliminate major emergency conditions RANs may be incurred for up to one year but may be renewed on a year-to-year basis for a total of 5 years including the first year, similar to the RANs described above.	The School Board must adopt a resolution declaring an emergency. Resolution must provide a one-year plan of payment, even if the debt is renewed. Statutes require that all payments maturing be paid from current revenue.
COBI Bonds Article XII Sec d Fl. Constitution	Capital Outlay Bonds (COBI Bonds) are issued on behalf of the District by the State of Florida Board of Education. Projects must be on the state-approved Project Priority List.	State computes eligibility amount annually in August of each year and notifies the District.

CAPITAL FINANCING OVERVIEW

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
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	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, auxiliary, athletic and ancillary facilities, land, equipment, and buses under a lease purchase agreement entered into by the School Board. The District is assigned underlying ratings of A1 by Moody's and A+ by Fitch. S&P does not rate the underlying credit of the District. 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. **The Applicability of the following provisions has been suspended for educational plant where construction commenced prior to July 1, 2028**. Capital-outlay millage cannot be used to finance the portion of the cost of new construction of educational plant space with a total cost per student station that exceeds statutory maximums set forth in sec. 1013.64, as adjusted annually by FDOE. 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, or is paid entirely from local impact fees. Thus, under current law, a school board with sales surtax bonding authority must structure its financing as a COP, rather than a sales tax revenue bond, if its CIP includes construction of new classroom space that might exceed statutory- cost maximums. In that situation COP payments could be funded primarily from sales surtax revenues.	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. 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. Beginning with FY 2023-24, Districts were required to share the balance of their capital outlay millage with charter schools on an FTE basis as follows: for FY 2023-24: 20%; FY 2024-25: 40%; FY 25-26: 60%; FY 26-27: 80%; FY 27-28: 100%. According to the District's most recent COP refunding transaction in June 2025, after providing for its current COP and charter school payment obligations, the District has available capital outlay millage revenue of approximately $296.4 million to service its capital needs.
Local Government Infrastructure Surtax/Sales Tax Revenue Bonds Sec. 212.054. 212.055(2) Florida Statutes	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 COPs.	The terms of the sales surtax are 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. Beginning on October 1 in the fourth year a surtax is levied, the governing board by 2/3 vote can reduce or repeal the surtax unless a specific expiration date was specified in its authorization

CAPITAL FINANCING OVERVIEW

FINANCING TYPE	STATUTES AND USES	LEGAL LIMITS OF FINANCING
School Capital Outlay Surtax/ Sales Tax Revenue Bonds Sec. 212.054, 212.055(6) Florida Statutes	School districts may levy up to a half penny of capital-outlay surtax by authorizing a resolution, placement on the ballot by the County Commission and approval by the voters at a general election. The surtax may be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses with a useful life greater than 5 years, including land; retrofitting and providing for technology, including hardware and software. School districts can issue sales tax revenue bonds or can use the sales tax to make lease payments for COP's, including for the incremental cost of student stations in-excess of statutory maximums (see "COP's" above and sec. 1013.64(6)(b)1. and 2.)	The terms of the sales surtax are determined by the School Board and approved by the voters; there is no statutory limit. Prior to the referendum, OPPAGA must perform a program performance audit. Proceeds of the surtax must be shared with charter schools on an FTE basis. Beginning on October 1 in the fourth year a surtax is levied, the governing board by 2/3 vote can reduce or repeal the surtax unless a specific expiration date was specified in its authorization

2025-26 CAPITAL OUTLAY BUDGET

ESTIMATED REVENUE AND FINANCING SOURCES

REVENUE AND FINANCING (in millions):

	FY 2025-26
Millage	$499.9
Local	71.1
State	46.2
Sub-Total (New Revenue)	**617.2**
Carryover Sources	
Carryover Allocated to Capital Project & Programs	466.7
Unallocated Carryover	47.6
Sub-Total (Carryover)	**514.4**
TOTAL REVENUE AND FINANCING	**$1,131.6**

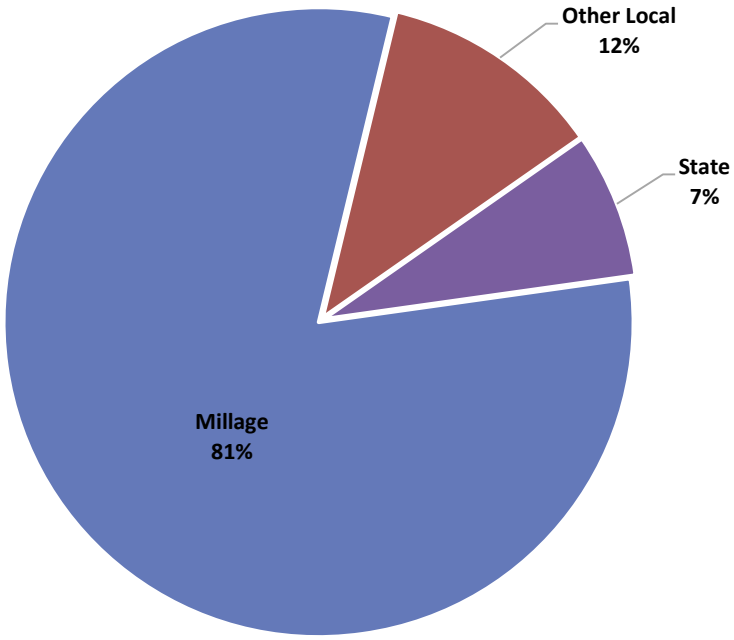
2025-26 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS

APPROPRIATIONS (in millions):

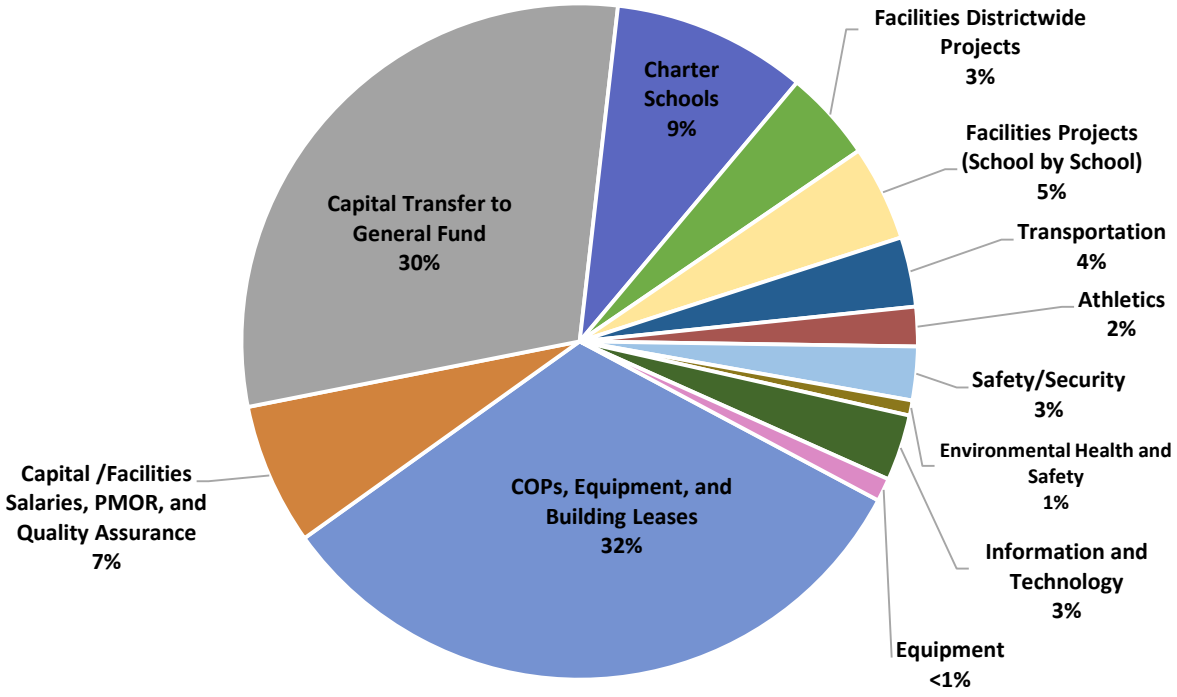
	FY 2025-26
COPs, Equipment, and Building Leases	$197.9
Capital /Facilities Salaries, PMOR, and Quality Assurance	41.5
Capital Transfer to General Fund	183.0
Charter Schools	56.8
Facilities Districtwide Projects	26.6
Facilities Projects (School by School)	27.9
Transportation	20.4
Athletics	11.6
Safety/Security	15.6
Environmental Health and Safety	4.4
Information and Technology	19.4
Equipment	6.7
Sub-Total (Appropriations)	**611.7**
Carryover Allocated to Capital Project & Programs	466.7
Unallocated Reserve	53.2
Sub-Total (Carryover & Unallocated Reserve)	**519.9**
TOTAL APPROPRIATIONS	**$1,131.6**

2025-26 CAPITAL OUTLAY BUDGET

FY 2025-26 Estimated Revenue and Financing
(*Excluding Carryover*)



FY 2025-26 Estimated Appropriations
(*Excluding Carryover*)



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2025-26 First Hearing	2024-25 Amended	Difference	
Local				
Millage	$ 499,910,279	$ 471,166,177	$ 28,744,102	(a)
Other [1]	71,140,078	49,696,589	21,443,489	(b)
State [2]	46,182,994	41,943,227	4,239,767	(c)
Carryover [3]	514,381,063	744,208,063	(229,827,000)	(d)
TOTAL	$ 1,131,614,414	$ 1,307,014,056	$ (175,399,642)	

Comments:

(a) Increased revenue from millage is the result of continuing increases in property values.

(b) Net increase is due to higher Lease revenue for new school intercom systems and lower Impact Fee revenue in fiscal year 2025-26.

(c) Revenue from State sources increased from fiscal year 2024-25 to fiscal year 2025-26 due to higher capital outlay and debt service revenue, charter school capital outlay funding, and Educational Facilities Security Grant funding.

(d) Decrease in Carryover is related to the ongoing SMART Program and other construction projects that will continue to spend fund balances down during fiscal year 2025-26.

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

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

[3] For fiscal year 2025-26, Carryover includes $311.7 million from Millage, $170.9 million from other local sources, $5.3 million from GOB, and $26.5 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2025-26 First Hearing	2024-25 Amended	Difference	
COPs, Equipment, and Building Leases	$ 197,859,000	$ 200,080,194	$ (2,221,194)	(a)
Capital /Facilities Salaries, PMOR, and	41,475,000	36,315,812	5,159,188	(b)
Capital Transfer to General Fund	183,024,315	133,417,059	49,607,256	(c)
Charter Schools	56,779,337	45,569,467	11,209,870	(d)
Facilities Districtwide Projects	26,558,000	15,899,428	10,658,572	(e)
Facilities Projects (School by School)	27,852,000	62,048,134	(34,196,134)	(f)
Transportation	20,439,000	19,415,500	1,023,500	(g)
Athletics	11,620,000	7,270,000	4,350,000	(h)
Safety/Security	15,555,000	11,691,740	3,863,260	(i)
Environmental Health and Safety	4,430,000	5,160,000	(730,000)	(j)
Information and Technology	19,383,000	24,593,790	(5,210,790)	(k)
Equipment	6,678,000	3,392,552	3,285,448	(l)
Carryover Allocated to Capital Project & Programs	466,742,762	659,446,000	(192,703,238)	(m)
Unallocated Reserve	53,219,000	82,714,380	(29,495,380)	(n)
TOTAL	$ 1,131,614,414	$ 1,307,014,056	$ (175,399,642)	

Comments:

(a) Payments for outstanding COPs issuances vary based on the structured payment schedules in the various outstanding COPs series.

(b) The increase is due to a pay raise for Facilities/Capital and Quality Assurance personnel and greater usage rate of Program Manager Owner's Representative (PMOR) services.

(c) Transfer to General Fund to cover the cost of school bus driver salaries, debt service for Energy Leases, and maintenance inflationary cost increases account for the difference from fiscal year 2024-25 to fiscal year 2025-26.

(d) Increased distribution of Local Capital Millage to charter schools.

(e) The increase is a result of additional funding for Districtwide Roofing and Portable Demolitions.

(f) The decrease is due to the completion of previously approved District School by School projects. Also, there are no major additions to the fiscal year 2025-26 plan as the District will be receiving a facilities condition assessment in January 2026.

(g) The net increase in vehicle funding is increased due to inflation on vehicle prices and increased costs related to new mandates on bus safety systems. This will allow the Transportation Department to continue purchasing 100 replacement buses per year.

(h) Funding level increased due to additional funding for new Artificial Turf Fields and Scoreboard Replacements.

(i) The increase in fiscal year 2025-26 is due to additional funding for intercom systems, vaping detection, and other security upgrades.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Comments (continued):

(j) Fiscal year 2025-26 funding decreased due to the completion of playground repairs and resurfacing projects.

(k) Decrease in funding is a result of the Server/Network Equipment Replacement, Maximo Reimplementation, SAP Ariba Implementation, and SAP SuccessFactors Implementation costs occurring in fiscal year 2024-25.

(l) Fiscal year 2025-26 funding will increase for BECON equipment replacement, Music Equipment Replacement, School & Department Furniture and Equipment (includes K-8 transition furniture needs), new and replacement AEDs, and School Replacement Radios.

(m) Carryover is expected to continue decreasing as the major construction projects from the District's SMART Program are completed.

(n) Unallocated reserve balance after funding newly approved District Educational Facilities Plan (DEFP) needs. **Use of the unallocated reserve requires the School Board's approval**.

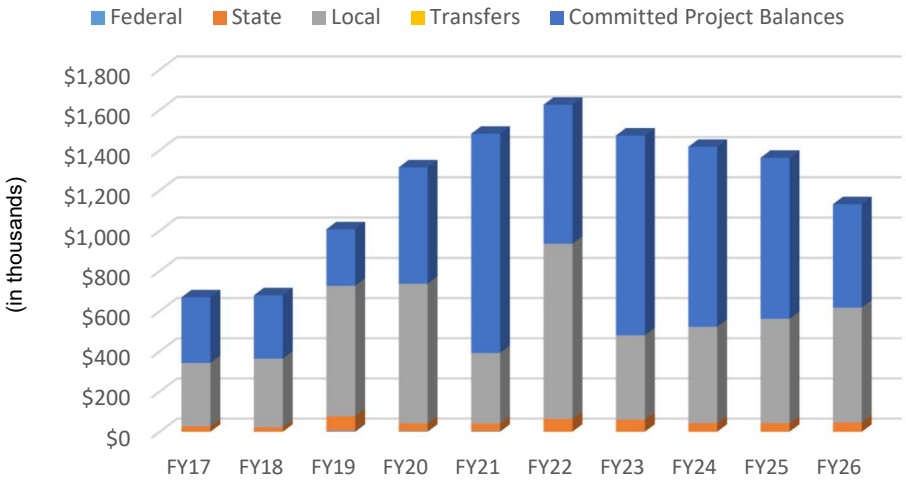
CAPITAL OUTLAY BUDGET
TEN-YEAR REVENUE TREND

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

SMART Program

The SMART Program is currently $1.7 billion and is supported with funding from the $800 million GOB and other capital outlay funding. As the construction projects that are funded by the SMART Program are completed, we will see future revenues that will be more in line with the levels shown in fiscal years 2017 through 2018 in the chart below.

10-Year Revenue Trend



10-Year Revenue Narrative

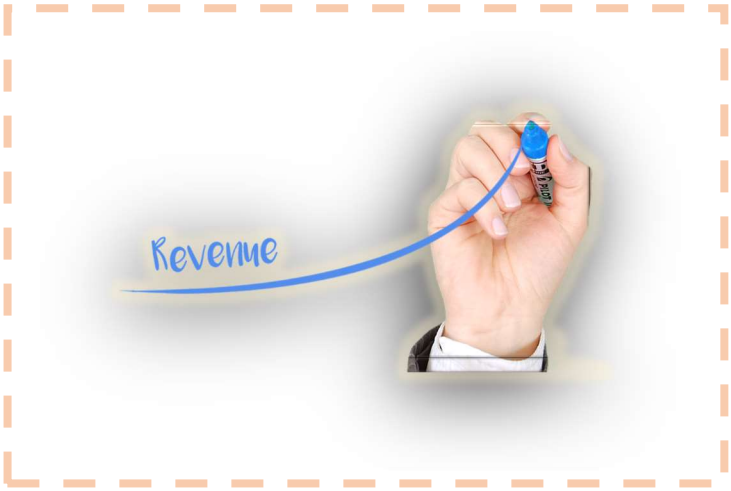
- **Local funds**
  - From fiscal year 2017 to 2026 Capital Millage increased 94%. Four General Obligation Bonds (GOB) series were issued to support the SMART program. $162.6 million was issued in fiscal year 2015, $200.0 million in 2018, $275.7 million in 2020, and $295.2 million in 2022 for a total project funds of $933.5 million.
- **State Funds**
  - Charter school capital outlay increased over the last 10 years.
- **Committed Project Balance**
  - Ongoing construction projects constitute most of the committed project balance. Spikes related to the SMART program are shown as ongoing projects in fiscal years 2019 through 2025.
- **Federal Sources**
  - No significant revenue from Federal Sources.

CAPITAL OUTLAY BUDGET
TEN-YEAR REVENUE TREND

Charter School Capital Outlay Funding

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

- FY 2026 $24.7 million
- FY 2027 $39.3 million
- FY 2028 $57.5 million
- FY 2029 $64.5 million
- FY 2030 $64.5 million



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

Overview from the District Educational Facilities Plan published under separate cover

The law requires each district to prepare its tentative district educational facilities plan as required by s. 1013.35. Annually, before the adoption of the district school budget, each district school board shall prepare a tentative district educational facilities plan that includes long-range planning for facilities needs over 5-year, 10-year, and 20-year periods.

District Educational Facilities Plan (DEFP) – Strategic Plan Objectives

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

Guardrails	Capital Budget Process Objective
✓ Safety ✓ Equity	• Allocate capital resources equitably based on the District's capital needs that best support the strategic plan by creating and maintaining safe, secure, and supportive environments.
✓ Safety ✓ Equity ✓ School Support	• Engage the Board and Cabinet in a decision-making process that prioritizes needs based on the District's Guardrails of safety and equity and school support that sustains the District's academic goals.
✓ School Support	• Tailor budget and financial information to departments with capital projects/programs to support schools and the District's academic goals.
✓ Accountability	• Engage stakeholders to gather feedback, develop partnerships, and continue to build trust through a transparent budget process and quality financial information.

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

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

STUDENTS FIRST



2022 - 2027 STRATEGIC PLAN

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

GOALS

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

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

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

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

GUARDRAILS

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

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

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

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

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

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

Funding for Capital Outlay Needs

This District Educational Facilities Plan (DEFP-FY26) covers the five-year period beginning July 1, 2025, and ending June 30, 2030. This plan sustains funding for the **S**afety, **M**usic and Arts, **A**thletics, **R**enovations and **T**echnology (SMART) Program and other projects that were approved in the DEFP adopted on September 4, 2024.

The DEFP-FY26 also sustains funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for past and current financings as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling $434.5 million over 5-years and $88.0 million for FY26 is summarized in the table below:

New Funding Recommendations	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Athletics	$ 600,000	$ (150,000)	$ (150,000)	$ 600,000	$ 600,000	$ 1,500,000
Environmental Health and Safety	5,815,000	5,432,000	6,372,000	6,652,000	9,165,000	33,436,000
Environmental Health and Safety - Flood Mitigation (FEMA)	687,500					687,500
Equipment	3,274,000	2,210,000	1,860,000	1,860,000	1,860,000	11,064,000
Facilities	59,280,750	56,215,250	53,700,000	53,000,000	55,000,000	277,196,000
Information and Technology	2,458,789	593,833	593,833	593,833	593,833	4,834,121
Physical Plant Operations	11,734,834	19,639,533	19,302,533	18,338,300	17,017,500	86,032,700
Portables	2,476,000					2,476,000
Safety and Security	1,330,000	2,210,000	1,085,000	6,535,000	5,835,000	16,995,000
Transportation	300,000					300,000
Grand Total	**$87,956,873**	**$86,150,616**	**$82,763,366**	**$87,579,133**	**$90,071,333**	**$434,521,321**

Highlights of the new funding recommendation for FY 26 are:

Facilities Projects/Initiatives

- Mary Bethune replacement building $16.1 million
- Districtwide Roofing Projects $15 million
- Program Manager/Owner Representative Services $25.0 million
- Northeast High School fire alarm upgrade $1 million

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

Physical Plant Operations

- Additional funding for HVAC projects, school painting and beautification $11.7 million

Environmental Health and Safety

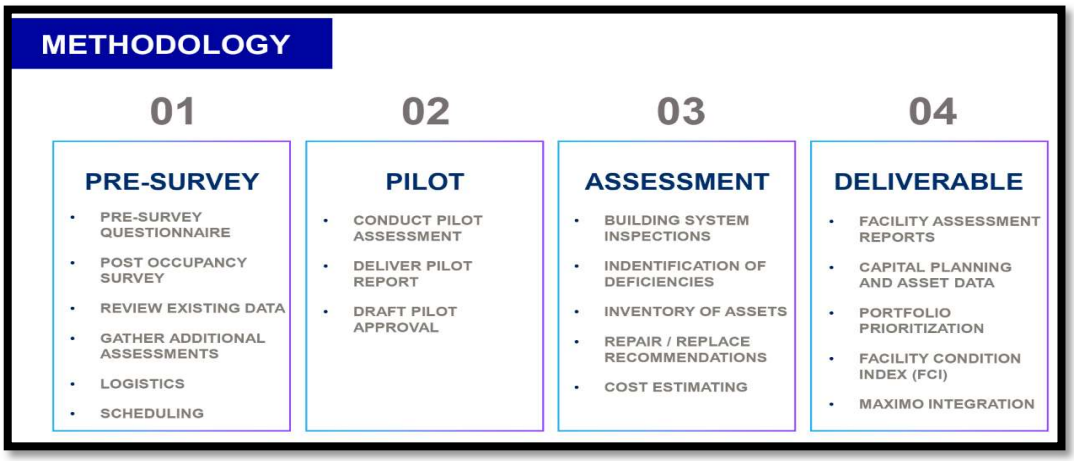
- Building automation systems, drainage and storm water modifications and AED purchases $4.5 million

Other Capital Initiatives

- Equipment purchases to replace music equipment, and BECON equipment refresh $3.3 million
- E-rate funded infrastructure upgrades $2.2 million
- Portable Demolition $2.5 million
- Safety and security initiative to include vape detection system $1.3 million
- Athletic score board replacement district-wide $0.6 million
- Replacement of unsafe bus lift $0.3 million

Long Range Planning – Facility Condition Assessment & Redefining Our Schools

The long-range facilities will provide a comprehensive view of the District's facility needs and serve as an essential element in fiscal planning. The District cannot fund all of its facility needs and will need to prioritize limited financial resources to best meet the most critical of those needs. To assist with this effort, a Facility Condition Assessment (FCA) can help identify specific building deficiencies and determine feasibility using facility data during the assessment. The District has the opportunity to utilize the FCA data, along with demographic data and stakeholder feedback to further develop options that can redefine how our schools serve our students and staff. The DEFP can be amended if needed once proposed projects are developed through this process.

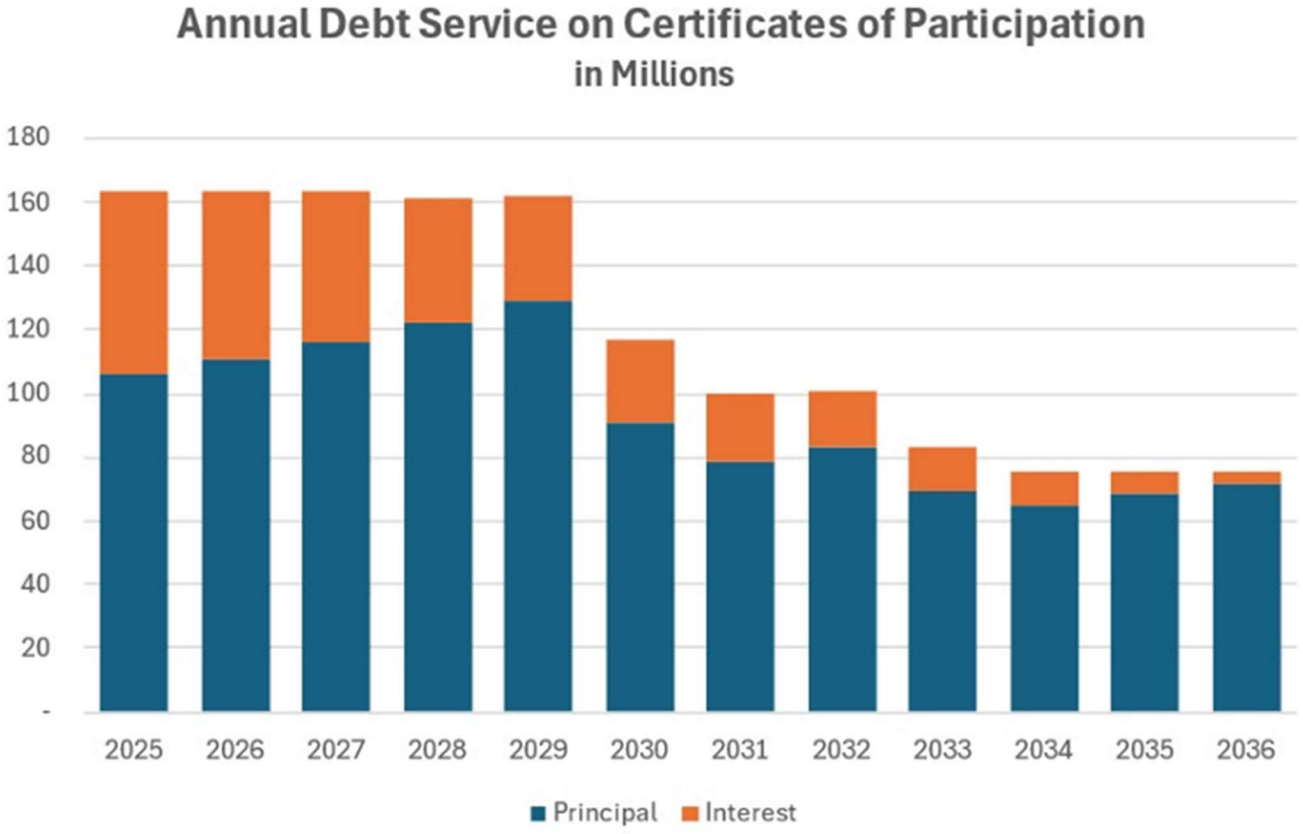


DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

COPs Debt Capacity

The District has debt capacity to undertake certain types of large-scale projects that can be collateralized in a Certificate of Participation (COPs) financing. These resources can be responsibly leveraged well below the statutory ceiling, since the District currently has a much lower COPs debt-to-millage ratio than its target maximum in Policy 3120.

