THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF THE SUPERINTENDENT

TUESDAY, SEPTEMBER 8, 2026 5:01 PM
Kathleen C. Wright Building
600 Southeast Third Avenue, Board Room
Fort Lauderdale, Florida 33301

Second Public Hearing - Budget

AGENDA FOR PUBLIC HEARING

PUBLIC HEARING CAN BE VIEWED VIA LIVE STREAM OVER THE INTERNET ON THE DISTRICT'S WEBSITE (www.browardschools.com).

Supplemental 9/3/26

School Board meetings will be held with Board Members being physically present and via electronic communication. This advertised Special School Board Meeting will be accessible virtually. **Public Written Agenda Comments - Members of the public may submit public written comments by selecting the eComments tab at the following District webpage: https://www.browardschools.com/Page/55263. Public Written Agenda Comments must be submitted no later than 1:00 p.m. the day before the published date of the School Board Meeting or Workshop. Anonymous comments will not be accepted; therefore, written comments must include the person's name, city of residence, and zip code. Written agenda comments may not exceed a maximum of twenty-two hundred and fifty (2250) characters.** Pursuant to School Board Policy 1020, the public may speak a total of twelve (12) minutes during any single meeting, not including committee reports. Additionally, in the event a large group of individuals (ten (10) or more) sign-up to speak on any one agenda item, the Board Chair has the authority to adjust the time limit for each speaker to speak less than the three (3) minutes usually permitted or limit the overall time speakers will be heard on that item.

Free guest parking is available at the southeast 3rd Avenue parking lot on all School Board meeting dates.

CALL TO ORDER

PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

ADDED / CHANGED ITEMS

September 3, 2026

ITEM
2. Resolution Adopting 2026-2027 Budget (ADDITIONAL INFORMATION)

CLOSE AGENDA

PURPOSE OF MEETING

For The School Board of Broward County, Florida to conduct official business of the District, and any other items the Board deems necessary.

SUPERINTENDENT'S RECOMMENDATION(S)

1. **Resolution Adopting Final Millage Rates**
   Adopt Resolution #27-114, approving the final millage rates for 2026-27. District-wide

   Executive Summary.pdf
   Resolution 27-114.pdf

2. **Resolution Adopting 2026-2027 Budget**
   ADDITIONAL INFORMATION
   Adopt Resolution #27-115, approving the final budget for 2026-2027. District-wide

   Executive Summary.pdf
   Resolution 27-115.pdf
   2026-2027 Recapitulation.pdf
   2026-2027 District Budget.pdf
   Dist Summary Budget ESE-139.pdf
   Additional Information Memo.pdf

ADJOURNMENT

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

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or email eeo@browardschools.com. Language Interpretation/Translation Services are available for the public upon request to the Bilingual/ESOL Department by emailing ESOLRequests@browardschools.com.

Any person who decides to appeal any decision made at a meeting(s) announced by this Notice with respect to any matter considered at such meeting(s) will need a record of the proceedings and for such purpose may need that a verbatim record of the proceeding is made, which records testimony and evidence upon which the appeal is to be based.

Telephone conferencing or other telecommunications technology may be used in conducting this public meeting to permit absent Board Members to participate in discussions, to be heard by other School Board Members and the public, and to hear discussions taking place during the meeting.

Notice is hereby given that two or more Board Members of The School Board of Broward County, Florida, may be participating.

Status: ORIGINAL

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2026-09-08	Public Hearing
CATEGORY:	RR. Resolutions
DEPARTMENT:	Budget

Agenda Item Number:	1.
Consent or Open Item:	Open
Special Order:	NO
Time for Special Order:	

TITLE:

Resolution Adopting Final Millage Rates

REQUESTED ACTION:

Adopt Resolution #27-114, approving the final millage rates for 2026-27. District-wide

RATIONALE:

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome(s)/Return on Investment, Financial Impact, and Rationale, please see the Executive Summary.

EXHIBITS:

- Executive Summary
- Resolution #27-114

FINANCIAL IMPACT:

There is no financial impact for this item

STRATEGIC PLAN ALIGNMENT:

Student Focus Outcomes

OR • **Business Operations**

BOARD ACTION:

(For Official School Board Records Only)

SOURCE OF ADDITIONAL INFORMATION

Name:	Omar Shim	Phone:	754-321-1990
Name:		Phone:	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Omar Shim, Chief Financial Officer - Task Assigned

Signature

Omar Shim, Chief Financial Officer - Task Assigned

Electronic Signature

Form $4189 Revised 7/24

HH/JJS

Approved in Open Board Meeting On: September 8, 2026

By: _____

School Board Chair

For more information, please contact:

Name: Omar Shim
Title: Task Assigned Chief Financial Officer
Phone: 754-321-1990

EXECUTIVE SUMMARY

Resolution Adopting Final Millage Rates

Board Meeting Date: September 8, 2026

Requested Action:
Adopt Resolution #27-114, adopting the final millage rates for 2026-2027. District-wide.

General Information

The following information outlines the governing authority, districtwide implications, historical background, strategic alignment with the 2027 goals and guardrails, and the anticipated measurable outcomes and return on investment related to this agenda item.

District-zone Impact/Board Member: District-wide	
School Board Policy Requirement	This item is not specifically required by School Board Policy, but it supports the Board's fiscal oversight responsibilities by advancing the annual budget adoption process and aligns with the District's financial management and fund balance policies.
Statutory Requirement	This item is required pursuant to §200.065, Florida Statutes, which establishes the Truth in Millage (TRIM) process and requires the School Board to conduct a public hearing to consider and adopt final millage rates and to adopt the budget as part of the annual budget adoption process.
If the School Board votes "Yes"	Approval of this item adopts the final millage rates for 2026-2027 in accordance with the Truth in Millage (TRIM) requirements. Adoption of the final millage rates is required as part of the District's final budget adoption process and allows the School Board to proceed with consideration and adoption of the final 2026-2027 budget.
If the School Board votes "No"	Failure to approve this item would prevent adoption of the final millage rates and completion of the final budget adoption process as required under TRIM. **Failure to adopt the final budget would constitute a major TRIM violation**. Pursuant to section 200.065(13), Florida Statutes, revenues collected above the rolled-back rate may be withheld until the District returns to compliance. The District would also be required to re-advertise and re-hold the final public hearing within the statutory timelines and resubmit its TRIM package to the Florida Department of Revenue for review.
Alignment to the 2027 Strategic Goals and Guardrails	Business Operations
Measurable Outcome(s)/Return on Investment	Approval of the final millage rates establishes the local revenue structure supporting the 2026-2027 adopted budget. This action completes a required step in the statutory TRIM process, supports transparency in the District's property tax levy, and provides the local revenue necessary to support District operations and financial obligations.

Background/History

In accordance with §200.065, Florida Statutes, the School Board is required to hold a public hearing to consider and adopt final millage rates as part of the annual Truth in Millage (TRIM) and budget adoption process. This item presents the 2026–2027 final millage rates for the School Board's review, public input, and consideration at the Final Public Budget Hearing.

The millage rates include the Required Local Effort millage established by the State as part of the Florida Education Finance Program (FEFP), as well as other millage levies authorized by law. Levying the Required Local Effort is a condition of participation in the FEFP and is necessary for the District to receive its state education funding allocation. Section 1011.62, Florida Statutes, provides for the calculation of the Required Local Effort as part of the FEFP funding formula.

Prior to this hearing, the District completed the required TRIM notice and hearing process, including adoption of tentative millage rates at the First Public Budget Hearing. Following the First Public Budget Hearing, the District proceeded with the remaining statutory steps required for final adoption of the 2026–2027 millage rates and budget.

Approval of this item constitutes final adoption of the 2026–2027 millage rates and completes the millage-rate adoption component of the District's annual TRIM process.

Agreement Terms and Financial Impact

The following information provides a detailed summary of the contract agreement summary, financial impact of this item, including funding allocation, budget authority, fiscal year expenditures, and any current or future financial obligations.

Table A: Agreement Summary, Multi-Year Analysis, and Procurement Method
This table summarizes the contract agreement terms, including the multi-year financial breakdown and total projected cost, and identifies the procurement method used in accordance with District purchasing requirements.

Contract Term:	Not applicable – no contract is associated with this item.
Multi-Year Agreement:	Not applicable – no multi-year agreement or future financial obligation.
Procurement Method:	Not applicable – no procurement action is associated with this item.

Table B: Financial Impact, Funding Source, and Budget Authority
This table summarizes the financial impact of the requested Board action, including the contract agreement authority being approved and the budget sources supporting that request.

Budget Impact Summary Statement:
Approval of this item adopts the 2026-2027 final millage rates supporting the District's approximately $4.7 billion adopted budget. The rates include the Required Local Effort necessary for Florida Education Finance Program (FEFP) participation, as well as other millage levies authorized by law.

New/Current Requested Agreement Authority		
Agreement Authority Terms	**Length of Agreement Terms**	**Total Agreement Amount**
N/A	N/A	N/A

Budget Authority Request(s) This section identifies the budget sources that support the requested contract agreement authority, including current-year budget availability and any anticipated funding in future fiscal years, subject to the School Board's annual budget approval.				
Current Fiscal Year Budget Authority				
Fiscal Year	**Length of Agreement Terms**	**Budget Fund**	**Amount**	**Included in Budget (Y/N)**
N/A	N/A	N/A	N/A	N/A
Future Fiscal Year Budget Authority (Subject to Board Budget Approval)				
Future Fiscal Year(s)	**Length of Agreement Terms**	**Budget Fund**	**Amount**	
N/A	N/A	N/A	N/A	

School Impact, Stakeholder Engagement, and Implementation Considerations

This section outlines how the proposed item will impact schools, including the selection and prioritization process where applicable, as well as stakeholder and end-user input. It also addresses technology and capital asset life cycles, replacement planning, and any additional operational details necessary to provide the Board with a comprehensive understanding of implementation.

Impact on Schools	Approval of the final millage rates supports the local revenue needed to fund the District's 2026-2027 adopted budget, including school allocations, staffing, instructional supports, safety, capital needs, and other essential services.
School Selection /Prioritization	This item is districtwide in nature and does not involve the selection or prioritization of individual schools.
Community/ Stakeholder Engagement	The Final Public Budget Hearing provides an opportunity for public review and input on the proposed 2026-2027 millage rates and budget. Required TRIM notices were published in advance of the hearing to support transparency and public participation in the millage and budget adoption process.
End-User Input	Public input is received through the public budget hearing process and public comment opportunity. The final millage rates also reflect projected revenue needs, state-required local effort, District priorities, and School Board direction.
Technology/Capital Expected Lifecycle/Replacement Cycle	The final millage rates support local revenue for technology, capital, and operational needs included in the 2026-2027 adopted budget. These resources will be managed through applicable District planning, procurement, maintenance, and replacement processes.

Additional Backup:
Additional backup for this item includes the resolution adopting the 2026-2027 final millage rates. This exhibit provides the formal action for the School Board's consideration at the Final Public Budget Hearing.

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF BROWARD COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 360,655,894,590	Required Local Effort	$ 1,044,921,110	3.0180 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 9,694,431	0.0280 mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 1,054,615,541	3.0460 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 360,655,894,590	Discretionary Operating	$ 258,979,785	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 360,655,894,590	Additional Operating	$ 346,229,659	1.0000 mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	$ 0	mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 360,655,894,590	Local Capital Improvement	$ 519,344,489	1.5000 mills (s. 1011.71(2), F.S.)
	Discretionary Capital Improvement	$ 0	mills (s. 1011.71(3), F.S.)

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 360,655,894,590	Voted Debt	$ 54,946,647	0.1587 mills (s. 1010.40, F.S.)
		$ 0	mills (s. 1011.74, F.S.)
		$ 0	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 3.38 PERCENT.

STATE OF FLORIDA

COUNTY OF BROWARD

I, Dr. Howard Hepburn, Superintendent of Schools and ex-officio secretary of the District School Board of Broward County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Broward County, Florida, on September 8, 2026.

Dr. Howard Hepburn, Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

Status: ADDITIONAL INFORMATION

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

2026-09-08	Public Hearing
CATEGORY:	RR. Resolutions
DEPARTMENT:	Budget

Agenda Item Number:	2.
Consent or Open Item:	Open
Special Order:	NO
Time for Special Order:	

TITLE:

Resolution Adopting 2026-2027 Budget
ADDITIONAL INFORMATION

REQUESTED ACTION:

Adopt Resolution #27-115, approving the final budget for 2026-2027. District-wide

RATIONALE:

For the Requested Actions, Background/History, Alignment to the 2027 Goals and Guardrails, Measurable Outcome(s)/Return on Investment, Financial Impact, and Rationale, please see the Executive Summary.

EXHIBITS:

- Executive Summary
- Resolution #27-115
- 2026-2027 Recapitulation
- 2026-2027 District Budget
- Dist. Summary Budget ESE 139
- Presentation - Pending
- Additional Information Memo

FINANCIAL IMPACT:

The financial impact of this item is to approve the $4.7 billion 2026-2027 District Budget beginning on July 1, 2026 and ending on June 30, 2027.

STRATEGIC PLAN ALIGNMENT:

Student Focus Outcomes

OR • **Business Operations**

BOARD ACTION:

(For Official School Board Records Only)

SOURCE OF ADDITIONAL INFORMATION

Name:	Omar Shim	Phone:	754-321-1990
Name:		Phone:	

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Senior Leader & Title

Omar Shim, Chief Financial Officer - Task Assigned

Signature

Omar Shim, Chief Financial Officer - Task Assigned

Electronic Signature

Form $4189 Revised 7/24

HH/JJS

Approved in Open Board Meeting On: September 8, 2026

By: _____

School Board Chair

For more information, please contact:

Name: Omar Shim
Title: Task Assigned Chief Financial Officer
Phone: 754-321-1990

EXECUTIVE SUMMARY

Resolution Adopting 2026-2027 Budget

Board Meeting Date: September 8, 2026

Requested Action:
Adopt Resolution #27-115, adopting the School District's Budget for 2026-2027. District-wide.

