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BROWARD
County Public Schools









School Funding Allocations & Guidelines

July 1, 2026 - June 30, 2027

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

Contents

Section	Topic
1	General Allocation Guidelines
2	Teacher Allocations
3	School Support Staffing
4	School Operating Allocations
5	Custodial Staffing
6	Academic Acceleration
7	ESE, Gifted, and Other Special Program Allocations
8	School Security
9	Restricted and Categorical Allocations
10	Enrollment and Allocation Adjustments
11	Carryover and Year-End Treatment
12	Attachments and Running Unresolved Items

Note: *Page numbers will be added after the FY2026-27 content and attachments are finalized.*

1. General Allocation Guidelines

Purpose. These guidelines describe the primary methodologies used to establish school staffing and operating allocations for the 2026-27 fiscal year. Unless specifically stated, they are not intended to mandate staffing patterns or expenditures beyond requirements established by law, School Board policy, collective bargaining agreements, grant or categorical restrictions, or District administrative direction.

Allocation Basis. School staffing and operating allocations are established using District-approved allocation models based primarily on projected enrollment and unweighted FTE, school level, program requirements, facility characteristics, and other applicable factors.

School Responsibility. Principals are responsible for administering school budgets within available allocations and maintaining a balanced budget throughout the fiscal year. Schools are expected to maintain required staffing and comply with restrictions associated with categorical or other designated funding.

Adjustments During the Year. School staffing and budget allocations are initially established using projected enrollment and other planning assumptions. Allocations may be increased, reduced, or otherwise adjusted during the fiscal year based on actual enrollment, unweighted FTE, program participation, vacancies, class-size requirements, prior growth allocations, funding changes, or other applicable allocation criteria.

Restricted Funding. Restricted and categorical funds must be used only for purposes authorized by the applicable funding source, Florida law, grant requirements, School Board action, or District direction.

2. Teacher Allocations

Teacher allocations are generated using projected unweighted FTE and the applicable student-to-teacher ratio. Allocations are subject to adjustment as enrollment and other staffing requirements are reviewed during the school year.

Grade Level	FY2026-27 Student-to-Teacher Ratio
K-3	20.5 : 1
4-5	22.5 : 1
6-8	24.5 : 1
9-12	26.0 : 1

Teacher Allocation Operating Components

School Type	Materials & Supplies	Substitutes
Elementary	$21 per UFTE	$43 per UFTE
K-8	$26 per UFTE	$43 per UFTE
Middle	$20 per UFTE	$40 per UFTE
6-12	$20 per UFTE	$36 per UFTE
High	$20 per UFTE	$36 per UFTE

Note: FY2026-27 materials/supplies and substitute rates reflect the approved handwritten revisions to the working source. Elementary remains $21/$43; K-8 is $26/$43; Middle is $20/$40; 6-12 is $20/$36; and High is $20/$36.

Small School Instructional Support

Elementary schools generating fewer than 12 K-5 classroom teachers will be funded to a minimum of 12 classroom teachers. K-8 schools with fewer than 450 non-ESE standard-program UFTE in grades 6-8 will receive one additional instructional teacher position.

Elementary Specials

FY2026-27 Elementary and K-8 Specials staffing is funded by the number of KG-5 teachers allocated to the school. The schedule excludes Media Specialist positions. Funding is based on $60,770 per specials teacher.

KG-5 Teachers Allocated	Specials Teachers (excluding Media)	FY2026-27 Funding
0-24	2.00	$121,540
25-35	3.00	$182,310
36-45	4.00	$243,080
46-55	5.00	$303,850

The Elementary/K-8 Specials schedule is incorporated above; final school counts remain subject to the District allocation run.

Gifted Teacher Allocation

Gifted teacher resources will be based on Program 251 student FTE at $561 per eligible FTE for Elementary, K-8, and Middle schools. For 6-12 schools, the allocation applies only to eligible middle-school FTE. Program 252 and a separate High-school Gifted allocation are not included in the annotated FY2026-27 model.

3. School Support Staffing

School support staffing is established through the District-approved FY2026-27 allocation schedules. The Guidelines state the position units and major UFTE thresholds; detailed salary and operating-dollar schedules remain in the supporting allocation attachment and are not reproduced in the main document.

Position / Resource	Elementary	Middle	High	K-8 / 6-12
Principal	1	1	1	1 / 1
Assistant Principal	1	2	4	2 / 3
Guidance	1 counselor	1 director + 2 counselors	1 director + 3 counselors	1 director + 1 counselor / 1 director + 2 counselors
Media Specialist	1	1	1	1 / 1
Literacy Coach	1	1	1	1 / 1
Information Management	1 technician	1 technician	1 specialist	1 technician / 1 technician
Technology Support	1	1	1	1 / 1
Bookkeeping	$28,000 service	1 bookkeeper/budgetkeeper	1 bookkeeper + 1 budgetkeeper	1 bookkeeper / 1 bookkeeper-budgetkeeper
Registrar	—	Variable at 1,000 UFTE	1	Variable above 1,000 / 1
Student Assessment Coordinator	—	—	1	— / 1
BRACE Advisor	—	—	1	— / —
Behavior Support	—	Variable	1 base + variable	— / Variable

The FY2026-27 support allocation schedules received August 28, 2026 establish the base units and variable thresholds summarized below and reproduced in full as editable tables in Attachment L. Salary amounts are planning values and do not replace applicable Board-approved salary schedules.

Major Variable Support Thresholds

The following thresholds summarize the principal variable-position rules. Detailed clerical intervals and dollar schedules remain in the FY2026-27 support allocation attachment.

