INDEPENDENT AUDITOR'S REPORT
PERFORMANCE AUDIT OF
BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION
2026 REFERENDUM RENEWAL
FOR THE PERIOD
JULY 1, 2023 THROUGH APRIL 30, 2026

SDA
S. Davis & Associates, P.A.
Certified Public Accountants & Consultants

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REPORT HIGHLIGHTS AT A GLANCE

Independent Performance Audit
Secure the Next Generation (STNG) Referendum
Broward County Public Schools
Audit Period - July 1, 2023 – April 30, 2026

Purpose

S. Davis & Associates, P.A. conducted an independent performance audit of the Secure the Next Generation (STNG) Referendum to determine whether referendum revenues were collected, managed, allocated, and expended in accordance with voter-approved referendum ballot language, School Board authorizations, and District policies and procedures.

Overall Audit Conclusion

The audit concluded that Broward County Public Schools has established an effective governance, financial management, and internal control framework for administering the Secure the Next Generation Referendum.

Based on the procedures performed, referendum revenues were properly collected, separately accounted for, and expended substantially in accordance with voter-approved requirements and School Board-approved spending allocations.

No material deficiencies were identified in the overall administration of referendum funds.

Audit Scope

The audit included an evaluation of:

- Governance and oversight
- Revenue collection
- Budget allocations
- Payroll expenditures
- Non-payroll expenditures
- Internal controls
- Financial reporting
- Monitoring and reconciliation procedures

Audit Results

The audit determined that:

✓ Referendum revenues were properly collected and deposited.

✓ Fund 1090 appropriately segregated referendum revenues from other District funds.

✓ Expenditures were generally consistent with voter-approved spending categories.

✓ Payroll and non-payroll expenditures tested were adequately supported.

✓ Financial reporting promoted transparency and accountability.

✓ Internal controls were generally operating effectively.

Opportunities for Improvement
Although the audit concluded that referendum funds were appropriately administered, two opportunities to strengthen governance and administrative controls were identified.

Finding No. 1
Improve historical context included in School Board agenda materials involving significant referendum policy changes.

Finding No. 2
Strengthen payroll eligibility review procedures to ensure referendum compensation supplements cease immediately when employee eligibility changes.

Overall Assessment
Except for the two findings discussed in this

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EXECUTIVE SUMMARY

Introduction

S. Davis & Associates, P.A. ("SDA") was engaged by The School Board of Broward County, Florida ("District") to conduct an independent performance audit of the Secure the Next Generation ("STNG") Referendum in connection with the proposed 2026 referendum renewal. The audit covered the period from July 1, 2023, through April 30, 2026, and was performed in accordance with the approved Scope of Services.

The purpose of the engagement was to provide independent assurance regarding whether referendum revenues were collected, managed, allocated, and expended in accordance with voter-approved ballot language, applicable School Board actions, and the District's established financial policies and procedures.

Overall Audit Conclusion

Based on the procedures performed, SDA concludes that Broward County Public Schools has established an effective governance, financial management, and internal control framework for administering the Secure the Next Generation Referendum.

The audit determined that referendum revenues were properly collected, accounted for, and expended substantially in accordance with voter-approved referendum requirements, School Board-approved spending allocations, and District policies and procedures.

Two opportunities for improvement were identified related to governance transparency and administrative controls. Neither finding represented a systemic control deficiency or materially affected the overall administration of referendum funds.

Background

The Secure the Next Generation Referendum was originally approved by Broward County voters in 2018 to provide dedicated funding for teacher compensation, school safety, and essential student support services through a 0.5 mill ad valorem levy.

In August 2022, voters approved the first renewal of the referendum and increased the levy to 1.0 mill. The renewal also expanded eligibility for compensation supplements beyond primarily school-based personnel to include additional employee groups whose services directly or indirectly support student achievement.

The District intends to seek voter approval for a second renewal of the referendum during the 2026 election.

Referendum revenues are accounted for in Fund 1090, a restricted Special Revenue Fund established to ensure referendum proceeds are separately accounted for, monitored, and reported in accordance with legal and voter-approved restrictions.

Audit Objectives

The primary objectives of the engagement were to determine whether:

- Referendum revenues were properly collected and recorded;
- Expenditures complied with voter-approved ballot language and School Board authorizations;
- Payroll and non-payroll expenditures were properly supported, authorized, and classified;
- Internal controls provided reasonable assurance that referendum funds were appropriately managed; and
- Governance, financial reporting, monitoring, and transparency practices promoted accountability and compliance with voter intent.

Scope and Methodology

To accomplish these objectives, SDA interviewed District personnel; reviewed applicable statutes, referendum ballot language, School Board agenda materials, collective bargaining agreements, accounting records, financial reports, budget documents, and internal procedures; tested revenue transactions from the Broward County Tax Collector; tested payroll and non-payroll expenditures; and evaluated the District's monitoring, reconciliation, reporting, and oversight processes.

Summary of Results

Overall, audit testing demonstrated that:

- Referendum revenues were properly collected and deposited into Fund 1090.
- Referendum revenues were separately accounted for within the District's financial system.
- Expenditures were generally consistent with voter-approved spending categories.
- Financial reporting provided appropriate transparency and accountability.
- Monitoring and reconciliation controls were operating effectively.
- Payroll and non-payroll expenditures tested were adequately supported and properly authorized.

Summary of Findings

Finding No. 1 – Board Agenda Transparency

The Executive Summary accompanying the July 30, 2024, School Board agenda item accurately reflected the proposed salary schedules but did not fully explain the historical context of the expansion of referendum eligibility to all eligible ESMAB employees. Providing this information would have enhanced transparency and better informed Board deliberations and public understanding.

Recommendation
Agenda materials presented for School Board consideration should consistently include sufficient historical background and explanation of significant policy changes to facilitate informed decision-making and promote transparency.

Finding No. 2 – Referendum Eligibility Controls
Audit testing identified one employee who continued receiving referendum-funded compensation after becoming ineligible because of a position change. The District subsequently discontinued the payments, recovered the overpayment, and implemented additional review procedures.

Recommendation
The District should continue strengthening payroll authorization controls to ensure referendum compensation eligibility is re-evaluated whenever an employee changes positions, salary bands, or bargaining units.