General Information

The following information outlines the governing authority, districtwide implications, historical background, strategic alignment with the 2027 goals and guardrails, and the anticipated measurable outcomes and return on investment related to this agenda item.

District-zone Impact/Board Member: District-wide	
School Board Policy Requirement	This item is not specifically required by School Board Policy, but it supports the Board's fiscal oversight responsibilities by advancing the annual budget adoption process and aligns with the District's financial management and fund balance policies.
Statutory Requirement	This item is required pursuant to §1011.03 and §200.065, Florida Statutes, which require the School Board to conduct the final public budget hearing and adopt the final budget as part of the annual Truth in Millage (TRIM) and budget adoption process.
If the School Board votes "Yes"	Approval of this item adopts the final 2026-2027 budget. This action completes the District's annual budget adoption process, establishes the School Board's approved spending plan for 2026-2027, and supports compliance with applicable statutory and TRIM requirements.
If the School Board votes "No"	**Failure to approve this item would prevent adoption of the final 2026-2027 budget and constitute a major TRIM violation**. In accordance with §200.065(13), Florida Statutes, revenues collected above the rolled-back rate may be withheld until the District returns to compliance. The District would also be required to re-advertise and re-hold the final public hearing within the statutory timelines and resubmit its TRIM package to the Florida Department of Revenue for review.
Alignment to the 2027 Strategic Goals and Guardrails	Business Operations
Measurable Outcome(s)/Return on Investment	Approval of the final 2026-2027 budget establishes the District's financial plan for the year and provides the spending authority necessary to support District operations. The adopted budget promotes public accountability, statutory compliance, and alignment of available resources with student achievement, school operations, safety, and other Board priorities.

Background/History

In accordance with §1011.03 and §200.065, Florida Statutes, the School Board is required to hold public hearings to adopt the tentative and final millage rates and budget as part of the annual budget adoption process. This item presents the 2026-2027 final budget for the School Board's review, public input, and consideration at the Final Public Budget Hearing.

Prior to this hearing, the District completed the required Truth in Millage (TRIM) notice and hearing process, including publication of the required notices and adoption of the tentative millage rates and budget at the First Public Budget Hearing. The District has since incorporated updated financial information and state funding calculations in preparation for final adoption.

The 2026-2027 budget reflects projected revenues, appropriations, required millage levies, and budgetary priorities. It also reflects the District's current financial environment, including continued enrollment decline, rising operational costs, and the need to maintain sufficient financial flexibility while continuing to support students, schools, and essential District services.

Approval of this item constitutes final adoption of the 2026-2027 budget. The adopted budget establishes the District's spending plan for the year and may be amended during the year, as permitted by law, to reflect updated revenues, expenditures, operational needs, and School Board actions.

Agreement Terms and Financial Impact

The following information provides a detailed summary of the contract agreement summary, financial impact of this item, including funding allocation, budget authority, fiscal year expenditures, and any current or future financial obligations.

Table A: Agreement Summary, Multi-Year Analysis, and Procurement Method
This table summarizes the contract agreement terms, including the multi-year financial breakdown and total projected cost, and identifies the procurement method used in accordance with District purchasing requirements.

Contract Term:	Not applicable – no contract is associated with this item.
Multi-Year Agreement:	Not applicable – no multi-year agreement or future financial obligation.
Procurement Method:	Not applicable – no procurement action is associated with this item.

Table B: Financial Impact, Funding Source, and Budget Authority
This table summarizes the financial impact of the requested Board action, including the contract agreement authority being approved and the budget sources supporting that request.

Budget Impact Summary Statement:
Approval of the 2026-2027 final budget authorizes total appropriations of approximately $4.7 billion for the year beginning July 1, 2026, and ending June 30, 2027. The adopted budget establishes the District's spending authority and may be amended during the year, as permitted by law, to reflect updated revenues, expenditures, operational needs, and School Board actions.

New/Current Requested Agreement Authority

Agreement Authority Terms	Length of Agreement Terms	Total Agreement Amount
N/A	N/A	N/A

Budget Authority Request(s) This section identifies the budget sources that support the requested contract agreement authority, including current-year budget availability and any anticipated funding in future fiscal years, subject to the School Board's annual budget approval.				
Current Fiscal Year Budget Authority				
Fiscal Year	**Length of Agreement Terms**	**Budget Fund**	**Amount**	**Included in Budget (Y/N)**
N/A	N/A	N/A	N/A	N/A
Future Fiscal Year Budget Authority (Subject to Board Budget Approval)				
Future Fiscal Year(s)	**Length of Agreement Terms**	**Budget Fund**	**Amount**	
N/A	N/A	N/A	N/A	

School Impact, Stakeholder Engagement, and Implementation Considerations

This section outlines how the proposed item will impact schools, including the selection and prioritization process where applicable, as well as stakeholder and end-user input. It also addresses technology and capital asset life cycles, replacement planning, and any additional operational details necessary to provide the Board with a comprehensive understanding of implementation.

Impact on Schools	Approval of the final 2026-2027 budget supports continued school operations by establishing funding for school allocations, staffing, instructional supports, safety, and other essential services.
School Selection /Prioritization	This item is districtwide in nature and does not involve the selection or prioritization of individual schools.
Community/ Stakeholder Engagement	The Final Public Budget Hearing provides an opportunity for public review and input on the proposed 2026-2027 budget. Required TRIM notices and the Budget Summary were published in advance of the hearing to support transparency and public participation in the budget adoption process.
End-User Input	End-user input is received through the public budget hearing process and public comment opportunity. The final budget also reflects input gathered through the annual budget development process, including school and departmental needs, enrollment projections, staffing requirements, operational priorities, and School Board direction.
Technology/Capital Expected Lifecycle/Replacement Cycle	The final budget includes funding for technology, capital, and operational needs based on available revenues, District priorities, and established budget planning processes. Technology and capital items will be managed through applicable District replacement cycles, capital planning, procurement requirements, and Board-approved budget authority.

Additional Backup:
Additional backup for this item includes the Executive Summary, Resolution #27-115, Certification of School Taxable Value, Certification of Voted Debt Millage, 2026-2027 Recapitulation, and Final Budget Presentation. These materials provide the School Board and the public with supporting information regarding the final millage rates, projected revenues, appropriations, and other information supporting consideration of the 2026-2027 Final Budget at the Final Public Budget Hearing.

The School Board of Broward County, Florida

Resolution #27-115

RESOLUTION BY THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, the School Board of Broward County, Florida, did pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2026 to June 30, 2027; and

WHEREAS, the School Board of Broward County, Florida set forth the appropriations and revenue estimates for the Budget for fiscal year 2026-2027.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Broward County, Florida, adopted the final millage rates and the budget in the amount of $4,663,820,338, for fiscal year 2026-2027.

NOW THEREFORE, BE IT RESOLVED, that the attached budget of The Broward County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Broward County, Florida, as a final budget for the categories indicated for the fiscal year July 1, 2026, to June 30, 2027.

Given at Fort Lauderdale, Florida, this 8th day of September, 2026.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

BY: _____
Sarah Leonardi, Chair

ATTEST:_____
Dr. Howard Hepburn, Superintendent of Schools

Recapitulation of 2026-27 Budget Resolution (2nd PH)

Fund Title:		
General Fund	$	3,472,572,870
General Fund - FES Funding Reduction		(376,602,615)
Special Revenue - Food Service		132,972,646
Special Revenue - Other		212,580,114
Special Revenue - ESSER		0
Special Revenue - Other CRRSA		0
Special Revenue - Other ARP		0
Special Revenue - Miscellaneous		1,051,776
Debt Service		274,458,958
Capital Projects		1,286,983,624
Internal Services		125,807,400
Sub-Total	$	5,129,824,773
Less Transfers Out:		(466,004,435)
Total All Funds	$	4,663,820,338

Established 1915
BROWARD
County Public Schools



2026-27 District Budget

Second Public Hearing • September 8, 2026



Dr. Howard Hepburn
Superintendent of Schools

600 Southeast Third Avenue
Fort Lauderdale, FL 33301

browardschools.com

CHOOSE THE BEST
CHOOSE BCPS

A RATED SCHOOL DISTRICT

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BROWARD COUNTY PUBLIC SCHOOLS

The School Board of Broward County, Florida

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair
Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Debra Hixon
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Superintendent of Schools

Dr. Howard Hepburn

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

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008 (ADAAA), may contact the Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

browardschools.com

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

THE SCHOOL BOARD OF BROWARD COUNTY

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

The School Board of Broward County Florida

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

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EXECUTIVE SUMMARY

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Dr. Howard Hepburn
Superintendent of Schools

EDUCATING TODAY'S STUDENTS
to succeed in tomorrow's world.

School Board Members:

I am pleased to present the proposed Fiscal Year 2026/27 Budget for Broward County Public Schools (BCPS). This budget was developed during a period of continued enrollment decline and rising operational costs, while remaining firmly focused on our students, protecting classrooms, maintaining safe and supportive schools, and planning responsibly for the future. Every decision reflects careful stewardship of public resources and our commitment to ensuring the District's long-term stability while keeping students at the center of every decision.

Despite a challenging fiscal environment, BCPS continues to be a high-performing district with strong academic outcomes. For the third consecutive year, BCPS earned an "A" rating from the State of Florida. More than 60% of District-operated schools earned "A" grades, and for the third consecutive year, no District-operated schools received a "D" or "F" grade. In addition, nearly 70% of schools either improved their letter grade or maintained an "A" grade, reflecting sustained academic progress across the District.

This progress is also reflected in student achievement. Results from the Spring 2026 statewide assessments show that BCPS students improved or maintained performance across nearly every tested subject area compared to 2024/25. English Language Arts performance increased at every tested grade level, with each grade posting gains of three or more percentage points. BCPS also tied or outperformed the state in most tested subjects, further demonstrating the District's continued commitment to academic excellence and student success.

Student achievement is further reflected in graduation outcomes. For the 2024/25 school year, BCPS achieved a historic Federal Graduation Rate of 91.4%, the highest in at least 25 years. Traditional high schools achieved a 97.5% graduation rate, with all 36 traditional high schools graduating at least 90% of their students and seven schools achieving a 100% graduation rate. Together, these accomplishments demonstrate that even amid significant fiscal challenges, BCPS educators, staff and students continue to excel.

At the same time, the District continues to experience significant enrollment declines. For FY2026/27, traditional school enrollment is projected to decrease by approximately 6,900 students, which directly impacts the revenue available to support schools and District operations. When this revenue reduction is combined with rising costs for employee benefits, utilities, and daily operations, it creates significant pressure on the budget. These realities require disciplined budgeting and thoughtful, sometimes difficult, decisions to ensure the District's long-term financial health.

The proposed FY 2026/27 budget reflects both immediate and long-term strategies to align the District's operations with current and projected enrollment. Beginning in December 2025, the District implemented cost-containment measures, including a hiring freeze, restrictions on out-of-county travel, and limits on overtime. The budget also reflects more strategic structural actions, including the consolidation of six schools for the 2026/27 school year through the Redefining Our Schools initiative and the elimination of approximately 1,000 positions through organizational changes approved by the School Board in May. Together, these actions reduce recurring costs, address underutilized capacity and support a more sustainable operating model while preserving the District's focus on classroom instruction, student services and school safety.

The proposed FY 2026/27 budget is designed to protect classroom instruction, student services, school safety and other essential supports while maintaining responsible financial stewardship. It reflects a disciplined approach to resource allocation, balancing recurring cost reductions with continued investment in programs and services that directly support students, schools and families.

This tentative budget is presented for the Board's review and consideration as part of the annual budget adoption process. During the first public hearing, the Board will consider the tentative millage rates and tentative budget, receive public input and continue the process of aligning available resources with the District's strategic priorities.

BCPS is a resilient District supported by exceptional educators, dedicated staff, engaged families and committed community partners. While the financial challenges before us are significant, our sustained academic success demonstrates that our unwavering focus on students continues to produce meaningful results. This budget reflects our commitment to moving forward responsibly, preserving educational excellence and ensuring every decision supports the long-term success of our students and our District.

Thank you for your continued trust, partnership and commitment to Broward County Public Schools.

Sincerely,

Dr. Howard Hepburn
Superintendent
Broward County Public Schools

A RATED SCHOOL DISTRICT

BROWARD COUNTY

Broward County

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



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

Population

Broward County's estimated 2026 population is 2,012,945, reflecting a negative 0.02% growth rate over the past year, according to World Population Review (*worldpopulationreview.com/us-counties/florida/broward-county*). Broward is the second-most populated county in the state of Florida, and one of the most ethnically diverse counties in the entire country. According to the 2026 Florida Population Pyramid, 30.72 percent are White, 32.78 percent are Hispanic, 27.38 percent are Black or African American, 4.25 percent are two or more races, 3.63 percent are Asian, while 1.24 percent account for all other races, including Native American and Pacific Islander. The median age for Broward County is 41.3 years, with 20.7 percent under the age of 18, 20.5 percent from 18 to 34 years, 40.9 percent from 35 to 64 years, 10.1 percent from 65 to 74 years, and 7.8 percent are 75 years of age or older.

Economy

Broward County continues to recover from the economic impact of the pandemic, as reflected by the April 2026 unemployment rate of 4.4 percent according to the United States Federal Reserve. Broward had the highest annual job growth compared to all the metro areas in the state in the government industry. The industries gaining jobs over the year were Education and Health Services.

The average income in Broward County is $47,675, the median household income is $77,633, while the poverty rate is 12.24 percent (*worldpopulationreview.com/us-counties/florida/broward-county*). In April 2026, the Consumer Price Index (CPI) for Broward increased 1.9 percent from February to April, the U.S. Bureau of Labor Statistics reported today. Broward County home prices increased by 0.7 percent compared to a year ago; the median price of a home in Broward is currently $458,170.