School Type	Major FY2026-27 Variable Rules
Elementary	• AP: 0.5 shared at 900-999 UFTE; 1 additional at 1,000+. • Guidance: 1 additional above 700. • Clerks: begin above 750, with additional positions at 200-UFTE intervals.
Middle	• AP: 1 additional at 700+. • Behavior support: begins above 1,800 and increases each 600 UFTE. • Clerical: administrative support at 1,000, then clerks each 200 UFTE. • Registrar: 1 at 1,000+; below 1,000, one administrative assistant receives a 217-to-248-day calendar increase.
High	• AP: 5th at 2,500; 6th at 4,000. • Behavior and guidance: additional positions begin at 2,850 and increase each 750 UFTE. • Administrative assistants: additional funding at 1,751 and 3,251. • Clerks: begin at 1,307 under the approved interval schedule.
K-8	• AP: 1 additional above 1,000. • Guidance: 1 additional above 800. • Registrar: 1 above 1,000. • Administrative support: 1 above 800; clerks added under the 1,000/1,200 UFTE schedule.
6-12	• AP: 1 additional at 2,000+. • Behavior support: begins above 1,800 and increases each 600 UFTE. • Guidance: 1 additional above 1,000. • Clerical: begins at 1,000 and increases at 200-UFTE intervals.

Specialized School and Center Schedules

Separate FY2026-27 support schedules were provided for Adult High Schools, College Academy at Broward College, Behavior Change Centers, Broward Virtual Education Middle/High, DJJ programs, Early Learning Centers, ESE Centers, Lauderhill 6-12, Dillard 6-12, Pompano Beach High, Old Dillard Museum, and Magnet High support. These specialized schedules govern the listed schools or programs.

4. School Operating Allocations

Operating allocations provide resources for materials and supplies, purchased services, supplements, substitutes, and other school operating requirements established by the District.

Materials and Supplies Minimum

Schools are required to budget a minimum of $18 per unweighted FTE for materials and supplies in the applicable functional area.

Class Size Reduction

FY2026-27 Class Size Reduction operating rates are $672 per UFTE for grades PK-3, $651 per UFTE for grades 4-8, and $657 per UFTE for grades 9-12.

Fee Advance

Eligible fee-supported programs operated by the school or by an approved private provider may receive an advance equal to 80% of the approved projected fee revenue, subject to District procedures and year-end reconciliation.

Vocational Equipment

6-12 and High schools will receive $36 per eligible career and technical education UFTE for vocational equipment.

Temporary Salary Schedule

By District direction, the Temporary Salary Schedule effective July 1, 2025 will be used for FY2026-27. Key instructional rates include: Daily Substitute Teacher (Kelly Education), $15.00 per hour; Long-Term Substitute Teacher, $34.96 per hour with a bachelor's degree or higher or $20.00 per hour with 60 college credit hours; Critical School Daily Substitute, $19.63 per hour; and Classroom Monitor, $15.00 per hour. The complete schedule in Attachment B governs other temporary classifications and qualification requirements.

School Discretionary Allocation

A school discretionary allocation may be provided based on unweighted FTE or another approved methodology.

Other Operating Support

FY2026-27 tiered operating support schedules for Supplements, Purchased Services, and Materials & Supplies are included in the support allocation attachment by applicable school type. The main Guidelines retain the allocation principles and confirmed per-UFTE rates without reproducing the multi-page dollar schedules.

5. Custodial Staffing

Custodial positions are allocated under the District-approved FY2026-27 custodial staffing model. The model considers student enrollment, facility characteristics, and applicable minimum staffing requirements.

6. Academic Acceleration

Revenue generated through Advanced Placement (AP) and Advanced International Certificate of Education (AICE) will be allocated and administered in accordance with Florida law and the District-approved Academic Acceleration funding methodology. The annotated FY2026-27 source removes separate guideline provisions for International Baccalaureate (IB), Career and Professional Education (CAPE), and Digital Tools allocations.

Eligible uses may include teacher bonuses, testing and certification costs, instructional materials, program support, professional development, and other authorized expenditures. The District may retain amounts necessary to support centrally administered program costs and applicable fringe benefit costs. Bonus payments will be budgeted using an 8.87% fringe rate unless a different rate is required by the nature of the payment.

FY2026-27 fixed benefit cost breakdown: Health $12,475; Dental $106; Vision $54; Cafeteria $4; Disability $120; Life $81; Total Fixed $12,840.

FY2026-27 variable rate breakdown: FICA 7.65%; Workers' Compensation 1.16%; Reemployment Tax 0.06%; Other 0.00%; Retirement 14.03%; Total Variable 22.90%.

Note: *These are projected rates. Rates may change during the year if health insurance or other benefit rates are recalculated.*

7. ESE, Gifted, and Other Special Program Allocations

ESE and other special program staffing and funding allocations are established based on student needs, program requirements, applicable State funding requirements, and District-approved allocation guidelines. Gifted Program 251 is addressed in Section 2. Detailed ESE and other program methodologies may be maintained in an attachment or separate program guidance where appropriate.

Program	Allocation Basis	FY2026-27 Status
ESE Staffing	District-approved ESE staffing methodology	Pending FY2026-27 confirmation
Gifted	Program 251 eligible student FTE	$561 per eligible FTE; final eligibility/coding pending
ESOL / META	Required staffing based on applicable criteria	Pending program confirmation
Reading / Literacy Coaches	Program or formula-based	Pending FY2026-27 treatment
Magnet / Innovative Programs	BSA-funded approved program schedule	FY2026-27 schedules received; see Attachment M

Magnet and Innovative Programs

FY2026-27 Magnet and Innovative Program allocations are funded from the Base Student Allocation (BSA) and are governed by the approved school/program schedules in Attachment M. Allocations may include coordinator, teacher, or technician positions; materials and supplies; UPR authorizations, training and testing fees; and other approved program costs. Position costs use FY2026-27 average salary planning values. Professional-development allocations must be used for professional development.

Schools must budget and use these resources for the identified program and activity. Program codes, school assignments, staffing units, and approved dollar amounts are controlled by the detailed Innovative Programs schedules; changes require coordination with Innovative Programs and the Budget Office.