Overall Conclusion
Except for the matters described above, the audit concluded that Broward County Public Schools has established appropriate governance, financial reporting, monitoring, accountability, and internal control processes for administering the Secure the Next Generation Referendum.
The audit found no evidence of material noncompliance with voter-approved referendum requirements or systemic weaknesses affecting the administration of referendum funds.

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INDEPENDENT AUDITOR'S REPORT

Honorable Chair, Members of the School Board
Audit Committee
Superintendent of Schools
The School Board of Broward County, Florida

We have conducted a performance audit of the Secure the Next Generation Referendum ("STNG") of the School Board of Broward County, Florida ("the District") for the period of July 1, 2023, to April 30, 2026. Management is responsible for the SNG Referendum program.

We were engaged by the School Board of Broward County to conduct this performance audit and conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

A performance audit includes examining, on a test basis, evidence supporting program transactions, effectiveness, economy and efficiency. The objective of our performance audit was to provide findings and conclusions based on an evaluation of sufficient, appropriate evidence against expected outcomes/objectives of the Bond Program based on the Scope of Services identified in Attachment A.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the STNG information and to design the nature, timing, and extent of further audit procedures. The STNG's performance audit was not specifically designed to provide assurance on internal control of the STNG or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in the Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

Our responsibility as auditors is limited to the Scope of Services identified in Attachment A and the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Based on the procedures performed, the result of our tests indicate that the District expended STNG funds, for the 2023-2024, 2024-2025 and July 1, 2025, to April 30,2026, school years, with one noted exception, in accordance with the purpose of the enhanced funding and programs approved by the voters on the August 23, 2022, referendum ballot.



Hollywood, Florida
July 27, 2026

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ATTACHMENT A
SCOPE OF SERVICES

Objective: Determine if District-managed 2022 millage referendum funds were collected and disbursed in accordance with ballot language between the period beginning July 1, 2023, to April 30, 2026, and Board-approved category allocation that consisted of:

a) Compensation
b) Safety/Security
c) Student Support/Mental Health

I. Gain an understanding of the 2018 and 2022 ballot language, how allocations are determined and communicated and positions to which each referendum apply.

II. Request and review pertinent documentation including but not limited to ballot language, Board approved allocation with supporting documents, schedules and calculations, meeting notes and communication among the various groups, departments, and divisions.

III. Conduct meetings and interviews with District staff and representatives involved in the referendum, ballot language and allocations.

IV. Identify and document the:
   a) Use of District-managed referendum funds to assist the school Board in assessing whether the referendum funds were collected and disbursed in accordance with the voter-approved 2022 millage referendum ballot language.
   b) School Board approved allocation of the fund categories and respective percentages as directed to staff in 2024, 2025, and 2026.
   c) Changes in the allocation and use of referendum funds based on the millage levied, including any surplus, among the three (3) referendum categories for the period of July 1, 2023, through April 30, 2026.

V. Select sample(s) and test revenue transactions to determine:
   a) Recorded in the District's accounting records in the appropriate period.
   b) Classified correctly and separately identifiable in the District's financial system as referendum-related funds to support transparency and traceability.
   c) Complete and supported by receipt documentation (or other relevant evidence) for the amount and timing of revenues received annually.

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ATTACHMENT A
SCOPE OF SERVICES

VI. Generate sample(s) and test expenditure transaction(s) to identify and report referendum-funded expenditures by payee and by organizational level (School-based cost centers versus District departments), and trace selected disbursements to evidence of payment.

a) Payroll -

i. Document the allocation of payroll expenditures by position related to the three (3) categories (1) Compensation, Safety/Security, (2) Student (3) Support/Mental Health, and compensation allocated specifically to school-based vs. department level staff.

ii. Determine the number of positions that were:

- fully funded by referendum proceeds, and
- partially funded by referendum proceeds, including identifying the portion of compensation charged to referendum funds and the basis for the allocation.

b) Non-payroll:

- Obtain and review supporting documentation (as applicable: invoices, contracts, purchase orders, and other procurement records).
- Verify evidence of appropriate management approval in accordance with District policies and approval authority requirements.
- Identify the purpose and type of each expenditure and assign it to the applicable referendum category (Compensation, Safety/Security, Student Support/Mental Health).
- Compare non-payroll spending by category year over year during the scope period and document material increases, decreases, and other notable variances.

VII. Schedule and conduct periodic status meeting with Chief Auditor and requisite personnel as the engagement progresses.

VIII. Prepare a report.

IX. Discuss with management.

X. Present to the audit committee upon request.

XI. Perform other tasks as agreed upon by both parties.

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Task 1: Gain an understanding of the 2018 and 2022 ballot language, how allocations are determined and communicated, and positions to which each referendum applies.

Observation

S. Davis & Associates, P.A. ("SDA") obtained and reviewed the voter-approved ballot language for the 2018 and 2022 Secure the Next Generation (STNG) Referenda to obtain an understanding of the District's governance structure, allocation methodology, implementation process, and employee eligibility requirements.

The District has established a structured governance process for developing, implementing, and administering the referendum. The process consists of three (3) primary phases:

Phase 1 – Referendum Concept and Need Identification
District leadership identifies operational and educational funding needs, conducts a needs assessment, develops funding priorities, and establishes a workgroup to evaluate and recommend referendum initiatives for School Board consideration.

Phase 2 – Ballot Language Development
District administration, in collaboration with Budget, Finance, Human Resources, and Legal Services, develops the proposed ballot language, identifies eligible employee groups, projects anticipated revenues and expenditures, and presents the referendum proposal to the School Board for approval before submission to the Broward County Supervisor of Elections.

Phase 3 – Voter Approval and Implementation
Following voter approval, the District establishes implementation procedures, negotiates Memoranda of Understanding (MOUs) with applicable bargaining units, develops compensation schedules, calculates referendum supplements, obtains School Board approval of implementation actions, and communicates approved changes to stakeholders.

(See Exhibit 1 – Referendum Process.)

Tables 1 through 4 summarize the authorized spending categories and employee groups eligible to receive referendum-funded compensation under the 2018 and 2022 referenda.

The 2022 referendum introduced several significant changes, including:

- Increasing the authorized millage rate from 0.5 mill to 1.0 mill;
- Consolidating the spending categories from four to three;
- Expanding eligibility beyond primarily school-based personnel to include additional employee groups supporting District operations; and
- Enhancing compensation to support employee recruitment and retention.

The audit also reviewed School Board agenda materials associated with the expansion of referendum eligibility for employees represented by the Educational Support & Management Association of Broward (ESMAB).