Broward County Public Schools (BCPS)

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

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



This year, our A-rated District has continued to demonstrate excellence, said BCPS Superintendent, Dr. Howard Hepburn. We are proud to be recognized as a 2025-26 Cambridge District of the Year for our commitment to expanding access to rigorous academic options for our students. Beyond academics, we are focused on ensuring our students are ready for what comes next.

Looking ahead, BCPS Superintendent Dr. Howard Hepburn remains focused on sustaining this momentum in the District. He believes that our work is guided by a shared belief that every student can achieve and also strengthened by the dedication of those who serve our schools each day.

BROWARD COUNTY



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

New Path Forward
The 2025-26 Redefining Our Schools process is concluded and Superintendent Dr. Howard Hepburn presented 12 recommendations to the School Board who approved 11 of the 12 items. Factors such as under-enrollment in a specific school, population changes, and increased competition require the District to think differently about how and where it operates. Redefining BCPS involves community input in an inclusive process that values all our stakeholders.

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



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

There are 231 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 129 elementary schools including Broward Virtual Elementary, 34 middle, 29 high including Broward Virtual High, 12 multi-level, 3 technical colleges as well as 9 Pre-K sites and 15 additional instructional sites. In addition, the District provides adult education at 26 adult centers and community school locations throughout Broward County. For the 2026-27 school year, there are currently 82 charter schools in Broward County.

ENROLLMENT

Each year, the Demographics and Enrollment Planning (DEP) Department uses the benchmark day enrollment count, taken on the Monday following Labor Day, to project school attendance areas for the upcoming school year and to forecast student enrollment for the subsequent five years. The table below provides a summary of the 2025-26 benchmark enrollment.

2025-26 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,244
Elementary (K - 5)	75,437
Middle (6 - 8)	38,416
High (9 - 12)	65,269
Centers	3,481
District Managed Schools	**187,847**
Charter Schools	48,820
Total 2025-26 Benchmark	**236,667**

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

Enrollment Projections



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

The DEP Department's Five-Year Student Enrollment Projections show a decline of 9,987 students between 2024-25 and 2025-26, with enrollment projected to decrease by an additional 20,745 students over the next five years, resulting in a projected enrollment of 162,096 students by 2030-31. While Broward County's overall population is expected to increase through 2045 and beyond, the District's enrollment is being adversely impacted by the expansion of school choice opportunities, most notably Florida's universal school choice scholarship program, which has increased access to private school alternatives. The continued growth of charter schools and state-managed virtual schools, coupled with factors such as housing affordability challenges in South Florida, are expected to further contribute to enrollment declines.

District-Managed School Enrollment from 2024-25 to 2025-26 and Five-Year Projected Enrollment

	Enrollment		Projected Benchmark Enrollment				
Districtwide	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Total PK	5,554	5,244	5,244	5,244	5,244	5,244	5,244
Total K-5	80,319	75,437	73,329	71,354	69,270	67,082	64,592
Total 6-8	40,527	38,416	37,342	36,337	35,276	34,161	32,893
Total 9-12	67,583	65,269	63,445	61,737	59,934	58,040	55,886
PK-12 Subtotal	193,983	184,366	179,360	174,672	169,724	164,527	158,615
Total Centers	3,851	3,481	3,481	3,481	3,481	3,481	3,481
District Total	197,834	187,847	182,841	178,153	173,205	168,008	162,096

Note: Totals do not include charter schools.

ENROLLMENT

For charter schools, the DEP Department employs a method that identifies the historical trend in the proportion of charter school enrollment to total District enrollment and carries that trend out over the five-year projection period to back-calculate anticipated charter school enrollment from projected District school enrollment. The resulting charter school enrollment projection is then distributed by elementary, middle, and high school levels in their entirety but is not disaggregated for individual schools.

From 2024-25 to 2025-26, charter school enrollment decreased by 847 students. Over the next five years, charter school enrollment is projected to decline by a total of 2,419 students, decreasing from 48,820 students in 2025-26 to 46,401 students in 2030-31.

Charter School Enrollment from 2024-25 to 2025-26 and Five-Year Projected Enrollment

	Enrollment		Projected Benchmark Enrollment				
Charters	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Elementary	25,204	24,512	24,314	24,060	23,806	23,552	23,297
Middle	14,370	14,191	14,077	13,930	13,782	13,635	13,488
High	10,093	10,117	10,036	9,931	9,826	9,721	9,616
Total Charters	49,667	48,820	48,427	47,921	47,414	46,908	46,401



STRATEGIC PLAN

STUDENTS FIRST



2022 - 2027 STRATEGIC PLAN

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

GOALS

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

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

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

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

GUARDRAILS

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

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

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

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

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

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

DISTRICT PROFILE

District Profile



FIRST fully accredited school system in Florida since 1962



"A" RATED School District



SIXTH largest school system in the US



$230 MILLION* earned in scholarships
*total scholarships for the Class of 2025

OUR MISSION

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

OUR VISION

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

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

- **Broward County Public Schools (BCPS)** enrollment is approximately **236,667** students in **231 District-Managed schools** and **82 charter schools**. The award-winning **Broward Virtual School** offers full and part-time enrollment for Grades K-12. In addition, about **125,000** adult students are serviced in the District's **3** technical colleges and **26** adult centers and community schools.

- **BCPS Career and Technical Education students at the District's Technical Colleges** once again earned a **shared number one ranking in the state of Florida.** For the 2025-26 school year, students at **Atlantic Technical College**, **McFatter Technical College** and **Sheridan Technical College** tied for the top position statewide by earning the highest number of industry certifications---marking the tenth consecutive year BCPS has achieved this distinction. **BCPS** offers over **50 Career, Technical, Adult and Community Educational (CTACE)** programs throughout the district.

- **BCPS** serves a diverse population of students that speak **163 different languages** from **195 countries**. Approximately **31,000** students receive services through the District's **English Language Learners (ELL)** program.

- **The Graduation Rate** for **BCPS District High Schools** for the **2024-25 school year is 97.5 percent**, which excludes centers and charter schools. The **2024-25 Federal Graduation Rate** for traditional District high schools together with centers and charter schools is **91.4 percent.**

- **Fourteen BCPS schools** were awarded the **2025-26 Magnet School of Distinction,** which is a top merit award and is only awarded to a select group of magnet schools. An **additional fifteen BCPS schools** received the **2025-26 Magnet Schools of Excellence Merit Award**.

- **BCPS** offers one of the **largest debate programs** in the nation, providing students many opportunities to compete with peers locally, at the state, and national levels, with the skillsets to reach their highest potential. The **BCPS Debate Initiative** is available in all **BCPS** middle and high schools and continues to expand to all elementary schools and centers.

SCHOOL AND STUDENT PERFORMANCE

School and Student Performance Background Information



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

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

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

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



SCHOOL AND STUDENT PERFORMANCE

School year 2025-26 marks the fourth year for Florida Assessment of Student Thinking (FAST). The FAST is based on Florida's newest standards, Benchmark for Excellent Student Thinking (B.E.S.T.), an adaptive performance-based test. The FAST is administered three times each year as a progress monitoring tool (PM1, PM2, and PM3) with PM3 results used for Accountability purposes. The Science tests and EOCs remain unchanged for the 2025-26 school year.

School Performance

School grades for the 2025-26 school year are shown below.

2025-26 School Grades

	A		B		C		D		F	
	n	%	*n*	%	*n*	%	*n*	%	*n*	%
Elementary	103	63%	44	27%	17	10%	0	0%	0	0%
Middle	27	55%	17	35%	5	10%	0	0%	0	0%
High	23	59%	6	15%	10	26%	0	0%	0	0%
Combination	23	66%	4	11%	8	23%	0	0%	0	0%
Total	176	61%	71	25%	40	14%	0	0%	0	0%

Source: https://www.fldoe.org/accountability/accountability-reporting/school-grades/

Student Performance: Test Scores

FAST English Language Arts 2025-26

(Percentage Level 3 and above by grade level)

	3rd	4th	5th	6th	7th	8th	9th	10th
Florida	60	60	61	62	62	60	60	61
Broward	**64**	**65**	**67**	**68**	**67**	**63**	**63**	**64**

Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

FAST Math 2025-26

(Percentage Level 3 and above by grade level)

	3rd	4th	5th	6th	7th	8th
Florida	66	65	62	60	53	61
Broward	**73**	**72**	**69**	**63**	**66**	**47**

Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

Statewide Science Assessment 2025-26

(Percentage Level 3 and above by grade level)

Grade	5th	8th
Florida	60	52
Broward	**63**	**49**

Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

End of Course Exams (EOC) 2025-26

(Percentage Level 3 and above by course)

	Algebra I	Biology	Civics	Geometry	U.S. History
Florida	63	74	77	56	74
Broward	**68**	**77**	**77**	**60**	**79**

Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

DISTRICT BUDGET

2026-27 District Budget

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

For another consecutive year, BCPS has received two prestigious recognitions: the **Meritorious Budget Award** from the Association of School Business Officials International (ASBO) and the **Distinguished Budget Presentation Award** from the Government Finance Officers Association (GFOA) for the Fiscal Year 2025–26 annual budget. To earn these awards, a governmental entity must produce a budget document that meets rigorous program standards, serving as a policy document, an operations guide, a financial plan, and a communications tool. This recognition represents a significant achievement for the District and underscores the commitment of the School Board and staff to upholding the highest standards of school budgeting.

Budget Process

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



State funds to school districts are provided primarily by legislative appropriations from the state's General Revenue Funds through the Florida Education Finance Program (FEFP). While a number of tax sources are deposited in the state's General Revenue Fund, the predominant tax source is the sales tax, which is currently at seven percent. State funds appropriated to finance the FEFP for all districts in fiscal year 2026-27 are $12.4 billion, up $308 million from 2025-26. On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded $14.9 million in School Recognition Funds in 2025-26, and the 2026-27 funding has not yet been determined. The Class Size Reduction (CSR) allocation for 2026-27 is $2.7 billion, down $35 million from 2025-26. Certain categorical line items in the FEFP were moved to the Base Student Allocation (BSA). The categorical line items now in the BSA are the Funding Compression Allocation, the Teacher Salary Increase Allocation, the Reading Allocation, the Instructional Materials Allocation and the Dual Enrollment Instructional Materials Allocation. The Supplemental Academic Instruction Allocation is now the Educational Enrichment Allocation.

DISTRICT BUDGET

Budget at a Glance

Local funding, mainly from property taxes, is required from each school district in order to participate in the Florida Education Finance Program (FEFP). The District is authorized by Florida Statutes to levy property taxes for district operations, capital improvements, and debt service. This is accomplished by establishing millage rates based on the county's gross taxable value as certified by the Property Appraiser. Upon receipt of this certification, the District has 24 days to submit to the Board a proposed budget to be advertised for the fiscal year. The Board must approve the budget within 80 days of receipt of certification of property values. Preliminary and final hearings are conducted, and the budget is then submitted to the Commissioner of Education for approval. Potential revenue to be generated statewide through property taxes for fiscal year 2026-27 is $13.9 billion, up approximately $0.3 billion from 2025-26.

2026-27 Budget Calendar

- ✓ By July 1, 2026
  Property Appraiser certifies tax roll.
- ✓ By July 17, 2026
  District receives Required Local Effort from Florida Dept. of Education (FLDOE).
- ✓ July 21, 2026
  Provide tentative budget to the Board.
- ✓ July 24, 2026
  Advertise proposed millage rate and tentative budget.
- ✓ July 28, 2026
  First Public Hearing on proposed millage rate and tentative budget.
- ✓ July 31, 2026
  Advise Property Appraiser of proposed millage rate.
- ✓ September 8, 2026
  Second Public Hearing to adopt millage rate and final budget.
- ✓ September 11, 2026
  Submit budget to FLDOE.
  Notify Property Appraiser, Tax Collector, and Dept. of Revenue of adopted millage rate.

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

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

Budget Message

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

The School Board provided clear guidance on how to fiscally proceed in 2026-27; balance the budget, cut District-level administrative costs, and find resources to give our instructional and support staff enhanced compensation. The administration took those instructions, and through a comprehensive and arduous process, the executive leadership convened to review all non-school budgets in order to balance the budget. After two budget workshops with the Board, as well as additional reviews, staff balanced the District's budget.

DISTRICT BUDGET

Broward County property tax values began to rebound ten years ago with a 4.08 percent increase in 2013-14, an 8.09 percent increase in 2014-15, a 7.26 percent increase in 2015-16, an 8.57 percent increase in 2016-17, an 8.20 percent increase in 2017-18, a 6.1 percent increase in 2018-19, a 5.76 percent increase in 2019-20, a 4.41 percent increase in 2020-21, a 4.66 percent increase in 2021-22, and a 12.75 percent increase in 2023-24. Funding through the Florida Education Finance Program (FEFP) has correspondingly shown increases in the last six years. In 2013-14 and 2014-15, there were corresponding increases of 4.73 percent and 3.65 percent; however, included in those increases was $47 million designated for teacher raises. In 2015-16 and 2016-17, there were increases in the amounts of 4.33 percent and 2.57 percent, respectively. Although there was a 2.50 percent increase in 2017-18, the District was able to give salary increases to its employees, as well as fund a number of instructional related priorities. In 2018-19, there was a less than one percent increase in total funding, giving BCPS the lowest increase among all 67 counties in the State. In 2019-20 and 2020-21, the increases in funding were 2.38 percent and 2.64 percent, respectively. In 2021-22, the increase was 3.14 percent. In 2022–23, funding increased by 9.9 percent, followed by increases of 12.3 percent in 2023-24, 5.5 percent in 2024-25, 5.19 percent in 2025-26, and approximately 2.4 percent in 2026-27.