8. School Security

FY2026-27 updates from the annotated specialized-program guidance, including Exceptional Centers, DJJ, Alternative/Adult High Schools, Technical Colleges, Workforce Education, ESOL/META, and the Program Cost Factors schedule, are summarized in Attachment N. Where a source page was crossed out or marked closed, it is not treated as an active FY2026-27 allocation without District confirmation.

School security staffing is established in accordance with Florida law and the District's approved safety and security staffing plan. Required security positions must be maintained unless an adjustment is authorized by the responsible District safety division.

9. Restricted and Categorical Allocations

Restricted and categorical allocations will be summarized in a concise annual schedule. Each allocation will identify its funding basis, whether use is restricted, and the responsible District department.

Allocation	Basis	Restricted?	Responsible Area
Class Size Reduction	State formula	Yes	Budget
Florida School Recognition	State award	Yes	Budget
Magnet / Innovative Programs	BSA / approved program schedule	Yes - as scheduled	Innovative Programs / Budget
Service Learning	UFTE / approved methodology	As applicable	Academics
SECME / STEM	Pending District determination	Pending	Pending
VPK	Enrollment / attendance	Yes	Early Learning

Baseline controls carried forward for FY2026-27 review:

Restricted allocations must remain within the authorized functions, activities, internal orders, commitment items, and specific uses established for the allocation.

Transfers into or out of salary commitment items require Budget Department approval.

Program- or coordinator-approved exceptions remain subject to the approval identified for that allocation.

The FY25 source schedule is a validation baseline only. Its carryover indicators do not override Section 12: no school or program balance carries forward automatically.

FY2026-27 validation is specifically required for AP/AICE, school safety, child care and fee-supported programs, custodial allocations, ESE programs, Florida School Recognition, Gifted, Reading/SAI, VPK, and Workforce Education activities.

10. Enrollment and Allocation Adjustments

The District will monitor actual enrollment, unweighted FTE, program participation, and other relevant factors throughout the school year. Allocations may be adjusted when actual conditions differ materially from the assumptions used to establish the original budget.

Adjustments may consider:

- actual enrollment and unweighted FTE;
- staffing generated by the applicable allocation model;
- class-size requirements;
- special program requirements;
- growth positions or other resources previously allocated;
- vacancies;
- home-school/second-school FTE; and
- other factors affecting the equitable distribution of school resources.

Schools experiencing material enrollment or allocation changes should work with the Budget Department and the applicable Regional Office regarding necessary staffing or budget adjustments.

Budget Amendment and FTE Calendar - FY2026-27 working provisions

Schools must correct invalid and null FTE before the State processing close. Uncorrected records may result in lost FTE funding, and budget adjustments may include reductions reflected in the State final recalibrated FTE reports.

School budgets are expected to be reviewed at Benchmark and revised using State October FTE data. The supplied prior-year calendar projected February unweighted FTE using actual October unweighted FTE multiplied by the school projection factor.

The prior-year source used February rebudgeting thresholds by school type and separate rules for Behavior Change Centers and Exceptional Centers. Those thresholds and center provisions are retained as a review baseline but are not adopted as FY2026-27 requirements until the District confirms them.

11. Carryover and Year-End Treatment

School and program budget balances do not automatically carry forward into the subsequent fiscal year.

At fiscal year-end, the District will review remaining balances and determine whether funds are eligible or required to be carried forward based on the funding source, applicable federal or state requirements, grant conditions, fee-supported program requirements, contractual obligations, or other District-approved circumstances.

The existence of an unspent balance does not, by itself, create an entitlement to carryover funding. Any carryover approved or required by the District will be established in the subsequent fiscal year's budget and must be used in accordance with applicable restrictions and District procedures.

12. Attachments and Pending FY2026-27 Inputs

The final FY2026-27 Guidelines should rely on concise attachments for annual rates and detailed formulas rather than embedding large schedules in the main document.

Attachment	Subject	FY2026-27 Action
A	Average Salaries	FY2026-27 Draft received; selected planning salaries incorporated in Section 3
B	Temporary Salary Schedule	Schedule effective July 1, 2025 approved for FY2026-27 use and incorporated in Section 4
C	Fringe Benefit Rates	Approved carry-forward rates moved to Attachment A; source schedule is labeled FY2025-26
D	School Projection Factors	Retain only if still used
E	Restricted Allocations	FY25 baseline received; validate active FY2026-27 allocations, coding, controls, and carryover treatment
F	Program Cost Factors	Update FY2026-27 factors
G	Substitute Rates	FY2026-27 handwritten substitute rates incorporated in Section 2
H	Custodial Allocation	Replace with FY2026-27 model
I	Magnet / Innovative Programs	FY2026-27 Magnet/Innovative budget guidelines and Elementary, Middle, and High schedules incorporated in Attachment M

J	Budget and FTE Calendars	Board dates: July 21, 2026, 4:00 p.m. - advertisement approval; July 28, 2026, 5:01 p.m. - tentative hearing; September 8, 2026, 5:01 p.m. - final hearing. FLDOE survey weeks: July 13-17, 2026; October 5-9, 2026; February 8-12, 2027; June 14-18, 2027. Date Certain is Friday of each survey week. District Benchmark working date: September 8, 2026, pending confirmation.
K	ESE Guidelines	Update FY2026-27 formulas
L	Support Allocation Schedules	FY2026-27 five primary school configurations.

ATTACHMENT A — SELECTED FY2026-27 AVERAGE SALARIES & FRINGE BENEFIT RATES

Salary Planning Reference

Position costs are based on the selected FY2026-27 average salary planning values. Applicable fringe is applied separately under Attachment A. These planning values do not replace Board-approved salary schedules.