The chart below shows the District's outstanding principal and interest on COPs debt. This shows that the District begins to rapidly pay down its outstanding debt beginning in FY2030, freeing up a future stream of revenue that can be leveraged to provide resources for large-scale facility projects such as those developed using the data in the FCA.



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

SMART Program

The SMART Program has delivered $1.7 billion (as of March 2025) in projects and initiatives that have been completed or nearing completion. All GOB funding have been spent and the District will complete the Program by October 31, 2025 and any remaining projects will roll into the DEFP process. A summary of the SMART Program is provided in the Appendix.

SAFETY
MUSIC & ART
ATHLETICS
RENOVATION
TECHNOLOGY

Capital Reserves

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

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

Cost Index – Risk Projections

Each fiscal year provides funding for projected cost increases using a calculated cost index. This cost index is to mitigate the inflationary costs of goods and services for those items subject to such increases. The Cost Index is a 10-year average of the U.S. Bureau of Labor and Statistics CPI-U and for this plan is 3% shown in the table below.

	U.S. City Average											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Percent change from 12 months ago												
2015	-0.1	0.0	-0.1	-0.2	0.0	0.1	0.2	0.2	0.0	0.2	0.5	0.7
2016	1.4	1.0	0.9	1.1	1.0	1.0	0.8	1.1	1.5	1.6	1.7	2.1
2017	2.5	2.7	2.4	2.2	1.9	1.6	1.7	1.9	2.2	2.0	2.2	2.1
2018	2.1	2.2	2.4	2.5	2.8	2.9	2.9	2.7	2.3	2.5	2.2	1.9
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0
2022	7.5	7.9	8.5	8.3	8.6	9.1	8.5	8.3	8.2	7.7	7.1	6.5
2023	6.4	6.0	5.0	4.9	4.0	3.0	3.2	3.7	3.7	3.2	3.1	3.4
2024	3.1	3.2	3.5	3.4	3.3	3.0	2.9	2.5	2.4	2.6	2.7	2.9
2025	3.0	2.8										

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2025-26 THROUGH 2029-30

Completed projects are those projects that have had financial activity and the scope of the project is done. There may be some additional financial activity on these projects as the final payments are made and all the purchase orders are closed out. 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.

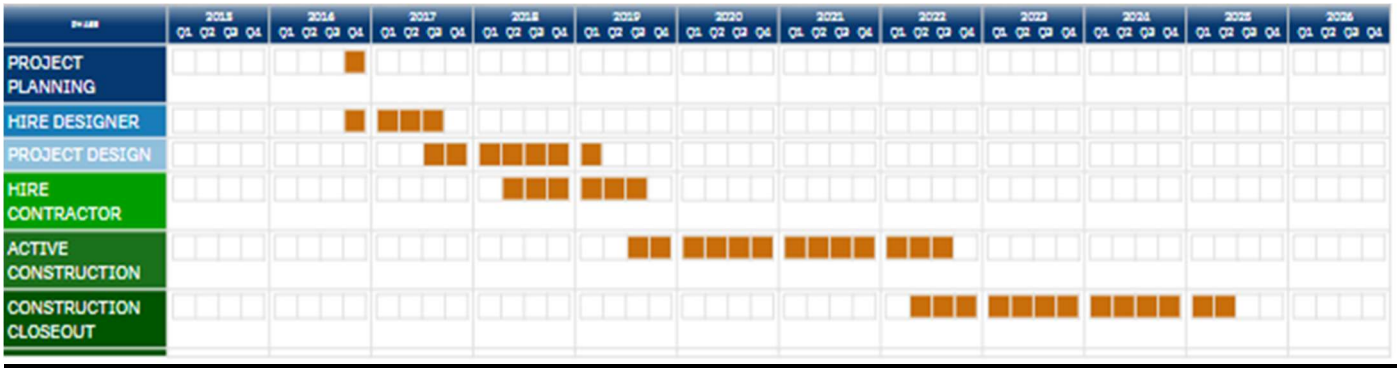
School-by-School Projects

Within the DEFP, there is a schedule of the detailed projects for each school in the District. This is a funding schedule and does not represent the project construction schedules. As of this year's DEFP adoption, nearly all of the projects within the School-by-School schedules were funded prior to fiscal year 2025 (FY25). Therefore, you will not see funding listed in FY26 through FY30 for most of the construction projects in this DEFP. All projects that are shown in either the DEFP section or the SMART Program section are funded as indicated by the Previously Budgeted column.

			SMART Program						
Project	Original Program Year	Previously Budgeted	FY26	FY27	FY28	FY29	FY30	Total	Scope
Renovation	FY15	917,000						917,000	Building Envelope Improvements (Roof, Window, Ext Wall, etc.)
Renovation	FY15	128,000						128,000	HVAC Improvements
Renovation	FY18	198,000						198,000	Media Center improvements
Renovation	FY19	1,098,379						1,098,379	Additional funding for approved scope
		2,341,379	0	0	0	0	0	2,341,379	

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

Sample construction schedule from the SMART Website:



IMPACT OF NONRECURRING CAPITAL EXPENDITURES ON OPERATING BUDGET

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

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

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

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

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

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

General Fund Financial Impact for the opening of Beachside Montessori School

Start Up	Utilities	Personnel	Students Activities	Support Allocation	Categorical Allocations	Total
$165,068	$241,281	$115,080	$23,878	$979,370	$1,043,726	$2,568,403

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

CAPITAL TRANSFER TO GENERAL FUND

CAPITAL TRANSFER

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

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

FACILITIES INFORMATION

Total square feet of District facilities (including portables and covered walkways): 37,106,577

Total Facilities (excluding sites under construction): 256

Use of Capital Transfer by Departments

	Positions	Labor	Non-Labor *	Total Budget **
Physical Plant Operations (Includes all District based Maintenance Positions)	687.6	$62,005,311	$47,499,215	$109,504,526
Environmental Health and Safety (Includes Energy Conservation)	12.25	1,284,257	2,407,110	3,691,367
Athletics	1	58,708	933,450	992,158
Applied Learning			193,804	193,804
BECON			150,000	150,000
IT	14	1,370,385	1,000,000	2,370,385
Procurement & Warehouse	10	1,026,525		1,026,525
Risk Management (Property & Casualty Insurance)			30,000,000	30,000,000
Bus Operator Salaries		30,000,000		30,000,000
Transfer to GF for Energy lease PMT			5,095,550	5,095,550
	724.85	**$95,745,186**	**$87,279,129**	**$183,024,315**

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

** Due to a late change, the Total Budget does not match the Tentative ESE139.

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
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
SERIES 2003A-1			
Mary M. Bethune Elementary School	Classroom Addition	Complete	9,396,907
Blanche Ely High School	Classroom Addition	Complete	19,348,958
Broward Fire Academy	Special Program	Complete	4,286,517
Cooper City High School	Classroom/Athletic Addition	Complete	14,637,037
Hallandale High School	Classroom Renovation	Complete	4,385,630
Coral Glades High (JJJ)	New School	Complete	43,300,828
Lake Forest Elementary School	Classroom/Cafeteria Renovation	Complete	8,678,118
Lauderdale Manors Elementary	Cafeteria Replacement	Complete	3,104,353
McArthur High School	Classroom Addition	Complete	26,306,682
Miramar High School	Classroom Addition	Complete	8,886,888
Plantation High School	Cafeteria Renovation	Complete	10,583,380
Royal Palm Elementary School	Classroom Addition	Complete	2,643,095

CERTIFICATES OF PARTICIPATION (COPs)

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

CERTIFICATES OF PARTICIPATION (COPs)

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

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2006			
Coral Springs Elementary	Classroom Addition	Complete	4,583,900
Fort Lauderdale High	Classroom Addition	Complete	9,902,000
High School "LLL"	New High School	Complete	115,429,300
Norcrest Elementary	Phased Replacement	Complete	20,520,800
North Andrews Gardens Elementary	Classroom Addition	Complete	2,705,300
Orange Brook Elementary	Replacement School	Complete	26,750,000
Palmview Elementary	New Kitchen/Cafeteria/Parking & Drainage	Complete	6,500,800
Peters Elementary	New Kitchen/Cafeteria	Complete	8,557,500
Taravella High	Classroom Addition	Complete	10,739,700
Attucks Middle	Air Handler Replacement	Complete	2,407,700
Cooper City High	Additions	Complete	2,964,600
Flamingo Elementary	Roofing, Drainage Repairs, Restrooms and Covered Walkways	Complete	2,078,300
Sandpiper Elementary	Additions	Complete	916,900
Seminole Middle	IAQ Repairs, Roofing, Bus Drive, Fire Alarm Upgrade, and Relocatables	Complete	3,436,100
Silver Lakes Middle	Air Handler Replacement	Complete	1,218,800
South Plantation High	Additions	Complete	1,923,000
Southwest Ranches Property	Site Acquisition	Complete	4,500,000
District-Wide	Comprehensive Needs	Complete	44,312,500
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	Complete	7,320,000
Flamingo Elementary	Reroofing, Covered Walkways, Emergency Lighting, Fire Sprinkler with Main	Complete	3,182,418
Tropical Elementary	Kitchen/Cafeteria Replacement & Remodel existing in to classrooms	Complete	10,573,505
District-Wide	Roofing Projects	Complete	10,000,000
District-Wide	Indoor Air Quality (IAQ) Projects	Complete	10,000,000
District-Wide	BRITE Project- Financial Software System -Enterprise Resource Planning (ERP)	Complete	20,000,000
District-Wide	Modular Buildings	Complete	5,000,000
District-Wide	Americans with Disabilities Act (ADA) Restrooms	Complete	5,000,000
SERIES 2008			
Apollo Middle	Classroom Addition	Complete	11,381,963
Boyd Anderson High	Kitchen/Cafeteria	Complete	16,320,615
Coconut Creek High	Physical Education Center	Complete	4,995,000
Cooper City High	Kitchen Cafeteria	Complete	18,358,776
Cypress Run Ed. Ctr.	New School	Complete	15,593,626
Foster, Stephen Elementary	Classroom Addition	Complete	4,165,553
Harbordale Elementary	Classroom Addition	Complete	6,900,870
Lauderdale Manors Elementary	Classroom Addition	Complete	5,366,850
New School Z (Area A#1)	New School	Complete	9,095,150
New School A (Area C#1)	New School	Complete	7,446,766
Northeast High	Kitchen/Cafeteria	Complete	11,462,693
Nova High	Swimming Pool Complex	Complete	6,607,830
Peters Elementary	Kitchen/Cafeteria	Complete	6,539,550
Pompano Beach Middle	Classroom Addition, Cafeteria/Kitchen, Multipurpose Area/Stage	Complete	10,051,109
Southwest Bus Parking Facilities	New Construction - Fleet Maintenance Facility	Complete	20,014,125

CERTIFICATES OF PARTICIPATION (COPs)

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

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INFORMATION

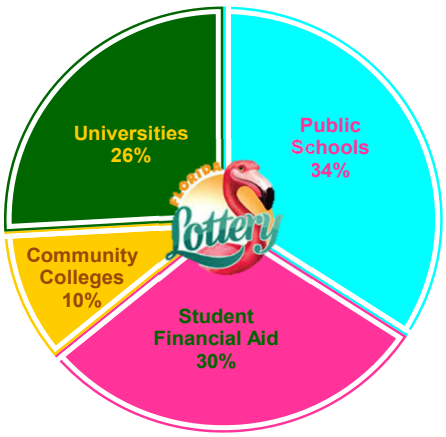
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FLORIDA LOTTERY

In November 1986, a constitutional amendment creating state operated lotteries was passed in a statewide 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 $48 billion. Each year the Legislature determines which educational programs will be funded from the lottery proceeds as well as the amount of such funding.

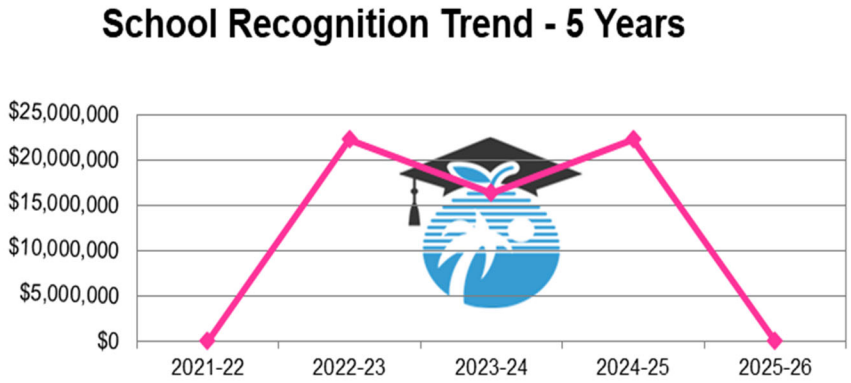
2025-26 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

Fixed Capital Outlay	$ 93,157,570
Class Size Reduction	103,776,356
FL Education Finance Program	525,181,320
Workforce Education	137,965,801
Public Schools Total	$860,081,047
Student Financial Aid	747,068,977
Community Colleges	254,754,863
Universities	650,769,081
Grand Total	$2,512,673,968



BCPS School Recognition

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded $22.3 million in School Recognition Funds in 2024-25.



DISTRIBUTION OF STATE DOLLARS

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

Unweight FTE (UFTE)	x	Average of Program Cost Factors	=	Funded Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	Comparable Wage Factor	=
284,621.67 (*)		1.06765553		303,877.90 (**)		$5,372.60		1.0249	

BASE FUNDING	+	Safe School	+	Educational Enrichment	+	ESE Guaranteed	+	DJJ Supplemental	+
$1,673,266,505		$ 25,049,636		$ 61,932,106		$ 116,737,844		$ 193,135	

Student Transportation	+	Mental Health Assistance	+	Academic Acceleration & Hold Harmless	=	STATE AND LOCAL FEFP DOLLARS
$ 33,587,543		$ 14,599,537		$ 66,842,129		$ 1,992,208,435

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

STATE AND LOCAL FEFP DOLLARS	-	Required Local Effort (RLE)	=	State FEFP Dollars	+	Class Size Reduction	+	State-Funded Discretionary Supplement	=
$ 1,992,208,435		$ 1,009,549,006		$ 982,659,429		$ 239,234,332 (***)		$ 99,344,918	

Total State Funding	-	Family Empowerment Scholarships	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM
$ 1,321,238,679		$ 424,895,862		$ 896,342,817		$ 1,257,299,221		$ 2,153,642,038

* BASE FUNDING includes Reading Instruction, Instructional Materials, and Teacher Classroom Supplies. Classroom Teacher and Other Instructional Salary Increase $120,642,515 is included in BASE FUNDING as well.

** EDUCATIONAL ENRICHMENT includes Turnaround School Supplemental Services $202,945.

***REQUIRED LOCAL EFFORT $1,009,549,006 and DISCRETIONARY MILLAGE $247,750,215.

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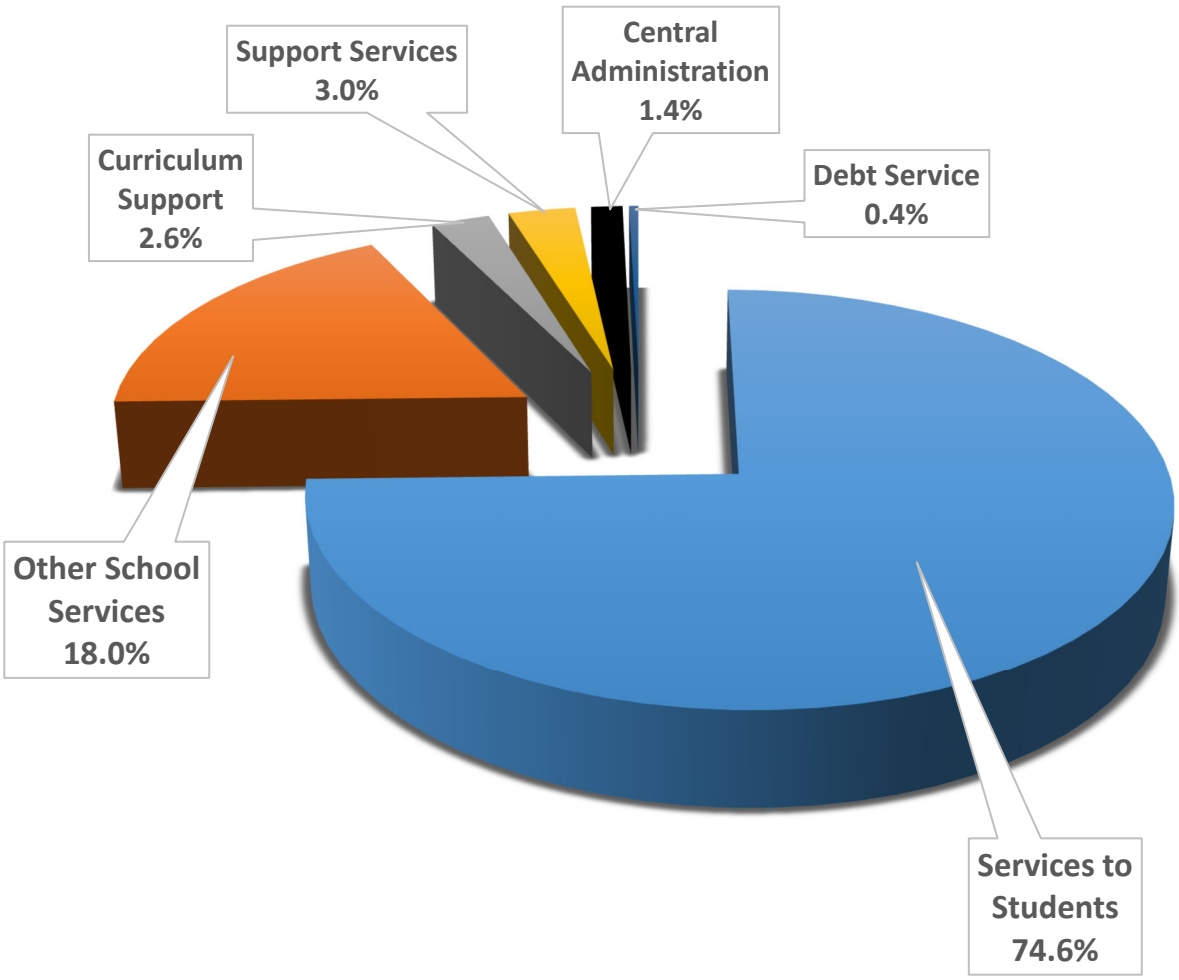
WHERE DOES THE MONEY GO?
2025-26

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

	FY 2024-25 Amended Budget		FY 2025-26 Projected Budget	
	Totals	%	Totals	%
	($ Millions)		($ Millions)	
School Level Services				
Instruction	$ 1,956.5	68.0%	$ 1,864.5	65.0%
Student Support Services	137.8	4.8%	153.3	5.4%
Instructional Media Services	24.9	0.9%	25.5	0.9%
Student Transportation Services	85.5	3.0%	99.5	3.4%
Sub-Total Direct Services to Students	**$ 2,204.7**	**76.6%**	**$ 2,142.8**	**74.7%**
Operation of Plant	$ 224.4	7.8%	$ 250.8	8.7%
Maintenance of Plant	80.9	2.8%	77.1	2.7%
Facilities Acquisition and Construction	20.1	0.7%	20.1	0.7%
School Administration	153.1	5.3%	155.6	5.4%
Community Services	12.7	0.4%	10.0	0.4%
Total School Level Services	**$ 2,695.9**	**93.7%**	**$ 2,656.4**	**92.6%**
Curriculum Support				
Instr. and Curriculum Dev. Services	$ 27.6	1.0%	$ 35.0	1.2%
Instructional Staff Training Services	6.5	0.2%	6.2	0.2%
Instruction-Related Technology	29.8	1.0%	33.3	1.2%
Total Curriculum Support	**$ 63.9**	**2.2%**	**$ 74.5**	**2.6%**
Support Services				
Fiscal Services	$ 9.8	0.3%	$ 11.1	0.4%
Central Services	66.3	2.3%	74.4	2.6%
Food Services	-	0.0%		0.0%
Total Support Services	**$ 76.1**	**2.6%**	**$ 85.5**	**3.0%**
Central Administration				
Board	$ 6.4	0.2%	$ 7.7	0.3%
General Administration	11.1	0.4%	13.3	0.5%
Administrative Technology Services	17.4	0.6%	19.0	0.6%
Total Central Administration	**$ 34.9**	**1.2%**	**$ 40.0**	**1.4%**
Debt Service	**$ 7.1**	**0.3%**	**$ 11.7**	**0.4%**
Total Appropriations	$ 2,877.9	100.0%	$ 2,868.1	100.0%
Transfers to Other Funds	**$ 3.0**		**$ -**	
Ending Fund Balance	**$ 199.1**		**$ 200.6**	
Total Appropriations, Transfers Out & Ending Fund Balance	**$ 3,080.0**		**$ 3,068.7**	

** FY 2024-25 is from the Budget Report General Fund Amendment as of 4/30/25. Information for FY 2025-26 is from the FEFP 2nd calculation. For alignment purposes, FES in the amount of $325.6 million has been excluded from 2025-26. Due to the rounding of whole numbers, some tables/schedules may not add to total.*

WHERE DOES THE MONEY GO?
2025-26



Charter Schools funding, in the amount of $482.2 million, is included in Services to Students.
Due to the rounding of whole numbers, some tables/schedules may not add to total.