On August 29, 2023, the School Board approved referendum supplements for eligible employees in Salary Band D and below. Subsequently, on July 30, 2024, the School Board approved the expansion of referendum eligibility to include all eligible ESMAB employees. Table 5 summarizes the agenda items presented to the School Board and the related financial impact associated with each action.

To accomplish this objective, SDA:

- Reviewed the 2018 and 2022 referendum ballot language;
- Examined School Board agenda materials and supporting documentation;
- Evaluated the District's referendum implementation process;
- Reviewed applicable collective bargaining agreements and Memoranda of Understanding;
- Compared the authorized spending categories between the 2018 and 2022 referenda; and
- Evaluated governance responsibilities assigned to District departments responsible for administering the referendum.

Table 1
2018 - Approved Allocations

Category	2018
Teachers: Increase compensation to recruit and retain teachers	72% or more
Safety and Security: Provide funding for school resource officers and school safety staff	Up to 20%
Support Personnel (Mental Health Services): Preserve important programs, such as health programs and personnel	Up to 8%

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Table 2
2022 – Approved Allocations

Category	2022
Recruit and retain high-quality teachers and eligible staff by increasing compensation supplements	75% or more
Maintain and enhance school resource officers and school safety staff	Up to 17%
Maintain and enhance essential programs, such as mental health services	Up to 8%

Table 3
Proposed Spending Categories

2018	2022*
Millage rate = .5 mills	Millage rate = 1.0 mill
Enhance funding for school resource officers with more than 900 students.	Recruit and retain high-quality teachers and eligible staff by increasing compensation supplements.
Hire district school security staff.	Maintain and enhance school resource officers and school safety staff.
Increase compensation to recruit and retain highly qualified teachers.	Maintain and enhance essential program, such as mental health
Fund other essential instruction related expenses preserving important programs in district schools.	Left Blank
Effective for fiscal years ending 2020, 2021, 2022, and 2023.	Effective for fiscal years ending 2024, 2025, 2026, and 2027.

**The renewal increase to 1.0 mill enabled the District to compete with neighboring counties of Miami-Dade County that was increasing to 1.0 mill and Palm Beach County that already had 1.0 at the time. It would also help to cover a 20% of its share to charter schools based on legislation that was recently passed.*

Table 4
Positions covered with 2018 Referendum (School Based)

Teachers – BTU-EP	Transportation – FOPE
Security – FOPE	Facilities – FOPE
Paraprofessionals – BTU ESP	Technical Support Professionals – BTU-TSP
Food Service – FOPE	Clerical – COPA
Maintenance – FOPE	Clerical

Table 5
Board Agenda Items

FY'2023 – 2024 **Item 5 – August 29, 2023,** **School Board Meeting**	**FY'2024 – 2025** **Item 3 – July 30, 2024,** **School Board Meeting**
Background/History: On August 23, 2022, Broward County voters approved a referendum renewal which increased from (1/2) one-half mil to (1) one full mil. Due to this increase in collections, the parties have discussed with the ESMAB employee group a referendum **supplement of 3%* of the employee's base salary for those employees on Salary Band D and lower**. Once discussions have been conducted with our employee groups, staff present the salary schedules to the Board for approval. This salary schedule reflects referendum supplements for the 2023-2024 school year. Any salary increases for 2023-2024 will be presented to the Board at a later date.	***Background/History:*** On August 23, 2022, Broward County voters approved a referendum renewal which increased from (1/2) one-half mil to (1) one full mil. Due to this increase in collections, the parties have discussed with the ESMAB employee group a **referendum supplement of 5.5% of the employee's base salary**. Once discussions have been conducted with our employee groups, staff presented the salary schedules to the Board for approval. These salary schedules reflect referendum supplements for the 2024-2025 school year.
Financial Impact: $1,217,675	Financial Impact: $2,591,967
Board voted to increase rate to 5.5% in line with the other groups. *During the meeting the HR Director updated the Financial Impact of $1,014,729.*	Board voted to cover the 3-year period like the other groups
Board Meeting – ***Select Item 5*** https://browardschools.granicus.com/player/clip/326	Board Meeting – ***Select Item 3*** (noted as Item 4, but the item was discussed under Item 3) https://browardschools.granicus.com/player/clip/400

Overall Assessment

Based on the procedures performed, SDA determined that the District established a comprehensive governance framework for administering the Secure the Next Generation Referendum.

Responsibilities for referendum planning, implementation, budgeting, payroll administration, financial reporting, and oversight were clearly assigned among the appropriate District departments. In addition, the District developed implementation procedures and negotiated amendments to applicable collective bargaining agreements to facilitate the expanded employee eligibility authorized under the 2022 referendum.

Finding No. 1 – Board Agenda Transparency

Although the July 30, 2024, Executive Summary accurately reflected the proposed salary schedules, the Background/History section did not clearly explain that the proposed action represented an expansion of referendum eligibility to all eligible ESMAB employees. Providing additional historical context would have enhanced transparency and provided School Board members and the public with a more complete understanding of the significance of the proposed action.

Recommendation

Executive Summary agenda materials submitted for School Board consideration should consistently provide sufficient historical background and explanation of significant policy changes to facilitate informed decision-making and promote transparency.

Management Response

Management concurs with the recommendation. The District has already revised its Executive Summary template to include an enhanced **Background/History** section, along with other improvements, to provide additional context for agenda items. In addition, management has implemented individual pre-agenda meetings with each School Board member prior to Board meetings to review agenda items, answer questions, and provide additional context as needed. Collectively, these enhancements are intended to increase transparency, support informed decision-making, and improve understanding for both the School Board and the public.

Task 2: Request and review pertinent documentation including but not limited to ballot language, Board approved allocations with supporting documents, schedules and calculations, meeting notes, and communication among the various groups, departments, and divisions.

Observation
SDA in coordination with the Office of the Chief Auditor (OCA), conducted an entrance conference on June 2, 2026, with District personnel responsible for administering the Secure the Next Generation (STNG) Referendum. During the meeting, the audit objectives, scope of work, timelines, and document request schedule were discussed.