Position	Annual Average Salary
Teacher	$60,770
Teacher - Special Assignment / Behavior Support	$63,328
Principal - Elementary, ESE, Alternative Centers	$122,610
Principal - Middle / Adult	$126,746
Principal - High / Technical	$131,120
Assistant Principal - Elementary, Middle, ESE	$89,716
Assistant Principal - High, Adult, Community, Technical	$97,718
Guidance Director	$69,206
Guidance Counselor - Elementary	$66,002
Guidance Counselor - Middle, High, Centers	$62,798
Registrar - Middle / ESE; High	$28,861; $32,051
Administrative Support Assistant	$31,018
Media Specialist	$63,798
Technology Support Specialist	$48,330
Clerical	$23,746

FRINGE BENEFIT RATES

The fringe benefit rates included in Attachment A are the District-approved FY2026-27 values used for budget development and allocation purposes. Rates may be adjusted during the fiscal year if benefit or statutory costs are recalculated.

Employee Type	Fixed	Variable
Full-Time Employees	$12,840	22.90%
Temporary and Part-Time Employees	—	22.90%
Interim / Pool Substitutes	—	22.90%
Other Substitutes	—	8.87%
Workshop Stipends	—	8.87%
Bonus Payments	—	8.87%

ATTACHMENT L - FY2026-27 SUPPORT ALLOCATION SCHEDULES

The schedules below are the five primary school configurations.

UnWtd FTE means unweighted full-time equivalent enrollment. Salary values are budget-planning averages; applicable fringe is addressed in Attachment A.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
ELEMENTARY SCHOOLS
SUPPORT ALLOCATION
2026-27

Fixed Cost - Category I Positions

Position	Number of Positions	Calendar Days	Average Salary	Total Salaries
Principal	1	244	$122,610	$122,610
Media Specialist	1	196	$63,798	$63,798
Guidance Counselor	1	206	$66,002	$66,002
Confidential Office	1	251	$50,564	$50,564
Bookkeeping Services	—	—	—	$28,000
Literacy Coach	1	196	$60,770	$60,770
Info Mgmt Technician	1	248	$35,501	$35,501
Clerk	1	197	$23,746	$23,746
Assistant Principal	1	216	$89,716	$89,716
Technology Support Specialist	1	217	$48,330	$42,289
Category I Total	9.00			$582,996

Additional Support Staff (Variable)

Position	Allocation Methodology	Funding
Assistant Principal	0.5 shared AP at 900-999.99 UnWtd FTE; one additional AP at 1,000 or more.	$89,716
Guidance Counselor	One additional Guidance Counselor above 700 UnWtd FTE.	$66,002
Clerk	Additional clerks: 0-750: 0; 750.01-950: 1; 950.01-1,150: 2; 1,150.01-1,350: 3; 1,350.01-1,550: 4; 1,550.01-1,750: 5; 1,750.01-1,950: 6; 1,950.01-2,150: 7.	$23,746 per clerk

Operating Budget

Supplements

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	500.00	0	$15,000
500.01	600.00	1	$16,000
600.01	700.00	2	$17,000
700.01	800.00	3	$22,000
800.01	900.00	4	$24,000
900.01	1,000.00	5	$26,000
1,000.01	1,100.00	6	$28,000
1,100.01	1,200.00	7	$29,000
1,200.01	1,300.00	8	$30,000
1,300.01	1,400.00	9	$31,000
1,400.01	1,500.00	10	$32,000
1,500.01	1,600.00	11	$33,000
1,600.01	1,700.00	12	$34,000

Purchased Services

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	500.00	0	$17,000
500.01	600.00	1	$19,000

600.01	700.00	2	$21,000
700.01	800.00	3	$26,000
800.01	900.00	4	$30,000
900.01	1,000.00	5	$33,000
1,000.01	1,100.00	6	$37,000
1,100.01	1,200.00	7	$40,000
1,200.01	1,300.00	8	$43,000
1,300.01	1,400.00	9	$46,000
1,400.01	1,500.00	10	$49,000
1,500.01	1,600.00	11	$52,000
1,600.01	1,700.00	12	$55,000

Materials & Supplies

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	500.00	0	$19,000
500.01	600.00	1	$20,000
600.01	700.00	2	$22,000
700.01	800.00	3	$27,000
800.01	900.00	4	$31,000
900.01	1,000.00	5	$36,000
1,000.01	1,100.00	6	$41,000
1,100.01	1,200.00	7	$46,000
1,200.01	1,300.00	8	$51,000
1,300.01	1,400.00	9	$56,000
1,400.01	1,500.00	10	$61,000
1,500.01	1,600.00	11	$66,000
1,600.01	1,700.00	12	$71,000

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
MIDDLE SCHOOLS
SUPPORT ALLOCATION
2026-27

Fixed Cost - Category I Positions

Position	Number of Positions	Calendar Days	Average Salary	Total Salaries
Principal	1	244	$126,746	$126,746
Media Specialist	1	196	$63,798	$63,798
Guidance Director	1	216	$69,206	$69,206
Confidential Office	1	251	$50,564	$50,564
Bookkeeper/Budgetkeeper	1	217	$34,648	$34,648
Literacy Coach	1	196	$60,770	$60,770
Info Mgmt Technician	1	248	$35,501	$35,501
Clerk	1	197	$23,746	$23,746
Assistant Principal	2	216	$89,716	$179,432
Guidance Counselor	2	196	$62,798	$125,596
Technology Support Specialist	1	248	$48,330	$48,330
Administrative Support Asst.	1	217	$31,018	$31,018
Category I Total	14.00			$849,355

Additional Support Staff (Variable)

Position	Allocation Methodology	Funding
Assistant Principal	One additional AP at 700 or more UnWtd FTE.	$89,716
Behavior Specialist	Above 1,800: 1 position; above 2,400: 2 positions; increases each 600 UnWtd FTE.	$63,328 per position
Clerical	At 1,000: one Administrative Support Assistant; beginning at 1,200, add one clerk for each additional 200 UnWtd FTE.	$31,018 plus $23,746 per clerk
Registrar	At 1,000 or more: 1 Registrar. Below 1,000: calendar increase for one Administrative Assistant from 217 to 248 days.	$28,861 or $4,431 calendar increase