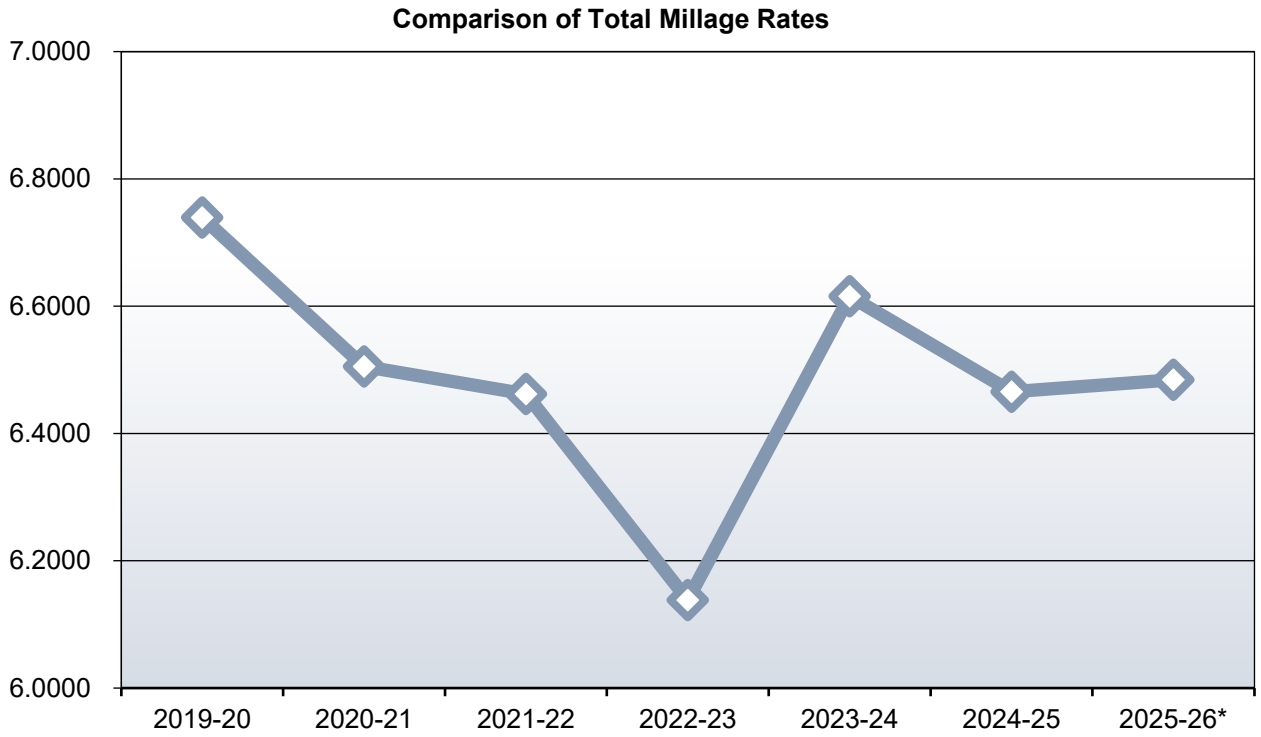
EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2025

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
2017-A	2017A	2.00 - 5.00%	1/1/2028	$ 1,270,000
2019-A	2019A	5.00%	1/1/2029	353,000
Total capital outlay bond issues				$ 1,623,000
General Obligation Bond (GOB):				
General obligation bonds	District Bonds 2015	5.00%	7/1/2040	$ 36,565,000
General obligation bonds	District Bonds 2019	5.00%	7/1/2047	153,405,000
General obligation bonds	District Bonds 2021	5.00%	7/1/2050	193,120,000
General obligation bonds	District Bonds 2022	5.00%	7/1/2050	250,860,000
General obligation bonds	District Bonds 2025	5.00%	7/1/2036	69,455,000
Total general obligation bond issues				$ 703,405,000
Lease Purchase Agreements:				
Certificates of Participation - QSCB	2010A-QSCB	6.45%	7/1/2027	51,645,000
Certificates of Participation - Refunding	2016A	3.25 - 5.00%	7/1/2033	123,315,000
Certificates of Participation - Refunding	2016B	5.00%	7/1/2027	12,965,000
Certificates of Participation - Refunding	2017B	5.000%	7/1/2034	56,300,000
Certificates of Participation - Refunding	2017C	5.000%	7/1/2026	32,500,000
Certificates of Participation - Refunding	2019A	5.000%	7/1/2029	100,180,000
Certificates of Participation - Refunding	2019B	5.000%	7/1/2029	65,085,000
Certificates of Participation	2020A	5.000%	7/1/2034	202,590,000
Certificates of Participation - Refunding	2022A	5.000%	7/1/2028	35,285,000
Certificates of Participation	2022B	5.000%	7/1/2036	151,260,000
Certificates of Participation - Refunding	2025A	5.000%	7/1/2032	207,420,000
Total certificates of participation				$ 1,038,545,000
Total bonds and certificate of participation payable				$ 1,743,573,000
Less: amount due with one year				(147,221,012)
Total long-term debt, net of premium and discounts				**$ 1,596,351,988**

COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year's taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's Required Local Effort (RLE) for that year. For fiscal year 2025-26, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.053.

The additional Required Local Effort (RLE) Prior Period Funding Adjustment Millage (PPFAM) is calculated by the state for RLE funds the District did not receive in previous years. The Commissioner of Education has established the PPFAM rate at 0.015 for 2025-26.



	Millage Rates					Millage Rates		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26*	% Change
Non-Voted Millage:								
Required Local Effort (RLE)	3.8250	3.6370	3.5300	3.1740	3.1560	3.0480	3.0530	0.29%
RLE Prior Period Adjustment	0.0620	0.0290	0.0400	0.0290	0.0220	0.0150	0.0190	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage								
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	6.1350	5.9140	5.8180	5.4510	5.4260	5.3110	5.3200	0.17%
Voted Millage:								
Referendum	0.5000	0.5000	0.5000	0.5000	1.0000	1.0000	1.0000	
GOB Debt Service	0.1043	0.0912	0.1441	0.1873	0.1896	0.1545	0.1645	6.47%
TOTAL NON-VOTED AND VOTED MILLAGE	6.7393	6.5052	6.4621	6.1383	6.6156	6.4655	6.4845	0.29%

* 2025-26 RLE is from the FEFP 2nd Calculation.

PROPERTY TAX RATES, LEVIES AND

Property Tax

Calendar Year →	Millage Rates 2021	2022	2023
Non-Voted Millage:			
Required Local Effort (RLE) [1]	3.5300	3.1740	3.1560
RLE Prior Period Adjustment [2]	0.0400	0.0290	0.0220
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	5.8180	5.4510	5.4260
Voted Millage:			
Referendum [3]	0.5000	0.5000	1.0000
GOB Debt Service	0.1441	0.1873	0.1896
TOTAL NON-VOTED AND VOTED MILLAGE	6.4621	6.1383	6.6156

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

Property Tax

Calendar Year →	Property Tax Levies and Collections 2021	2022	2023
Total Broward County Gross Taxable Value [4]	$237,281,403,542	$267,545,856,370	$302,358,426,389
Property Tax Levied	$1,533,336,158	$1,642,276,730	$2,000,282,406
Tax Collections [5]			
Required Local Effort (RLE) and RLE Prior Period Adjustment	$ 813,210,827	$ 822,671,403	$ 922,459,276
Discretionary Millage	170,387,031	192,119,329	217,117,539
Capital Millage	341,685,222	385,266,034	435,396,135
Referendum	113,895,074	128,422,012	290,264,090
GOB Debt Service	32,824,561	48,106,886	55,034,072
Total Collections	$ 1,472,002,715	$ 1,576,585,664	$ 1,920,271,112

[1] The RLE for 2025 is from the 2025-26 FEFP 2nd calculation, and it is forecasted for 2026 through 2028.
[2] The RLE Prior Period Adjustment for 2025 was released by the Department of Education on July 18, 2025.
[3] In 2022, the Referendum millage was renewed for another four years, or until 2026.
[4] Data based on Certified Taxable Value for 2021 through 2025 and forecasted for 2026 through 2028.
[5] Collections based on 96 percent collectability rate of Broward County's Gross Taxable Value.

COLLECTIONS – HISTORY AND FORECAST

Millage Rates

2024	Estimated 2025	Forecast 2026	Forecast 2027	Forecast 2028
3.0480	3.0530	2.8870	2.7340	2.6140
0.0150	0.0190	0.0000	0.0000	0.0000
0.7480	0.7480	0.7480	0.7480	0.7480
1.5000	1.5000	1.5000	1.5000	1.5000
5.3110	5.3200	5.1350	4.9820	4.8620
1.0000	1.0000	1.0000	0.0000	0.0000
0.1545	0.1645	0.1554	0.1485	0.1485
6.4655	6.4845	6.2904	5.1305	5.0105

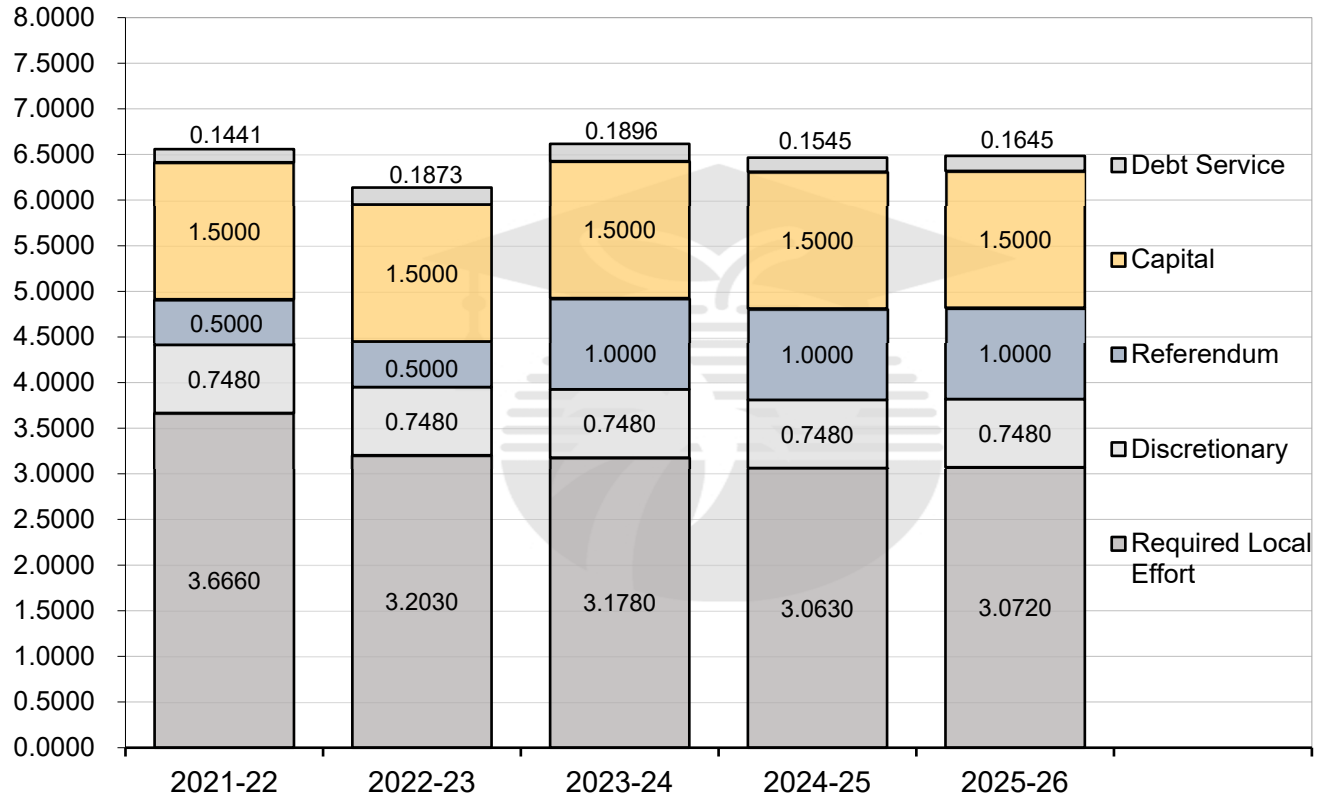
Levies and Collections

2024	Estimated 2025	Forecast 2026	Forecast 2027	Forecast 2028
$327,198,733,904	$347,159,915,358	$369,378,149,941	$390,063,326,338	$408,006,239,349
$2,115,503,414	$ 2,251,158,471	$ 2,323,536,314	$ 2,001,219,896	$ 2,044,315,262
$ 962,121,334	$ 1,023,816,250	$ 1,023,738,931	$ 1,023,775,809	$ 1,023,867,178
234,954,867	249,288,593	265,243,062	280,096,674	292,981,121
471,166,177	499,910,279	531,904,536	561,691,190	587,528,985
314,110,785	333,273,519	354,603,024	-	-
48,530,117	54,823,494	55,105,310	55,607,428	58,165,370
$ 2,030,883,280	$ 2,161,112,135	$ 2,230,594,863	$ 1,921,171,101	$ 1,962,542,654

MILLAGE RATES

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes which is set annually by the Legislature. For fiscal year 2025-26, this Required Local Effort (RLE) levy is currently estimated to be 3.0720 mills, which includes the Prior Period Funding Adjustment Millage rate (PPFAM) of 0.0190.

Comparison of Millage Rates



	2020-21 Millage Rate	2021-22 Millage Rate	2022-23 Millage Rate	2023-24 Millage Rate	2024-25 Millage Rate	2025-26* Millage Rate	% Inc/(Dec) 2024-25 to 2025-26
Non-Voted Millage:							
Required Local Effort (RLE)	3.6370	3.6370	3.1740	3.1560	3.0480	3.0530	0.29%
RLE Prior Period Adjustment	0.0290	0.0290	0.0290	0.0220	0.0150	0.0190	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.00%
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	0.00%
Sub-Total Non-Voted	5.9140	5.9140	5.4510	5.4260	5.3110	5.3200	0.17%
Voted Millage:							
Referendum	0.5000	0.5000	0.5000	1.0000	1.0000	1.0000	0.00%
Debt Service Millage	0.0912	0.1441	0.1873	0.1896	0.1545	0.1645	5.27%
TOTAL MILLAGE	6.5052	6.5581	6.1383	6.6156	6.4655	6.4845	0.29%
AND VOTED MILLAGE	6.5394	6.5581	6.1383	6.6156	6.4655	6.4845	

* 2025-26 RLE millage rate is as of the FEFP 2nd Calculation.

ROLLED BACK RATES

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

	2024-25 Final	2025-26 Adjusted	2025-26 Gross	
Taxable Values: [1]	$324,480,284,823	$343,279,213,356	$347,159,915,358	
	2024-25 Millage Rate	Rolled Back Millage Rate	2025-26 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
State Millage				
Required Local Effort (RLE)	3.0480	2.8953	3.0530	
RLE Prior Period Adjustment	0.0150		0.0190	
Total State Millage	3.0630	2.8953	3.0720	6.10%
Local Millage				
Discretionary Millage	0.7480	0.7070	0.7480	
Referendum	1.0000	0.9452	1.0000	
Capital Millage	1.5000	1.4179	1.5000	
Total Local Millage	3.2480	3.0701	3.2480	5.79%
Total State and Local Millage	6.3110	5.9654	6.3200	5.94%
Debt Service Millage				
GOB Debt Service	0.1545	0.1460	0.1645	12.67%
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.4655	6.1114	6.4845	6.10% [2]

When comparing the fiscal year 2025-26 State millage rate of 3.0630 to the 2.8953 Rolled Back millage rate, there is a 6.1 percent increase. The combined total State and Local millage rate to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 5.94 percent.

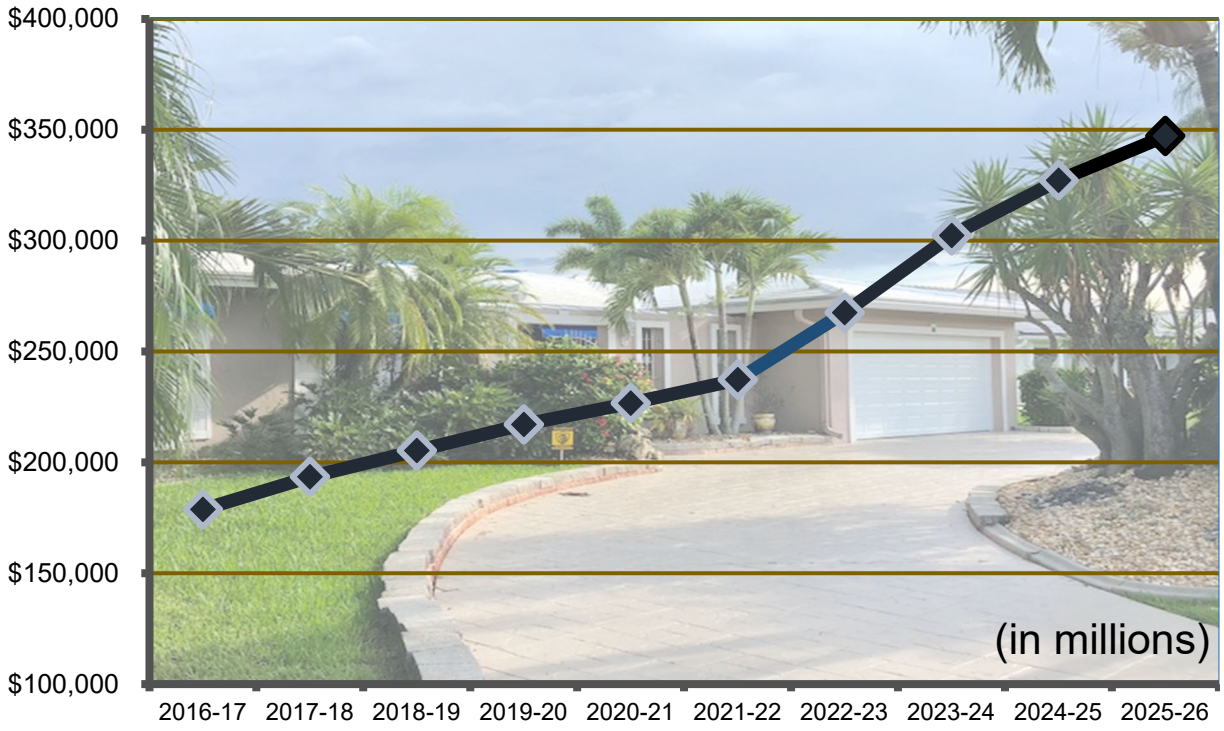
[1] 2025-26 RLE Millage provided on the FEFP 2nd Calculation. Gross Taxable Value as of budget adoption using July 1st Certified Taxable values.

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

BROWARD COUNTY
GROSS TAXABLE VALUE

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

Following the housing market crash of 2007, considered the worst housing crash in U.S. history, it took several years before the housing market reached a stabilization point in 2011. The market started showing positive signs starting in 2012 and continues through 2025. In the last 10 years, the Gross Taxable Value increases range from 4.41 percent in 2020-21, to 13.01 percent in 2023-24.

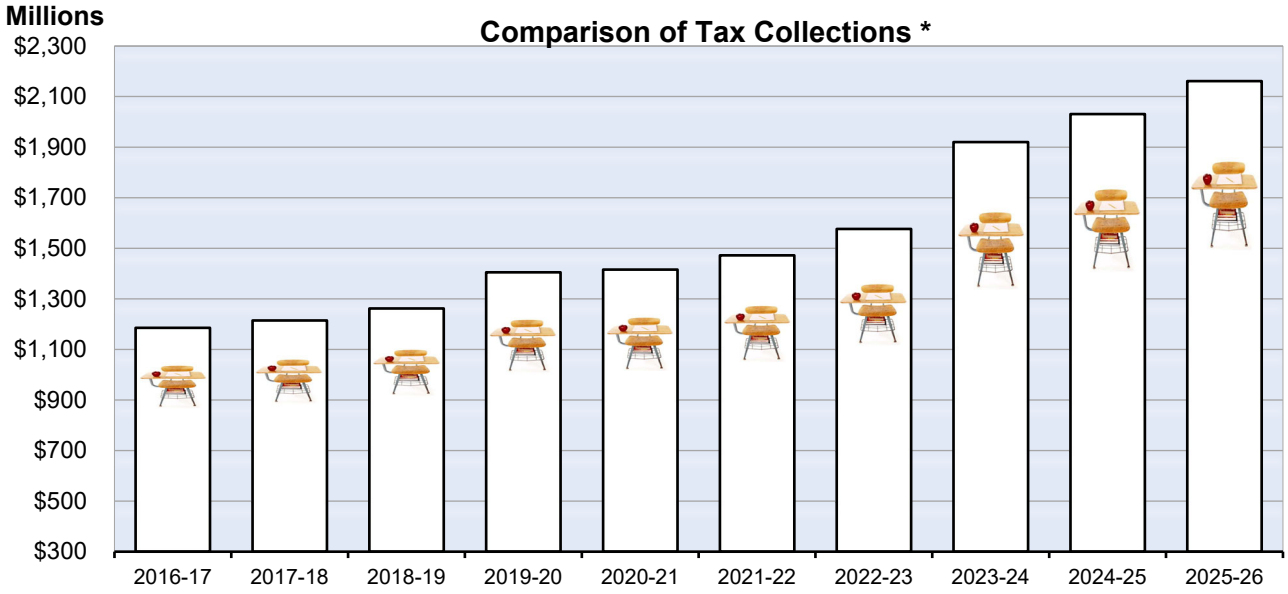


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2016-17	$178,803,811,309	$14,121,045,152	8.57%
2017-18	$193,471,849,512	$14,668,038,203	8.20%
2018-19	$205,307,398,982	$11,835,549,470	6.12%
2019-20	$217,135,438,512	$11,828,039,530	5.76%
2020-21	$226,714,033,617	$9,578,595,105	4.41%
2021-22	$237,281,403,542	$10,567,369,925	4.66%
2022-23	$267,545,856,370	$30,264,452,828	12.75%
2023-24	$302,358,426,389	$34,812,570,019	13.01%
2024-25	$327,198,733,904	$24,840,307,515	8.22%
2025-26	$347,159,915,358	$19,961,181,454	6.10%

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

BROWARD COUNTY PUBLIC SCHOOLS
TAX COLLECTIONS

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



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

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2016-17	$1,185,477,852	$35,491,509	3.09%
2017-18	$1,214,582,221	$29,104,369	2.46%
2018-19	$1,261,980,236	$47,398,015	3.90%
2019-20	$1,404,807,229	$142,826,993	11.32%
2020-21	$1,415,827,330	$11,020,101	0.78%
2021-22	$1,472,002,715	$56,175,385	3.97%
2022-23	$1,576,585,664	$104,582,949	7.10%
2023-24	$1,920,271,112	$343,685,448	21.80%
2024-25	$2,030,883,280	$110,612,168	5.76%
2025-26	$2,161,112,135	$130,228,855	6.41%

* Based on 96 percent collectability. The proceeds are calculated as of budget adoption of the corresponding fiscal year.
Note: The 2025-26 Millage rate is based on the Second Calculation, and the Taxable Value Report of July 1st, 2025.

PROPERTY OWNER'S SCHOOL BOARD TAXES

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

Average Home Value Property Tax

	Last Year			This Year		Inc/(Dec)
Assessed Value		$382,741	X	2.9%	$408,540	$25,799
Homestead Exemption [1]		25,000			25,000	0
Taxable Value		**$357,741**			**$383,540**	**$25,799**
	Millage	**Taxes**		**Millage**	**Taxes**	
Non-Voted:						
Required Local Effort [2]	3.0480	$1,096		3.0530	$1,178	$82
RLE Prior Period Adjustment	0.0150			0.0190		
Discretionary	0.7480	268		0.7480	287	19
Capital Projects	1.5000	537		1.5000	575	39
Non-Voted Taxes	5.3110	$1,900		5.3200	$2,040	$140
Voted:						
Referendum	1.0000	$358		1.0000	$384	$26
GOB Debt Service	0.1545	55		0.1645	63	8
School Board Taxes	**6.4655**	**$2,313**		**6.4845**	**$2,487**	**$175**

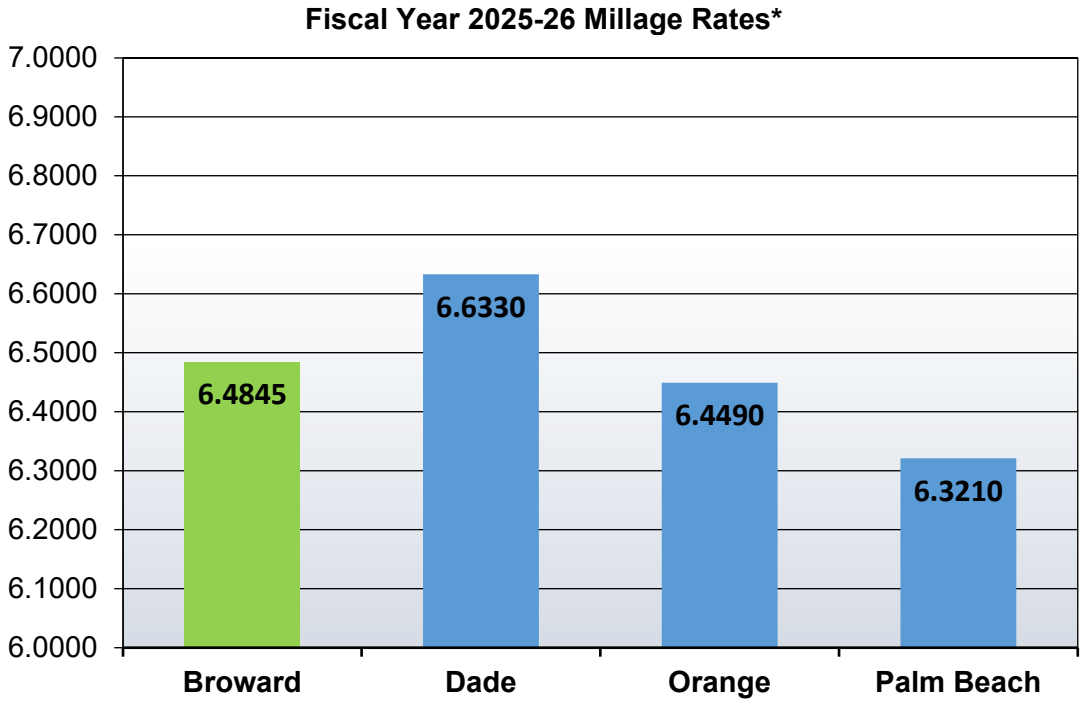
Average Condominium Value Property Tax

	Last Year			This Year		Inc/(Dec)
Assessed Value		$221,854	X	2.9%	$236,215	$14,361
Homestead Exemption [1]		25,000			25,000	0
Taxable Value		**$196,854**			**$211,215**	**$14,361**
	Millage	**Taxes**		**Millage**	**Taxes**	
Non-Voted:						
Required Local Effort [2]	3.0480	$603		3.0530	$649	$46
RLE Prior Period Adjustment	0.0150			0.0190		
Discretionary	0.7480	147		0.7480	158	11
Capital Projects	1.5000	295		1.5000	317	22
Non-Voted Taxes	5.3110	$1,045		5.3200	$1,124	$78
Voted:						
Referendum	1.0000	$197		1.0000	$211	$14
GOB Debt Service	0.1545	30		0.1645	35	4
School Board Taxes	**6.4655**	**$1,273**		**6.4845**	**$1,370**	**$97**

[1] Additional exemptions exist but do not apply to the calculation of the School Board taxes.
[2] The Required Local Effort and Prior Period Adjustment are as of the FEFP 2nd Calculation.