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

- Broward County Public Schools (BCPS) continues to be a high-performing district with strong academic outcomes. For the third consecutive year, BCPS earned an "A" district rating, with notable gains across English Language Arts, mathematics, science, social studies, college and career acceleration. More than half of our schools earned an "A" grade, the first time this has occurred since 2012.
- Graduation rate has risen to 97.5 percent, *(excluding Centers and Charter Schools)* and we were honored to be recognized by Magnet Schools of America for our outstanding magnet programs.
- The capital plan that is incorporated into the budget funds high priority needs in safety, athletics, IT and facility projects to bridge the gap by addressing the most critical needs.
- The District has identified capital funding to begin addressing the effort to reimagine our schools and the projects that would be recommended at the completion of the Facilities Condition Assessment (FCA).
- The District and School Board were also honored with the Certificate of Excellence in Financial Reporting from the Association of School Business Officials; and the Distinguished Budget Presentation Award and the Certificate of Excellence in Financial Reporting from the Government Finance Officers Association.

A central element of the FY 2026–27 budget is the continued implementation of Redefining Our Schools, a multi-year effort to better align facilities and programs with current and projected enrollment. In January 2026, the School Board approved 11 of 12 Superintendent recommendations, establishing school attendance areas and facility usage for the 2026–27 school year. These actions include school consolidations, attendance boundary adjustments, phased transitions, and campus repurposing, designed to reduce underutilized capacity while preserving educational quality.

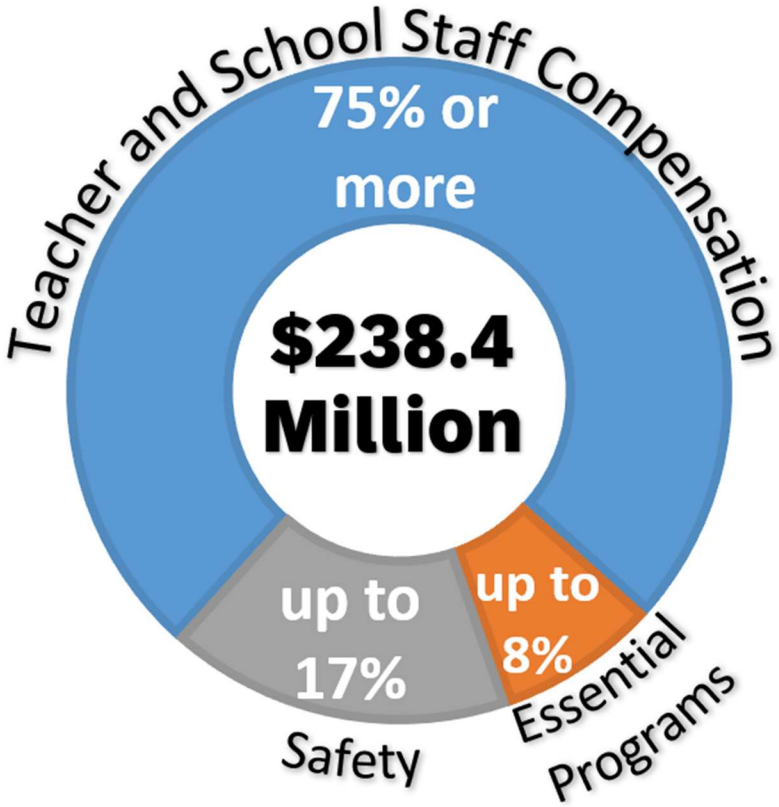
SECURE THE NEXT GENERATION REFERENDUM

Secure the Next Generation Referendum
On August 23, 2022, Broward County voters approved the renewal of a property tax referendum to continue supporting the District's priorities: increasing compensation supplements for teachers and staff to attract and retain highly qualified employees, ensuring safer learning environments, and investing in mental health and other essential services for students and families. The renewal, which levies one mill for four years, passed with 57 percent of the vote and replaced the half-mill referendum originally approved by voters in 2018, which expired at the end of the 2022–23 school year. The new **Secure the Next Generation Referendum**, approved in 2022, increases the community's investment in education to provide continued funding for all public schools and, for the first time, will also include charter schools. The purpose of the funds are as follows:

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

The estimated Referendum revenue for the 2026–27 school year, based on Ad Valorem projections as of July 1, 2026, at a 96% collectability rate, is $238.4 million for traditional public schools, $73.7 million for charter schools, and $25.4 million for the 2018 Referendum charter school settlement. This results in a total estimated revenue of $346.2 million, which includes a $1.8 million collectability reserve, and a $6.9 million Broward County Commission fee. To provide voters with the most relevant information about the Referendum, answers to frequently asked questions are available on the District's website at www.browardschools.com/secure.

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



FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

Florida Education Finance Program (FEFP)

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

	2025-26	2026-27*	% Inc/(Dec)
Property Value (billion)	347.2	360.7	3.89%

Millage	2025-26 Millage Rate	2026-27* Millage Rate	% Inc/(Dec)
Non-Voted:			
RLE	3.0530	3.0180	(0.85%)
RLE Prior Period Adj	0.0190	0.0280	
Discretionary	0.7480	0.7480	
Capital	1.5000	1.5000	
Sub-Total	5.3200	5.2940	(0.49%)
Voted:			
Referendum	1.0000	1.0000	
GOB Debt Service	0.1645	0.1587	(3.53%)
Total	6.4845	6.4527	(0.49%)

Each school board participating in the state allocation of funds for school operations must levy the Required Local Effort (RLE) millage for its required local funding. Each district's share of the state total of RLE is determined by a statutory procedure, beginning with certification of the property tax valuations of each district by the Department of Revenue. The Commissioner of Education certifies each district's RLE millage rate (calculated by dividing the amount to be raised through the Required Local Effort by 96 percent of the gross taxable value of the school district). Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted as RLE may not exceed 90 percent of a district's total FEFP entitlement. For the 2026-27 school year, the State has required that BCPS contribute $1.04 billion in property tax dollars in order to receive $1.9 billion in total State and Local FEFP funds. In order to generate the required portion, the District must levy 3.018 mills, which does not include the millage for the Prior Period Adjustment on $360.7 billion of property value. The $1.04 billion which accounts for the 3.018 RLE mills will be appropriated by the State, and it represents 96 percent collectability of Broward County's Gross Taxable Value for 2026.

The State mandated Required Local Effort (RLE) has increased to $27.4 million in 2026-27. The RLE millage has decreased by 0.85 percent, and the overall non-voted millage has decreased by 0.49 percent. Inclusive of the voter approved General Obligation Bond (GOB) and the referendum, the total millage has decreased by 0.49 percent. The gross taxable value in Broward County as of budget adoption has increased by $13.5 billion, or 3.89 percent from $347.2 billion to $360.7 billion.

* The 2026-27 Millage rate is based on the 2nd Calculation Report, and property values on the 7/1/2026 Taxable Value Report

FLORIDA EDUCATION FINANCE PROGRAM AND REQUIRED LOCAL EFFORT

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

- Capital Outlay and Maintenance: school boards may levy up to 1.500 mills for new construction and remodeling, site improvement or expansion to new sites, existing sites, auxiliary facilities, renovation and repair of existing school plants, maintenance, purchase of new and replacement equipment, school bus purchases, enterprise resource software applications, and driver education vehicles. Payments for lease-purchase agreements for educational sites and facilities are authorized by board policy not to exceed 60 percent of the proceeds of the millage levied under this authority. Proceeds may also be used for the payment of costs for leasing relocatable educational facilities and for renting or leasing educational facilities and sites. The Capital millage for the 2026-27 school year is 1.5000, generating approximately $519.3 million in revenue.
- Current Operations: the maximum discretionary current operation millage set by the Legislature for 2026-27 is 0.7480 mills, which will result in approximately $258.9 million in revenue. There is no additional discretionary millage for 2026-27.

In addition to the board-set levies, there are two provisions for voter approved millage levies to address short-term needs. The first provision provides for an additional millage for up to two years, and the money can be used for both operating and capital expenses. This levy would not count against the 10.0000 mill cap, which does not include debt service. The second provision provides for an additional millage for up to four years that can be used for operating purposes. This levy would count against the 10.0000 mill cap. Tax levies for debt service are in addition to the levies for current operations but are limited by a State Board of Education Rule to 6.0000 mills and a 20-year duration, except with specific State Board approval. Qualified electors may vote for a local bond issue to be retired by a millage levy. The District's GOB Debt Service Millage for the 2026-27 school year is 0.1587 mills, which will result in approximately $54.9 million. Finally, the 2026 Referendum 1.0 millage is estimated to levy approximately $346.2 million.

Governmental Funds

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

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



GENERAL FUNDS SUMMARY

General Fund (in millions)

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

General Fund (in millions) Revenue	2025-26 Budget	2026-27 Budget	Inc/(Dec)
Federal Direct	$ 2.0	$ 2.2	$ 0.2
Federal Through State	12.0	11.4	(0.5)
State:			
FEFP	974.7	944.6	(30.1)
Workeforce Development	85.8	85.7	(0.0)
Class Size Reduction	239.2	225.8	(13.4)
School Recognition	-	-	-
Other State	9.1	8.5	(0.6)
Local:			
Local Taxes (incl. prior yr.)	1,273.1	1,313.6	40.5
Voted Add'l Oper Tax	333.3	346.2	13.0
Interest	10.0	8.0	(2.0)
Fees	32.2	31.1	(1.1)
Other Local	32.2	46.0	13.8
Transfers In and Other Financing Sources	213.1	293.4	80.4
Beginning Fund Balance	206.0	155.8	(50.2)
Total	$ 3,422.6	$ 3,472.6	$ 50.0

The General Fund budget for the 2026-27 school year is $3,472.5 million, an increase of $50 million, or 1.5%, from the 2025-26 budget. State and Federal sources account for 36.8% of the total revenue, with Local sources comprising another 50.2%. The FEFP portion, which includes FEFP, Workforce Development, Class Size Reduction, and Local Taxes, accounts for approximately 74% of the total budget. Most transfers and other financing sources represent the transfer into the general fund budget from the capital budget for facility repair and maintenance costs.

General Fund Appropriations (in millions)	2025-26 Budget	2026-27 Budget	Inc/(Dec)
Instruction	$ 2,204.2	$ 2,299.8	$ 95.6
Pupil Personnel Services	152.1	156.4	4.4
Instructional Media Services, Instruction Related Technology, Instruction & Curriculum Dev., Instructional, Staff Training, Community Svcs.	118.3	114.1	(4.2)
School Administration	154.9	150.8	(4.1)
Operation of Plant, Maintenance of Plant, Facilities Acquisition and Construction, Capital Outlay	349.4	383.6	34.2
Student Transportation Services	99.0	99.2	0.3
Board, General Administration, Administrative Technology Services, Fiscal Services, Central Services, Debt Service, Food Service	138.9	112.0	(27.0)
Transfers and Ending Fund Balance	205.8	156.6	(49.2)
Total	$ 3,422.6	$ 3,472.6	$ 50.0

The total budget includes funding for centralized functions such as Financial Services, Human Resources, Research and Evaluation, Maintenance, and Transportation, as well as funding for employee benefits at $532.3 million and for various initiatives such as class size reduction at $225.8 million.

Based on 2026-27 FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add total.

CAPITAL FUNDS SUMMARY

Capital Projects Funds (in millions)

Capital Projects Funds are used to account for revenue to acquire, construct, or maintain facilities and capital equipment. The primary source of revenue for capital projects funds is the local property tax (capital millage). Other financing sources include the sale of capital assets and technology/vehicle capital leases. Committed project balances make up a significant part of the budget. These are funds carried over from the previous fiscal year that are tied to and used to complete ongoing projects. The capital projects funds budget for the 2026-27 school year is $1.29 billion, an increase of $155.4 million, 13.7 percent higher than the previous year. This increase is mostly due to $176 million in Certificates of Participation (COPs) financing for eligible facility projects. The 2026-27 estimated revenue is calculated based on official State notifications, certified county tax estimates, historical experience, and long-term local projections. The capital millage is determined by using the certified property tax roll. The State revenue sources of the PECO, and Capital Outlay and Debt Service (CO&DS) are budgeted at the official State notification amounts. School impact fees, capital asset sales, and miscellaneous income are based on expected cash flows.

Data for Executive Summary Table

Capital Outlay Budget Revenue	2025-26 Budget	2026-27 Budget	Incr/ (Decr)
Federal	$0.0	$0.0	$0.0
State:			
PECO	0.0	0.0	0.0
PECO - Charter Schools	32.1	34.0	1.9
Other	14.1	18.8	4.7
Local:			
Millage	499.9	519.3	19.4
Other	12.2	10.2	(2.0)
Transfers	0.0	0.0	0.0
Other Financing Sources	59.0	354.1	295.1
Committed Project Balances	514.3	350.6	(163.7)
Total	$1,131.6	$1,287.0	$155.4

The District utilizes a comprehensive process to gather information, prioritize capital outlay needs, and develop the five-year District Educational Facilities Plan (DEFP) that is approved by the School Board and becomes the starting point for the 2026-27 Capital Projects Funds Budget. Projects in the DEFP are prioritized based on need and available funding. As stated in Section 1013.41(3), Florida Statutes, "The purpose of the educational facilities plan is to keep the district school board, local governments, and the public fully informed as to whether the district is using sound policies and practices that meet the essential needs of students and that warrant public confidence in district operations." The annual preparation of the Capital Outlay Budget is a multi-step process. The major components of the Capital Outlay Budget are facilities projects, capital equipment including technology devices, the maintenance transfer, and debt service transfers - as determined by the Treasurer using the debt service amortization schedules. This year the DEFP provides the School Board and the public with a detailed capital outlay plan that appropriates $4.1 billion in estimated capital projects funds over five years through fiscal year 2030-31.