Operating Budget

Supplements

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$40,000
700.00	899.99	1	$41,000
900.00	1,099.99	2	$42,000
1,100.00	1,299.99	3	$44,000
1,300.00	1,499.99	4	$46,000
1,500.00	1,699.99	5	$49,000
1,700.00	1,899.99	6	$53,000
1,900.00	2,099.99	7	$57,000
2,100.00	2,299.99	8	$62,000
2,300.00	2,499.99	9	$65,000
2,500.00	2,699.99	10	$68,000
2,700.00	2,899.99	11	$71,000
2,900.00	3,099.99	12	$74,000
3,100.00	3,299.99	13	$77,000
3,300.00	3,499.99	14	$80,000
3,500.00	3,699.99	15	$93,000

Purchased Services

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$22,000
700.00	899.99	1	$23,000
900.00	1,099.99	2	$26,000
1,100.00	1,299.99	3	$30,000
1,300.00	1,499.99	4	$35,000
1,500.00	1,699.99	5	$40,000
1,700.00	1,899.99	6	$47,000
1,900.00	2,099.99	7	$55,500
2,100.00	2,299.99	8	$61,500
2,300.00	2,499.99	9	$64,500

2,500.00	2,699.99	10	$66,000
2,700.00	2,899.99	11	$67,500
2,900.00	3,099.99	12	$69,000
3,100.00	3,299.99	13	$70,500
3,300.00	3,499.99	14	$72,000
3,500.00	3,699.99	15	$83,500

Materials & Supplies

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$28,000
700.00	899.99	1	$29,000
900.00	1,099.99	2	$33,000
1,100.00	1,299.99	3	$38,000
1,300.00	1,499.99	4	$43,000
1,500.00	1,699.99	5	$48,000
1,700.00	1,899.99	6	$53,000
1,900.00	2,099.99	7	$58,000
2,100.00	2,299.99	8	$66,000
2,300.00	2,499.99	9	$74,000
2,500.00	2,699.99	10	$75,500
2,700.00	2,899.99	11	$77,000
2,900.00	3,099.99	12	$78,500
3,100.00	3,299.99	13	$80,000
3,300.00	3,499.99	14	$81,500
3,500.00	3,699.99	15	$93,000

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
HIGH SCHOOLS
SUPPORT ALLOCATION
2026-27

Fixed Cost - Category I Positions

Position	Number of Positions	Calendar Days	Average Salary	Total Salaries
Principal	1	244	$131,120	$131,120
Athletic/Activity Director	—	—	—	Activity 62024
Bookkeeper	1	217	$41,529	$41,529
BRACE Advisor	1	196	$41,910	$41,910
Budgetkeeper	1	217	$33,084	$33,084
Confidential Office	1	251	$50,564	$50,564
Guidance Director	1	216	$69,206	$69,206
Info Mgmt Specialist	1	248	$39,320	$39,320
IS/Behavior Change	1	196	$66,770	$66,770
Literacy Coach	1	196	$60,770	$60,770
Media Specialist	1	196	$63,798	$63,798
Technology Support Specialist	1	248	$48,330	$48,330
Registrar	1	217	$32,051	$32,051
Student Assessment Coordinator	1	196	$60,770	$60,770
Assistant Principal	4	216	$97,718	$390,872
Guidance Counselor	3	196	$62,798	$188,394
Category I Total	20.00			$1,318,488

Additional Support Staff (Variable)

Position	Allocation Methodology	Funding
Assistant Principal	5th AP at 2,500 UnWtd FTE; 6th AP at 4,000 UnWtd FTE.	$97,718 per position
Behavior Specialist	Additional positions begin at 2,850 and increase each 750 UnWtd FTE.	$63,328 per position
Guidance Counselor	Additional positions begin at 2,850 and increase each 750 UnWtd FTE.	$62,798 per position
Administrative Assistant	Additional funding at 1,751 and 3,251 UnWtd FTE.	$31,018 per position
Clerical	Additional clerks begin at 1,307 UnWtd FTE under the approved interval schedule through 4,700.	$23,746 per clerk

Operating Budget

Supplements

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	1,999.99	—	$100,000
2,000.00	2,199.99	—	$105,000
2,200.00	2,399.99	—	$113,000
2,400.00	2,599.99	—	$121,000
2,600.00	2,799.99	—	$129,000
2,800.00	2,999.99	—	$142,000
3,000.00	3,199.99	—	$145,000
3,200.00	3,399.99	—	$148,000
Above 3,399.99	Per UnWtd FTE	—	$45

Purchased Services

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	1,999.99	—	$34,000
2,000.00	2,199.99	—	$39,000
2,200.00	2,399.99	—	$47,000
2,400.00	2,599.99	—	$55,000
2,600.00	2,799.99	—	$63,000
2,800.00	2,999.99	—	$76,000
3,000.00	3,199.99	—	$77,500
3,200.00	3,399.99	—	$79,000
Above 3,399.99	Per UnWtd FTE	—	$35

Materials & Supplies

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	1,999.99	—	$24,000
2,000.00	2,199.99	—	$29,000
2,200.00	2,399.99	—	$34,000
2,400.00	2,599.99	—	$42,000
2,600.00	2,799.99	—	$50,000
2,800.00	2,999.99	—	$63,000
3,000.00	3,199.99	—	$64,500
3,200.00	3,399.99	—	$66,000
Above 3,399.99	Per UnWtd FTE	—	$19

High-school IS/Behavior Change positions must use an approved job title and applicable functional-area coding. Athletic/Activity Director funding is allocated in activity 62024.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
K-8 SCHOOLS
SUPPORT ALLOCATION
2026-27