COMPARISON OF MILLAGE RATES AMONG THE FOUR LARGEST SCHOOL DISTRICTS

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



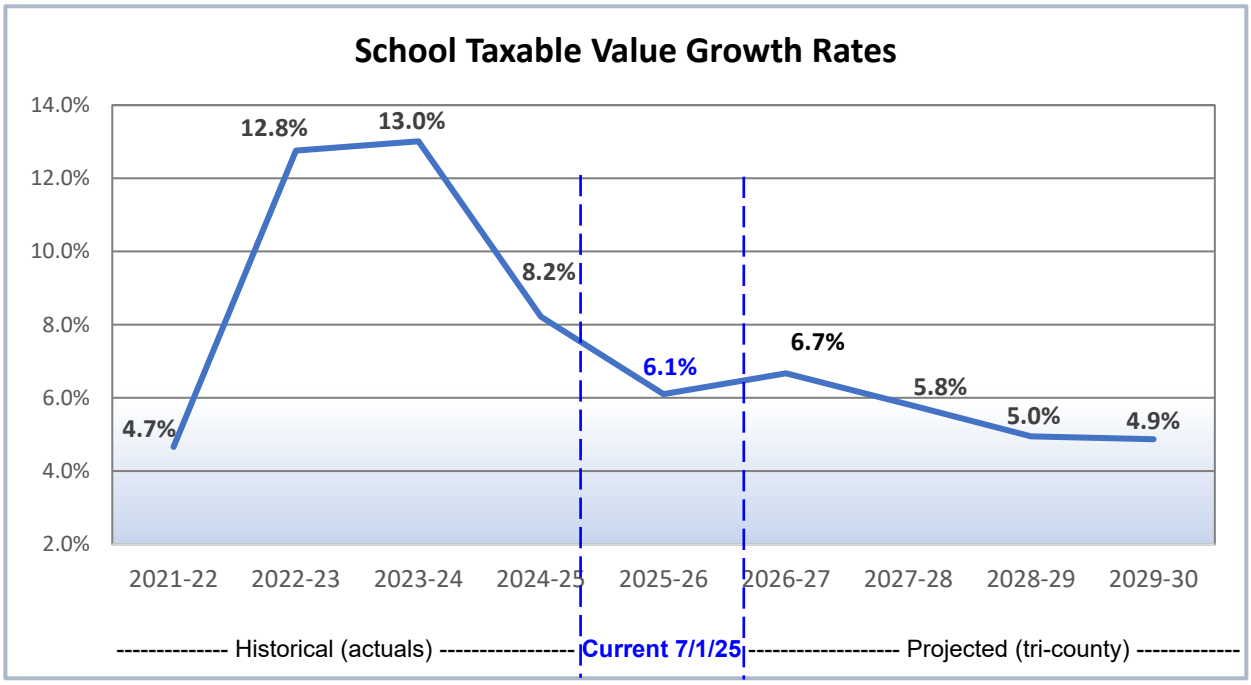
	Broward	Miami-Dade	Orange	Palm Beach
Required Local Effort (RLE) *	3.0530	3.1420	3.1980	3.0620
RLE Prior Period Adjustment *	0.0190	0.1090	0.0030	0.0110
Total RLE	3.0720	3.2510	3.2010	3.0730
Additional Operating	0.0000	0.0000	1.0000	1.0000
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum	1.0000	1.0000	0.0000	0.0000
Voted Debt	0.1645	0.1340	0.0000	0.0000
Total Millage	6.4845	6.6330	6.4490	6.3210

* Fiscal year 2025-26 RLE millage rate and Prior Period are as of the FEFP 2nd Calculation.

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2025, Broward County Property Appraiser's (BCPA) taxable value estimates are higher than previous projections by the State's Office of Economic and Demographic Research. BCPA taxable value estimates for the 2025-26 budget result in a 6.1 percent increase over the 2024-25 estimated school taxable values used to adopt the capital and general fund budgets in September 2024. This recent trend of significant increases in property values has occurred throughout South Florida. Over the next five years, it is anticipated that the District will generate revenue based on the current capital millage (1.5 mills) and general fund discretionary millage (0.748 mills) rates.

The chart below shows that the future growth rate of taxable value of property in the tri-county area is expected to increase slightly in fiscal year 2026-27 and then begin to decline in fiscal year 2027-28. The District will continue to monitor trends in property values and work with the BCPA on future projections.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Projection Methodology

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



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

At any given time, the following factors may affect enrollment projections:

- Expansion of FLDOE scholarship programs
- Changes in the rate of new housing development within the county, which can result in over-projections (for example, slowed growth due to high interest rates or a recession)
- Economic conditions, which can result in under-projections (for example, creating jobs usually means families are moving in)
- Immigration
- Natural phenomena (such as hurricanes) that can quickly displace or relocate families

There are also decisions made within the District that impact projections, including:

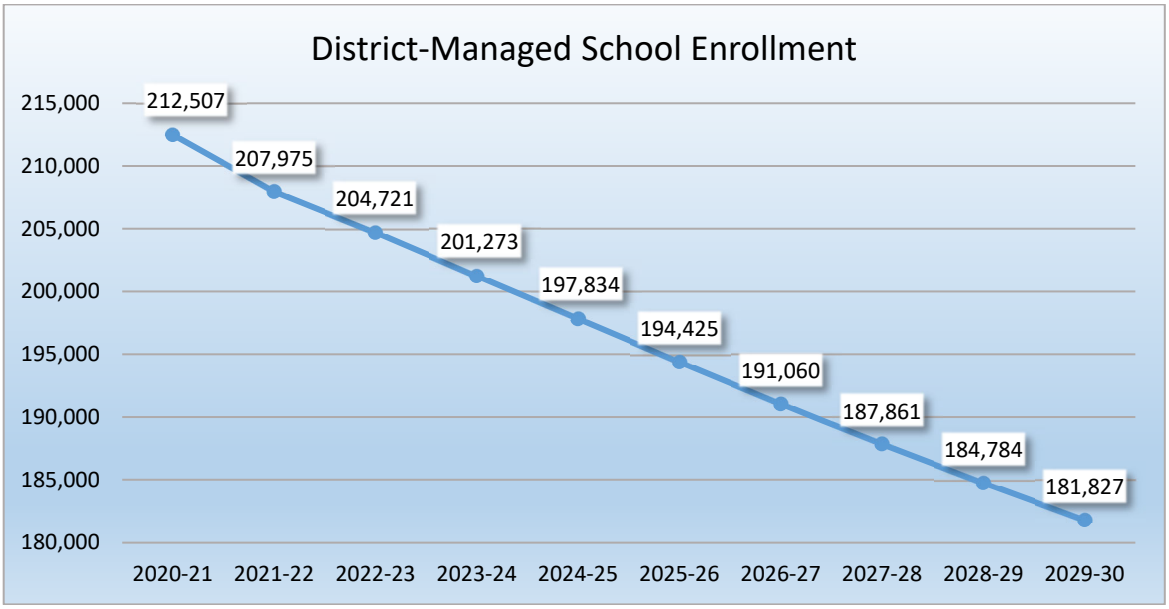
- The location and number of bilingual program clusters
- The location and number of Exceptional Student Education (ESE) clusters
- Magnet programs (first-year projections are difficult due to the lack of historical data)
- Reassignments – student transfers between schools due to the District's reassignment policy
- Choice – areas where students can choose between multiple school options
- Charter schools – the opening and closing of charter school facilities throughout the year

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

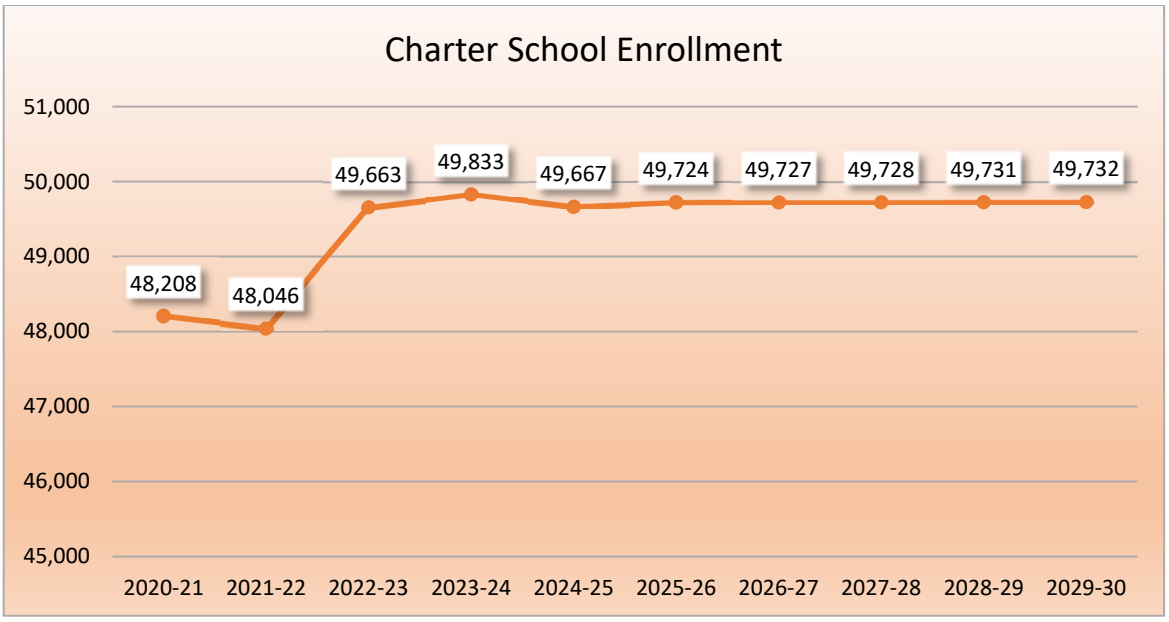
STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Trends

The graph below shows BCPS historical enrollment from 2020-21 through 2024-25, along with the five-year projected enrollment from 2025-26 through 2029-30. While the overall population in Broward County is projected to increase through 2045 and beyond, enrollment in district-managed schools continues to decline due to the growing availability of school choice options, such as the Family Empowerment Scholarship (FES), and the expansion of virtual school alternatives. As a result, enrollment in district-managed schools is expected to steadily decrease over the next five years. Between the 2025-26 and 2029-30 school years, enrollment is projected to drop by more than 12,500 students, falling below a total of 182,000.



Charter schools experienced a slight enrollment decline of 166 students from 2023-24 to 2024-25. However, projections indicate a relatively stable trend over the next five years, with a nominal increase in enrollment expected from 2025-26 to 2029-30, resulting in an overall gain of only 8 students.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Projected Student Unweighted FTE (UFTE) vs. Enrollment Projections

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

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

STUDENT ENROLLMENT
DISTRICT AND CHARTER SCHOOLS

Student enrollment is based on the District's Benchmark Enrollment Count, which occurs on the Monday following the Labor Day holiday, or the first school day thereafter. Enrollment counts are head counts, meaning each student is counted as one, regardless of full-time or part-time status. However, funding for Florida school districts is determined by recalibrated full-time equivalent (FTE) values. A student who receives 900 hours of instruction during the 180-day school year (or 720 hours for Pre-K through grade 3) is recalibrated to 1.0 FTE. Students receiving fewer hours are recalibrated proportionally to less than 1.0 FTE.

The FLDOE combines reported FTE for a student across all Florida school districts, including Florida Virtual School (FLVS), and recalibrates the total to a maximum of 1.0 FTE, except in the case of Department of Juvenile Justice (DJJ) students who receive instruction beyond the standard 180-day school year. If a student is reported in more than one district, the 1.0 FTE is proportionally allocated among those districts. Furthermore, if a student is reported for FTE in only one of the two primary surveys (Survey 2 or Survey 3), the FTE is capped at 0.5.

Voluntary Pre-Kindergarten (VPK) and Head Start students are included in the District's enrollment counts; however, these students do not generate FTE.

BCPS also serves approximately 125,000 adult students through the District's three technical colleges and 25 community education sites. These adult students are not included in traditional enrollment counts, as their data is reported through the Workforce Development Information System (WDIS).

The table below provides the District's Benchmark Day Enrollment for grades PK-12 from 2020-21 through 2024-25, with the enrollment increases or decreases between 2023-24 and 2024-25.

BCPS Student Enrollment Counts, 2020-21 through 2024-25

PK - 12 Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Elementary Schools	87,950	85,421	86,660	85,640	83,999	(1,641)
Middle Schools	42,142	40,697	39,107	37,858	36,424	(1,434)
High Schools	67,180	67,199	66,124	65,369	65,186	(183)
Multi-Level Combination	11,132	11,215	9,105	8,814	8,374	(440)
ESE Contract Agencies	294	263	227	250	265	15
Center Schools	3,809	3,180	3,498	3,342	3,586	244
District-Managed Total	**212,507**	**207,975**	**204,721**	**201,273**	**197,834**	**(3,439)**
Charter Schools	48,208	48,046	49,663	49,833	49,667	(166)
Grand Total	**260,715**	**256,021**	**254,384**	**251,106**	**247,501**	**(3,605)**





STUDENT ENROLLMENT – DISTRICT SCHOOLS

The tables below list the Benchmark Day Enrollment by school from 2020-21 through 2024-25, with the enrollment increases or decreases between 2023-24 and 2024-25.

Historic Benchmark Day Enrollment, 2020-21 through 2024-25						
Elementary Schools	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25 Inc/(Dec)**
Atlantic West	644	633	618	615	614	(1)
Banyan	490	450	401	409	424	15
Bayview	501	526	553	578	548	(30)
Bennett	304	301	322	294	288	(6)
Boulevard Heights	648	604	586	620	588	(32)
Broadview	699	684	734	689	681	(8)
Broward Estates	286	283	274	248	222	(26)
C. Robert Markham	526	514	570	606	577	(29)
Castle Hill	566	554	560	576	603	27
Central Park	755	730	702	762	801	39
Challenger	943	903	910	894	832	(62)
Chapel Trail	832	795	742	648	604	(44)
Charles Drew	482	442	436	391	424	33
Coconut Creek	526	468	470	464	472	8
Coconut Palm	600	517	516	497	504	7
Colbert	634	615	613	585	634	49
Collins	334	298	307	253	268	15
Cooper City	711	697	737	758	742	(16)
Coral Cove	560	519	500	470	442	(28)
Coral Park	550	508	505	499	466	(33)
Coral Springs*	-	-	465	452	411	(41)
Country Hills	811	866	838	873	829	(44)
Country Isles	846	812	849	811	765	(46)
Cresthaven	515	505	468	476	469	(7)
Croissant Park	710	706	691	637	673	36
Cypress	694	675	735	722	774	52
Dania	395	378	407	443	461	18
Davie	708	689	674	636	632	(4)
Deerfield Beach	536	536	584	610	579	(31)
Deerfield Park	601	581	540	460	445	(15)
Dillard	696	670	614	615	606	(9)
Discovery	838	822	807	753	789	36
Dolphin Bay	617	630	589	562	546	(16)
Driftwood	608	528	512	494	462	(32)
Dr. Martin Luther King, Jr. Academy	501	495	488	487	468	(19)
Eagle Point	1,245	1,160	1,175	1,219	1,186	(33)
Eagle Ridge	802	819	837	756	743	(13)
Embassy Creek	1,159	1,190	1,271	1,223	1,153	(70)
Endeavour Primary Learning Center	332	326	345	336	351	15
Everglades	965	902	921	878	840	(38)
Fairway	596	556	561	525	512	(13)
Flamingo	609	620	651	676	678	2
Floranada	707	712	745	735	749	14
Forest Hills	711	700	696	689	665	(24)
Fox Trail	1,114	1,093	1,131	1,084	1,107	23

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2020-21 through 2024-25 (continued)

Elementary Schools, continued	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Gator Run	1,210	1,252	1,213	1,189	1,153	(36)
Griffin	626	544	584	592	556	(36)
Harbordale	464	494	480	497	482	(15)
Hawkes Bluff	731	724	724	697	646	(51)
Heron Heights	1,048	1,049	1,040	1,062	1,042	(20)
Hollywood Central	368	334	346	316	311	(5)
Hollywood Hills	753	741	703	664	644	(20)
Hollywood Park	426	381	404	410	404	(6)
Horizon	558	548	562	585	547	(38)
Indian Trace	660	660	693	706	670	(36)
James S. Hunt	512	480	494	515	490	(25)
Lake Forest	591	561	564	577	582	5
Lakeside	650	624	622	576	499	(77)
Larkdale	375	376	384	405	430	25
Lauderhill Paul Turner	552	504	549	577	615	38
Liberty	871	812	740	690	677	(13)
Lloyd Estates	501	467	445	462	409	(53)
Manatee Bay	1,052	1,037	1,058	1,038	975	(63)
Maplewood	655	608	580	554	471	(83)
Margate	1,000	1,005	1,012	1,041	1,010	(31)
Mary M. Bethune	406	414	409	436	398	(38)
McNab	609	600	616	586	554	(32)
Meadowbrook	688	703	722	725	704	(21)
Miramar	497	452	439	414	410	(4)
Mirror Lake	598	597	602	639	637	(2)
Morrow	522	549	522	531	558	27
Nob Hill	578	526	538	516	526	10
Norcrest	688	685	670	677	682	5
North Andrews Gardens	820	783	774	755	741	(14)
North Fork	417	413	353	395	431	36
North Lauderdale*	-	-	635	645	668	23
North Side	337	330	326	286	291	5
Nova Blanche Forman	763	757	774	769	739	(30)
Nova Dwight D. Eisenhower	758	754	757	776	750	(26)
Oakland Park	559	547	575	544	557	13
Oakridge	471	472	435	459	437	(22)
Orange Brook	667	654	695	684	705	21
Oriole	613	565	634	686	721	35
Palm Cove	431	445	428	422	389	(33)
Palmview	570	557	530	542	545	3
Panther Run	432	401	378	372	345	(27)
Park Lakes	919	931	956	931	895	(36)
Park Ridge	567	567	575	522	548	26
Park Springs	878	847	840	837	799	(38)
Park Trails	965	1,041	1,031	1,025	977	(48)
Parkside	827	771	770	723	713	(10)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2020-21 through 2024-25 (continued)

Elementary Schools, continued	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Pasadena Lakes	489	452	476	491	486	(5)
Pembroke Lakes	683	686	658	650	625	(25)
Pembroke Pines	564	580	589	621	598	(23)
Peters	623	606	612	599	558	(41)
Pines Lakes	518	525	499	448	427	(21)
Pinewood	628	623	672	657	591	(66)
Plantation	578	566	571	570	591	(21)
Plantation Park	506	476	518	490	489	(1)
Pompano Beach	438	438	480	497	511	14
Quiet Waters	1,086	1,103	1,118	1,130	1,116	(14)
Ramblewood	760	718	703	696	657	(39)
Riverglades	1,102	1,118	1,148	1,063	1,009	(54)
Riverland	534	481	484	459	497	38
Riverside	693	681	676	641	681	40
Rock Island	503	442	452	459	530	71
Royal Palm	733	708	711	712	755	43
Sanders Park	436	411	426	439	441	2
Sandpiper	604	624	628	643	613	(30)
Sawgrass	972	896	830	866	865	(1)
Sea Castle	806	815	845	874	890	16
Sheridan Hills	514	477	471	448	409	(39)
Sheridan Park	579	557	499	470	477	7
Silver Lakes	375	333	358	338	322	(16)
Silver Palms	535	504	463	468	459	(9)
Silver Ridge	998	957	964	912	841	(71)
Silver Shores	331	327	355	366	333	(33)
Stephen Foster	661	695	686	670	637	(33)
Stirling	511	522	526	560	536	(24)
Sunland Park Academy	396	360	434	440	419	(21)
Sunset Lakes	819	782	749	729	665	(64)
Sunshine	506	427	402	412	427	15
Tamarac	645	596	628	613	594	(19)
Tedder	523	545	569	625	619	(6)
Thurgood Marshall	382	317	326	336	322	(14)
Tradewinds	1,054	996	974	972	930	(42)
Tropical	825	904	843	774	780	(6)
Village	593	550	552	623	678	55
Virginia Shuman Young	656	668	682	693	687	(6)
Walker	747	669	538	521	461	(60)
Watkins	434	396	391	398	390	(8)
Welleby	719	617	590	607	626	19
West Hollywood	484	469	476	470	479	9
Westchester	1,068	1,095	1,132	1,061	979	(82)
Westwood Heights	612	543	521	529	522	(7)
Wilton Manors	604	586	573	553	567	14
Winston Park	1,033	1,006	1,031	989	950	(39)
TOTAL	**87,950**	**85,421**	**86,660**	**85,640**	**83,999**	**(1,641)**

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

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2020-21 through 2024-25 (continued)

Middle Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Apollo	1,397	1,284	1,166	1,183	1,145	(38)
Attucks	866	787	759	692	637	(55)
Bair	901	830	780	744	705	(39)
Coral Springs	1,053	975	1,011	997	986	(11)
Crystal Lake	1,281	1,148	1,064	952	931	(21)
Deerfield Beach	1,201	1,189	1,141	1,139	1,149	10
Driftwood	1,360	1,247	1,139	1,056	951	(105)
Falcon Cove	2,229	2,234	2,171	2,195	2,098	(97)
Forest Glen	1,240	1,125	1,104	1,019	1,038	19
Glades	1,360	1,341	1,168	1,136	1,034	(102)
Indian Ridge	1,904	1,954	2,013	1,945	1,837	(108)
James S. Rickards	952	816	759	767	776	9
Lauderdale Lakes	786	838	814	853	778	(75)
Lyons Creek	1,808	1,767	1,751	1,572	1,478	(94)
Margate	1,247	1,202	1,092	1,033	937	(96)
McNicol	775	697	653	617	620	3
New Renaissance	1,118	1,073	1,112	1,029	1,002	(27)
New River	1,537	1,548	1,583	1,603	1,577	(26)
Nova	1,333	1,319	1,292	1,321	1,304	(17)
Olsen	706	696	629	558	600	42
Pines	723	686	598	610	642	32
Pioneer	1,435	1,383	1,405	1,460	1,451	(9)
Plantation	689	660	586	507	561	54
Pompano Beach	1,059	1,020	1,045	1,051	1,091	40
Ramblewood	1,175	1,153	1,121	1,035	1,002	(33)
Sawgrass Springs	1,181	1,182	1,060	1,033	965	(68)
Seminole	1,186	1,198	1,076	1,086	1,024	(62)
Silver Lakes	662	684	776	750	737	(13)
Silver Trail	1,454	1,372	1,269	1,246	1,192	(54)
Sunrise	1,268	1,232	1,256	1,257	1,137	(120)
Tequesta Trace	1,498	1,448	1,451	1,416	1,310	(106)
Walter C. Young	1,014	990	872	826	690	(136)
Westglades	1,804	1,803	1,684	1,657	1,642	(15)
Westpine	1,029	949	922	822	738	(84)
William Dandy	911	867	785	691	659	(32)
TOTAL	**42,142**	**40,697**	**39,107**	**37,858**	**36,424**	**(1,434)**

High Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Atlantic Technical*	684	678	674	690	680	(10)
Blanche Ely	2,037	1,993	1,943	1,941	1,931	(10)
Boyd H. Anderson	1,896	1,982	2,056	2,126	2,286	160
Charles W. Flanagan	2,539	2,588	2,487	2,352	2,213	(139)
Coconut Creek	1,811	1,916	1,905	1,956	1,982	26
College Academy @ BC	451	451	449	467	490	23
Cooper City	2,343	2,347	2,357	2,306	2,417	111
Coral Glades	2,706	2,817	2,781	2,753	2,860	107
Coral Springs	2,555	2,495	2,326	2,190	2,221	31
Cypress Bay	4,676	4,852	4,717	4,658	4,585	(73)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2020-21 through 2024-25 (continued)

High Schools, continued	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Deerfield Beach	2,394	2,333	2,252	2,094	2,144	50
Everglades	2,146	2,020	2,053	2,036	1,994	(42)
Fort Lauderdale	2,325	2,336	2,234	2,183	2,288	105
Hallandale	1,178	1,084	1,106	1,048	1,055	7
Hollywood Hills	1,836	1,766	1,708	1,829	1,720	(109)
J. P. Taravella	2,813	2,752	2,585	2,566	2,456	(110)
Marjory Stoneman Douglas	3,350	3,575	3,511	3,292	3,098	(194)
McArthur	2,090	2,021	2,049	1,875	1,868	(7)
Miramar	2,112	2,095	1,942	1,942	1,965	23
Monarch	2,415	2,406	2,358	2,398	2,237	(161)
Northeast	1,612	1,587	1,555	1,597	1,717	120
Nova	2,295	2,279	2,248	2,272	2,433	161
Piper	2,221	2,229	2,325	2,438	2,266	(172)
Plantation	1,953	1,979	1,834	1,788	1,702	(86)
Pompano Beach	1,214	1,226	1,290	1,317	1,326	9
Sheridan Technical*	575	527	529	558	551	(7)
South Broward	2,327	2,308	2,407	2,295	2,372	77
South Plantation	2,323	2,275	2,232	2,281	2,321	40
Stranahan	1,521	1,499	1,443	1,337	1,308	(29)
West Broward	2,604	2,600	2,580	2,542	2,543	1
Western	3,575	3,592	3,583	3,643	3,560	(83)
William T. McFatter Technical*	603	591	605	599	597	(2)
TOTAL	**67,180**	**67,199**	**66,124**	**65,369**	**65,186**	**(183)**

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

Combination Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
Annabel C. Perry PK-8	695	678	629	652	577	(75)
Beachside Montessori Village	787	777	795	803	795	(8)
Broward Virtual Instruction Program	132	406	114	90	90	0
Broward Virtual School	704	708	593	584	533	(51)
Coral Springs PK-8*	628	583	-	-	-	-
Dillard 6-12	2,469	2,514	2,278	2,209	2,030	(179)
Gulfstream Academy of Hallandale	1,391	1,455	1,298	1,209	1,267	58
Lauderhill 6-12	799	716	782	773	711	(62)
Millennium 6-12 Collegiate Academy	1,484	1,442	1,393	1,376	1,461	85
North Lauderdale PK-8*	742	663	-	-	-	-
Parkway	1,301	1,273	1,223	1,118	910	(208)
TOTAL	**11,132**	**11,215**	**9,105**	**8,814**	**8,374**	**(440)**

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

ESE Contract Agency Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
TOTAL	**294**	**263**	**227**	**250**	**265**	**15**

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2020-21 through 2024-25 (continued)

Centers	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
AMIKids of Greater Fort Lauderdale[1]	14	16	15	-	-	-
Bright Horizons	145	132	143	151	148	(3)
Broward Detention Center	44	46	40	64	68	4
Broward Youth Treatment Center	13	28	42	26	24	2
Cross Creek School	133	124	102	96	69	(27)
Cypress Run Education Center	121	26	191	143	158	15
Dave Thomas Education Cntr West*	478	549	459	487	542	55
Gulfstream Early Learning Center	88	72	107	130	123	(7)
Henry D. Perry Education Center*	1,281	885	993	993	1,063	70
Lanier-James Education Center	81	32	134	116	130	14
PACE Center for Girls, Inc.	66	67	53	79	83	4
Pine Ridge Education Center	60	34	38	40	36	(4)
Pompano Youth Treatment Center[2]	16	13	-	-	-	-
Seagull School	197	176	145	120	137	17
The Quest Center	111	104	98	106	108	2
Whiddon Rogers Education Center*	650	620	615	491	648	157
Whispering Pines Center	211	170	199	184	162	(22)
Wingate Oaks Center	100	86	124	116	87	(29)
TOTAL	**3,809**	**3,180**	**3,498**	**3,342**	**3,586**	**244**

[1] AMIKids of Greater Fort Lauderdale closed, final school year 2022-23.
[2] Pompano Youth Treatment Center closed, final school year 2021-22.
* Dave Thomas Education Center West, Henry D. Perry Education Center, and Whiddon Rogers Education Center also have adult enrollment, which is not reflected in this report.