Capital Outlay Budget Appropriations	2025-26 Budget	2026-27 Budget	Incr/ (Decr)
Library Books (new libraries)	$0.0	$0.0	$0.0
Audio Visual Materials	0.0	0.0	0.0
Buildings, Furn. & Fixtures	119.7	179.5	59.8
Furniture & Equipment	38.1	115.4	77.3
Motor Vehicles (incl. Buses)	39.9	79.8	39.9
Land	0.0	0.0	0.0
Improvements other than Buildings	15.6	14.5	(1.1)
Remodeling & Renovations	492.4	372.4	(120.0)
Computer Software	3.0	20.0	17.0
Charter School Local & State Capital Improvement/Outlay	56.8	73.4	16.6
Transfers	366.1	432.0	65.9
Total	$1,131.6	$1,287.0	$155.4

SPECIAL REVENUE FUNDS SUMMARY

Special Revenue Funds (in millions)

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

Special Revenue-Food Service is used to fund the district-wide school cafeteria program. The Food Service budget for the 2026-27 school year is $133.0 million, a decrease of $27.9 million from the previous year.

Special Revenue, Food Service Revenue (in millions)	2025-26 Amended	2026-27 Projected	Inc/(Dec)
Federal through State	$107.2	$94.5	$(12.7)
State Sources	1.0	1.0	0.0
Local Sources	19.0	18.5	(0.5)
Fund Balances	37.2	18.9	(18.3)
Total	$164.4	$133.0	$(31.4)

Special Revenue, Food Service Revenue (in millions)	2025-26 Amended	2026-27 Projected	Inc/(Dec)
Salaries & Fringe Ben.	$62.6	$54.1	$(8.5)
Purchased Services	8.3	9.7	1.4
Energy Services	2.2	2.5	0.3
Materials & Supplies	65.4	61.1	(4.3)
Capital Outlay	3.9	1.1	(2.8)
Other Expense	4.5	4.5	0.0
Transfers	0.0	0.0	0.0
Fund Balance	17.5	0.0	(17.5)
Total	$164.4	$133.0	$(31.4)

Special Revenue, Other projected budget for the 2026-27 school year is $194.1 million, a decrease of $50.9 million dollars. The budget contains funding primarily from federal sources for the purpose of providing specific educational programs to be administered by The District. The four major programs are the Elementary and Secondary Education Act (ESEA), Title I Program at $96.4 million, Individuals with Disabilities Education Act (IDEA) at $68.7 million, Teacher and Principal Training and Recruiting, Title II, Part A at $14.0 million, Early Head Start and Head Start at $5.5 million.

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

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

Special Revenue, Other Revenue (in millions)	2025-26 Amended	2026-27 Projected	Inc/(Dec)
Federal Direct	$45.4	$13.1	$(36.8)
Federal through State	212.6	194.4	5.4
State Sources	4.3	3.2	(6.5)
Local Sources	4.3	1.9	(1.4)
Incoming Transfers			
Charter School Pass-Through	(21.7)	(18.5)	3.2
Total	$245.0	$194.1	$(50.9)

Special Revenue, Other Appropriations (in millions)	2025-26 Amended	2026-27 Projected	Inc/(Dec)
Salaries & Fringe Ben.	$161.3	$128.8	$(32.5)
Purchased Services	64.0	56.2	(7.8)
Energy Services			
Materials & Supplies	9.3	6.9	(2.4)
Capital Outlay	10.9	8.6	(2.3)
Other Expense	21.2	12.1	(9.1)
Charter School Pass-Through	(21.6)	(18.5)	3.2
Total	$245.0	$194.1	$(50.9)

DEBT SERVICE FUNDS SUMMARY

Debt Service Funds (in millions)

These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt. Major sources of revenue for these funds include State Board of Education State revenue. The Debt Service budget (Appropriations) for fiscal year 2026-27 is $220.7 million. Overall result for the annual debt service is a net decrease of ($10.5) million ($231.2 million in fiscal year 2025-26 vs $220.7 million in fiscal year 2026-27, excluding fund balance).

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

Debt Service Revenue	2025-26 Final	2026-27 Second Hearing	Inc/(Dec)
State Sources	$ 0.5	$ 0.5	$ (0.0)
Local Sources	54.8	54.9	0.1
Transfers In	183.2	172.5	(10.7)
Other Financing Sources	-	-	-
Subtotal	**$ 238.6**	**$ 228.0**	**$ (10.5)**
Fund Balance	46.4	46.4	-
Total	**$ 285.0**	**$ 274.5**	**$ (10.5)**

As of June 30, 2026, the District had $1.70 billion in outstanding debt compared to $2.00 billion last fiscal year. Debt breakdown (expressed in millions) as follows: Certificate of Participation account for $926.1 million of total debt, State issued COBI Bonds are $1.14 million, Voted Debt GOB are $681.29 million, and Leases represent $92.28 million.

Debt Service Appropriations	2025-26 Final	2026-27 Second Hearing	Inc/(Dec)
SBE & COBI	$ 0.5	$ 0.5	$ (0.0)
District Bonds	52.7	52.8	0.1
Transfers Out	-	-	-
Other Debt Service	174.7	164.0	(10.7)
ARRA Economic Stimulus Debt Service	3.3	3.3	-
Other Financing Uses	-	-	-
Subtotal	**$ 231.2**	**$ 220.7**	**$ (10.5)**
Fund Balance	53.7	53.7	(0.0)
Total	**$ 285.0**	**$ 274.5**	**$ (10.5)**

INTERNAL SERVICE FUNDS SUMMARY

Proprietary Funds (in millions)

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

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

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

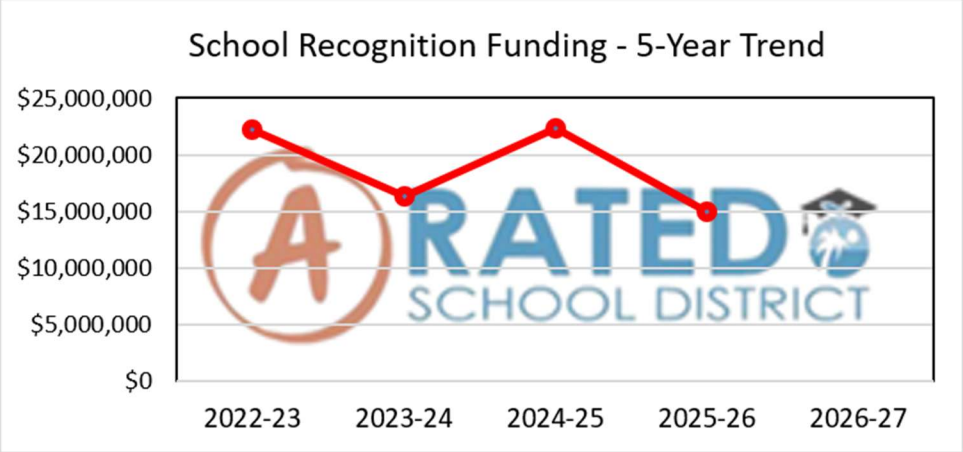
Other Internal Services Revenue	2025-26 Adopted	2026-27 Tentative	Inc/(Dec)
Interest	$ 0.0	$ 0.0	$ 0.0
Services Provided to Others	104.9	125.8	20.9
Transfers	0.0	0.0	0.0
Fund Balance	0.1	0.0	(0.1)
Total	**$105.0**	**$125.8**	**$20.8**

Other Internal Services Appropriations	2025-26 Adopted	2026-27 Tentative	Inc/(Dec)
Salaries & Fringe Benefits	$ 60.9	$ 63.6	$ 2.7
Purchased Services	14.3	23.3	9.0
Materials & Supplies	0.0	0.0	0.0
Capital Outlay	29.8	38.8	9.0
Fund Balance	0.0	0.1	0.1
Total	**$105.0**	**$125.8**	**$20.8**

SCHOOL RECOGNITION FUNDING

BCPS School Recognition

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded $14.9 million in School Recognition Funds in 2025-26, and the 2026-27 funding has not yet been determined.

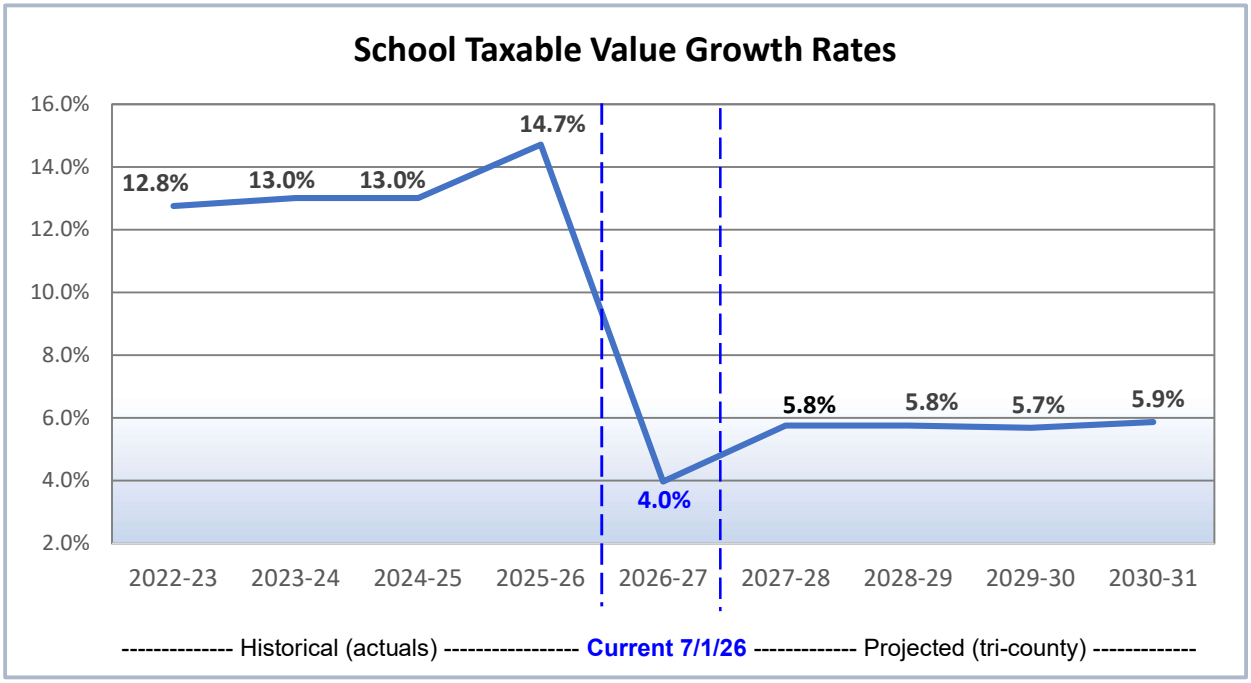


NOTE: Due to the rounding of whole numbers, some tables/schedules may not add to total.

SCHOOL TAXABLE VALUE GROWTH RATES

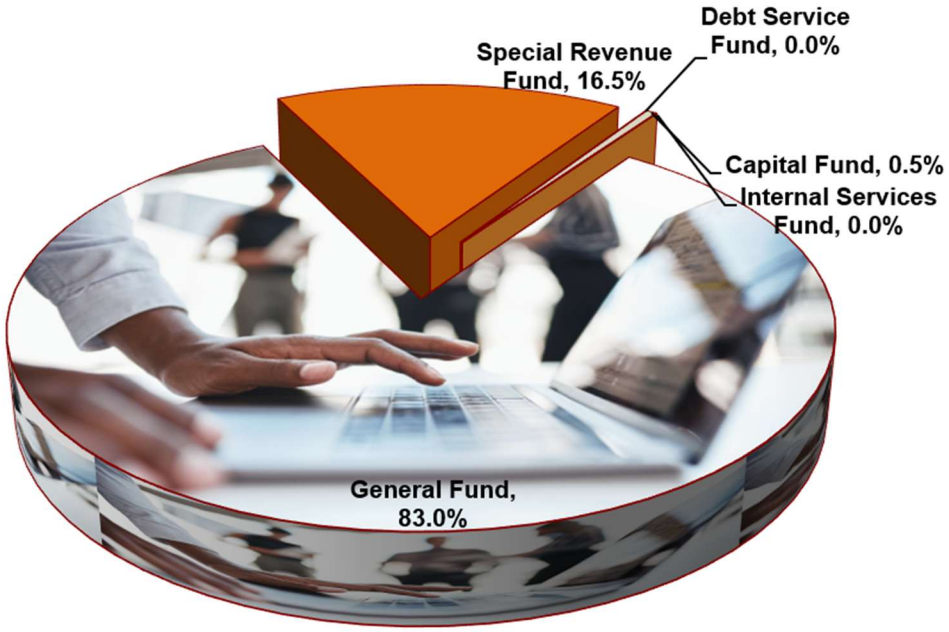
The July 1, 2026, Broward County Property Appraiser's (BCPA) taxable value estimates are higher than previous projections by the State's Office of Economic and Demographic Research. BCPA taxable value estimates for the 2026-27 budget resulted in a 4.0 percent increase over the 2025-26 estimated school taxable values used to adopt the capital and general fund budgets in September 2025. After several years of double-digit growth, a trend of more modest increases is expected throughout South Florida. Over the next five years, it is anticipated that the District will generate revenue based on the current capital millage (1.5 mills) and general fund discretionary millage (0.748 mills) rates.

The chart below illustrates that the projected growth rate of taxable property values in the tri-county area is expected to increase modestly in fiscal year 2027-28 and remain stable through 2030-31. The District will continue to monitor property value trends and coordinate with the Broward County Property Appraiser (BCPA) on future projections.