Fixed Cost - Category I Positions

Position	Number of Positions	Calendar Days	Average Salary	Total Salaries
Principal	1	244	$122,610	$122,610
Assistant Principal	2	216	$89,716	$179,432
Media Specialist	1	196	$63,798	$63,798
Guidance Director	1	216	$69,206	$69,206
Guidance Counselor	1	196	$66,002	$66,002
Confidential Office	1	251	$50,564	$50,564
Bookkeeper	1	217	$34,648	$34,648
Info Mgmt Technician	1	248	$35,501	$35,501
Literacy Coach	1	196	$60,770	$60,770
Technology Support Specialist	1	217	$48,330	$42,289
Clerk	1	197	$23,746	$23,746
Category I Total	12.00			$748,566

Additional Support Staff (Variable)

Position	Allocation Methodology	Funding
Assistant Principal	One additional AP above 1,000 UnWtd FTE.	$89,716
Guidance	One additional Guidance Counselor above 800 UnWtd FTE.	$66,002
Registrar	One Registrar above 1,000 UnWtd FTE.	$28,861
Clerical	Above 800: one Administrative Support Assistant; 1,000-1,199.99: plus 1 clerk; 1,200-1,499.99: plus 2 clerks.	$31,018 plus $23,746 per clerk

Operating Budget

Supplements

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	—	$31,000
700.00	899.99	—	$41,000
900.00	1,099.99	—	$42,000
1,100.00	1,299.99	—	$44,000
1,300.00	1,499.99	—	$46,000

Purchased Services

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	—	$20,000
700.00	899.99	—	$23,000
900.00	1,099.99	—	$26,000
1,100.00	1,299.99	—	$30,000
1,300.00	1,499.99	—	$35,000

Materials & Supplies

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	—	$25,000
700.00	899.99	—	$29,000
900.00	1,099.99	—	$33,000
1,100.00	1,299.99	—	$38,000
1,300.00	1,499.99	—	$43,000

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
6-12 SCHOOLS
SUPPORT ALLOCATION
2026-27

Fixed Cost - Category I Positions

Position	Number of Positions	Calendar Days	Average Salary	Total Salaries
Principal	1	244	$126,746	$126,746
Media Specialist	1	196	$63,798	$63,798
Guidance Director	1	216	$69,206	$69,206
Confidential Office	1	251	$50,564	$50,564
Bookkeeper/Budgetkeeper	1	217	$34,648	$34,648
Literacy Coach	1	196	$60,770	$60,770
Info Mgmt Technician	1	248	$35,501	$35,501
Registrar	1	217	$28,861	$28,861
Student Assessment Coordinator	1	196	$60,770	$60,770
Clerk	1	197	$23,746	$23,746
Assistant Principal	3	216	$89,716	$269,148
Guidance Counselor	2	196	$62,798	$125,596
Technology Support Specialist	1	248	$48,330	$48,330
Administrative Support Asst.	1	217	$31,018	$31,018
Category I Total	17.00			$1,028,702

Additional Support Staff (Variable)

Position	Allocation Methodology	Funding
Assistant Principal	One additional AP at 2,000 or more UnWtd FTE.	$89,716
Behavior Specialist	Above 1,800: 1 position; above 2,400: 2 positions; increases each 600 UnWtd FTE.	$63,328 per position
Guidance Counselor	One additional Guidance Counselor above 1,000 UnWtd FTE.	$62,798
Clerical	At 1,000: one Secretary; beginning at 1,200, add one clerk for each additional 200 UnWtd FTE.	$31,018 plus $23,746 per clerk

Operating Budget

Supplements

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$40,000
700.00	899.99	1	$41,000
900.00	1,099.99	2	$42,000
1,100.00	1,299.99	3	$44,000
1,300.00	1,499.99	4	$46,000
1,500.00	1,699.99	5	$49,000
1,700.00	1,899.99	6	$53,000
1,900.00	2,099.99	7	$57,000
2,100.00	2,299.99	8	$62,000
2,300.00	2,499.99	9	$65,000
2,500.00	2,699.99	10	$68,000
2,700.00	2,899.99	11	$71,000
2,900.00	3,099.99	12	$74,000
3,100.00	3,299.99	13	$77,000
3,300.00	3,499.99	14	$80,000
3,500.00	3,699.99	15	$93,000

Purchased Services

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$22,000
700.00	899.99	1	$23,000
900.00	1,099.99	2	$26,000
1,100.00	1,299.99	3	$30,000
1,300.00	1,499.99	4	$35,000
1,500.00	1,699.99	5	$40,000
1,700.00	1,899.99	6	$47,000
1,900.00	2,099.99	7	$55,500
2,100.00	2,299.99	8	$61,500

2,300.00	2,499.99	9	$64,500
2,500.00	2,699.99	10	$66,000
2,700.00	2,899.99	11	$67,500
2,900.00	3,099.99	12	$69,000
3,100.00	3,299.99	13	$70,500
3,300.00	3,499.99	14	$72,000
3,500.00	3,699.99	15	$83,500

Materials & Supplies

UnWtd FTE From	UnWtd FTE Through	Schedule Step	Funding
0.00	699.99	0	$21,000
700.00	899.99	1	$21,750
900.00	1,099.99	2	$24,750
1,100.00	1,299.99	3	$28,500
1,300.00	1,499.99	4	$32,250
1,500.00	1,699.99	5	$36,000
1,700.00	1,899.99	6	$39,750
1,900.00	2,099.99	7	$43,500
2,100.00	2,299.99	8	$49,500
2,300.00	2,499.99	9	$55,500
2,500.00	2,699.99	10	$56,625
2,700.00	2,899.99	11	$57,750
2,900.00	3,099.99	12	$58,875
3,100.00	3,299.99	13	$60,000
3,300.00	3,499.99	14	$61,125
3,500.00	3,699.99	15	$69,750

ATTACHMENT M - FY2026-27 MAGNET & INNOVATIVE PROGRAMS

These editable schedules reproduce the school/program projected funding in the FY2026-27 source files. Funding source: BSA. Data provided by Innovative Programs. Position costs are based on FY2026-27 average salaries. Professional-development allocations are restricted to professional development.