Documentation requested and reviewed included, but was not limited to:

- Referendum ballot language and related School Board resolutions;
- Board agenda materials and supporting documentation;
- Budget reports and allocation schedules;
- Financial and accounting reports related to Fund 1090;
- Payroll reports and listings of eligible employees;
- Treasury reports documenting referendum revenue collections;
- Procurement records and vendor activity reports;
- Collective bargaining agreements and Memoranda of Understanding (MOUs);
- Referendum communications and archived information maintained on the District's website; and
- School Board meeting agendas, minutes, and video recordings.

SDA also reviewed the Office of the Chief Auditor's February 6, 2026, report and supporting documentation to obtain background information regarding the referendum and to assist in planning audit procedures. In addition, the audit team reviewed documentation from the prior performance audit of the 2018 referendum to obtain historical context and identify changes implemented under the 2022 referendum.

The documentation reviewed provided a comprehensive understanding of the governance structure, allocation methodology, financial reporting processes, and operational procedures supporting the administration of referendum funds. The information was also used to establish audit criteria, identify transactions for testing, and evaluate compliance with voter-approved referendum requirements.

Overall Assessment
Based on the documentation reviewed, SDA determined that the District maintained sufficient records to support the administration of the Secure the Next Generation Referendum. The records provided an appropriate basis for evaluating governance, financial reporting, employee eligibility,

revenue collection, expenditure authorization, and compliance with voter-approved ballot language.

The documentation also demonstrated that the District established formal procedures for implementing the expanded referendum authorized in 2022, including negotiated amendments to applicable collective bargaining agreements and updates to compensation schedules.

Finding
None.

Recommendation
None.

Management Response
None.

Task 3: Conduct meetings and interviews with District staff and representatives involved in the referendum, ballot language, and allocations.

Observation
SDA conducted interviews with District personnel responsible for the administration of the Secure the Next Generation (STNG) Referendum to obtain an understanding of the governance structure, operational processes, internal controls, and financial reporting procedures supporting the referendum.

An entrance conference was conducted on June 2, 2026, with District personnel identified by the Office of the Chief Auditor as having primary responsibility for referendum administration. During the meeting, the audit objectives, scope of work, timelines, and document request schedule were discussed. Throughout the engagement, additional meetings and interviews were conducted as necessary to obtain clarification, discuss processes, and evaluate supporting documentation.

Departments and personnel interviewed included representatives from:

- Office of the Chief Auditor;
- Finance – Accounting and Financial Reporting;
- Finance – Chief Financial Officer;
- Finance – Payroll;
- Finance – Accounts Payable;
- Budget Department;
- Procurement and Warehousing Services;
- Office of the Chief of Staff and Communications;
- Treasury; and
- Other District personnel, as necessary, to support the audit objectives.

The interviews provided an understanding of the respective responsibilities of each department involved in referendum administration, including revenue collection, budgeting, payroll administration, procurement, financial reporting, monitoring, and oversight.

Information obtained during the interviews was corroborated through the review of supporting documentation and transaction testing performed during subsequent phases of the audit.

Overall Assessment
Based on the interviews conducted and supporting documentation reviewed, SDA determined that responsibilities for administering the Secure the Next Generation Referendum were clearly assigned among the appropriate District departments.

District personnel demonstrated an appropriate understanding of their respective responsibilities related to referendum governance, financial reporting, payroll administration, budgeting,

procurement, and internal controls. Information obtained during the interviews was consistent with the District's documented procedures and supported the audit testing performed throughout the engagement.

Finding
None.

Recommendation
None.

Management Response
None.

Task 4: Identify and document

a) The use of District-managed referendum funds to assist the School Board in assessing whether referendum funds were collected and disbursed in accordance with the voter-approved 2022 millage referendum ballot language.
b) School Board-approved allocation of the fund categories and respective percentages as directed to staff in 2024, 2025, and 2026.
c) Changes in the allocation and use of referendum funds based on the millage levied, including any surplus, among the three (3) referendum categories for the period July 1, 2023, through April 30, 2026.

Observation

SDA evaluated the District's administration of referendum revenues to determine whether funds were collected, allocated, monitored, and expended in accordance with the voter-approved 2022 referendum ballot language and School Board-approved spending allocations.

Audit procedures included reviewing the 2022 referendum ballot language, Resolution No. 22-114, Board presentations, budget documents, allocation schedules, Fund 1090 financial reports, accounting records, and documented policies and procedures governing the administration of referendum funds.

The audit determined that the District established a structured process for managing referendum revenues from collection through expenditure.

The Talent Management section of Human Resources identify employees eligible to receive referendum-funded compensation supplements based on the applicable collective bargaining agreements and Memoranda of Understanding.

The Budget Department develops annual revenue projections using certified taxable values provided by the Broward County Property Appraiser Ad Valorem tax projections are subject to State of Florida Statutory requirements Budgeted revenues and expenditures are allocated to the voter-approved referendum spending categories and monitored throughout the fiscal year.

Referendum revenues are received electronically from the Broward County ("Tax Collector") and recorded in Fund 1090 Special Revenue Fund. The restricted fund established to separately account for referendum transactions. Accounting and Budget personnel reconcile collections, record revenues within the District's financial system, and monitor expenditures to ensure compliance with authorized spending categories.

The audit reviewed the District's documented procedures governing:

- Collection and recording of referendum revenues;
- Allocation of referendum funds to authorized spending categories;
- Payroll administration;
- Expenditure approvals;
- Budget monitoring;
- Financial reporting;
- Reconciliation procedures; and
- Oversight of Fund 1090.

The audit further determined that the methodology used to project referendum revenues remained consistent throughout the audit period and complied with applicable State of Florida requirements governing ad valorem tax revenue projections.

(Tables 6 and 7 summarize the authorized and effective allocation percentages.)

SDA also analyzed Fund 1090 to determine amounts carried forward from operating results from inception through April 30, 2026. The analysis identified annual operating surpluses and deficits resulting primarily from fluctuations in referendum revenues and expenditures. A comparison of accounting records and budget reports noted and determined that differences between reported balances were attributable primarily to charter school payments.

Unexpended referendum funds remained within Fund 1090 and were available for future appropriation in accordance with voter-approved spending restrictions.

(Table 8 summarizes annual operating results.)

Budget-to-actual reports, accounting records, and supporting documentation demonstrated that referendum expenditures remained within the voter-approved spending categories throughout the audit period. Monthly financial reports monitored revenues, expenditures, available balances, and referendum-funded positions. No exceptions affecting compliance with voter-approved spending requirements were identified.

(Tables 9A and 9B summarize referendum revenue, expenditures, and available fund balances.)