Charter Schools	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
TOTAL	48,208	48,046	49,663	49,833	49,667	**(166)**

Districtwide Summary	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25 Inc/(Dec)
District-Managed Total	212,507	207,975	204,721	201,273	197,834	(3,439)
Charter Schools Total	48,208	48,046	49,663	49,833	49,667	(166)
DISTRICT TOTAL	**260,715**	**256,021**	**254,384**	**251,106**	**247,501**	**(3,605)**

STUDENT ENROLLMENT – DISTRICT SCHOOLS

BCPS Historical and Five-Year Projected Enrollment										
BCPS PK - 12 Schools	Historic Enrollment 2020-21	2021-22	2022-23	2023-24	2024-25	Projected Enrollment 2025-26	2026-27	2027-28	2028-29	2029-30
District-Managed[1]	212,507	207,975	204,721	201,273	197,834	194,425	191,060	187,861	184,784	181,827
Charter Schools	48,208	48,046	49,663	49,833	49,667	49,724	49,727	49,728	49,731	49,732
District Total	**260,715**	**256,021**	**254,384**	**251,106**	**247,501**	**244,149**	**240,787**	**237,589**	**234,515**	**231,559**

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

FLDOE Scholarships

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

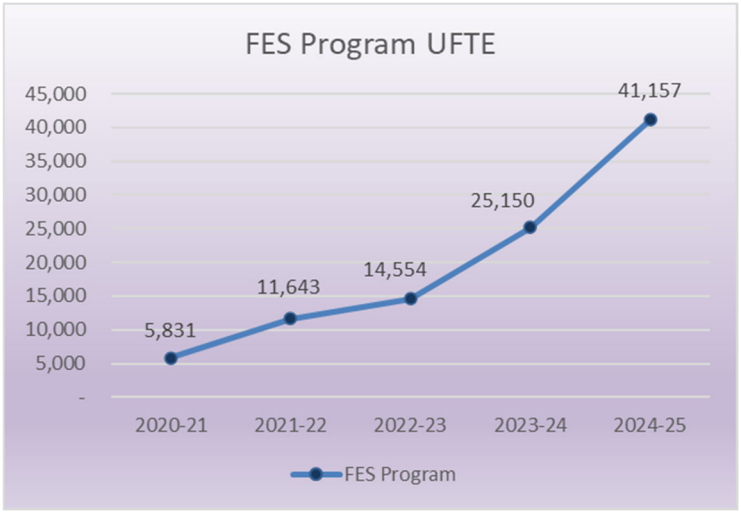
On March 27, 2023, Governor Ron DeSantis signed into law House Bill 1, which expands available school choice options for all students in Florida. As of the 2023-24 school year, financial eligibility restrictions and the current enrollment cap for FES Educational Options (FES-EO) have been eliminated.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

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

The FES UFTE graph represents the BCPS five-year historical scholarship UFTE. The accelerated rate of increase in scholarship UFTE is directly attributed to the continued expansion of the FES program, most notably in 2023-24, following the removal of financial eligibility requirements and the elimination of enrollment caps.

From 2022-23 to 2023-24, Broward's FES enrollment increased by 10,596 students, representing a year-over-year growth rate of 72.8%. This trend continued in FY 2024-25, with enrollment rising by an additional 16,007 students.

The cumulative effect of these increases has resulted in a significant shift in student funding allocations and continues to impact district financial planning.



STUDENT EXPENDITURES

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

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

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

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

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

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

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

- The Unweighted FTE (UFTE) column lists each program category and the program's Unweighted FTE (Charter School UFTE is not included).
- The FEFP Revenue column indicates the revenue received from the DOE for each program (in thousands).
- The Expenditures columns include a Total Direct column that indicates instructional function expenditures. The Total School column combines direct and indirect (overhead) school-level expenditures, transportation, and allowable (State supplement) food service expenditures. The Total Cost column combines these school-level expenditures with the District's indirect (overhead) expenditures.
- The Cost as a Percent of FEFP Revenue columns indicate the percent of revenue expensed as Total Direct, Total School, and Total Cost.
- The Cost per Unweighted FTE columns compare cost for school years 2022-23 and 2023-24.

STUDENT EXPENDITURES

Cost as a Percentage of Revenue (cont.)
An example of the CAPOR report showing the expenditure data for the 2023-24 school year is shown below:

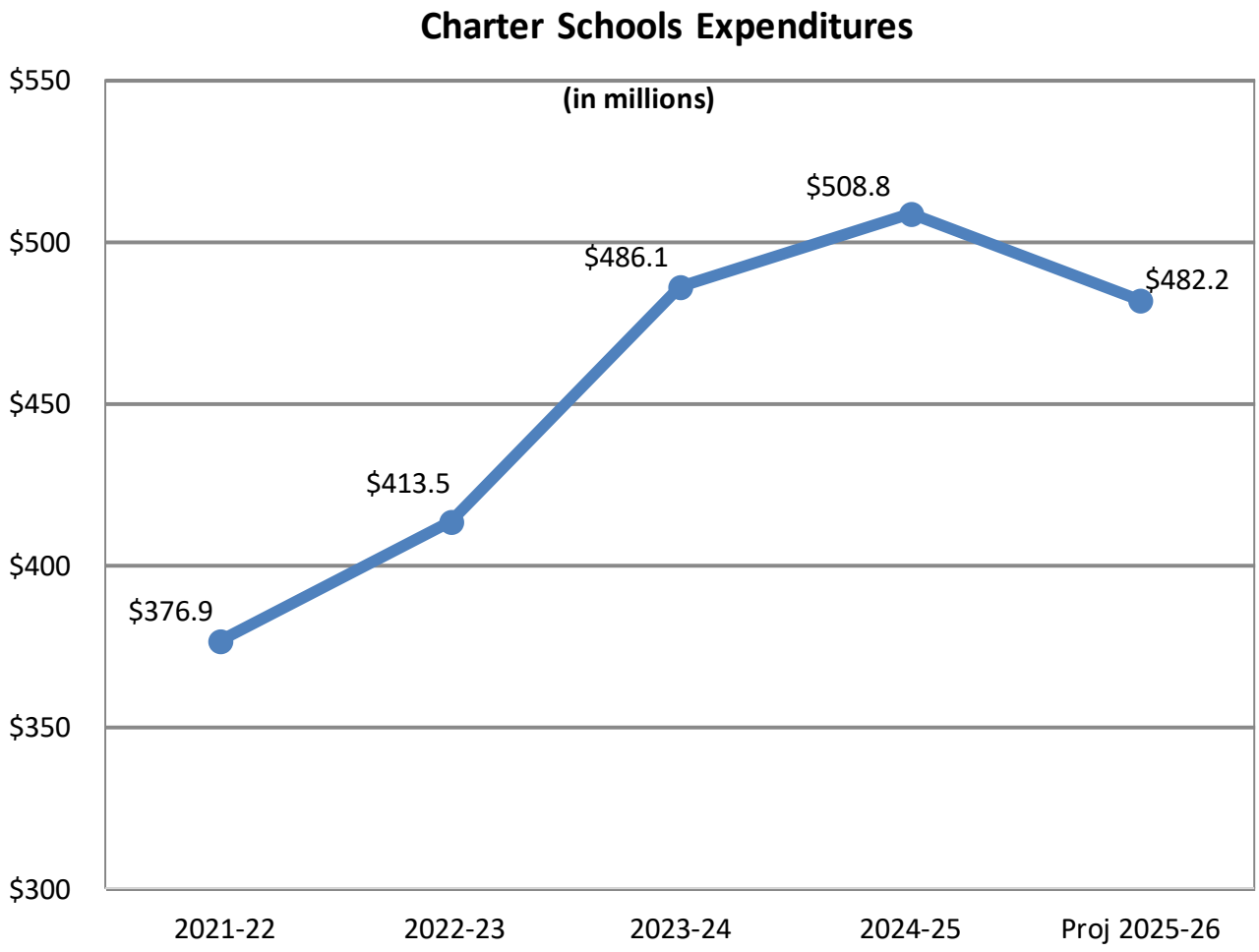
	FEFP REVENUE (In thousands)	EXPENDITURES (In thousands)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
Unweighted FTE	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2023	**2024**
Basic Programs 128,128.11	$912,177	$620,252	$1,074,923	$1,118,248	66%	118%	123%	$ 8,035	$ 8,728
ESOL Programs 17,819.19	143,912	90,263	156,595	163,388	63%	109%	114%	8,618	9,169
Exceptional Student Programs 45,066.40	437,531	434,745	691,799	717,191	99%	158%	164%	14,432	15,914
Vocational Programs 9-12 5,686.72	50,690	25,133	43,092	44,628	50%	85%	88%	7,600	7,848
TOTAL K-12 196,700.42	$1,544,310	$1,170,393	$1,966,409	$2,043,455	76%	127%	132%	$9,468	**$10,389**





CHARTER SCHOOLS SHARE
FTE AND EXPENDITURES

	2021-22	2022-23	2023-24	2024-25	Proj 2025-26
Charter Schools Unweighted FTE	48,220	49,611	49,725	49,819	49,915

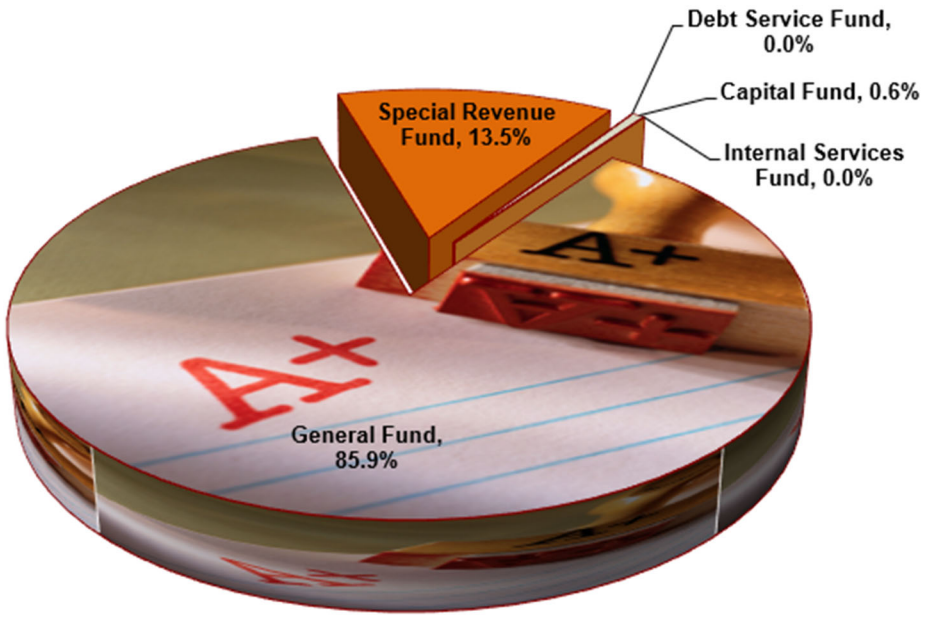


Note: Unweighted FTE for 2021-22 through 2023-24 as of FEFP final calculation, 2024-25 based on FEFP 3rd calculation.
Projected unweighted FTE for 2025-26 based on DOE FTE Web Forecasting.
Expenditures include Charter School Capital Outlay Funds and Referendum funds effective 2023-24.
Expenditures for 2025-26 do not include Charter School Capital Outlay Funds.
Expenditures for 2025-26 based on First Calculation.

2025-26 ALL FUNDS BUDGETS
STAFFING

The 2025-2026 Staffing - All Funds analysis shows that General Fund positions are 85.9% of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 13.5% of the total staffing, and 0.6% of District positions are in the Capital Fund. Budgeted positions excludes vacant 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.

2025-26 Staffing - All Funds



Budgeted Full Time Equivalent Positions

Fund:	2021-22	2022-23	2023-24	2024-25	2025-26	% to Total
General Fund	22,338	22,507	22,134	22,696	21,146	85.9%
Special Revenue Fund	5,615	5,077	4,866	4,125	3,333	13.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	194	133	133	133	139	0.6%
Internal Services Fund	5	4	5	5	4	0.0%
TOTAL	28,152	27,721	27,138	26,959	24,623	100%

Due to the sunsetting of American Rescue Plan (ARP), some positions funded by ARP have shifted back to the general fund. Also, as occurs each year, the conversion of Speech Language Pathologist contracts back to positions contributes the increase of positions in general funds. The Special Revenue decrease is primarily attributed to the sunsetting of the ARP funding. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund maintained 4 positions for 2025-26.

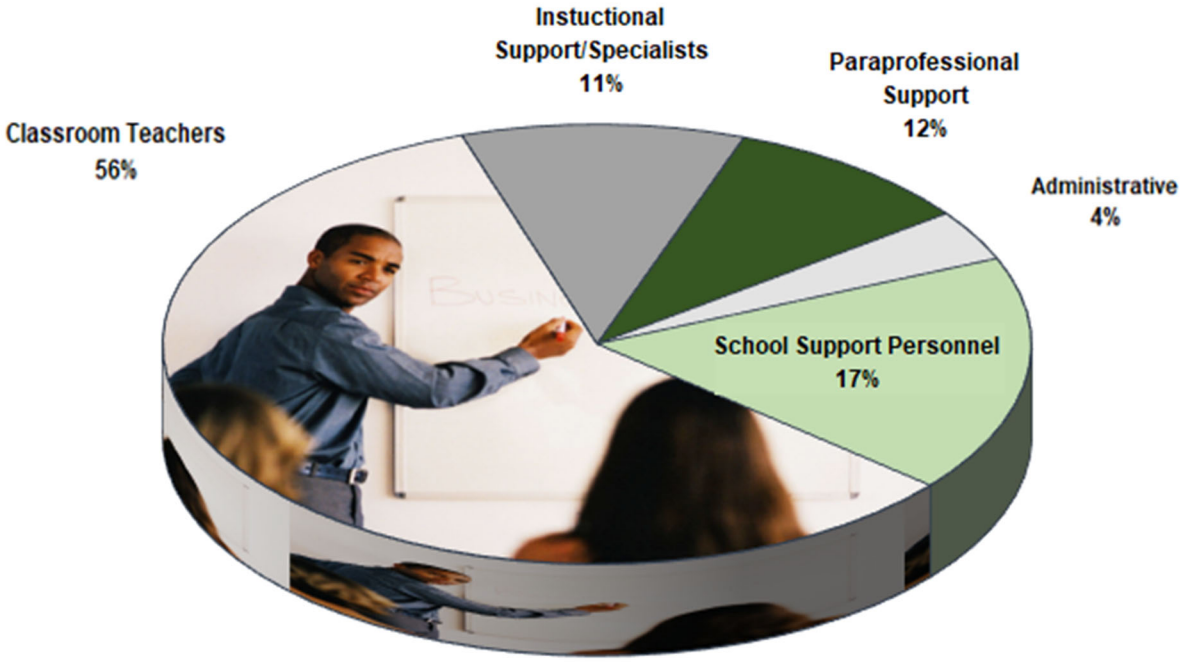
2025-26 GENERAL FUND
DETAILED PERSONNEL RESOURCE ALLOCATIONS

SCHOOL AND CENTER STAFF POSITIONS	2021-22	2022-23	2023-24	2024-25	Budgeted F/T Equiv Positions 2025-26	Increase/ (Decrease)
ADMINISTRATIVE PERSONNEL:						
Principal	226.60	226.7	226.0	226.0	223.0	(3.0)
Assistant Principal	448.70	451.8	454.0	449.8	442.4	(7.4)
Supervisor, LPN, Nurse, & Specialists	47.70	46.3	42.7	38.6	36.8	(1.8)
TOTAL	723.0	724.8	722.7	714.4	702.2	(12.2)
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	10,149.7	9,976.9	9,491.1	9,976.1	9,300.4	(675.7)
TOTAL	10,149.7	9,976.9	9,491.1	9,976.1	9,300.4	(675.7)
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	100.0	114.6	128.5	128.9	130.3	1.4
Counselor/Director	492.3	512.4	513.7	501.9	455.3	(46.6)
ESE Specialist	171.6	179.6	177.4	179.4	181.6	2.2
Other	1,079.1	1,079.1	1,074.2	1,286.4	1,060.2	(226.2)
TOTAL	1,843.0	1,885.7	1,893.8	2,096.6	1,827.5	(269.1)
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,666.1	1,730.5	1,805.5	1,815.1	2,002.0	186.8
TOTAL	1,666.1	1,730.5	1,805.5	1,815.1	2,002.0	186.8
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,553.2	1,692.9	1,674.3	1,614.9	1,500.0	(114.9)
Head/Asst. Facilities Serviceperson	444.5	448.6	450.1	448.0	421.0	(27.0)
Facilities Serviceperson	959.3	937.2	931.6	903.6	804.0	(99.6)
Yardman	18.4	17.7	15.6	15.0	12.0	(3.0)
Security/Campus Monitor	181.2	911.3	961.9	962.9	23.4	(939.5)
Other	44.9	44.5	45.5	45.1	41.9	(3.1)
TOTAL	3,201.5	4,052.1	4,079.1	3,989.4	2,802.4	(1,187.1)
TOTAL SCHOOL AND CENTER	17,583.3	18,369.9	17,992.2	18,591.7	16,634.5	(1,957.2)

DIVISIONS POSITIONS	2021-22	2022-23	2023-24	2024-25	Budgeted F/T Equiv Positions 2025-26	Increase/ (Decrease)
Administration	121.0	129.6	136.6	142.2	120.6	(21.5)
Technical	712.5	747.9	739.6	758.0	711.5	(46.5)
Clerical	653.8	674.1	675.0	659.6	578.3	(81.4)
Instructional Specialists	650.7	733.0	776.7	778.8	731.8	(47.0)
Support*	2,616.5	1,852.5	1,813.9	1,765.5	2,369.8	604.3
Referendum - Security						0.0
Emergency IT Positions						0.0
TOTAL DEPARTMENT	4,754.5	4,137.1	4,141.8	4,104.1	4,512.0	407.8
GRAND TOTAL ALL STAFF	22,337.8	22,507.0	22,134.0	22,695.9	21,146.4	(1,549.4)

SCHOOL STAFFING – GENERAL FUND

The 2025-26 School Staff analysis shows that teaching positions are 56% of the budgeted full time equivalent positions in schools. The remaining 44% are administrative and support positions, which include instructional support/specialists, paraprofessional support, clerical, security, and maintenance. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the average salary for that position.



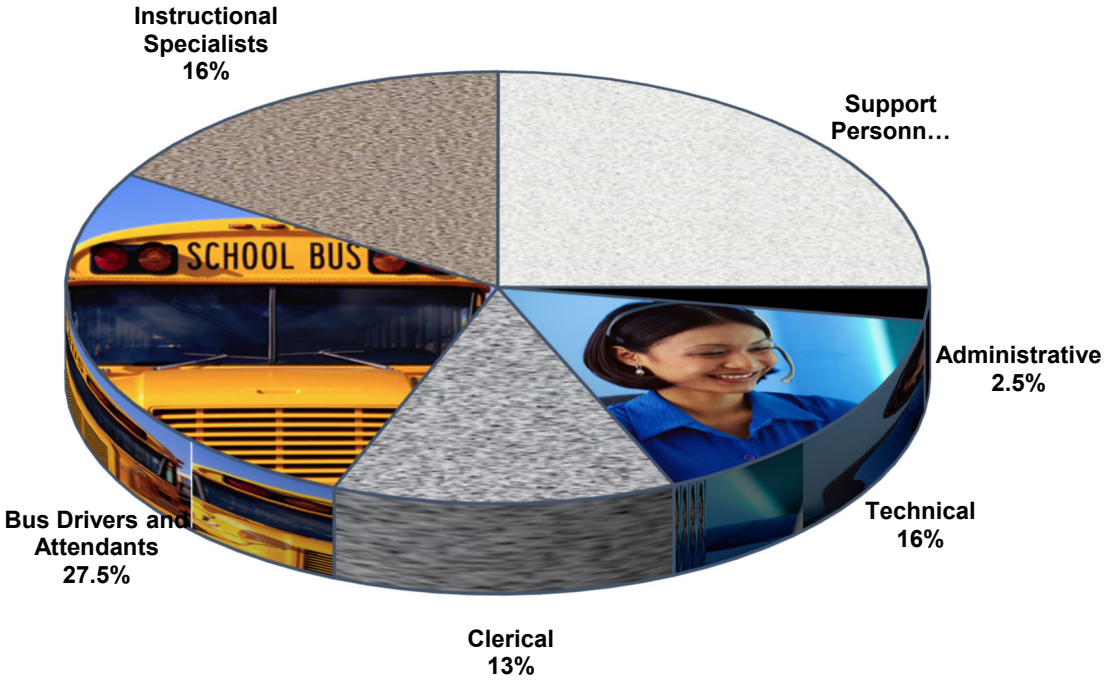
SCHOOL STAFFING:

	General Fund Budgeted Full Time Equiv. Positions 2025-26	% to Total
Position:		
Classroom Teachers	9,300	56%
Instructional Support/Specialists	1,828	11%
Paraprofessional Support	2,002	12%
Administrative	702	4%
School Support Personnel	2,802	17%
TOTAL	16,634	100%

DEPARTMENT STAFFING – GENERAL FUND

The 2025-26 Department Staff analysis shows that bus driver and attendant positions are 27.5% of the General Fund budgeted full time equivalent positions in departments and 13% are clerical. Instructional specialists, technical and support personnel, and administrators make up the remaining 59.5%. Full time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.