2026-27 STAFFING – ALL FUNDS

The 2026-2027 Staffing - All Funds analysis shows that General Fund positions are 83.0 percent of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 16.5 percent of the total staffing, and 0.5 percent of District positions are in the Capital Fund. Budgeted positions exclude vacant positions. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



Budgeted Full Time Equivalent Positions

	2022-23	2023-24	2024-25	2025-26	2026-27	% to Total
Fund:						
General Fund	22,507	22,134	22,696	20,784	19,851	83.0%
Special Revenue Fund	5,077	4,866	4,125	3,333	3,959	16.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	133	133	133	139	119	0.5%
Internal Services Fund	4	5	5	4	0	0.0%
TOTAL	27,722	27,138	26.958	24,261	23,929	100%

Overall, staffing from 2025-26 to 2026-27 is projected to decrease due to lower enrollment. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund positions will be General Fund cost center for 2026-2027 and subsequent years.

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

PER STUDENT EXPENDITURE

Per Student Expenditure

2024-25 Per Pupil Expenditure (WFTE)

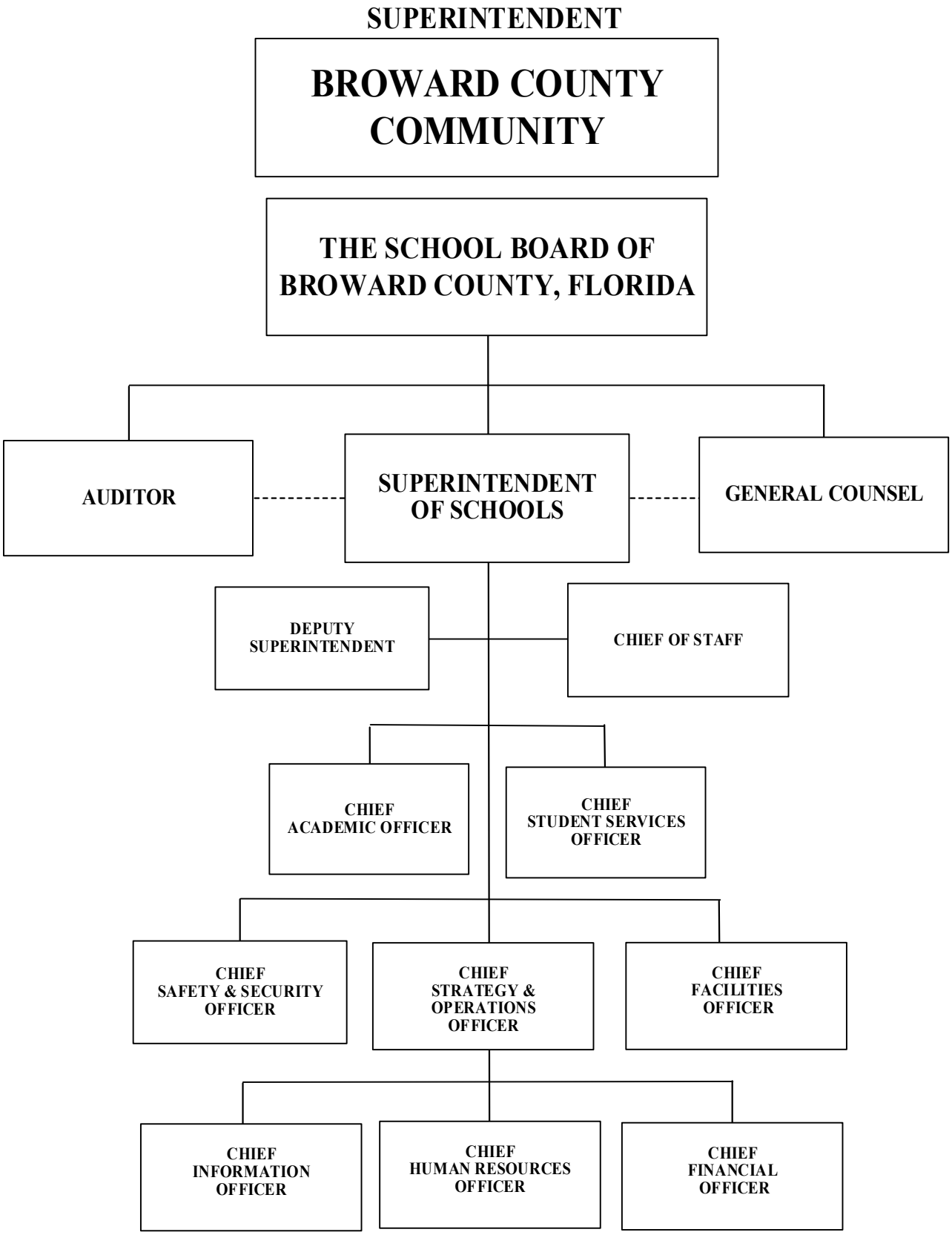
District	Basic	ESOL	ESE	Career	Total for All Programs
Broward	$9,004	$8,117	$13,640	$7,585	$10,063
Miami Dade	9,311	8,745	14,999	11,122	10,917
Palm Beach	10,781	12,299	20,152	13,880	13,053
Florida	8,685	8,546	13,799	8,875	9,922

Source: FLDOE Transparency Reports

General Fund Only



PRINCIPAL OFFICIALS



PRINCIPAL OFFICIALS



Superintendent of Schools	
Dr. Howard Hepburn	Superintendent of Schools
Kathy Dupuy-Bruno	General Counsel
Dr. Fabian Cone	Chief Information Officer (Task-Assigned)
Michael G. Gregory	Chief Safety & Security Officer
Omar R. Shim	Chief Financial Officer (Task-Assigned)
Dr. Ernie Lozano	Chief Human Resources Officer
Dr. Valerie S. Wanza	Chief Strategy & Operations Officer
Mark Magli	Chief Auditor
John J. Sullivan	Chief of Staff & Communications
Mark Dorsett	Chief Facilities Officer (Task-Assigned)
Deputy Superintendent	
Dr. Angela R. Fulton	Deputy Superintendent
Dr. Fabian Cone	Chief Academic Officer
Saemone Hollingsworth	Chief Student Services Officer
Alan Strauss	North Regional Superintendent
Dr. Theodore Toomer	Central Regional Superintendent
Dr. Jermaine Fleming	South Regional Superintendent
Dr. Veda Hudge	School Transformation Office, Assistant Superintendent

SAFETY

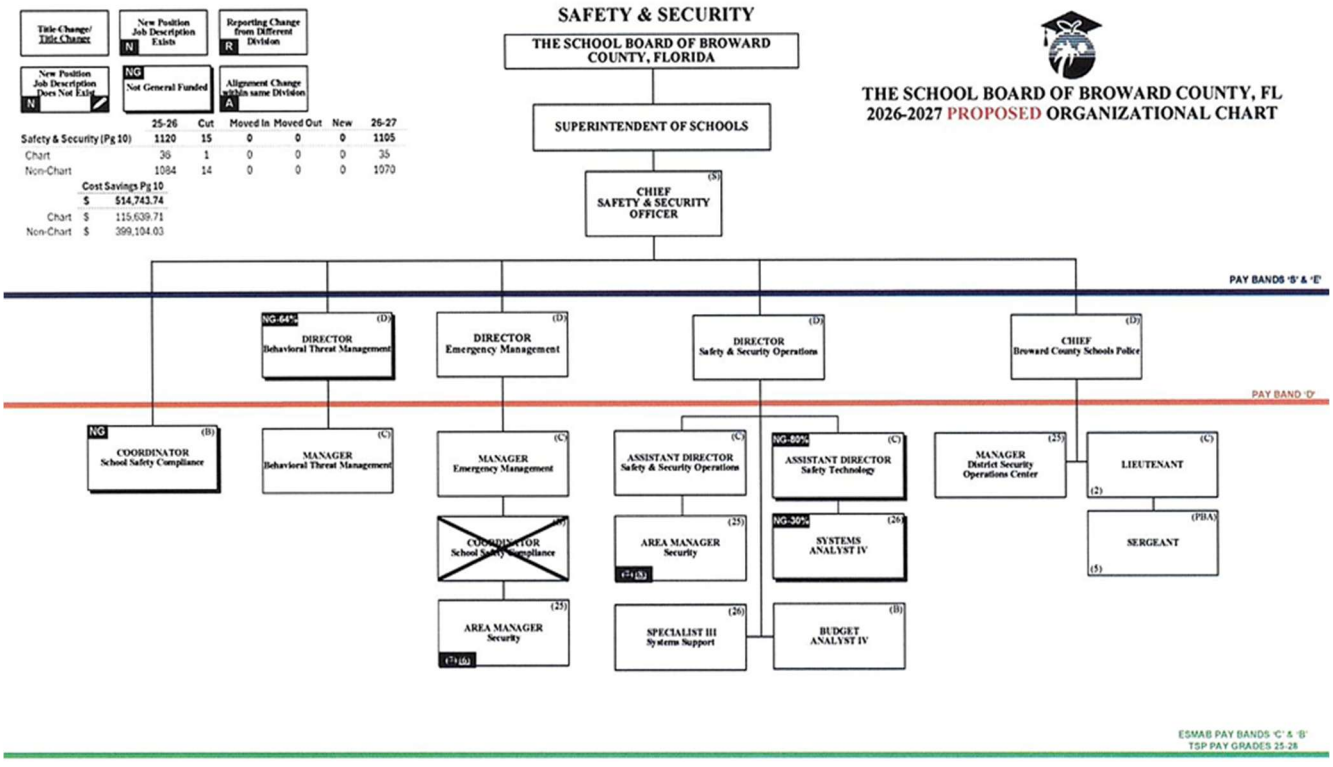
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SAFETY SECURITY & EMERGENCY PREPAREDNESS

Since the 2018 enactment of the Marjory Stoneman Douglas High School Public Safety Act, Florida has made school safety one of the most heavily regulated responsibilities of every school district. Broward County Public Schools must satisfy a broad and expanding set of statutory mandates included in the "Legislative Summary" below. These obligations are not discretionary, and the responsibility for meeting them rests with the District.

The Division of Safety, Security and Emergency Preparedness (SSEP) is the operational core of that compliance. As one of the nation's largest school districts, Broward County Public Schools relies on SSEP to staff and supervise armed and unarmed school-based security across every campus, operate a 24/7 District Security Operations Center, manage behavioral threat assessment districtwide, and deliver the access control, surveillance, communications, and emergency-preparedness capabilities that protect students and staff every day.

This document highlights the initiatives underway to support regulatory compliance, enhance safety and the resources required to sustain these goals. The investments detailed in the following pages are how the District safeguards its students and staff, fulfills its legal duties, and preserves the safe learning environment on which every other educational outcome depends.



LEGISLATION SUMMARY

Marjory Stoneman Douglas High School Public Safety Act

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



- Creation of the Florida Department of Education (FLDOE) Office of Safe Schools (www.fldoe.org/safe-schools/).
- Requirements for a Safe-School Officer (SSO) at each public school. (FS 1006.12).
- Authorization for sheriffs to establish the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Guardian Program.
- Creation of the Alyssa's Alert mobile panic system (FS 1006.07(4)).
- Creation of the FortifyFL suspicious activity reporting mobile app.
- Requirements for mental health services and training.
- Requirements for annual security risk assessments, threat management, and training requirements (FAC Rules 6A-1.0018 and 6A-1.0019).
- Creates the Mental Health Assistance Allocation (MHAA) within the Florida Education Finance Program (FEFP) to provide funding for establishing or expanding school-based mental healthcare.
- Clarifies that the cost per student station does not include specified costs related to improving school safety.

BEST PRACTICE & STATE COMPLIANCE

School Security Risk Assessments

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

School Based Security Requirements

As part of our ongoing efforts to enhance physical security, multiple initiatives are underway to strengthen the district's capacity to prevent, mitigate, respond to and recover from emergencies and disasters. Some projects include: Perimeter Fencing, Intercom Communications, Vape Detection, and Security Camera Management.

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

- Policy 2120 Emergency Protocols and Preparedness – Prioritizes emergency prevention and preparedness to ensure the safety of everyone at District schools and properties.
- Policy 2150 Safer Spaces - Requires all classroom doors to be locked at all times during class and the establishment of a "safer space" in compatible classrooms.
- Policy 2000 School Safety Requirement and Monitoring - All schools must comply with all school safety statutes and Florida Administrative Codes. This includes student and staff identification via identification badges. In addition, all visitors must also wear a visible identification badge.

COMPLIANCE COORDINATION

As part of our ongoing commitment to school safety, SSEP created a new position: Coordinator of School Safety Compliance. This new role serves as a critical liaison between the District's School Safety Specialist and the Florida Department of Education's Office of Safe Schools. Acting as a bridge for communication and compliance, this position is designed to ensure seamless adherence to all legislative requirements concerning school safety.

SAFETY FUNDING

School Safety Funding

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

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

Current Funding

For the 2026-27 fiscal year, the District's proportional share of the state's $290 million Safe Schools allocation is $24,624,963 — funding that supports statutory baseline compliance but does not, by itself, cover the full layered-security model the District maintains; the District supplements it with voter-approved referendum and General Fund dollars to sustain the full, layered security model described in this report.