Table 6
2022 Authorized Allocations

Category	Allocation
Compensation (Supplements)	75%
Safety/Security	Up to17%
Essential Programs/Student Support/ Mental Health	Up to 8%

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Table 7
Effective Spending Rates By Category

Category	FY'2024	FY'2025	FY'2026
Compensation (Supplements)	75%	75%	75%
Safety/Security	17%	17%	17%
Essential Programs/Student Support/ Mental Health	8%	8%	8%

Table 8
Surplus/(Deficit)

Fiscal Year	Revenue	Expense	Surplus/ (Deficit)	Available for Future Periods
2020	103,392,511	85,580,082	17,812,429	17,812,429
2021	108,467,884	99,535,458	8,932,426	26,744,855
2022	113,552,747	107,614,757	5,937,990	32,682,845
2023	128,149,192	144,021,952	(15,872,760)	16,810,085
2024	290,331,466	284,652,948	5,678,518	22,488,603
2025	313,767,391	322,211,704	(8,444,313)	14,044,290
2026 *	312,270,207	277,121,477	35,148,730	49,193,020
	1,369,931,398	1,320,738,378	49,193,020	

** As of April 30, 2026*

Table 9A - 2022 Referendum Increases Over the 2018 Referendum

Year	Revenue	Expenditure
2024	127%	98%
2025	8%	13%
2026 *	-.5% *	-14% *

**** As of April 30, 2026, fiscal year end is June 30, 2026.***

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JULY 1, 2023 THROUGH APRIL 30, 2026

Table 9B – Roll-forward of Referendum Funds (Unaudited)

Accounting	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026 ***
Revenue	103,392,511	108,467,884	113,552,747	128,149,192	290,331,466	313,767,391	312,270,207
Expenses	85,580,082	99,535,458	107,614,757	144,021,952	284,652,948	322,211,704	277,121,477
Revenue over (Expenses)	17,812,429	8,932,426	5,937,990	(15,872,760)	5,678,518	(8,444,312)	35,148,730
Cumulative	17,812,429	26,744,855	32,682,845	16,810,086	22,488,603	14,044,291	49,193,021

Budget	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026 ***
Revenue	103,392,511	108,467,884	112,417,220	127,275,412	232,003,503	223,348,306	230,962,578
Expenses	85,580,081	99,535,473	106,468,157	142,875,351	227,367,133	231,383,081	198,242,334
Revenue over (Expenses)	17,812,430	8,932,411	5,949,063	(15,599,939)	4,636,370	(8,034,775)	32,720,244
Cumulative	17,812,430.00	26,744,841	32,693,904	17,093,965	21,730,335	13,695,560	46,415,804

Variance Accounting vs. Budget - Cumulative							***2,777,217***

Charter School Pmts:	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026 ***
Cumulative	-	-	(11,072)	(283,893)	758,255	348,717	**2,777,203**

* As of April 30, 2026

Supplemental Information – Preliminary June 30, 2026

Discussion with Accounting and Budget regarding the approximate balances at year end. Accounting provided the following (unaudited) information:

	As of June 30, 2026
Accounting	**2026**
Revenue	324,770,800
Expenses	319,787,317
Revenue over (Expenses)	4,983,483
Cumulative	19,021,661

Overall Assessment

Based on the procedures performed, SDA determined that the District established an effective financial management framework for administering referendum revenues.

The audit concluded that:

- Referendum revenues were properly collected and deposited into Fund 1090.
- Referendum funds were separately accounted for in accordance with District policy.
- Spending remained consistent with voter-approved allocation requirements.
- Financial reporting promoted transparency and accountability.
- Budget monitoring and reconciliation procedures were operating effectively.
- Governance and oversight processes provided reasonable assurance that referendum funds were administered in accordance with voter intent.

The audit found no evidence that referendum revenues were used for unauthorized purposes or that expenditures exceeded voter-approved allocation limitations.

Finding

None.

Recommendation

None.

Management Response

None.

Task 5: Select sample(s) and test revenue transactions to determine whether revenues were:

a) Recorded in the District's accounting records in the appropriate period.
b) Classified correctly and separately identifiable in the District's financial system as referendum-related funds to support transparency and traceability; and
c) Complete and supported by receipt documentation (or other relevant evidence) for the amount and timing of revenues received annually.

Observation
SDA evaluated the District's processes and internal controls governing the receipt, recording, classification, and reporting of referendum revenues.

Ad valorem taxes are collected by the Tax Collector and periodically remitted to the District through electronic funds transfers. Each remittance is accompanied by a detailed distribution report identifying referendum revenues and other categories of property tax collections.

To obtain an understanding of the District's revenue collection process, SDA reviewed Treasury operating procedures, accounting records, Fund 1090 reports, budget documentation, monthly tax distribution reports, and related supporting documentation. Audit procedures were designed to determine whether referendum revenues were accurately recorded, properly classified, adequately supported, and recognized in the appropriate accounting period.

The District's Treasurer's Office receives referendum revenues through electronic deposits, prepares daily cash reports, reconciles collections to the general ledger, records journal entries within the District's financial system.

Revenue testing included tracing selected referendum receipts from the Tax Collector's distribution reports to the District's accounting records and Fund 1090.

The audit confirmed that:

- Referendum revenues were recorded in the appropriate accounting period;
- Transactions were accurately classified within Fund 1090;
- Revenues were supported by Tax Collector distribution reports and related banking documentation;
- Recorded amounts agreed with supporting documentation; and
- Referendum revenues remained separately identifiable within the District's financial system, promoting transparency and accountability.

The audit also reviewed monthly Broward County School Board Tax Distribution Reports and compared reported referendum collections to the District's accounting records to verify the completeness and accuracy of recorded revenues.

No exceptions were identified during revenue testing.

Overall Assessment
Based on the procedures performed, SDA determined that the District has established effective procedures for collecting, recording, classifying, and reporting referendum revenues.
Referendum revenues were properly recorded within Fund 1090, accurately supported by Broward County Tax Collector distribution reports, and separately accounted for in a manner that promotes financial transparency and accountability.

The audit found that revenue transactions tested were recorded in the appropriate accounting period and were supported by sufficient documentation to demonstrate compliance with the voter-approved referendum requirements.

Finding
None.

Recommendation
None.

Management Response
None.