Department Staff 2025-26



DEPARTMENT STAFFING:

Position:	General Fund Budgeted Full Time Equiv. Positions 2025-26	% to Total
Administrative	121	2.5%
Technical	712	16%
Clerical	578	13%
Bus Drivers and Attendants	1,246	27.5%
Instructional Specialists	732	16%
Support Personnel	1,124	25%
TOTAL	4,512	100%

ADMINISTRATIVE STAFFING – GENERAL FUND

School and District administrative budgeted full time equivalent positions make up 3.7% of the total budgeted full time equivalent positions. The remaining 20,360.4 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 2025-26	% to Total
School Administrative Staff:		
Principals	223.0	1.0%
Assistant Principals	442.4	2.1%
Sub-Total	665.4	3.1%
District Administrative Staff:		
District Offices	120.6	0.6%
Sub-Total	120.6	0.6%
Total Administrative Staff	786.0	3.7%
Instructional and Support Staff	20,360.4	96.3%
TOTAL	21,146.4	100.0%

AMORTIZATION SCHEDULE
CERTIFICATES OF PARTICIPATION (COPs) - ALL SERIES

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2025	100,710,000.00	57,774,672.90	158,484,672.90
2026	103,735,000.00	52,864,206.23	156,599,206.23
2027	161,190,000.00	47,043,672.90	208,233,672.90
2028	120,770,000.00	38,234,287.50	159,004,287.50
2029	127,790,000.00	32,195,787.50	159,985,787.50
2030	89,205,000.00	25,806,287.50	115,011,287.50
2031	78,115,000.00	21,346,037.50	99,461,037.50
2032	82,135,000.00	17,570,687.50	99,705,687.50
2033	69,785,000.00	13,463,937.50	83,248,937.50
2034	65,290,000.00	10,291,000.00	75,581,000.00
2035	68,550,000.00	7,026,500.00	75,576,500.00
2036	71,980,000.00	3,599,000.00	75,579,000.00
TOTAL	**$ 1,139,255,000.00**	**$ 327,216,077.03**	**$ 1,466,471,077.03**

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

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2025	442,000.00	94,270.00	536,270.00
2026	479,000.00	72,170.00	551,170.00
2027	499,000.00	48,220.00	547,220.00
2028	543,000.00	23,270.00	566,270.00
2029	102,000.00	5,100.00	107,100.00
TOTAL	**$ 2,065,000.00**	**$ 243,030.00**	**$ 2,308,030.00**

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

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2025	17,665,000.00	35,218,762.50	52,883,762.50
2026	17,640,000.00	35,016,823.61	52,656,823.61
2027	18,740,000.00	33,922,600.00	52,662,600.00
2028	19,670,000.00	32,985,600.00	52,655,600.00
2029	20,650,000.00	32,002,100.00	52,652,100.00
2030	21,690,000.00	30,969,600.00	52,659,600.00
2031	22,775,000.00	29,885,100.00	52,660,100.00
2032	23,910,000.00	28,746,350.00	52,656,350.00
2033	25,105,000.00	27,550,850.00	52,655,850.00
2034	26,360,000.00	26,295,600.00	52,655,600.00
2035	27,675,000.00	24,977,600.00	52,652,600.00
2036	29,060,000.00	23,593,850.00	52,653,850.00
2037	30,740,000.00	22,140,850.00	52,880,850.00
2038	32,190,000.00	20,689,950.00	52,879,950.00
2039	33,710,000.00	19,170,000.00	52,880,000.00
2040	35,300,000.00	17,577,650.00	52,877,650.00
2041	26,895,000.00	15,909,500.00	42,804,500.00
2042	28,240,000.00	14,564,750.00	42,804,750.00
2043	29,655,000.00	13,152,750.00	42,807,750.00
2044	31,140,000.00	11,670,000.00	42,810,000.00
2045	32,690,000.00	10,113,000.00	42,803,000.00
2046	34,325,000.00	8,478,500.00	42,803,500.00
2047	36,050,000.00	6,762,250.00	42,812,250.00
2048	26,190,000.00	4,959,750.00	31,149,750.00
2049	27,505,000.00	3,650,250.00	31,155,250.00
2050	28,880,000.00	2,275,000.00	31,155,000.00
2051	16,620,000.00	831,000.00	17,451,000.00
TOTAL	**$ 721,070,000.00**	**$ 533,110,036.11**	**$ 1,254,180,036.11**

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

AMORTIZATION SCHEDULE
FINANCIAL PURCHASES (FORMER CAPITAL LEASES)

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2025	24,755,338.15	1,869,946.29	26,625,284.44
2026	20,201,014.60	3,616,768.51	23,817,783.11
2027	11,277,046.37	2,440,559.25	13,717,605.62
2028	10,741,321.73	2,137,414.46	12,878,736.19
2029	10,194,742.52	1,848,594.05	12,043,336.57
2030	8,472,258.46	1,560,575.74	10,032,834.20
2031	6,525,186.36	1,295,128.34	7,820,314.70
2032	6,875,105.19	1,071,247.18	7,946,352.37
2033	2,949,158.53	835,239.44	3,784,397.97
2034	3,413,362.95	627,341.72	4,040,704.67
2035	3,646,096.40	518,764.39	4,164,860.79
2036	2,713,409.10	402,215.77	3,115,624.87
2037	1,487,210.37	296,959.76	1,784,170.13
2038	1,606,767.62	230,927.62	1,837,695.24
2039	1,733,238.96	159,587.14	1,892,826.10
2040	1,861,066.05	82,631.34	1,943,697.39
TOTAL	**$ 118,452,323.36**	**$ 18,993,901.00**	**$ 137,446,224.36**

Financial Purchases (former Capital Leases) effective FY 2023 should be included with Debt Service Funds due to the implementation of the GASB87.

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information
Beginning in the 1990's, there has been an increasing interest in holding school personnel accountable for their students' academic success. All fifty states have designed and implemented a state accountability system that can be used to assess the success of individual school personnel in ensuring that students meet state-determined standards. Under Florida's A+ Plan for Education, schools are identified as being in one of the following five school performance grade categories based on points awarded for students who make annual learning gains or maintain high standardized test scores.

School Grade Scales (2023)

	A	B	C	D	F
Elementary Rescaled Percentage of Total Possible Points	62% to 100%	50% to 61%	33% to 49%	22% to 32%	0 to 21%
Middle Rescaled Percentage of Total Possible Points	68% to 100%	58% to 67%	40% to 57%	31% to 39%	0 to 30%
High Rescaled Percentage of Total Possible Points	70% to 100%	60% to 69%	40% to 59%	23% to 39%	0 to 22%
Combination Rescaled Percentage of Total Possible Points	67% to 100%	56% to 66%	35% to 55%	23% to 34%	0 to 22%

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

Additional changes include a more rigorous method for calculating learning gains, the requirement of schools to test 95 percent of their students to receive a school grade, and the creation of a new scale for assigning school grades which decompresses the range between grades such that there are at least five percentage points between each grade.

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

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

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)
Elementary school grades are calculated by taking the average achievement score for ELA, Math, and Science. Achievement is the percent of students achieving a level 3 or higher on the FAST in the respective area. The Science component consists exclusively of performance on the 5th grade statewide science assessment. The charts below show the school grades components for the 2022-23 school year. The school grades for the 2022-23 school year do not include the learning gains components as shown by the strikethrough in the chart. When they resume in 2023-24, learning gains will continue to be part of school grades and will be based on end-of-year comparisons (PM3 to PM3). The 2022-23 school and district grades will be informational baseline grades.

Elementary School Grades Model (2022-23 Only)

ELA Grade 3, 4, 5	Math Grades 3, 4, 5	Science Grade 5
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)

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

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

Middle School Grades Model (2022-23 Only)

ELA Grades 6,7,8	Math Grades 6,7,8	Science Grade 8	Social Studies (Civics EOC)	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	The number of students who passed H.S. EOCs or industry certifications divided by the number of students eligible for advanced coursework. (0% to 100%)

In high school, accelerated coursework consists of Advanced Placement (AP), International Baccalaureate (IB), Cambridge Advanced International Certificate in Education (AICE), Dual Enrollment, and industry certification. As with middle school, students need to pass EOC exams or earn industry certification to count for acceleration. High school grades also consist of the previous year's graduation rate and acceleration information. Acceleration is calculated as follows:

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

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

High School Grades Model (2022-23 Only)

ELA Grades 9,10	Math (EOCs)	Science (Biology 1 EOC)	Social Studies (US History EOC)	Graduation Rate	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Overall, 4-year Graduation Rate from prior year (0% to 100%)	Percent of students eligible to earn college credit through AP, IB, AICE, dual enrollment or earning industry certification (0% to 100%)

Florida Assessment of Student Thinking (FAST)

Standardized test scores are the primary means of assessing progress in Broward County. Beginning with the 2022–23 school year, Florida's statewide, standardized assessments in Reading, Writing, and Mathematics will be aligned with the Benchmarks for Excellent Student Thinking (B.E.S.T.). The Florida Assessment of Student Thinking (FAST), which includes VPK through grade 10 Reading and VPK through grade 8 Mathematics assessments, will be administered as a progress monitoring assessment, which students will participate in three times per year. B.E.S.T. assessments that are not part of the FAST progress monitoring program include grades 4–10 Writing and end-of-course (EOC) assessments in Algebra 1 and Geometry.



Level 1: Well Below Grade Level
Level 2: Below Grade Level
Level 3: On-Grade-Level
Level 4: Proficient
Level 5: Exemplary

PERFORMANCE ACCOMPLISHMENTS

School Performance

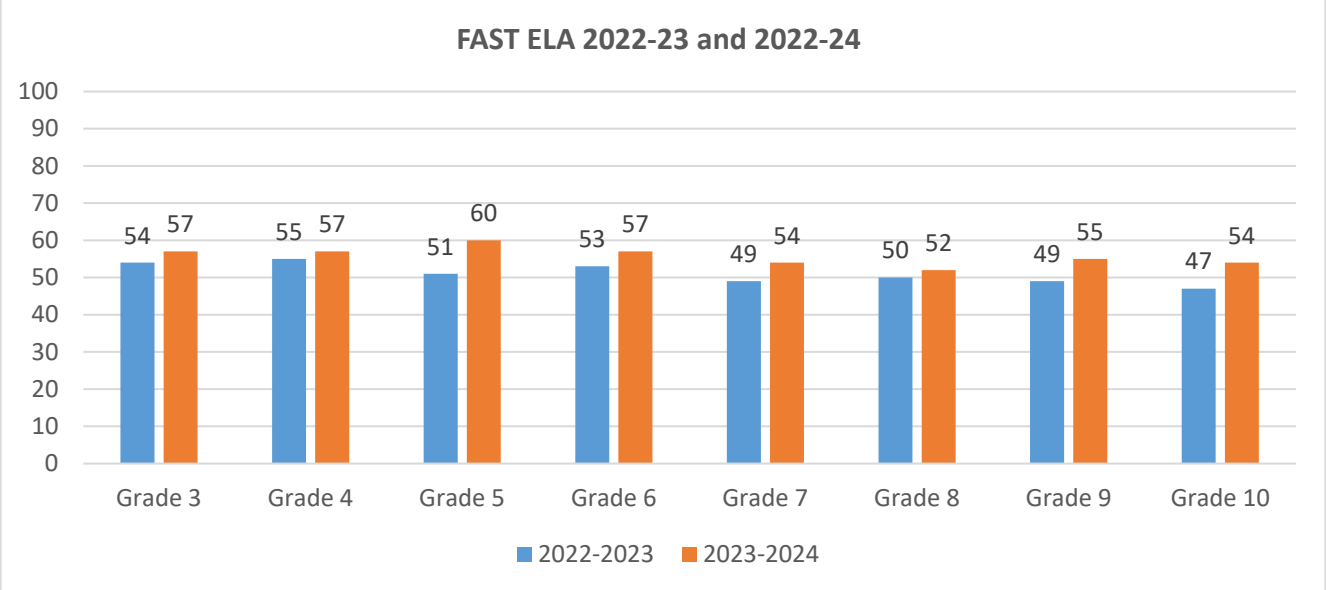
The table below shows school grade distributions for the 2021-22 and 2022-23 school years.

School Grade Distributions 2021-22 & 2022-23*

Traditional and Charter Schools

Grade	Elementary				Middle				High				Combination				Total			
	2022		2023		2022		2023		2022		2023		2022		2023		2022		2023	
	n	%	*n*	%	*n*	%	*n*	%	*n*	%	*n*	%	*n*	%	*n*	%	*n*	%	*n*	%
A	62	37	48	29	14	27	11	22	14	35	12	30	18	50	14	40	108	37	85	29
B	48	29	37	22	13	25	11	22	6	15	6	15	7	19	7	20	74	25	61	21
C	45	27	69	41	23	45	26	51	19	48	20	50	11	31	13	37	98	34	128	44
D	8	5	13	8	1	2	3	6	1	2	2	5	0	0	1	3	10	3	19	6
F	3	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	3	1	1	0
Total	166		168		51		51		40		40		36		35		293		294	
Traditional Schools																				
A	47	35	37	27	7	20	6	17	12	38	10	31	2	20	3	33	68	32	56	26
B	42	31	32	23	7	20	8	23	4	12	4	13	2	20	2	22	55	26	46	22
C	38	28	58	42	20	57	20	57	16	50	17	53	6	60	4	44	80	38	99	46
D	6	4	9	7	1	3	1	3	0	0	1	3	0	0	0	0	7	3	11	5
F	2	1	1	1	0	0	0	0	0	0	0	0	0	0	0	0	2	1	1	0
Total	135		137		35		35		32		32		10		9		212		213	
Charter Schools																				
A	15	48	11	35	7	44	5	31	2	25	2	25	16	62	11	42	40	49	29	36
B	6	19	5	16	6	38	3	19	2	25	2	25	5	19	5	19	19	23	15	19
C	7	23	11	35	3	19	6	38	3	38	3	38	5	19	9	35	18	22	29	36
D	2	6	4	13	0	0	2	13	1	12	1	12	0	0	1	4	3	4	8	10
F	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0
Total	31		31		16		16		8		8		26		26		81		81	

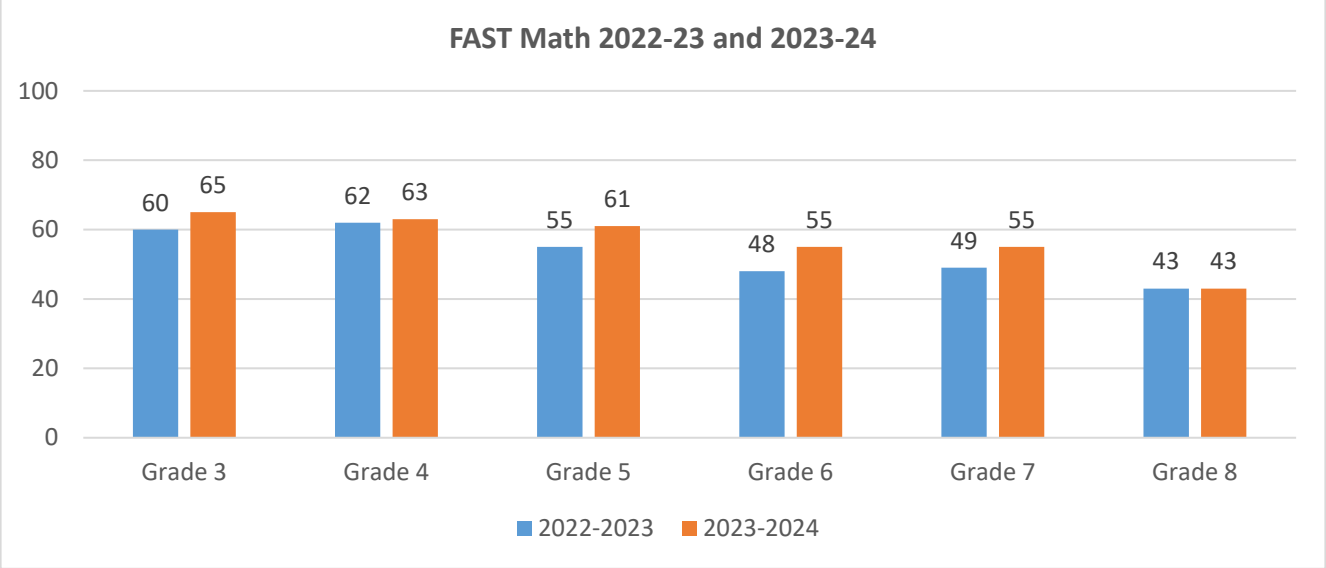
Student Performance – State Standardized Tests*

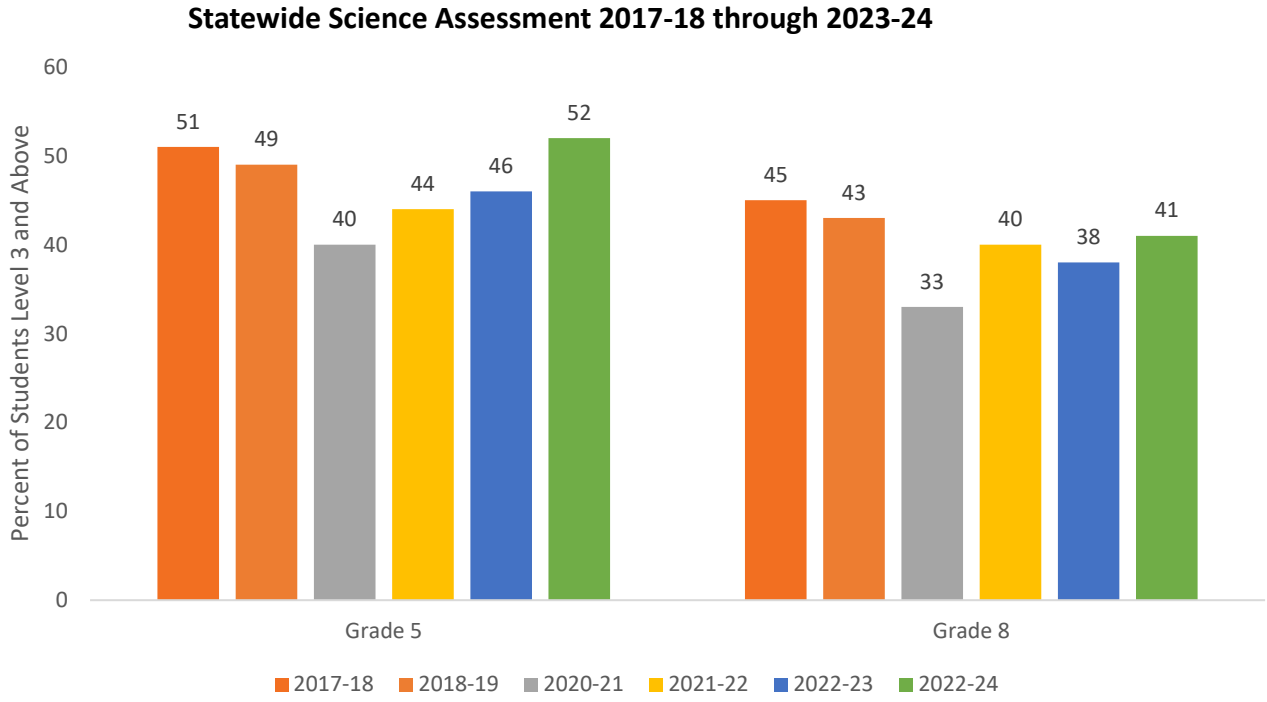


* There are no updates for School Grades for 2024 until grade scales are established during the July state board meeting. School grades are anticipated to be released in August 2024.

PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*

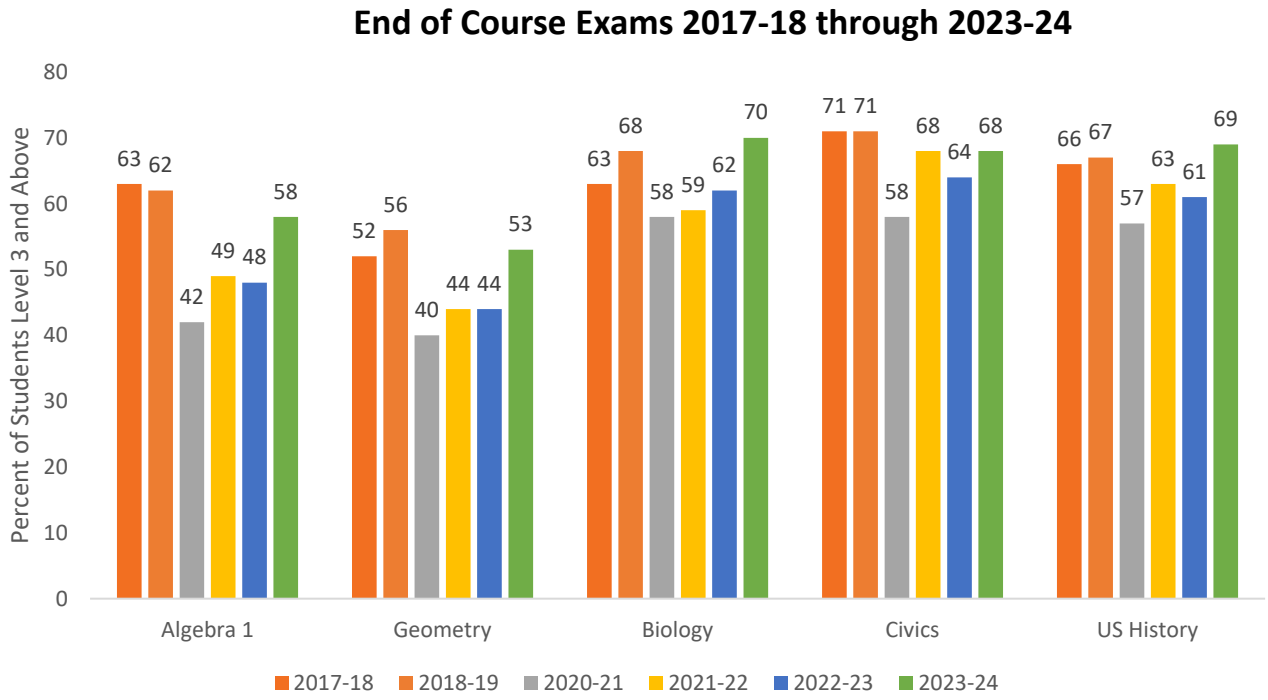




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PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)*



* There are no updates for School Grades for 2024 until grade scales are established during the July state board meeting. School grades are anticipated to be released in August 2024.

College Entrance Testing

Each year, the District's high school students participate in college entrance testing. The two most common assessments are the American College Test (ACT) and SAT (note the SAT used to stand for Scholastic Aptitude Test, then Scholastic Assessment Test, and is currently the official name rather than an acronym). Students elect to take the ACT and/or SAT based on personal preference or requirements of the college of their choice. They can also use scores from these exams to satisfy English Language Arts (ELA) graduation criteria if they were unable to achieve the necessary score on the grade 10 FAST ELA or the B.E.S.T. Algebra I EOC. For school year 2022-23, students needed to achieve a scale score of 247 on the grade 10 FAST ELA and a scale score of 400 on the B.E.S.T. Algebra I EOC to meet graduation requirements; however, students who are unable to achieve these scores can satisfy the ELA graduation requirement by earning a score of either a 430 on the Evidence-Based Reading and Writing portion of the SAT, a score of 24 on the reading portion of the SAT, or a score of 19 on the ACT. Beginning with the school year 2018-19, students were also able to satisfy the B.E.S.T. Algebra I EOC requirement by earning a score of 420 or higher on the SAT Math section, or a 430 on the PSAT Math section. Across most of the nation, the ACT and SAT are administered strictly as college entrance exams to college-bound eleventh and twelfth-grade students; however, in Florida, the ACT and SAT may also be taken by struggling students to satisfy alternate graduation requirements. Therefore, Broward and Florida results on these assessments typically reflect lower average scores than at the national level due to the dissimilarity between tested populations.

PERFORMANCE ACCOMPLISHMENTS

American College Test (ACT)

Many students opt to take the ACT as their ELA graduation requirement replacement test. School year 2022-23 average scores are lower than ACT's College Readiness Benchmark scores for all subtests. The table below displays information on districtwide ACT participation and subtest mean scores for students in grade 12, as well as ACT College Readiness Benchmark Scores. As stated on ACT, Inc.'s website, the benchmark scores represent "the level of achievement required for students to have a 50 percent chance of obtaining a B or higher or about a 75 percent chance of obtaining a C or higher in corresponding credit-bearing first-year college courses." Scores were higher in 2021 than in previous years due to the pandemic. Those who opted to come in to test during the pandemic were better prepared than were the groups who tested in prior years.

College-Readiness Benchmark Scores, ACT			
Reading	Mathematics	English	Science
22	22	18	23

			Average ACT Scores, BCPS			
Year	Grade	*n*	Reading	Mathematics	English	Science
2019	12	4,880	20.5	18.3	18.3	18.4
2020	12	4,796	19.9	18.0	18.1	18.4
2021	12	1,843*	22.8	20.2	21.5	21.0
2022	12	3,464	19.5	17.4	17.8	18.0
2023	12	4,538	19.5	17.4	17.9	17.9

n = count

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

SAT

The SAT is a comprehensive, standardized college entrance test used to provide information for college admission. The SAT measures verbal and mathematical abilities deemed critical for successful college academic performance. Broward County Public Schools (BCPS) offered an SAT School Day administration for the first time in 2016 to all 11th grade students at its traditional schools. This new initiative was put in place to eliminate the economic and logistical barriers that have limited students' participation in the SAT in the past. To increase SAT participation throughout the District, BCPS partnered with the College Board to provide a school day administration of the SAT to all 11th grade students enrolled in the District's traditional schools. BCPS held the eighth annual SAT School Day on March 1, 2023 and, like in previous years, invited all 12th grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate as well. Following a change in Algebra 1 concordance rules to include the SAT, 12th graders who had not met the Algebra 1 End of Course graduation test requirements were offered the test for the first time in March 2019. The following data summarize 11th grade student participation and scores (Evidence-Based Reading and Writing, or EBRW, and Math) from the 2019, 2020, 2021, 2022, and 2023 SAT School Day administrations.