FEFP Safe School Allocation	2025-26 FEFP 2nd Calculation	2025-26 FEFP 4th Calculation	2026-27 FEFP 1st Calculation
Traditional Schools	25,049,636	25,000,155	24,624,963
Charter School	(5,310,773)	(5,299,608)	(5,395,305)
Total District Schools	**$19,738,863**	**$19,700,547**	**$19,229,658**

Description	FY 2025-26 Budgeted	FY 2025-26 Actual	FY 2026-27 Budgeted
Safety/Security Expenses	19,738,863	19,700,547	19,229,658
District Totals	**$19,738,863**	**$19,700,547**	**$19,229,658**

THE NEXT GENERATION RENEWAL



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

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

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

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

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

BEHAVIORAL THREAT MANAGEMENT DEPARTMENT

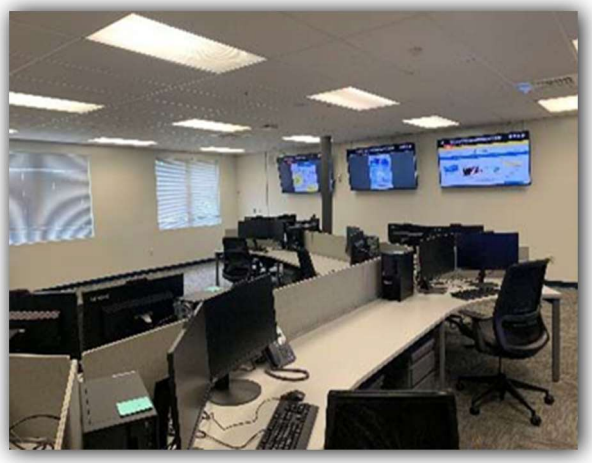
During the 2022-23 school year, the Division of Safety, Security and Emergency Preparedness (SSEP) broadened its commitment to the threat assessment process, by establishing a Behavioral Threat Assessment Department. This department consists of a team of trained professionals, who provide direct support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



The Behavioral Threat Management Department (BTMD) plays a crucial role in supporting schools in identifying concerning behavior and assessing potential threats within our schools. Department staff receive specialized training through the Florida Office of Safe Schools to ensure alignment with state requirements. The BTMD is comprised of trained professionals who manage the Behavioral Threat Assessment (BTA) processes conducted by schools to prevent and address potential risks. The BTMD collaborates with external stakeholders, including the Florida Department of Juvenile Justice, to support comprehensive threat management and to facilitate coordinated connections for support. Additionally, the department monitors Student Support Management Plans (SSMPs) to ensure interventions are implemented as prescribed. The BTMD ensures all required staff complete mandatory training and provides ongoing professional development to district staff throughout the year to remain in compliance with Florida Administrative Code Rule 6A-1.0019. Their expertise supports schools by ensuring that early intervention and support are provided to students in need, promoting a safe and supportive school climate.

BROWARD COUNTY SCHOOLS POLICE DEPARTMENT

District Security Operations Center



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

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

In addition, the law enforcement team was expanded by creating three law enforcement supervisory positions to help strengthen accountability and management of the increasing number of programs and services provided by the Broward County Schools Police Department.

BROWARD COUNTY SCHOOLS POLICE DEPARTMENT

Improving Interoperability



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



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

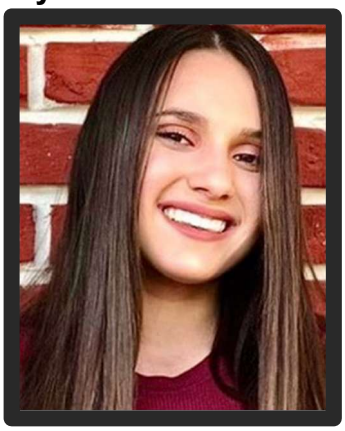
Police K-9 Unit



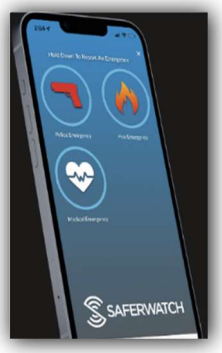
The Broward County Schools Police Department K-9 Unit serves as a specialized support component designed to enhance school safety, security, and investigative capabilities across the district. Composed of trained handler–canine teams, the unit leverages the dogs’ superior sense of smell, hearing, and adaptability to assist in tasks such as guns and explosives detection, critical incident response, and proactive safety sweeps. The program operates under structured policies that emphasize controlled deployment, legal compliance, and responsible use of police canines to support crime prevention and maintain a safe learning environment.

EMERGENCY MANAGEMENT DEPARTMENT

Alyssa's Law



Alyssa's Law, Senate Bill 70 (2020), requires each public school, including charter schools, to implement a mobile panic alert system known as Alyssa's Alert, as codified in section 1006.07(4), Florida Statutes. The law is intended to strengthen emergency response by supporting real-time coordination between schools, law enforcement, and other first responder agencies.



BCPS continues to implement Alyssa's Law through its districtwide emergency alerting platform, which supports timely notification and coordination with public safety response agencies.

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



Broward County Public Schools has expanded its Alyssa's Alert capability through the use of wearable CrisisAlert™ Badges for staff at schools and District offices. The District's alerting platform supports emergency notification through wearable badges, mobile devices, and desktops to improve speed of response and situational awareness.

The system supports rapid notification for a range of emergency situations and provides location information to support timely response.

BCPS Emergency Management School Safety Portal

The BCPS Emergency Management Suite (EMS) School Safety Portal has been developed to host the school district's new drill management software. The District will transition all emergency drill tracking to the BCPS Drill Tracking Module which allows schools to schedule their drills in advance, receive reminders of upcoming drills and certify completion of drills to ensure compliance.

Enhanced Crisis Communication

Communication is a critical part of crisis management. BCPS has developed a Crisis Communications Plan that outlines the roles, responsibilities, protocols, and procedures to be followed by staff when faced with a crisis or emergency. The BCPS Crisis Communication Plan established a definitive process for initiating and maintaining effective, interactive communications among essential departments and divisions, along with individuals both within and outside of the District during an emergency or crisis. The Crisis Communication Plan was completed and rolled out during the Fall of the 2022-23 school year.

FLDOE Rule 6A-1.0018

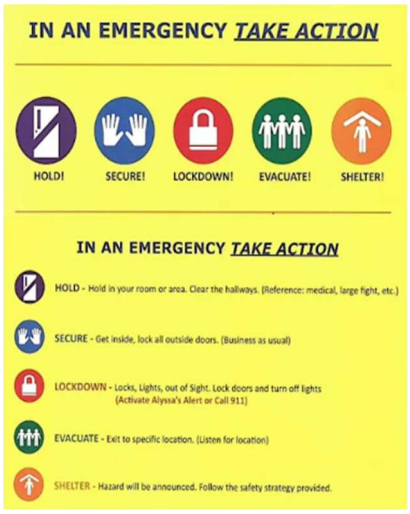
On June 10, 2021, FLDOE adopted a rule to provide school districts, including charter schools, with notice of the Office of Safe Schools' procedures for monitoring and addressing issues of suspected noncompliance with safety requirements, including required reporting and training.

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

EMERGENCY MANAGEMENT DEPARTMENT

Plain Language Emergency Protocols

The District continues to improve training for staff and students on critical safety and security protocols. During the 2022-23 school year, the District transitioned our Emergency Response Protocols to Plain Language to ensure that all faculty, staff, students, and stakeholders better understand their required response during an emerging incident. The Plain Language Emergency Response Protocols will continue to be used during the 2026-27 school year.



Reunification Plan

BCPS maintains a District Reunification Plan to support the safe and orderly reunification of students and families following a significant emergency. The plan is coordinated with local law enforcement and fire rescue agencies and will continue to be strengthened as additional reunification tools and procedures are integrated into the District's emergency response framework.

Threat Reporting Applications

State legislation promotes the FortifyFL reporting app, which allows individuals to instantly report suspicious activity to appropriate law enforcement agencies and school officials. The smartphone app is supported by the FLDOE. Both FortifyFL and SaferWatch can be downloaded from the Apple App Store and Google Play. The District and all schools market the FortifyFL application to staff and students as required by Senate Bill 7030 and section 943.082, Florida Statutes.



Tip, Threat, and Social Media Monitoring

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



Visitor Management

Broward County Public Schools continues to strengthen visitor management through established Single Point of Entry procedures and visitor screening at schools across the District. Visitors are required to present identification, be screened, and receive authorization before accessing campus.

The District will continue to reinforce visitor management procedures through training, operational guidance, and phased integration of additional system capabilities to support a consistent and secure entry process.

SAFETY AND SECURITY OPERATIONS DEPARTMENT

Access Control



Broward County Public Schools has implemented card reader access control at every District school, with access control installed at the designated Single Point of Entry for each campus. This provides a consistent, controlled entry process across schools and strengthens the District's layered security posture by limiting access to authorized personnel and supporting safer visitor management procedures.

Access control has also been installed throughout District administrative sites, where controlled access is used to better manage employee, visitor, and operational movement within facilities. These systems provide an added layer of accountability by supporting credential-based entry, improving control over sensitive work areas, and reducing reliance on open or manually managed access points.

The District is evaluating opportunities to expand access control more broadly across schools and facilities as part of its long-term security modernization efforts. Future expansion would focus on improving consistency, strengthening perimeter and internal access management, and supporting a more secure, standardized environment for students, staff, visitors, and District operations.

Communications

Reliable communication is a core requirement for effective school safety operations. Broward County Public Schools continues to maintain and modernize its districtwide radio communications program to support school-based security personnel, District response staff, and coordination with public safety partners. This includes the replacement and repair of aging portable radios, continued support for school-based radio users, and the ongoing transition of radio sites and equipment from older systems to improved digital capabilities.



The District is also working to strengthen first responder interoperability through technology such as SmartConnect, which provides an alternate communication pathway when traditional radio frequency coverage is limited or disrupted. By allowing compatible radios to connect through available internet pathways, such as Wi-Fi or cellular data, this capability improves communication reliability in large buildings, hardened areas, congested environments, and other locations where standard radio coverage may be challenged.

In addition, BCPS has initiated a Bi-Directional Amplifier/Emergency Responder Radio Coverage System project to evaluate and improve in-building public safety radio coverage across District facilities. This effort is intended to identify coverage gaps, support code and emergency response requirements, and improve the ability of police, fire, and emergency personnel to communicate effectively inside schools and administrative sites during critical incidents.

SAFETY AND SECURITY OPERATIONS DEPARTMENT

Drones

Broward County Public Schools continues to operate a district-based drone program to strengthen situation awareness, emergency response, and operational support during large-scale events and critical incidents. The program provides District leadership and response personnel with real-time aerial visibility that can assist with monitoring campuses, assessing conditions, supporting decision-making, and coordinating resources during emergencies or high-attendance events.



The District is also participating in the Campus Guardian Angel pilot program, which represents an emerging layer of active threat response technology. This pilot is intended to evaluate the use of rapidly deployable drone technology to support real-time awareness, communication, and response coordination during a potential campus threat. As with all safety technology, implementation requires careful coordination with law enforcement, emergency management, school operations, legal requirements, and established District response protocols.

In addition, BCPS is exploring Drone as First Responder solutions and potential pilot opportunities. These systems are designed to provide rapid visual assessment of an incident scene before or during the arrival of responding personnel. Future evaluation will focus on operational value, privacy safeguards, regulatory compliance, response procedures, integration with existing safety systems, and the ability to improve timely, informed decision-making during emergencies.

Fencing

Broward County Public Schools continues to strengthen campus perimeter security through targeted fencing improvements across the District. While schools have established external perimeter fencing, ongoing work focuses on closing remaining gaps, improving control of visitor parking areas, and reducing unmitigated access to the front of campuses. These improvements help direct pedestrian and vehicle traffic toward controlled entry points where visitors can be greeted, screened, and logged by school staff before proceeding to the Single Point of Entry.



The fencing initiative supports the District's layered security strategy by improving the physical separation between public access areas and student-occupied spaces. Stronger perimeter controls help deter unauthorized access, create more predictable visitor movement, and provide security staff and school administration with additional time and visibility to identify and respond to concerns. This work is especially important at campuses where legacy site design, open frontage, shared-use areas, or parking lot configurations create operational challenges.

Future fencing work will continue to be prioritized based on school security assessments, identified vulnerabilities, operational need, and available funding. Because fencing projects require site review, design, permitting, coordination with District facilities staff, and vendor scheduling, this remains a multi-year effort intended to improve campus access control and strengthen the District's overall physical security posture.

SAFETY AND SECURITY OPERATIONS DEPARTMENT

Metal Detection



Broward County Public Schools continues to operate walkthrough metal detection as an added layer of security at all District high schools and selected education centers. The program was implemented to strengthen campus safety, support enforcement of the Code of Student Conduct, and reduce the likelihood of weapons entering school campuses. Students and visitors are screened prior to entry using systems configured for weapon detection while maintaining an efficient arrival process.

Since implementation, the metal detection program has become an established part of the District's school safety operations. The program has proven effective in supporting daily screening procedures, improving deterrence, and reinforcing clear expectations for safe campus entry. Ongoing training, operational oversight, and equipment support remain key components of maintaining consistent implementation across participating schools.

The District will continue evaluating the program's effectiveness, operational needs, staffing requirements, and potential opportunities to expand the scope of the initiative. Any future expansion will be considered as part of the District's broader layered security strategy and will be guided by safety needs, available resources, school operations, and the ability to implement the program in a consistent and sustainable manner.

Surveillance

Broward County Public Schools continues to modernize its districtwide video surveillance program to improve camera coverage, reliability, and real-time situational awareness across schools and District facilities. This includes replacing aging analog cameras with digital technology, upgrading servers and supporting infrastructure, expanding coverage in critical campus locations, and maintaining formal camera access capabilities for authorized public safety partners during emergency response operations.



The District also maintains an ongoing camera system component lifecycle replacement program to repair or replace failed, damaged, outdated, or underperforming camera equipment. Because video surveillance is a core part of daily school safety operations, reliable cameras and supporting systems are necessary for campus monitoring, incident review, after-hours response, and support to the District Security Operations Center.

BCPS is also continuing camera initiatives for Exceptional Student Education settings where additional visibility supports student safety, staff accountability, and compliance with District expectations. As the platform matures, the District is evaluating expanded use of video analytics to help identify activity such as unauthorized access, after-hours movement, perimeter concerns, and other events requiring security review.

SAFETY AND SECURITY OPERATIONS DEPARTMENT

Vape Sensors

Broward County Public Schools is pursuing the implementation of vape detection sensors as an additional safety and wellness measure for middle and high schools. The initiative is intended to help address vaping and related prohibited activity in restrooms and other areas where direct adult supervision is limited. These sensors will support school administration and security staff by providing timely alerts when potential vaping activity is detected.