Task 6: Generate sample(s) and test expenditure transaction(s) to identify and report referendum-funded expenditures by payee and organizational level (school-based cost centers versus District departments), and trace selected disbursements to supporting documentation.

a) Payroll –
   i. Document the allocation of payroll expenditures by position related to the three (3) categories (a) Compensation, (b) Safety/Security, (c) Student Support/Mental Health, and compensation allocated specifically to school-based vs. department level staff.

b) Determine the number of positions that were:
   i. fully funded by referendum proceeds, and
   ii. partially funded by referendum proceeds, including identifying the portion of compensation charged to referendum funds and the basis for allocation.

c) Non-payroll:
   i. Obtain and review supporting documentation (as applicable: invoices, contracts, purchase orders, and other procurement records).
   ii. Verify evidence of appropriate management approval in accordance with District policies and approval authority requirements.
   iii. Identify the purpose and type of each expenditure and assign it to the applicable referendum category (Compensation, Safety/Security, Student Support/Mental Health).
   iv. Compare non-payroll spending by category year over year during the scope period and document material increases, decreases, and other notable variances.

Observation
SDA evaluated payroll and non-payroll expenditures funded by the Secure the Next Generation (STNG) Referendum to determine whether expenditures were authorized, adequately supported, accurately classified, and consistent with voter-approved referendum requirements.

Payroll Testing
SDA reviewed the District's process for identifying employees eligible to receive referendum-funded compensation supplements. Eligibility was evaluated based on applicable collective

bargaining agreements, Memoranda of Understanding (MOUs), referendum authorizations, and School Board-approved compensation schedules.

The 2018 referendum primarily provided compensation supplements for instructional and school-based personnel. The 2022 referendum expanded eligibility to include additional employee groups supporting District operations. SDA reviewed the applicable MOUs, School Board agenda materials, compensation schedules, and supporting documentation associated with these changes.

Employee population reports were obtained for each fiscal year within the audit period. Using professional judgment and risk-based sampling techniques, SDA selected representative samples from multiple payroll cycles and tested employee eligibility, referendum coding, organizational assignment, and payroll calculations.

Payroll testing confirmed that referendum-funded compensation supplements were generally:

- Paid to eligible employees;
- Properly classified within the District's payroll system;
- Supported by appropriate documentation;
- Identifiable by referendum category and organizational level; and
- Properly recorded within Fund 1090.

The audit also identified a limited number of referendum-funded positions assigned to District departments. No exceptions were identified.

(Table 11 summarizes the non-school based referendum positions.)

Non-Payroll Testing
SDA selected non-payroll expenditures for detailed testing to determine whether transactions were:

- Supported by invoices, contracts, purchase orders, and other applicable documentation;
- Properly approved in accordance with District policies;
- Appropriately classified within the authorized referendum spending categories; and
- Consistent with voter-approved referendum requirements.

Testing confirmed that the non-payroll expenditures reviewed were adequately supported, appropriately authorized, and accurately classified.

Overall Assessment
Based on the procedures performed, SDA determined that payroll and non-payroll expenditures funded through the Secure the Next Generation Referendum were generally administered in accordance with voter-approved ballot language, School Board authorizations, and applicable District policies.

Payroll supplements were properly supported, accurately classified, and appropriately recorded within the District's financial system. Similarly, non-payroll expenditures reviewed were supported by appropriate documentation and management approvals.

The audit identified one administrative exception related to employee eligibility for referendum-funded compensation, as discussed below.

Finding No. 2 – Referendum Eligibility Controls
During payroll testing, SDA identified one ESMAB (Band E) employee who received referendum-funded compensation.

(Table 12 summarizes the exception identified.)

Recommendation
Departments responsible for administering referendum-funded compensation should strengthen payroll authorization controls by implementing an additional review whenever an employee changes positions, salary bands, or bargaining units to verify continued eligibility before subsequent referendum compensation supplements are processed.

Management Response
The Talent Acquisition Director was promoted to the Executive Director (Band E) position effective December 2024. Following the promotion, the referendum pay should have been stopped since the Executive Director Band E is not eligible for the supplement. The payments were discontinued, and the overpaid funds were recovered in accordance with District procedures.

As a corrective action, the District implemented a review process requiring that employees who change positions, job classifications, or pay bands be re-evaluated to confirm continued eligibility for referendum supplements and other position-specific compensation. This review is conducted in coordination with Talent Management before subsequent payments are processed. These enhanced controls are intended to ensure compensation accurately reflects the employee's current position and eligibility requirements and to reduce the risk of future overpayments.

BROWARD COUNTY PUBLIC SCHOOLS
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Table 10
Referendum Supplement Payment Types

Referendum Supplement Type	2024	2025	2026
I - Instructional	9	3	27
O - Other	59	60	35
P - ESPs/paraprofessional	0	2	1
None	2	5	7

Table 11
Non-School Based Referendum Positions

Position	Department/Location	Fiscal Year
Clerk Specialist	Emergency Management	2024
Manager, Area Security	Safety & Security Ops	2024
Manager, Area Security	Safety & Security Op	2025

Table 12
FY' 24 ESMAB Employee above Band D who received Referendum Supplement

Job Description	Grade/Band
Executive Director, Talent Management	BAND E

Table 13
Analysis of Expenditures by Year and by Allocation Categories

	Base Year 2023*	2024	% Change	2025	% Change	2026**	% Change
Supplements	103,394,834	170,863,465	165%	170,112,720	100%	180,309,148	106%
Safety	31,866,209	37,017,964	116%	39,958,049	108%	39,743,446	99%
Mental Health	7,614,308	19,485,704	256%	21,312,312	109%	17,838,208	84%
Charter Schools***	1,146,600	57,285,815	***	90,838,539	159%	81,978,553	90%

**** FY'2023 is the base year for the 2024 to 2026 calculations.***
***** For the purposes of analysis, July 1 to April 30 represented 10 of 12 months; we projected expenses to June 30.***
****** Additional payments plus interest due to charter schools the 2018 referendum.***

We found that transactions had the appropriate supporting documentation. The table below is a list of the vendors that were tested.