Elementary and Multi-Level Programs

Program	Code	School	FY2026-27 Projected Funding
Artificial Intelligence & Media	12157	Deerfield Park	$12,620
Performing Arts	12135	Bethune	$263,912
Performing Arts	12135	Deerfield Park	$263,912
Performing Arts	12135	N. Andrews Gardens	$263,912
Performing Arts	12135	Walker	$263,912
STEAM	12156	Silver Shores STEAM Academy K-8	$146,098
Sprouting STEM Museum	12138	Colbert	$142,372
Sprouting STEM Museum	12138	Plantation Elementary	$81,602
Montessori	12134	Beachside Montessori Village K-8	$175,845
Montessori	12134	Virginia Shuman Young	$113,072
Primary Years Program	12146	Wilton Manors	$168,372
Primary Years Program / International (Innovative)	12146	AC Perry K-8	$116,208
ELEMENTARY / INNOVATIVE TOTAL			**$2,011,837**

Middle Programs

Program	Code	School	FY2026-27 Projected Funding
Artificial Intelligence & Media	12157	Deerfield Beach	$12,620
Communications & Broadcast	12130	Pompano Beach Middle	$137,598
Computer Engineering	12138	Pompano Beach Middle	$7,500
Cambridge Global Communication Broadcast Academy	12147	Attucks	$127,713
EDGE	12155	Lauderdale Lakes	$174,801
Health & Wellness	12140	Driftwood	$200,041
iCAN	12143	Pompano Beach Middle	$7,500
iCAN	12143	New River	$7,500
iCAN	12143	Olsen	$3,000
Information Technology	12132	Pompano Beach Middle	$7,500
International Affairs & Business	12132	McNicol	$53,179
International Affairs & Business	12132	Crystal Lake	$50,179
IB / Middle Years Program	12133	Deerfield Beach	$99,524
IB / Middle Years Program	12133	Lauderdale Lakes	$0
IB / Middle Years Program	12133	New Renaissance	$96,297

Program	Code	School	FY2026-27 Projected Funding
IB / Middle Years Program	12133	Plantation	$0
Marine Science	12139	New River	$70,828
Montessori	12134	Bair Middle	$122,827
Montessori	12134	Sunrise	$138,212
Performing & Visual Arts	12135	Parkway	$212,207
Pre-Law & Public Affairs	12136	Dandy	$75,238
Pre-Medical	12137	Dandy	$19,910
Engineering & Environmental Sciences	12138	Crystal Lake	$89,780
Science / Pre-Engineering / STEM	12138	McNicol	$70,828
Science / Math / Technology - STEM	12153	Apollo	$70,828
Science / Math / Technology - STEM	12153	Margate	$70,828
Science / Math / Technology - STEM	12153	Olsen	$68,328
Science / Math / Technology - STEM	12153	Parkway	$39,164
Science / Math / Technology - STEM	12153	Silver Lakes	$70,828
MIDDLE TOTAL			**$2,104,758**

High and 6-12 Programs

Program	Code	School	FY2026-27 Projected Funding
Maritime / Marine Science & Technology	12139	South Broward	$149,137
International Affairs w/Information Technology	12132	Pompano Beach	$95,406
Medical Sciences / LPN	12137	Blanche Ely	$146,558
Medical Magnet Academy	12137	Stranahan	$85,788
Pre-Engineering	12138	Blanche Ely	$85,288
Pre-Engineering	12138	Stranahan	$85,288
Emerging Computer Technology	12131	Dillard M-H	$152,547
Performing & Visual Arts	12135	Dillard M-H	$192,551
Communications & Broadcast	12130	Deerfield Beach	$112,802
Entrepreneurship, STEM & Multimedia	12132	Hallandale	$145,473
Cambridge	12147	Ft. Lauderdale	$63,328
Pre-Law & Public Affairs	12136	Ft. Lauderdale	$96,855
iCAN	12143	Blanche Ely	$15,960
iCAN	12143	South Broward	$15,960
iCAN	12143	Stranahan	$15,960
Technical Academies	12145	Atlantic Technical College	$91,488
Technical Academies	12145	Coconut Creek High	$91,488
Technical Academies	12145	McFatter Technical College	$91,488
Technical Academies	12145	Sheridan Technical College	$91,488
International Baccalaureate	12133	Deerfield Beach	$155,950
International Baccalaureate	12133	Miramar	$137,394
Health & Wellness	12140	Boyd Anderson	$56,664
Aviation	12138	Miramar	$88,328
Environmental Science	12141	South Plantation	$118,118
Entrepreneur Leadership Military Academy	12152	Boyd Anderson	$154,098
Entrepreneur Leadership Military Academy	12152	Hollywood Hills	$88,328
Science / Math / Technology - STEM	12153	Lauderhill 6-12	$39,164
HIGH TOTAL			**$2,662,897**

Source Validation Notes

DISTRICT INPUT REQUIRED: The High schedule reports an International Baccalaureate subtotal of 7,196.61 unweighted FTE, while the two listed school rows total 3,464.13. Confirm the intended subtotal. This discrepancy does not change the reproduced $293,344 program funding total.

DISTRICT INPUT REQUIRED: The High schedule lists Lauderhill 6-12 STEM at 0.50 coordinator position in the school row but 1.00 in the program-total row. Confirm the correct position count. The reproduced school funding amount is $39,164.

ATTACHMENT N - FY2026-27 ANNOTATED SPECIAL-PROGRAM UPDATES

This attachment records the clear handwritten updates from the supplied FY2026-27 working pages. Crossed-out provisions are not carried forward. Amounts that conflict across source pages remain identified for District validation.

Elementary and K-8 Specials

The funding schedule above establishes 2.00, 3.00, 4.00, or 5.00 specials teachers (excluding Media) based on KG-5 teacher allocation. The detailed school listing in the source was crossed out and is not reproduced.