SAT Grade 11 – SAT School Day

	Grade 11 Enrollment	*n* Scores	% Tested	Average Scores	
				EBRW	Math
2019	17,509	15,974	91.2%	496	469
2020	16,876	15,075	89.3%	492	465
2021	17,145	13,383	78.1%	499	464
2022	17,031	14,582	85.6%	493	452
2023	17,168	15,015	87.5%	494	452

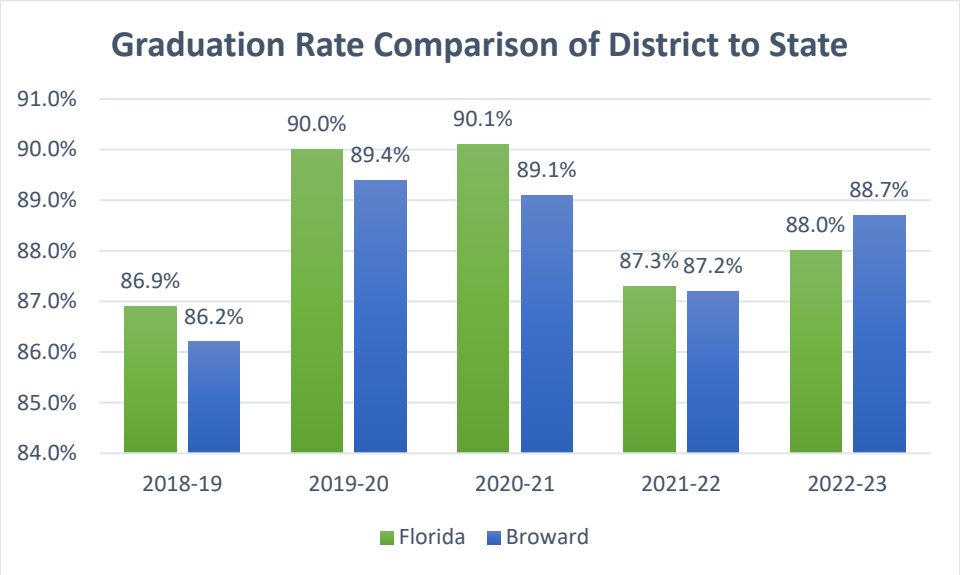
n = count

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

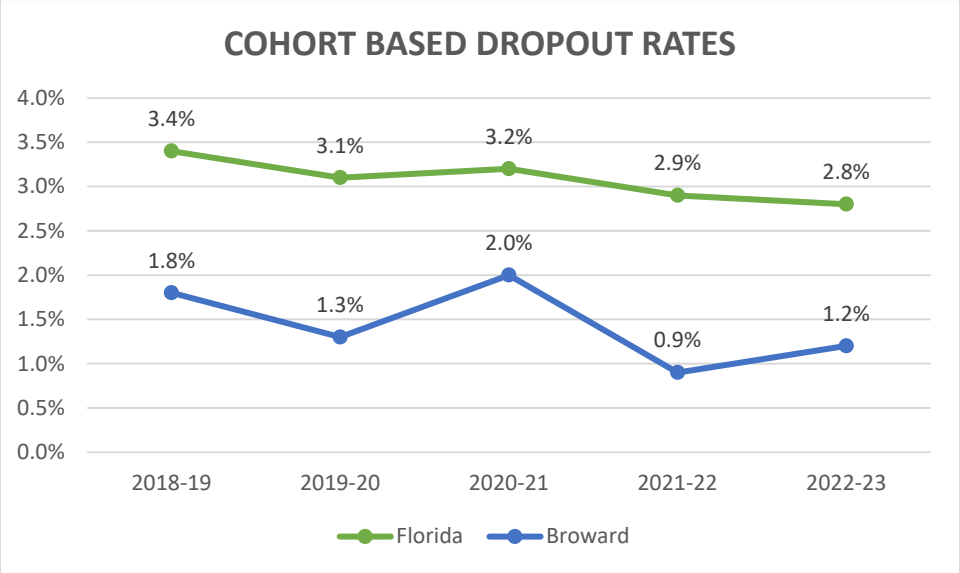
BCPS' 2022-23 graduation rate was 88.7 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special diplomas and GEDs. The graduation rate calculation is as follows:

[On-time graduates in year x] / [(first-time entering 9th graders in year x-4) + (transfers in) – (transfers out)]



Dropout Rate

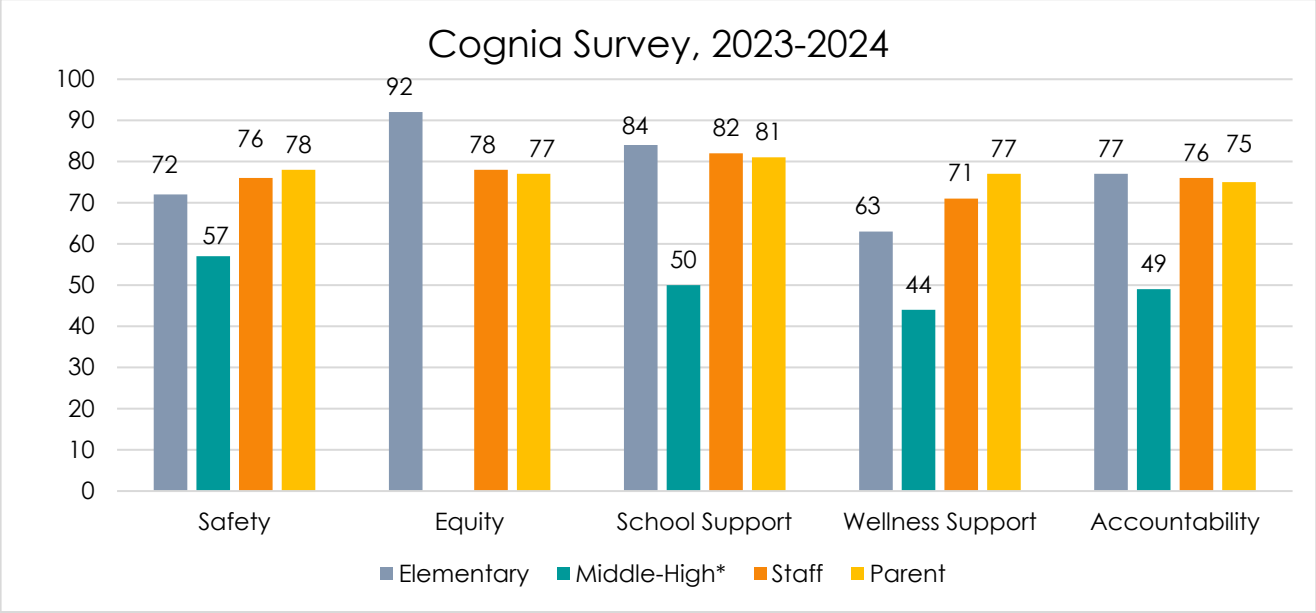
The cohort dropout rate is the percentage of students who drop out of school within four years of their first enrollment in ninth grade. Deceased students and students who transfer out after enrollment are removed from the calculation. Students transferring in are included in the rate. A dropout is defined as a student who withdraws from school for any of several reasons without transferring to another school, home education program, or adult education program.



PERFORMANCE ACCOMPLISHMENTS

Cognia Survey

In the 2023-2024 school year, BCPS conducted the Cognia survey to assess the impressions of the BCPS school system among students, teachers, non-instructional staff, and parents. Although each group of respondents received different survey questions, they were all asked about the same five domains regarding their school environment. Questions within these domains were aligned to the 2022-2027 Strategic Plan Guardrails: Safety, Equity, School Support, Wellness Support, and Accountability. The graph above illustrates the percentage of agreement or strong agreement from each group, regarding positive statements made about each domain. Elementary school students and staff expressed high satisfaction with BCPS, with more than two-thirds of each group agreeing with positive statements across nearly all domains. Satisfaction levels were more varied among middle and high school students, with just over fifty percent of these students agreeing with positive statements about various aspects of their schools. Parent satisfaction was high with over seventy percent of respondents agreeing with statements in all categories. Overall, the survey data revealed predominantly positive attitudes towards BCPS across various stakeholder groups, with high levels of satisfaction observed among elementary school students, parents, and staff.



Note. Equity on the Middle-High survey could not be evaluated due to items that did not assess customer satisfaction. As a result, the percentage of positive responses could not be calculated and reported.

PERFORMANCE ACCOMPLISHMENTS

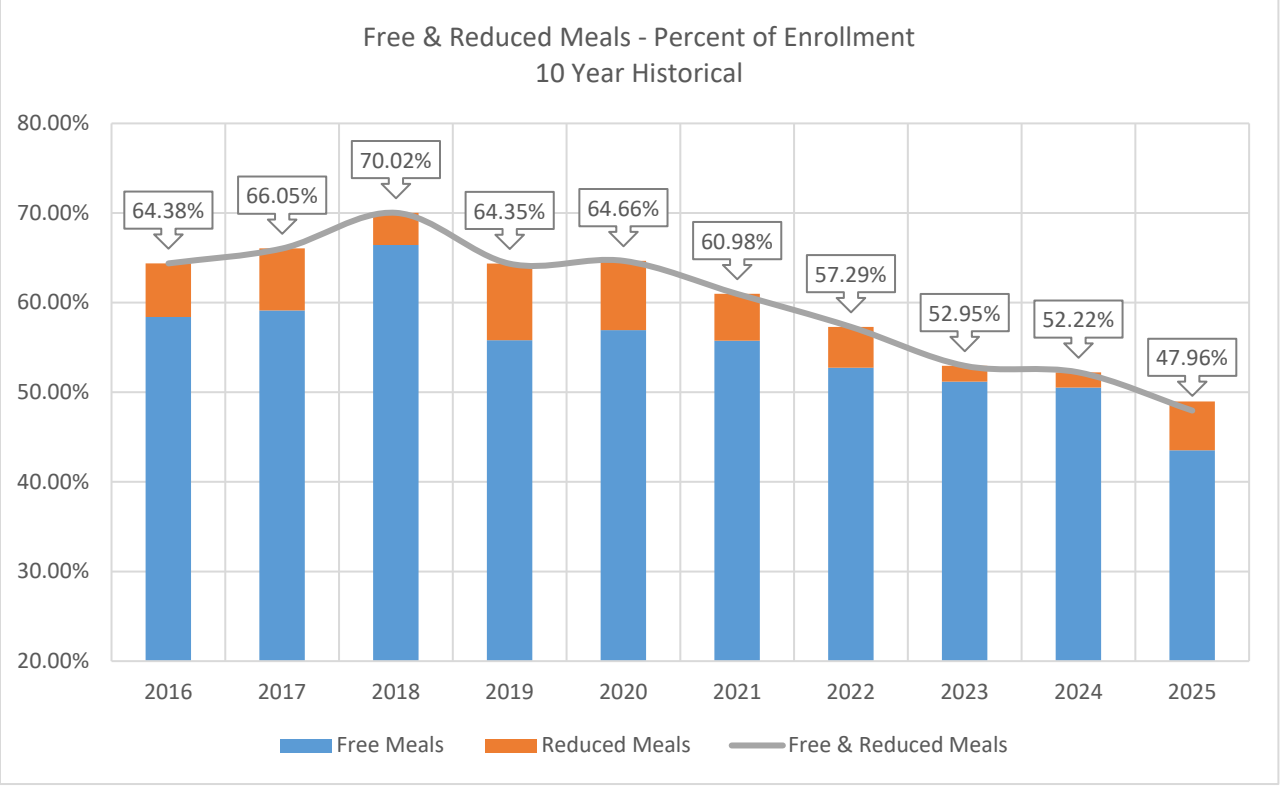
SCHOOL LUNCH PROGRAM

In FY24 and FY25, the district operated a hybrid model of the National School Lunch Program (NSLP) through continuing Universal Free and the Community Eligibility Provision (CEP). CEP is a non-pricing meal service option for schools and school districts in low-income areas that allows qualifying schools and districts to serve breakfast and lunch at no cost to all enrolled students, without collecting household meal applications.

For these two fiscal years, 180 schools qualified and became CEP schools based on April data collected and submitted to the FDOACS. The April data is derived from direct certification students who qualify through SNAP, TANF, Head Start, homeless, migrant or foster status. The 47 schools that did not qualify for CEP continued operating the National School Lunch and Breakfast Program with universal free breakfast continuing, and added the universal free lunch pilot program, enabling all students to eat breakfast and lunch at no cost. Applications are required under the universal program to establish student eligibility for the Free and Reduced National School Lunch Program when claiming student meals.

For FY26, the district will return to the traditional model of the National School Lunch Program. The 227 sites will operate under the National School Lunch Program, where meal benefit applications will be completed by households to establish student meal eligibility if they do not qualify under Direct Certification or Categorical status. Universal Free Breakfast will be operated in all schools.

There has been a continued decrease in the Free and Reduced percentage, as no Free and Reduced Meal Applications were permitted to be processed for the 180 CEP sites, with only Direct Certification data being captured and utilized for those school sites, along with declining enrollment.



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GLOSSARY

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Accretion
Asset growth, by internal expansion or acquisition.

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

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

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

Advanced International Certificate of Education (AICE) Bonus FTE
Additional FTE funding earned by students scoring a level E or higher on a subject exam or earns an AICE diploma. The AICE teacher bonus payments are distributed from these funds.

Advanced Placement (AP)
Advanced placement consists of coursework and examinations created by the College Board to allow students to complete college-level course credits while still in high school.

Advanced Placement (AP) Bonus FTE
Additional FTE funding earned by student enrolled in AP courses and earns a score of a level three or higher on each College Board AP Subject examination. The AP teacher bonus payments are distributed from these funds.

Allocation
Component of an appropriation earmarking expenditures for a specific purpose.

Allotment
The portion of an appropriation that may be encumbered or spent during a specified period.

Alternative to External Suspension Program (AES)
Program offered to students for a period comparable to the anticipated length of suspension, as per the District's discipline matrix.

Appropriation
Funds set aside for a specific purpose.

At-Large
Electors chosen to represent the whole of a district, in distinction from those chosen to represent specific areas within the district.

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

Base Student Allocation (BSA)
The dollar amount set annually by the Legislature to provide Florida Education Finance Program (FEFP) base funding for kindergarten through grade 12 students.

BASIS (Behavioral and Academic Support Information System)
A comprehensive electronic database that provides data needed to drive decision-making and instruction in schools. The data includes student assessment results, attendance data, discipline information, and demographic information.

BECON (Broward Education Communications Network)
Owned and operated by Broward County Public Schools (BCPS), provides curriculum-based instructional programs for classroom teachers and broadcast programming on BECON-TV, a division of BECON, licensed by the FCC to provide non-commercial, educational programming to the South Florida community. BECON also provides online courses for BCPS students through Broward Virtual School and video conferencing services for schools, the community, and local businesses.

Board
The elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Included under the Board are the Board Attorney and other legal services, independent auditors, and internal auditors that report directly to the Board, negotiators, lobbyists, etc.

Bonds
A debt instrument requiring the issuer (also called the debtor or borrower) to repay to the lender/investor amount borrowed plus interest (coupons) over a specified period.

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

Capital Outlay
Expenditures related, but not limited, to the procurement of land, the purchase of furniture and equipment, and the acquisition or construction of educational facilities.

Capital Outlay & Debt Service (CO & DS)
Allocated by the Office of Educational Facilities, Budgeting and Financial Management, these funds may be used in acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects. These funds are spent on projects on the Project Priority List presented to the State Department of Education.

Capital Outlay Bond Issue (COBI)
Bonds issued by the State of Florida on behalf of a school district for capital outlay purposes. Funds may be used for survey-recommended projects included on a school district's project priority list. Repayment of bonds is from Capital Outlay and Debt Service (CO & DS) revenues.

Capital Outlay Funds
These funds are used to account for financial resources that are restricted to acquisition, construction, improving and maintaining capital assets, such as land, building and equipment.

Career and Professional Education Act (CAPE) Bonus FTE
Additional FTE is earned by students who successfully complete a career-themed course and are issued an industry certification identified on the CAPE Industry Certification Funding List. The CAPE teacher bonus payments are distributed from these funds.

Career and Professional Education Act (CAPE) Digital Tools Bonus FTE
Elementary and middle school students who successfully complete an embedded CAPE Digital Tools course and issued a CAPE Digital Tools certification earn an additional 0.025 FTE. Additional FTE for elementary and middle school students cannot exceed 0.1 FTE. The CAPE Digital Tools teacher bonus payments are distributed from these funds.

Castaldi Analysis
An analysis used by the Florida Department of Education (FLDOE) to validate the Educational Plant Survey or an amendment to the survey. It is a mathematical computation to determine if it is more cost effective to build a new educational facility or to remodel, add to, or upgrade the existing facility.

Categorical Program Funds
Categorical program funds are added to the FEFP allocation that is distributed to districts. Categorical programs include Class Size Reduction (CSR) Program and the District Discretionary Lottery and Florida School Recognition Program.

C,D,F or Unsatisfactory rated schools
Schools issued grades of C, D, or F by the State of Florida school improvement rating system.

Central Services
Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificates of Participation (COP)
Certificates of Participation are used to finance the construction of state approved educational facilities and the purchase of land and equipment by the acceleration of funds to a school district through the issuance of debt. The debt service is paid from the proceeds of the Capital Millage (1.500 mills). Since the source of funds for repayment of COPs is from an authorized source, voter approval is not needed. COPs are not considered to be debt because the School Board is not legally required to appropriate funds to make lease payments. COPs may only be used for those projects designated in the official lease document.

CHAMPs (Conversation, Help, Activity, Movement, and Participation)
A classroom and behavior management technique which implements a positive approach method that focuses on Conversation, Help, Activity, Movement, and Participation.

Class Size Reduction (CSR)
In the 2002 elections, Florida voters passed the class size reduction amendment to the state's constitution that obligated the state to fund the reduction of class sizes. By the beginning of the 2010 school year, there was to be a sufficient number of public school classrooms so that the maximum number of students in each room does not exceed 18 students for grades Pre-K through 3, 22 students for grades 4 through 8, and 25 students for grades 9 through 12. Class size requirements do not apply to extracurricular classes.

Cohort Graduation Rate
A group of students on the same schedule to graduate. The graduation rate measures the percentage of students who grade within four years of their first enrollment in ninth grade.

Cohort Survival Method
This method assumes that the historical survival rate of the members of a designated cohort (or group such as a kindergarten class which is tracked through graduation) can be used as the basis for predicting the size of similar cohorts (other kindergarten classes) as they progress through the system.

Committed Project Balances
Funds appropriated in previous fiscal year budgets that are committed to ongoing construction projects, other capital improvements, and planned equipment purchases.

Community Eligibility Provision (CEP)
CEP is a non-pricing meal service option for schools and school districts in low-income areas that allows the qualifying schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household meal applications.

Community Services
The activities that are not directly related to providing education for students in a school system. These include non-instructional services provided by the school system for the community.

Concurrency
The implementation of a system to effectively plan for public elementary and secondary school facilities to meet the current and future needs of county's public-school population.

Coronavirus Aide, Relief, and Economic Security (CARES) Act
Signed into law on March 27, 2020, to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act includes $770.2 million in Elementary and Secondary Emergency Relief (ESSER) funds that may be spent at considerable discretion by the Florida school districts, but are particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers.

Cost of Living Adjustment (COLA)
An increase in wages or salary that compensates for inflation in the amount of money needed to cover basic expenses such as housing, food, taxes, and healthcare in a certain area and time period.

COVID Mitigation
Funding for the fee-based program deficits due to loss of revenue due to COVID-19.

Debt Service
Represents the payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.

Debt Service Funds
These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Debt Service Millage
The Debt Service Millage refers to the millage levy necessary to meet principal and interest payments on general obligation bonds issued by the District. The amount of the Debt Service Millage is computed each year based upon the required principal and interest payments on the general obligation bonds outstanding. The Debt Service Millage should decrease as the amount of principal is being paid off and if the tax roll continues to grow; however, if the growth in the tax roll is diminished as a result of legislation or a decline in the housing market, then the millage rate would be adjusted accordingly and could increase.

Declining Enrollment Supplement
Additional FEFP funding allocation provided to districts fewer unweighted FTE for the current to unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, twenty-five percent of the decline is multiplied by the prior year base funding per unweighted FTE.

Deficit
The excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida law mandates the school district budgets must be in balance, i.e., cannot be in a deficit condition.

Department of Juvenile Justice (DJJ) Supplement
The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state's average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

Digital Classroom Allocation
A FEFP allocation to support school district and school efforts to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources.

Direct Cost
Costs directly attributable to the instruction of students, such as salaries, materials and supplies, etc.

Discipline Matrix
Sets forth the guidelines for assessing consequence for violations of the School Board policies.

Discretionary Millage
The discretionary part of the millage levy which is permitted by law to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The maximum rate is determined annually by the legislature.

District Cost Differential (DCD)
A factor used to adjust FEFP funding to reflect each district's cost of living. The District Cost Differential (DCD) is computed annually based on a three-year average of the Florida Price Level Index (FPLI) as adjust by various factors. Effective July 1, 2023, the DCD was replaced by the Comparable Wage Factor (CWF).

Dual Enrollment (DE) Bonus FTE
Student who complete a general education course through the dual enrollment program with a grade of "A" or better, earn an additional 0.08 FTE. In addition, students with a 3.0 GPA or better who receive an associates degree through the dual enrollment program following completion of taken earn 0.30 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generate the funds.

Early High School Graduation Bonus FTE
Each student who earns 24 credits and graduates one semester in advance of the student's cohort earns an additional 0.25 FTE, and each student who earns 24 credits and graduates one year or more in advance of the student's cohort earns an additional FTE of 0.50.

Educational Enrichment Allocation
The Educational Enrichment Allocation component of the FEFP formula provides funding that may be used for educational enrichment activities and services at any time during and beyond the regular 180-day term.

Educational Facilities Security Grant
Funds appropriated for the school hardening grant program that provides awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

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

Elementary and Secondary School Emergency Relief (ESSER)
Includes $770.2 million to Florida school districts that may be spent at the considerable discretion by school districts, but particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers.

Employee Benefits
Amounts paid by the district on behalf of employees. These amounts are not included in gross salary.

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

Energy Services

Expenditures for various types of energy used by the school district, such as electricity, gasoline, diesel fuel, heating oil, natural and bottled gas.

English for Speakers of Other Languages (ESOL)
Education and services provided to those students whose first language is not English.

Enterprise Funds
Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, 2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and 3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Entitlement Programs
Government programs that will guarantee certain benefits to a particular group or segment of the population.

End of Course Exam (EOC)
End of Course Exam (EOC) refers to summative course exams occurring at the end of the school year for selected courses.

ESE (Exceptional Student Education)
In the state of Florida, ESE is the designation for special education of students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

ESE Guaranteed Allocation
A FEFP allocation that provides supplemental funding for students who have a low to moderate handicapping condition(s) and/or are gifted.

Expendable Trust Funds
Asset accounts paying operational expenses with principal and interest.

Facilities Acquisition and Construction
Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Facility
Refers to the school or office location that is the center of accumulation of costs.

Family Empowerment Scholarship (FES)
Provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible, the student's household income level must not exceed 375 percent of the federal poverty level (FPL), which is an increase from the previous 300 percent of the FPL. Scholarship amounts are based on 95 percent of the funds per unweighted (UFTE) in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except for the ESE Guaranteed Allocation.

Federal Support
The Florida State Board of Education may approve plans for cooperating with the federal government in carrying out any phase of the education program and must provide for the proper administration of funds apportioned to the state from federal appropriations. Federal funds are typically used to supplement state and local funds authorized by the Florida Legislature to support various education programs.

Fiduciary Funds
Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds that are used to report resources held by a governmental unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own program.

Financial Aid Fund Trust (FAFT)
Districts are authorized I Section 1009.22, F.S., to assess financial aid fees for students enrolled in career certificate and applied technology diploma programs (up to ten percent of the standard tuition rate and out-of-state fee). Districts currently collect this fee locally and distribute the funds in financial aid awards to students with financial need who are enrolled in their post-secondary programs.

Fiscal Services
Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year
The fiscal year for Broward County Public Schools begins July 1st and ends the following June 30th. The fiscal year is established by state law and is the same for all public-school districts in Florida.

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

Florida Price Level Index (FPLI)
A comparable wage index established by the Florida Legislature as the basis for the District Cost Differential (DCD) in the Florida Education Finance Program (FEFP). The FPLI represents the relative cost of personnel among Florida's school districts.

Florida Public Education Lottery Act
Enables the people of the state to benefit from significant additional monies for education. The intent of the Legislature is that the net proceeds of lottery games conducted pursuant to this act be used to support improvements in public education.

Florida Retirement System (FRS)
Florida state-administered retirement plan for those employed at all levels of government (state, counties, district school boards, universities, community colleges, cities, and special districts). Monthly employer-employee contributions are paid to a trust for all FRS members.

Florida School Recognition Program
When funded, the Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of mor than on letter grade. No funding was appropriated to this program for SY2020-21.

Florida Standards Assessment (FSA)
Designed to measure student performance and learning gains. The FSA achievement levels, and learning gains are used in the calculation of the school grade, along with other components.