Table 14
Vendors and Services Provided

Vendor	Service	Allocation Category
BSO	Security	Safety/Security
CE & RA Investments	Nurse	Student Support/Mental Health
Community Rehab	Doctor	Student Support/Mental Health
Coral Springs Police Department	Security	Safety/Security
CR & RA Investments dba Team Select	Doctor/Nurse	Student Support/Mental Health
EDU Healthcare	Nurse	Student Support/Mental Health
Guardian Professional Security	Security	Safety/Security
Hart Halsey	Security	Safety/Security
Hollywood SRO	SRO	Safety/Security
Journey & Associates, Inc.	Security	Safety/Security
Metro One	Security	Safety/Security
RO Healthcare LLC	Nurse	Student Support/Mental Health
Sierra Lifecare Inc.	Nurse	Student Support/Mental Health
City of Coral Springs Police	Security	Safety/Security
City of Coral Springs SRO	Security	Safety/Security
Cross County Staffing	Nurse	Student Support/Mental Health
City of Plantation	Security	Safety/Security
City of Plantation SRO	Security	Safety/Security
City of Pembroke Pines SRO	Security	Safety/Security
City of Sunrise	Security	Safety/Security
The Stepping Stones Group	Doctor	Student Support/Mental Health
City of Wilton Manors	Security	Safety/Security
Centegix Safety Blueprint	Security	Safety/Security
City of Coconut Creek	Security	Safety/Security
City of Hallandale Beach	Security	Safety/Security
City of Margate	Security	Safety/Security
Town of Davie	Security	Safety/Security
INVO Healthcare Association	Nurse	Student Support/Mental Health
Ivy Pointe	Security	Safety/Security

BROWARD COUNTY PUBLIC SCHOOLS
SECURE THE NEXT GENERATION
2026 REFERENDUM RENEWAL
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Finding
None.

Recommendation
None.

Management Response
None.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER THE SECURE THE NEXT GENERATION REFERENDUM AND ON COMPLIANCE AND OTHER MATTERS BASED ON A PERFORMANCE AUDIT CONDUCTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Chair, Members of the School Board
Audit Committee
Superintendent of Schools
The School Board of Broward County, Florida

We have conducted a performance audit of the Secure the Next Generation Referendum ("STNG") of the School Board of Broward County, Florida ("the District") for the period beginning July 1, 2023 through April 30, 2026, and have issued our report thereon dated July 27, 2026.

Internal Control Over Secure the Next Generation Referendum

The STNG's performance audit was not specifically designed to provide assurance on internal control of the STNG supplements or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in identified in Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify

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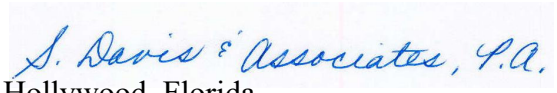
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any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the STNG's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.



Hollywood, Florida
July 27, 2026

EXHIBITS

START

↓

PHASE 1 — REFERENDUM CONCEPT & NEED IDENTIFICATION

↓

District Leadership Identifies Need for Additional Salary Funding

- Teacher retention concerns
- Market competitiveness issues
- School-based staffing shortages
- Community feedback

↓

Internal Workgroup Formed (Superintendent, Finance, HR, Compensation)

↓

Needs Assessment Conducted

- Cost modeling
- Staffing impact analysis
- Market comparison

↓

Draft Funding Priorities Developed

- Instructional staff
- School-based staff
- Mental health roles

↓

PHASE 2 — BALLOT LANGUAGE DEVELOPMENT

↓

Legal & Policy Teams Draft Initial Ballot Language

↓

Compensation Identifies Eligible Job Categories

↓

Finance Models Estimated Revenue & Cost

↓

Board Reviews & Approves Ballot Language

↓

Ballot Language Submitted to Director of Elections

(Public process; must meet statutory deadlines)

↓

PHASE 3 — VOTER APPROVAL & IMPLEMENTATION PLANNING

↓

Election Held → Results Certified

(Voters approve or reject the referendum)

↓

If Approved:

↓

Implementation Steering Committee Formed

- HR
- Compensation
- Payroll
- Budget
- Finance
- Communications

↓

Board Adopts Implementation Plan

2022 Referendum Authorizations

Group	Description	Board Authorized	Effective Periods
BTU – EP	Broward Teachers Union – Educational Professionals	August 29, 2023 - supplement ranges from $500 to $12,500 based on years of service	Fiscal years 2024, 2025, 2026, and 2027.
BTU – ESP	Broward Teachers Union – Education Support Professionals	August 29, 2023 – supplement equal to 10% of their base pay.	Fiscal years 2024, 2025, 2026, and 2027.
BTU – TSP	Broward Teachers Union – Technical Support Professionals	September 19, 2023 – supplement no less than 5.5% of their base salary.	Fiscal years 2024, 2025, 2026, and 2027.
FOPE 4	Federation of Public Employees – Maintenance, Facilities Services, Transportation, Security	September 19, 2023 - received a 5.5% base salary supplement	Fiscal years 2024, 2025, 2026, and 2027.
FOPE Clerical	Federation of Public Employees – Secretarial/Clerical	September 19, 2023 - received a 5.5% base salary supplement.	Fiscal years 2024, 2025, 2026, and 2027.
FOPE - Food Services	Federation of Public Employees – Food Services	September 19, 2023 - received a 5.5% base salary supplement.	Fiscal years 2024, 2025, 2026, and 2027.
Meet and Confer Groups	Administrative and managerial personnel:	See roes below	
	ESMAB - Educational Support & Management Association of Broward, Inc.,	August 29, 2023 (Band D & Below) received 5.5% supplements capped at the director level and below. July 30, 2024, the language was broadened to encompass all ESMAB employees.	Fiscal years 2025, 2026, & 2027
	BPAA - Broward Principals & Assistants Association,	August 29, 2023, employees receive a 5.5% base salary supplement	Fiscal years 2024, 2025, 2026, and 2027.
	COPA - Confidential Office Personnel Association	August 29, 2023, employees receive a 5.5% base salary supplement.	Fiscal years 2024, 2025, 2026, and 2027.

Source – Broward School Board Meetings (Authorizations occurred on the board meeting dates).

For more information, please contact:

Name: Dr. Valerie S. Wanza
Title: Deputy Superintendent, Chief of Staff
Phone: 754-321-2650

EXECUTIVE SUMMARY
Salary Schedule for the Educational Support & Management Association of Broward, Inc. (ESMAB) for the 2023-2024 school year reflecting referendum supplements

Requested Action
Adopt the provisions regarding referendum supplement distribution for the 2023-2024 school year.

What would the impact be if the Board voted "yes" or "no"?

If the Board votes "Yes": The School Board will provide referendum supplements to all eligible ESMAB employees.