ESOL / META Consent Decree Position

Schools with at least 15 students speaking the same native language must provide at least one bilingual aide or teacher proficient in that language and trained to assist in ESOL basic-subject instruction. The position must be scheduled at least 90% for English Language Learner support, may not support VPK, Head Start, Early Head Start, or ESE programs, and must participate in related professional learning. The source identifies Teacher Assistant, Bilingual (Job ID 15930059) and Classroom Assistant K-12, Bilingual (Job ID 15910201).

Program Cost Factors - Centers Only

Program	Description	FY2026-27 Factor
101	K-3 Basic	1.108
102	4-8 Basic	1.000
103	9-12 Basic	0.972
130	ESOL	1.165
131	Intensive English/ESOL K-3	1.108
132	Intensive English/ESOL 4-8	1.000
133	Intensive English/ESOL 9-12	0.972
111	ESE Level I	1.108
112	ESE Level II	1.000
113	ESE Level III	0.972
251-253	ESE Levels I-III	n/a
254	ESE Level IV	3.609
255	ESE Level V	6.064
261	Gifted Level I	1.500
262	Gifted Level II	1.995
300	9-12 Career Education	1.081
351	Certificate Programs CTE1	1.500
352	Certificate Programs CTE2	1.750
353	Certificate Programs CTE3	2.000
354	Certificate Programs CTE3+	2.500
371	Apprenticeship APPR1	1.500
372	Apprenticeship APPR2	1.750
373	Apprenticeship APPR3	2.000
374	Apprenticeship APPROJT	0.250
375	Apprenticeship APPR3+	2.500
400	Adult General Education	1.750

Instructional Allocation planning values shown on the source Program Cost Factors page are: Technical Colleges 9-12 $1,084; Exceptional $3,843; Behavior Change $3,416; Alternative/Adult $1,624; Technical $3,216; and Community $1,474.

Annotated Specialized-Program Changes

Exceptional Centers: use IA $3,456 per weighted FTE, materials and supplies $77 per UFTE, substitutes $310 per UFTE, and vocational equipment $36 per UFTE. The prior-year budget reduction and PSAT Proctor provisions are crossed out. The source marks the Additional Support lines for revision; the intended treatment is unresolved.

DJJ Programs: retain the custodial, DJJ supplemental, Educational Enrichment, and IA provisions; remove the PSAT Proctor provision. Broward Youth Treatment and AMIkids are identified as closed in the source.

Alternative/Adult High Schools: remove the prior-year budget reduction, Intensive Reading, and PSAT Proctor provisions. The annotated page gives Drew Thomas Education Center $196,518; Dropout Prevention uses a 15:1 ratio and $16 per UFTE for materials, with the listed counselor/ESE/IMT/assistant-principal support. The Teen

Parent provision is annotated as one ESP plus one extra period for child care. IA is annotated as $1,964 plus $36 substitutes and $16 materials, or $2,016 full IA.

Technical Colleges: remove Intensive Reading and PSAT Proctor provisions. The annotated instructional allocation is $1,030 plus $36 substitutes and $18 materials, or $1,084 full IA. Vocational equipment is $36 per UFTE. The Just Say No and Nine-Hour Work Rule provisions are otherwise retained.

Workforce Education: update the workload reporting dates to September 4, 2026 (Fall), February 6, 2027 (Winter), and June 26, 2027 (Spring). Update capital-improvement shares to Sheridan 46%, McFatter 21%, and Atlantic 33%. Remove the sentence stating that marketing balances carry over at Sheridan Technical College.

Priority Inputs Needed to Complete Version 8

1. Custodial allocation model.
2. Teacher allocation rounding rule.
3. School discretionary allocation decision.
4. Academic Acceleration funding methodology.
5. ESE and remaining special-program formulas.
6. School security allocation methodology.
7. Restricted/categorical allocation validation.
8. Final FY2026-27 school lists and counts.

Running Unresolved Items Requiring District Input

- Confirm the FY2026-27 teacher allocation rounding rule.
- Confirm final Program 251 eligibility/coding.
- Provide the final FY2026-27 custodial allocation model.
- Confirm the Academic Acceleration distribution and central holdback methodology.
- Validate ESE, Reading/Literacy, and other special-program formulas not expressly resolved by the annotated source.
- Confirm the school security staffing and funding methodology.
- Validate the FY2026-27 restricted-allocation inventory, coding, transfer rules, and responsible departments.
- Resolve any FY25 carryover flags that conflict with the FY2026-27 no-automatic-carryover policy.

Confirm whether SECME/STEM should be deleted or retained; the source contains a question mark rather than a definitive strikeout.

Confirm whether the 6-12 Officials Fees provision should be retained; the annotation is not definitive.

Provide the FY2026-27 school-specific Additional Support amounts, including the annotated Martin Luther King Montessori, North Side, Hollywood Central Performing Arts, and Old Dillard Museum changes.

- Confirm the District FY2026-27 Benchmark date (working date: September 8, 2026).
- Confirm February rebudgeting thresholds, center rules, and current school-type groupings.
- Confirm the High Magnet International Baccalaureate FTE subtotal: the source subtotal is 7,196.61, while the two listed school rows total 3,464.13.
- Confirm the Lauderhill 6-12 STEM coordinator count: the source school row shows 0.50 position, while its program-total row shows 1.00.
- Confirm the Exceptional Center Additional Support treatment; the source marks those lines for revision but does not state whether the positions are deleted or replaced.
- Resolve the conflict between the Program Cost Factors Alternative/Adult instructional allocation ($1,624) and the annotated Alternative High page ($1,964 IA / $2,016 full IA).
- Confirm whether crossed-out ESE Center, DJJ, Adult High, and Technical College support schedules have been replaced by current FY2026-27 schedules.
- Confirm final FY2026-27 school lists, configurations, and annotated counts (Elementary 129, Middle 24, High 29), including the K-8 and 6-12 school lists and Small School Instructional Support eligibility.