Florida Tax Credit Scholarship Program
Florida scholarships funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for student who qualify for free or reduced-price school lunches under the National School Lunch Act and students in foster care.

Food and Nutrition Services (BCPSFNS)
This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program is to be charged as a purchased service of the applicable function.

Fringe Benefits
Amount paid by the district on behalf of employees. These amounts are not included in the gross salary. Such payments, while not paid directly to the employees, are part of the cost of employing staff.

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

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

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

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

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

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

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

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

General Obligation Bonds (GOB)
Debt instruments for which a school district pledges its full faith and credit for repayment.

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

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

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

Governmental Accounting Standards Board (GASB) – Statement 54
Fund Balance Reporting and Government Fund Type Definitions provides for two major fund balance classifications. The current standard has two major categories of fund balance classifications, reserved and unreserved. The standard requires the reserved fund balance to be categorized into non-spendable, restricted or committed, and the unreserved fund balance to be categorized into assigned and unassigned.

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

Governor's Emergency Education Relief (GEER)
Supported by the CARES Act, provides Florida school districts $64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and $30 million to cover districts' increased costs for cleaning and sanitation due to COVID-19.

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

Hold Harmless Allocation
Provides additional FEFP funding to school districts if the district's prior year FTE students were less than the statewide average or the District Cost Differential (DCD) allocation in the current year is less than the prior year.

Homestead Exemption
Florida law allows up to $50,000 to be deducted from the assessed value of a primary permanent residence. The first $25,000 of value is entirely exempt. The second $25,000 applies to the value between $50,000 to $75,000 and does not include an exemption for public school tax.

Hope Scholarship Program
Students enrolled in a Florida public school in kindergarten through grade 12 who have been subjected to an incident of battery, harassment, hazing, bullying, kidnapping, physical attack, robbery, sexual offenses, assault, threat, intimidation or fighting at school have the opportunity transfer to another public school or enroll in an approved private school.

Impact Fees
A one-time tax imposed on all new residential and commercial construction by local governments to defray the cost of growth impact on vital services such as schools, parks, roads, ambulance, and fire service and other infrastructure needs.

Indirect Cost
Represents the expenses of doing business that are not readily or accurately identified within a program. Indirect cost are expenditures related to fiscal operations, other general administrative and business support services. Also referred to as Facilities and Administrative (F&A) costs.

Industry Certifications
Credentials that secondary students have an opportunity to earn through advanced training and exams in a particular industry or technical trade.

Innovative Programs
Magnet programs offer educational choices to students regardless of student's BCPS school boundary. Each Magnet program emphasizes a specialized theme and attracts students by offering unique opportunities for in-depth experiences in specific areas of interest.

Instruction
The activities dealing directly with the teaching of students or the interaction between teachers and students.

Instruction and Curriculum Development Services
Activities designed to aid teachers in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials
Funds are allocated annually to purchase instructional materials. This includes the purchase of instructional content, technology equipment and infrastructure, core subject materials, library/media materials, science lab materials and digital instructional materials for students with disabilities.

Instructional Media Services
Those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations, as well as routine repair and maintenance of audio-visual equipment.

Instructional Staff Training Services
Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the District. Among these activities are workshops, demonstrations, school visits, courses for college credits, and sabbatical leaves.

Internal Service Funds
These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis. These funds are used to account for printing and other services provided to other governmental funds.

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

International Baccalaureate (IB) Bonus FTE
Additional FTE is earned by students enrolled in an IB course and receive a score of four our higher on the IB subject exam or receive an IB diploma. The IB teacher bonus payments are distributed from these funds.

Levy
Taxes imposed for the support of governmental activities.

Local Support
Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district.

Maintenance of Plant
Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Major Fund
The District's major fund is the general fund, which is the operating budget.

Market Value
The most probable price that a property should bring in a competitive and open market under all condition's requisite to a fair sale, based on comparable sales, construction cost and consideration of income derived from income producing properties, such as rental apartments and warehouses, as of January 1st of each year.

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

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

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

Mill
One thousandth of a dollar of assessed value.

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

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

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

Non-Expendable Trust Fund
Funds where the principal must be preserved intact. Only the interest earnings and not principal may be spent.

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

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

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

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

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

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

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

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

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

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

Public Education Capital Outlay (PECO)
A state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts for sale of utility service. There are three types of PECO funds for school districts: PECO maintenance dollars, PECO new construction dollars, and Charter School Capital Outlay from PECO that is required to flow through the District.

Purchased Services
Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase.

Qualified School Construction Bonds (QSCB)
Qualified School Construction Bonds (QSCB) are issued with principal only repaid by the District, no interest, and the investor receives a tax credit in lieu of interest payment. QSCBs may be issued to construct, rehabilitate, or repair a public-school facility or they may be used to acquire land on which such facility to be 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
This allocation was collapsed into the Base Student Allocation under the FEFP formula beginning in fiscal year 2023-24.

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

Required Local Effort (RLE)
The FEFP is funded with both state revenue and local revenue derived from property tax. In order to receive state funding, school districts must contribute to the FEFP with local property tax revenue. This is called Required Local Effort (RLE). The Legislature sets the total statewide amount school districts must contribute and the statewide average millage rate necessary to generate the total RLE. The statewide average millage rate is adjusted for each district to limit the amount of total FEFP funding based on district property values.

Revenue
The income of a government from taxation and non-tax sources, appropriated to the payment of public expenses.

Revenue Anticipation Notes (RANS)
A note or short-term loan that may be issued by the district in anticipation of the receipt of current school funds. These notes may not exceed one year but may be extended on a year-by-year basis for a total of five years. These obligations may not exceed one-fourth of the district's tax revenues for operations for the preceding year. These funds may be utilized for School Board approved purchases to include school buses, land, equipment for educational purposes, remodeling, renovation, and new construction of educational and administrative facilities. RANS are authorized by section 1011.14, F.S.

Rolled Back Rates
The millage that would be necessary to generate the same amount of dollars as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the rolled back rate and translated into a percentage of change.

Safe-school officer (SSO)
For the protection and safety of school personnel, property, students, and visitors, each district shall assign one more SSO to each school facility within the district. Florida SB 7030 defines four SSO

options as a school resource officer, school safety officer, school guardian, and a school security guard.

Safe Schools Appropriation Allocation
The General Appropriations Act provides the Safe Schools funding. These funds guarantee each Florida school district a minimum allocation of $250,000. Of the remaining amount, one-third shall be allocated to each school district based on the latest Florida Crime Index provided by Florida Department of Law Enforcement, and two-thirds shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe School funds are to be used by districts to help them comply with sections 1006.07 through 1006.4193, F.S., with priority given to establishing a School Resource Officer Program pursuant to section 1006.12, F.S.

Salaries
Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions.

Save-Our-Homes (SOH) Value
After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than three percent of the percent of change in the Consumer Price Index (CPI), whichever is less.

School Administration
Activities concerned with directing and managing the operation of an individual school. This function includes activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with the instructional activities of the school system. It includes clerical staff for the activities and bookkeeping associated with processing time reports for Title I personnel working additional hours in title I, Part A, School Improvement Grant Programs.

School Advisory Council (SAC)
SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school, and at least 51 percent of its members must not be persons employed at the school.

School Improvement Plan (SIP)
Identifies the academic and priority goals along with strategies for each school to improve student achievement, while preparing every student to graduate. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All SIPs must be approved by the School Board.

Single Point of Entry (SPE)
As a part of the District's SMART initiative safety and security enhancements, BCPS established SPE projects at all schools, which limit visitor access to a single entrance during the school day. All perimeter gates must be locked once the school day begins and must always be monitored by a staff member.

SMART Bond Program (Safety, Music & Art, Athletics, Renovation, Technology)
Focuses on improving schools and the educational experience of students and faculty at 231 SMART funded Broward County Public Schools, in the categories of Safety, Music & Art, Athletics, Renovation, and Technology. Funded by a $800 million bond referendum approved by Broward County voters in November 2014. The improvement to school facilities include technology equipment, indoor air quality, school safety systems, and music and athletic equipment.

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

Special Revenue Funds
These funds account for the proceeds of specific revenue sources (other than major capital projects)

that are legally restricted or committed to expenditures for specific purposes, such as food services and miscellaneous special revenue which require revenues to be expended for specific purposes.

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

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

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

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

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

Summer Seamless Option (SSO)
A Food and Nutrition Services Department summer program where students continued to eat at no charge at the school they were enrolled in, regardless of their individual meal eligibility status.

Supplemental Academic Instruction (SAI)
The Supplemental Academic Instruction (SAI) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Taxable Value
Amount used to calculate the taxes for all taxing authorities.

Teacher Classroom Assistance Program
This FEFP appropriation provides an allocation to each school district based on the prorated total of each district's share of the total K-12 unweighted FTE student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by certified classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students.

Teacher Salary Increase Allocation
Eighty percent of the allocation are provided to school districts to increase the salaries of full-time district and charter school classroom teachers, included certified pre-kindergarten teachers funded through FEFP, to at least $47,500 or the maximum amount achievable based on the district's allocation. Twenty percent of this allocation, along with any unused funds from the eighty percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than two percent, or other full-time instructional personnel excluding substitute teachers.

Temporary Assistance for Needy Families (TANF)
TANF is a time-limited program that helps families when parents or other relatives cannot provide for the family's basic needs.

Traffic Analysis Zones (TAZ)
A special area delineated by state and/or local transportation officials for tabulating traffic-related data. Consist of one or more census blocks, block groups or census tracts.

Transfers
Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund with the school district to another fund without an equivalent return or with a requirement for repayment.

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

Truth in Millage (TRIM)
Florida Legislature passed the Truth in Millage (TRIM) Act in 1980. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority. The property appraiser sends this information, known as the TRIM notice, to the property owner. TRIM establishes the statutory requirements that all taxing authorities levying a mileage must follow, in including all notices and budget hearing requirements.

Turnaround School Supplemental Services Allocation (TSSSA)
The Turnaround School Supplemental Services Allocation (TSSSA) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Unencumbered Balance
A concept in governmental accounting. The portion of an appropriation that has not yet been spent or tagged for use and is available for use.

Unweighted FTE (UFTE)
Unweighted FTE refers to the number of Full Time Equivalent and accounts for the segments of time of a student during the school day. The Full Time Equivalent hourly equivalent for kindergarten through grade three is 720 instructional hours and 900 instructional hours for students in grades four through grade twelve for 180 actual teaching dates as prescribed by Section 1011.60(2) 1.04511, Florida Administrative Code (F.A.C.). Time allotted for lunch and changing classes are not used to calculate the hourly equivalent.

Voted Millage
Property ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than two years by a majority vote from the voters in that specific district or community. Voted Millage or “voted levies” does not include levies approved by voter referendum not required by general law or the State Constitution.

Weighted FTE (WFTE)
The weighted FTE accounts for the student by program participation during the school day. Multiplying the unweighted FTE students for a program by the FEFP program cost factors produces the “weighted FTE”. This calculation weights the unweighted FTE to reflect the relative cost of the programs, as represented by the program cost factors.

The programs and cost factors for the 2024-25 school year are as follows:

Program	Grade	Cost Factor
Basic Education	PK-3	1.118
Basic Education	4-8	1.000
Basic Education	9-12	0.978
Basic Education with ESE Services	PK-3	1.118
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	0.978
English for Speakers of Other Languages	KG-12	1.192
Exceptional Student Education, Level 4	PK-12	3.697
Exceptional Student Education, Level 5	PK-12	5.992
Career Education	9-12	1.079

Weighted FTE (WFTE) Cap

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

Workforce Development Fund Allocations

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

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

Established 1915
BROWARD
County Public Schools

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2025-26

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser	347,159,915,358.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0530		3.0530
2. Prior-Period Funding Adjustment Millage	0.0190		0.0190
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service		0.1645	0.1645
TOTAL MILLS	5.3200	1.1645	6.4845

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	2,000,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,000,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	11,996,500.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,996,500.00
STATE:		
Florida Education Finance Program (FEFP)	3310	974,724,382.00
Workforce Development	3315	84,953,412.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	799,996.00
Adults With Disabilities	3318	800,000.00
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	285,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	239,234,332.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	4,611,200.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,000,000.00
Total State	3300	1,308,854,822.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	1,273,104,843.00
District Voted Additional Operating Tax	3414	333,273,519.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	2,000,000.00
Investment Income	3430	10,000,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	1,000,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	333,987.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	93,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	650,000.00
Other Student Fees	3469	1,377,265.00
Preschool Program Fees	3471	1,720,779.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	16,457,168.00
Other Schools, Courses and Classes Fees	3479	3,213,695.00
Miscellaneous Local Sources	3490	30,179,987.00
Total Local	3400	1,679,404,243.00
TOTAL ESTIMATED REVENUES		3,002,255,565.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	193,024,315.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	193,024,315.00
TOTAL OTHER FINANCING SOURCES		193,024,315.00
Fund Balance, July 1, 2025	2800	199,178,395.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,394,458,275.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,190,043,902.00	866,537,144.00	354,621,661.00	913,687,282.00	58,120.00	53,758,888.00	1,168,807.00	212,000.00
Student Support Services	6100	153,299,369.00	106,904,953.00	43,291,287.00	1,921,509.00		1,085,946.00	89,924.00	5,750.00
Instructional Media Services	6200	25,496,482.00	14,568,565.00	5,953,312.00	676,517.00		106,940.00	4,091,148.00	100,000.00
Instruction and Curriculum Development Services	6300	34,957,407.00	23,081,238.00	9,444,365.00	1,645,115.00		389,966.00	58,752.00	337,971.00
Instructional Staff Training Services	6400	6,304,385.00	1,439,453.00	582,766.00	2,066,560.00		1,557,994.00	4,064.00	653,548.00
Instruction-Related Technology	6500	33,300,483.00	23,616,819.00	9,555,094.00	114,842.00		2,769.00	10,959.00	
Board	7100	7,711,653.00	3,020,513.00	1,234,594.00	3,313,155.00		23,047.00	1,050.00	119,294.00
General Administration	7200	13,311,578.00	8,728,500.00	3,548,872.00	698,688.00		262,016.00	15,700.00	57,802.00
School Administration	7300	155,627,415.00	110,350,199.00	44,945,551.00	134,046.00		174,457.00	20,462.00	2,700.00
Facilities Acquisition and Construction	7400	20,145,000.00						20,145,000.00	
Fiscal Services	7500	11,065,497.00	7,376,542.00	2,991,508.00	394,447.00		69,775.00	8,000.00	225,225.00
Food Service	7600								
Central Services	7700	74,448,506.00	26,484,842.00	10,739,883.00	36,528,882.00		360,249.00	73,940.00	260,710.00
Student Transportation Services	7800	99,452,935.00	55,163,196.00	22,416,875.00	4,472,904.00	11,201,235.00	6,097,474.00	100,326.00	925.00
Operation of Plant	7900	250,771,658.00	89,776,080.00	36,449,724.00	63,247,941.00	57,222,282.00	3,810,814.00	262,817.00	2,000.00
Maintenance of Plant	8100	77,223,005.00	11,654,347.00	4,725,955.00	44,555,901.00	1,700,000.00	11,479,930.00	3,101,872.00	5,000.00
Administrative Technology Services	8200	19,022,317.00	1,658,587.00	668,481.00	16,465,236.00		130,013.00		100,000.00
Community Services	9100	9,950,104.00	4,742,006.00	1,833,803.00	1,649,924.00		1,652,868.00	51,503.00	20,000.00
Debt Service	9200	11,656,579.00							11,656,579.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,193,788,275.00	1,355,102,984.00	553,003,731.00	1,091,572,949.00	70,181,637.00	80,963,146.00	29,204,324.00	13,759,504.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	40,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	40,000.00							
TOTAL OTHER FINANCING USES		40,000.00							
Nonspendable Fund Balance, June 30, 2026	2710	33,210,705.00							
Restricted Fund Balance, June 30, 2026	2720	16,871,986.00							
Committed Fund Balance, June 30, 2026	2730	54,327,295.00							
Assigned Fund Balance, June 30, 2026	2740	67,055,704.00							
Unassigned Fund Balance, June 30, 2026	2750	29,164,310.00							
TOTAL ENDING FUND BALANCE	2700	200,630,000.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,394,458,275.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	94,618,687.00
USDA-Donated Commodities	3265	10,600,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,022,816.00
Total Federal Through State and Local	3200	107,241,503.00
STATE:		
School Breakfast Supplement	3337	386,542.00
School Lunch Supplement	3338	587,980.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	974,522.00
LOCAL:		
Investment Income	3430	1,000,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	17,679,030.00
Other Miscellaneous Local Sources	3495	290,400.00
Total Local	3400	18,969,430.00
TOTAL ESTIMATED REVENUES		127,185,455.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	37,207,983.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		164,393,438.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	38,122,112.00
Employee Benefits	200	24,508,432.00
Purchased Services	300	8,342,694.00
Energy Services	400	2,219,561.00
Materials and Supplies	500	65,268,237.00
Capital Outlay	600	3,863,004.00
Other	700	4,543,597.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		146,867,637.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2026	2710	3,805,788.00
Restricted Fund Balance, June 30, 2026	2720	13,720,013.00
Committed Fund Balance, June 30, 2026	2730	
Assigned Fund Balance, June 30, 2026	2740	
Unassigned Fund Balance, June 30, 2026	2750	
TOTAL ENDING FUND BALANCE	2700	17,525,801.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		164,393,438.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	6,575,197.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	10,417,513.00
Total Federal Direct	3100	16,992,710.00
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	114,478.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	1,241,890.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	499,253.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	67,536,764.00
Elementary and Secondary Education Act, Title I	3240	85,807,768.00
Language Instruction - Title III	3241	24,755.00
Twenty-First Century Schools - Title IV	3242	116,050.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,354,819.00
Total Federal Through State And Local	3200	156,695,777.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	5,072,231.00
Total State	3300	5,072,231.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	2,196,647.00
Total Local	3400	2,196,647.00
TOTAL ESTIMATED REVENUES		180,957,365.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	40,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	40,000.00
TOTAL OTHER FINANCING SOURCES		40,000.00
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		180,997,365.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	115,241,089.00	54,735,067.00	26,721,316.00	26,652,035.00		2,857,111.00	4,229,719.00	45,841.00
Student Support Services	6100	8,130,649.00	4,285,492.00	1,821,227.00	1,311,922.00		642,326.00	64,682.00	5,000.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	26,952,049.00	13,613,046.00	5,553,395.00	4,649,578.00		2,086,972.00	1,049,058.00	
Instructional Staff Training Services	6400	19,519,305.00	11,066,944.00	4,028,512.00	4,014,312.00		300,268.00	52,815.00	56,454.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	9,496,043.00							9,496,043.00
School Administration	7300								
Facilities Acquisition and Construction	7400	39,889.00					34,889.00	5,000.00	
Fiscal Services	7500	4,955.00	4,050.00	905.00					
Food Services	7600								
Central Services	7700	266,104.00	1,200.00	56,856.00	159,572.00		4,999.00		43,477.00
Student Transportation Services	7800	267,473.00	5,729.00		261,744.00				
Operation of Plant	7900	487,559.00	20,846.00	438,526.00	4,359.00		23,828.00		
Maintenance of Plant	8100								
Administrative Technology Services	8200	64,431.00	47,070.00	17,361.00					
Community Services	9100	527,819.00	465,956.00	16,004.00	4,041.00		1,818.00		40,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		180,997,365.00	84,245,400.00	38,654,102.00	37,057,563.00		5,952,211.00	5,401,274.00	9,686,815.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		180,997,365.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600
Instruction	5000							
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Food Services	7600							
Central Services	7700							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
Other Capital Outlay	9300							
TOTAL APPROPRIATIONS								
OTHER FINANCING USES:								
Transfers Out: (Function 9700)								
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
Interfund	950							
To Permanent Funds	960							
To Internal Service Funds	970							
To Enterprise Funds	990							
Total Transfers Out	9700							
TOTAL OTHER FINANCING USES								
Nonspendable Fund Balance, June 30, 2026	2710							
Restricted Fund Balance, June 30, 2026	2720							
Committed Fund Balance, June 30, 2026	2730							
Assigned Fund Balance, June 30, 2026	2740							
Unassigned Fund Balance, June 30, 2026	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	602,952.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		602,952.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100	560,000.00			45,000.00			515,000.00	
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		560,000.00			45,000.00			515,000.00	
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700	42,952.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		602,952.00							

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	549,395.00	549,395.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	549,395.00	549,395.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412	54,823,494.00					54,823,494.00		
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	54,823,494.00					54,823,494.00		
TOTAL ESTIMATED REVENUES		55,372,889.00	549,395.00				54,823,494.00		
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	183,179,211.00						174,674,175.00	8,505,036.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	183,179,211.00						174,674,175.00	8,505,036.00
TOTAL OTHER FINANCING SOURCES		183,179,211.00						174,674,175.00	8,505,036.00
Fund Balance, July 1, 2025	2800	42,878,636.00	53,137.00				8,257,604.00	22,460.00	34,545,435.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		281,430,736.00	602,532.00				63,081,098.00	174,696,635.00	43,050,471.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	139,566,063.00	479,000.00				17,640,000.00	121,447,063.00	
Interest	720	89,554,267.00	60,195.00				35,016,824.00	51,145,112.00	3,332,136.00
Dues and Fees	730	2,128,100.00	10,200.00				27,500.00	2,082,000.00	8,400.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	231,248,430.00	549,395.00				52,684,324.00	174,674,175.00	3,340,536.00
OTHER FINANCING USES: Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720	50,182,306.00	53,137.00				10,396,774.00	22,460.00	39,709,935.00
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCES	2700	50,182,306.00	53,137.00				10,396,774.00	22,460.00	39,709,935.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		281,430,736.00	602,532.00				63,081,098.00	174,696,635.00	43,050,471.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	10,600,000.00						10,600,000.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	32,098,808.00									32,098,808.00	
Other Miscellaneous State Revenues	3399	3,484,186.00									3,484,186.00	
Total State Sources	3300	46,182,994.00						10,600,000.00			35,582,994.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	499,910,279.00							499,910,279.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	4,155,000.00									4,155,000.00	
Impact Fees	3496	8,000,000.00									8,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	512,065,279.00							499,910,279.00		12,155,000.00	
TOTAL ESTIMATED REVENUES		558,248,273.00						10,600,000.00	499,910,279.00		47,737,994.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720	58,985,078.00									58,985,078.00	
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES		58,985,078.00									58,985,078.00	
Fund Balance, July 1, 2025	2800	514,381,063.00					5,316,585.00	26,513,167.00	311,699,506.00		170,851,805.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,131,614,414.00					5,316,585.00	37,113,167.00	811,609,785.00		277,574,877.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	119,651,312.00					1,063,317.00	5,302,633.00	79,115,001.00		34,170,361.00	
Furniture, Fixtures and Equipment	640	38,057,199.00					106,332.00	2,030,263.00	15,933,990.00		19,986,614.00	
Motor Vehicles (Including Buses)	650	39,938,550.00									39,938,550.00	
Land	660											
Improvements Other Than Buildings	670	15,634,111.00					53,166.00	265,132.00	13,607,295.00		1,708,518.00	
Remodeling and Renovations	680	482,350,379.00					4,093,770.00	29,515,139.00	307,069,444.00		141,672,026.00	
Computer Software	690	3,000,000.00							3,000,000.00			
Charter School Local Capital Improvement	793	24,680,529.00							24,680,529.00			
Charter School State Capital Outlay	794	32,098,808.00									32,098,808.00	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		755,410,888.00					5,316,585.00	37,113,167.00	443,406,259.00		269,574,877.00	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	193,024,315.00							193,024,315.00			
To Debt Service Funds	920	183,179,211.00							175,179,211.00		8,000,000.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	376,203,526.00							368,203,526.00		8,000,000.00	
TOTAL OTHER FINANCING USES		376,203,526.00							368,203,526.00		8,000,000.00	
Nonspendable Fund Balance, June 30, 2026	2710											
Restricted Fund Balance, June 30, 2026	2720											
Committed Fund Balance, June 30, 2026	2730											
Assigned Fund Balance, June 30, 2026	2740											
Unassigned Fund Balance, June 30, 2026	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,131,614,414.00					5,316,585.00	37,113,167.00	811,609,785.00		277,574,877.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2025	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2026	2710								
Restricted Fund Balance, June 30, 2026	2720								
Committed Fund Balance, June 30, 2026	2730								
Assigned Fund Balance, June 30, 2026	2740								
Unassigned Fund Balance, June 30, 2026	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2025	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2026

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482	104,488,000.00							104,488,000.00
Premium Revenue	3484	440,000.00							440,000.00
Other Operating Revenues	3489								
Total Operating Revenues		104,928,000.00							104,928,000.00
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2025	2880	79,000.00							79,000.00
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		105,007,000.00							105,007,000.00
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	42,832,000.00							42,832,000.00
Employee Benefits	200	18,046,500.00							18,046,500.00
Purchased Services	300	14,328,500.00							14,328,500.00
Energy Services	400								
Materials and Supplies	500	12,000.00							12,000.00
Capital Outlay	600	29,788,000.00							29,788,000.00
Other (including Depreciation)	700								
Total Operating Expenses		105,007,000.00							105,007,000.00
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2026	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		105,007,000.00							105,007,000.00