If the Board votes "No": The School Board will not provide referendum supplements to all eligible ESMAB employees.

Background/History
On August 23, 2022, Broward County voters approved a referendum renewal which increased from (1/2) one-half mil to (1) one full mil. Due to this increase in collections, the parties have discussed with the ESMAB employee group a referendum supplement of 3% of the employee's base salary for those employees on Salary Band D and lower. Once discussions have been conducted with our employee groups, staff presents the salary schedules to the Board for approval. This salary schedule reflects referendum supplements for the 2023-2024 school year. Any salary increases for 2023-2024 will be presented to the Board at a later date.

Alignment to 2027 Goals and Guardrails
Business Operations

Measurable Outcome(s)/Return on Investment
Successful implementation of the provisions of the ESMAB salary schedule regarding referendum supplements for the 2023-2024 school year.

Financial Impact
The financial impact of these provisions is $1,217,675. Source: Referendum Funds

For more information, please contact:

Name: David Azzarito
Title: Chief People Officer
Phone: 754-321-1840

EXECUTIVE SUMMARY
Educational Support Managerial Association of Broward (ESMAB) referendum supplements for the 2024-25 school year

Recommended Action
Approve the provisions regarding referendum supplement distribution for the 2024-2025 school year.

District-zone Impact: District-wide

What would the impact be if the Board voted "yes" or "no"?

If the Board votes "Yes": The School Board will provide referendum supplements to all eligible ESMAB employees.

If the Board votes "No": The School Board will not provide referendum supplements to all eligible ESMAB employees.

Background/History
On August 23, 2022, Broward County voters approved a referendum renewal which increased from (1/2) one-half mil to (1) one full mil. Due to this increase in collections, the parties have discussed with the ESMAB employee group a referendum supplement of 5.5% of the employee's base salary. Once discussions have been conducted with our employee groups, staff presents the salary schedules to the Board for approval. These salary schedules reflect referendum supplements for the 2024-2025 school year.

Alignment to 2027 Goals and Guardrails
Business Operations

Measurable Outcome(s)/Return on Investment
Successful implementation of the provisions of the ESMAB salary schedule regarding referendum supplements for the 2024-2025 school year.

Financial Impact
The financial impact of these provisions is $2,592,967. Source: Referendum Funds

FY'2024 Personnel Receiving Referendum Supplements by Personnel Area *

Personnel Area	Personnel Area Description	Position Count	Amount Before Benefits
AD01	Admin (Non Union)	409	2,183,758
AD02	Admin (Union)	639	2,471,036
AD03	School Based Administrator	718	4,205,028
AD04	SIU	24	80,969
AD05	Executive	9	47,133
CL01	Clerical Confidential	459	1,208,620
CL02	Clerical / Secretarial	1,995	3,591,799
EXTR	External TEM Participant	150	491,051
FP01	Campus Monitors	681	700,494
FP02	Security Specialist	292	628,253
FP03	Facilities	1,447	2,809,412
FP04	Maintenance	766	2,537,650
FP06	Bus Operators	912	1,346,969
FP07	Bus Attendants	374	415,434
FP08	Armed School Officers	94	185,887
FS01	Food Service Workers	1,083	928,240
FS02	Food Service Managers	210	453,414
IN01	Teachers	13,916	108,702,413
IN02	Tmp Hrly Adult Voc	16	72,501
PA01	Classroom Assistance (Aide)	1,059	1,975,535
PA02	Teacher Assistant	1,499	3,060,620
PA03	Program Assistant	512	1,480,978
SUBS	Substitute	81	132,033
TOTAL		27,345	139,709,225

**** Supplement payments only- fringes not included***

FY'2025 Personnel Receiving Referendum Supplements by Personnel Area *

Personnel Area	Personnel Area Description	Count	Amount Before Benefits
AD01	Admin (Non Union)	422	2,323,766
AD02	Admin (Union)	637	2,498,317
AD03	School Based Administrator	693	3,934,964
AD04	SIU	26	97,645
AD05	Executive	9	78,649
CL01	Clerical Confidential	438	1,177,781
CL02	Clerical / Secretarial	1,963	3,543,940
EXTR	External TEM Participant	71	161,009
FP01	Campus Monitors	698	733,848
FP02	Security Specialist	280	628,692
FP03	Facilities	1,462	2,757,736
FP04	Maintenance	774	2,465,327
FP06	Bus Operators	901	1,312,483
FP07	Bus Attendants	367	411,892
FP08	Armed School Officers	83	157,844
FS01	Food Service Workers	1,186	965,529
FS02	Food Service Managers	198	420,071
IN01	Teachers	13,743	108,375,709
IN02	Tmp Hrly Adult Voc	13	31,312
PA01	Classroom Assistance (Aide)	1,174	2,185,073
PA02	Teacher Assistant	1,507	3,062,523
PA03	Program Assistant	525	1,540,768
SUBS	Substitute	6	2,613
TOTAL		27,176	138,867,491

**** Supplement payments only- fringes not included***

FY'2026 Personnel Receiving Referendum Supplements by Personnel Area *

Personnel Area	Personnel Area Description	Personnel Count	Amount Before Benefits
AD01	Admin (Non Union)	403	2,165,249
AD02	Admin (Union)	605	2,510,216
AD03	School Based Administrator	670	3,784,330
AD04	SIU	25	100,898
AD05	Executive	11	75,652
CL01	Clerical Confidential	408	1,143,908
CL02	Clerical / Secretarial	1,855	3,599,897
EXTR	External TEM Participant	4	5,461
FP01	Campus Monitors	594	687,676
FP02	Security Specialist	256	604,325
FP03	Facilities	1,397	2,844,313
FP04	Maintenance	736	2,535,001
FP06	Bus Operators	911	1,538,916
FP07	Bus Attendants	345	437,495
FP08	Armed School Officers	74	155,299
FS01	Food Service Workers	1,096	994,071
FS02	Food Service Managers	185	440,851
IN01	Teachers	13,016	106,012,807
IN02	Tmp Hrly Adult Voc	2	3,505
PA01	Classroom Assistance (Aide)	1,224	2,504,674
PA02	Teacher Assistant	1,417	3,173,734
PA03	Program Assistant	513	1,637,953
SUBS	Substitute	-	-
TOTAL		25,747	136,956,229

**** Supplement payments only- fringes not included***