The District is currently moving through the procurement process to identify and implement a sustainable solution that can be deployed across targeted secondary schools. Once implemented, vape detection sensors will provide another layer of awareness for school-based staff, allowing for quicker response, improved supervision, and stronger enforcement of District expectations related to student safety, conduct, and campus climate.

This initiative supports the District's broader approach to using safety technology to improve visibility in areas where traditional monitoring is limited. Future implementation will focus on middle and high school environments, staff response procedures, system reliability, and the ability to integrate alerts into school-level operations in a practical and consistent manner.

Window Film

Broward County Public Schools is implementing a window and glass reinforcement initiative addressing Single Point of Entry and other locations across the District. This project is intended to enhance existing glass by implementing related reinforcement measures where appropriate. The goal is to improve the resilience of vulnerable glass surfaces.



Reinforced glazing is not a standalone security solution, but it strengthens a critical point of vulnerability when combined with controlled entry procedures, visitor screening, access control, video intercoms, surveillance, and trained school-based security personnel.

The project is currently in progress and will continue to be prioritized based on school security assessments, site conditions, operational need, and available funding.

SECURITY POSITIONS

Staffing

For the 2026-27 school year, the school board approves funds to cover SRO services. BCPS funds both armed and unarmed school-based security staff through the FEFP Safe School Allocation, Referendum Funds, and General Funds.

In addition to the SRO program, the District also participates in the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Armed Guardian program to achieve a lower Safe Schools Officer-to-student ratio. For the 2025-26 academic year, BCPS maintains over 90 Armed Guardians to gain greater operational flexibility. We collaborate closely with the Broward Sheriff's Office (BSO) to ensure that our Armed Guardians are well-trained and re-certified each year.

Broward County Public Schools maintains a districtwide school-based security staffing model designed to provide a visible, trained, and consistent security presence across campuses. These positions support daily school operations by assisting with arrival and dismissal, visitor management, campus supervision, emergency response, student movement, event coverage, and enforcement of District safety procedures. School-based security staff serve as a critical layer within the District's broader safety and security structure.

The Department of Safety and Security Operations continues to evaluate staffing needs based on school type, enrollment, campus size, operational complexity, incident trends, and identified safety concerns. This allows the District to assign personnel in a manner that is consistent, defensible, and responsive to school-level conditions while maintaining support for elementary, middle, high, combination, alternative, technical, and specialized school environments.

The District also continues to strengthen supervision, training, and accountability for school-based security personnel. This includes clearer expectations for daily duties, improved coordination with school administration, and continued professional development to ensure staff are prepared to support safe campus operations. The long-term goal is to maintain an effective security staffing model that supports deterrence, improves response capability, and reinforces safe learning environments across all schools.

Current and Proposed Security Positions

BCPS Safety/Security Positions	FY26 Positions General Fund	FY26 Positions Referendum	FY26 Total Positions	Incr/(Decr) Positions	FY27 Total Positions
Area Security Managers	14	-	14	-	14
Armed Guardians (ASSO)	85	1	86	-	86
Campus Monitors	589	-	589	(57)	532
Campus Security Managers	43	-	43	-	43
School Police Officers I (SPO1)	11	-	11	-	11
Security Specialists	77	181	258	-	258
BCPS Total Positions	**819**	**182**	**1,001**	**(57)**	**944**

Contracted Safety/Security Positions	FY26 Positions General Fund	FY26 Positions Referendum	FY26 Total Positions	Incr/(Decr) Positions	FY27 Total Positions
Armed Guardians (ASSO)	-	15	15	-	15
School Resource Officers (SRO)	-	201	201	-	201
Contracted Total Positions	**-**	**216**	**216**	**-**	**216**

Grand Total Positions	**819**	**398**	**1,217**	**(57)**	**1,160**

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MENTAL HEALTH

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MENTAL HEALTH ASSISTANCE FUNDING



Legislation Background

Senate Bill (SB) 7026 was passed in 2019 by the Florida Legislature to address school safety, in part, through a Mental Health Assistance Allocation (MHAA), which provides funding to school districts to establish or expand school-based mental health care. Funds are to be allocated each year in the General Appropriations Act (GAA) or through other laws, with each school district receiving a minimum of $100,000 and the remaining balance to be distributed proportionately based on a district's total unweighted full-time equivalent (UFTE) student enrolment.

In 2019 the Florida Legislature passed SB 7030, implementing legislation recommendations from the Marjory Stoneman Douglas High School (MSDHS) Public Safety Commission, which comprehensively addresses school safety. SB 7030 amended the MHAA, in part, to ensure that each Florida public school student has access to a mental health professional at school by the 2019-20 school year. This will be accomplished through the training of both educators and school staff to be able to detect and respond to mental health issues, and to provide follow-through by connecting children, youth and families who experience behavioral health issues with appropriate services.

Mental Health Assistance Allocation Plan (MHAA Plan)

School districts are required to develop and submit a plan annually outlining the local program and planned expenditures to their district's school boards for approval, as specified by SB 7030. Plans approved by the district school boards are to be submitted to the Commissioner of Education by August 1st of each fiscal year. The district's MHAA Plan must include all district schools, including charter schools, unless a charter school submits a MHAA Plan independent of the school district.

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



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

MENTAL HEALTH ASSISTANCE FUNDING

- Policy and procedures to ensure students who are referred to mental health services providers for mental health screening occur within 15 days of referral. School-based mental health services must be initiated within 15 days after identification and assessment. Students referred to community-based mental health service providers must be initiated within 30 days after the school or district makes a referral.
- Strategies or programs to reduce the likelihood of at-risk students developing social, emotional, or behavioral health problems.
- Strategies to improve the early identification of social, emotional, or behavioral problems or substance abuse/misuse disorders.

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

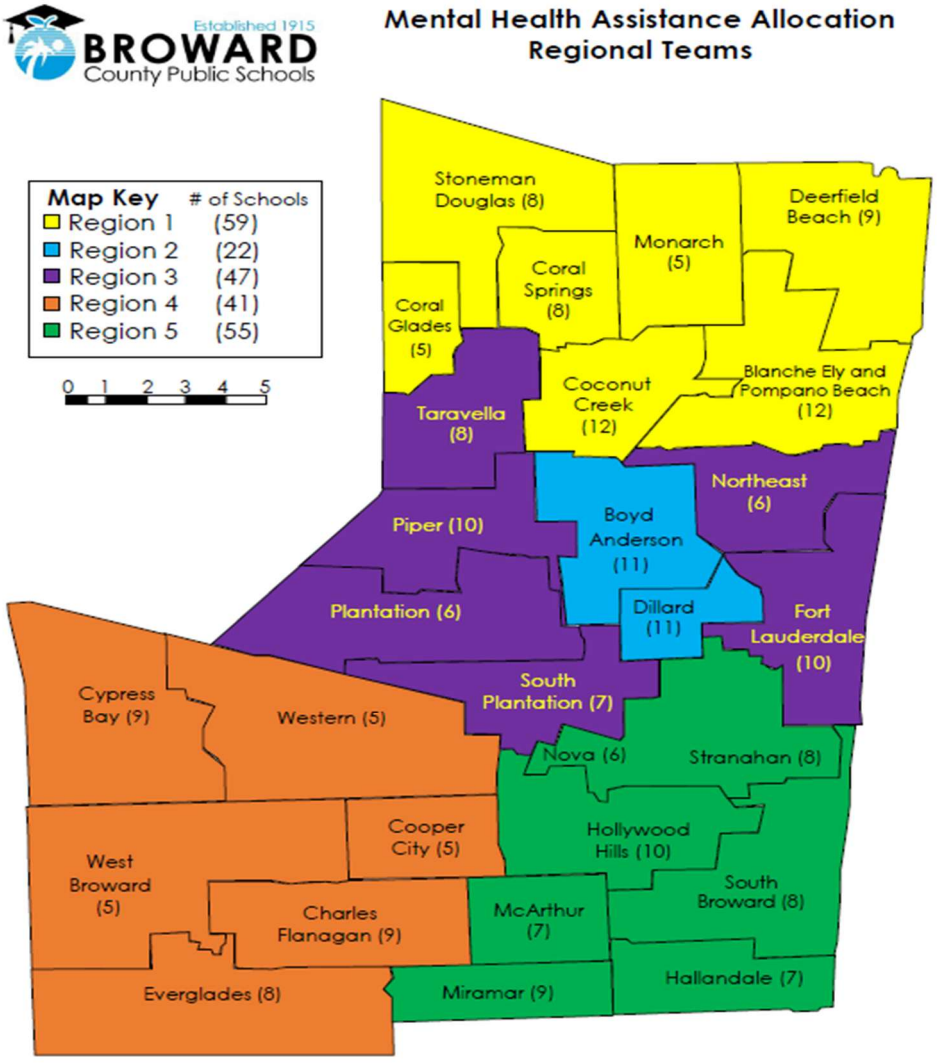
District MHAA Expenditure Funded by FEFP MHAA for 2026-27
The District solely allocates the MHAA state funds to expand school-based mental health services; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families with appropriate behavioral health services. The FEFP statewide allocation for MHAA has remained constant from FY26 to FY27 in the amount of $180 million and Broward District's proportionate share is $14,224,694.

FEFP Mental Health Assistance Allocation	2025-26 FEFP 2nd Calculation	2025-26 FEFP 4th Calculation	2026-27 FEFP 1st Calculation
Traditional Schools	14,599,537	14,529,960	14,224,694
Charter School	(2,138,920)	(2,129,248)	(2,159,024)
Total District Schools	**$12,460,617**	**$12,400,712**	**$12,065,670**
Description	**FY 2025-26 Budgeted**	**FY 2025-26 Actual**	**FY 2026-27 Budgeted**
Mental Health Expenses	12,460,617	12,400,712	12,065,670
Total District	**$12,460,617**	**$12,400,712**	**$12,065,670**

MENTAL HEALTH ASSISTANCE FUNDING

Mental Health Plan Regions

To quickly expand mental health services across all district schools, funded staff will be strategically placed throughout the District. This regional configuration will allow for an immediate response from a highly qualified team of mental health professionals to address a crisis or acute mental health needs.



MENTAL HEALTH ASSISTANCE FUNDING

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

- The District schools have a contract with a Child & Adolescent Psychiatrist (M.D.).
- The District's Psychological Services has consultative agreements with a Child & Adolescent Psychiatrist (M.D.).

Training and Certification

- Rethink Ed – Rethink Ed is the District's primary curriculum for Life Skills and Wellness and student success strategies. It is an online platform consisting of lesson plans, instructional videos, and resources to support student learning and staff development. Rethink Ed also provides a life skill learning survey to measure the self-perceptions of the following life skills competencies for students in grades 4-12: Self-Awareness, Self-Management, Relationship Skills, Responsible Decision-Making and Resilience. Lauren's Kids Safer, Smarter Schools curriculum is a Pre-Kindergarten through 12th Grade personal safety and abuse prevention program also utilized for the district's required instruction for resiliency education.
- Cognitive Behavior Therapy (CBT) - CBT is an evidence-based and widely used form of psychotherapy that combines cognitive therapy with behavior by helping students identify maladaptive patterns of thinking, emotional responses, or behaviors and replacing them with more desirable patterns.
- Trauma-Focused Cognitive Behavioral Therapy (TF-CBT) - TF-CBT is a short-term intervention that generally lasts from eight to 25 sessions. TF-CBT addresses the mental health needs of children, adolescents, and families suffering from the destructive effects of early trauma. The treatment is particularly sensitive to the unique problems of youth with post-traumatic stress and mood disorders resulting from sexual abuse as well as from physical abuse, violence, or grief.
- Youth Mental Health First Aid is a comprehensive training program based on empirical evidence, designed to equip school personnel with the essential knowledge and skills necessary to recognize when a student is in distress and to provide appropriate assistance.

MENTAL HEALTH ASSISTANCE FUNDING

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

2026-27 Mental Health Grant Funding

- **Table 1**. Mental Health and Other Funding Sources. This table includes **$252,119** in grant funding for training expenditures.

Name of Grant (Broward's Name)	Funding Source	Allocation Amount	Duration of Grant	Descriptor	Department Management
Youth Mental Health Awareness Training (YMHAT) Mini-Support Grant for Local Education Agencies (LEAs)	Florida Department of Education	$252,119	1 Year-July 1, 2026-June 30, 2027	The primary focus is to ensure district staff receives Youth Mental Health First Aid Training pursuant to 1012.584.F.S. certifying at least 80% of school personnel have received the training required by Florida school districts.	Mental Health Services Department

Secure the Next Generation Referendum

- **Table 2.** Secure the Next Generation Referendum Utilization. The referendum in 2025-26 provided funding for $18.3 million full-time staff and in 2026-27 proposed funding for $19.0 million full-time staff as depicted on the table below:

Next Generation Referendum Revenue	2025-26 Actual	2026-27 Projected
Mental Health 8%	18,470,199	19,005,515
Total District	**$18,470,199**	**$19,005,515**
Appropriation Description	**2025-26 Actual**	**2026-27 Allocation**
Mental Health Salary and Benefits Expense	18,319,024	19,005,515
Mental Health Operating Expenses	151,175	-
Total District	**$18,470,199**	**$19,005,515**

MENTAL HEALTH ASSISTANCE FUNDING

Program Implementation and Outcomes
FLDOE certified, or licensed, school-based mental health service providers employed by the District funded by MHAA include school psychologists, social workers, school counselors and other mental health service providers by licensure type.

BCPS Tracking Systems of High-Risk Students

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

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

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

- **School Social Work Services**: Student referrals are documented in the FOCUS database, including the number and types of interventions provided to each student.

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

- **Exceptional Student Education (ESE) Counseling**: When it is determined through data collection (i.e., observations, prior interventions) that a student with an Individualized Education Plan (IEP) requires counseling to benefit from exceptional education, the IEP team convenes to determine if the service is needed. Counseling is then added as a related service to the IEP and documented in Accelify as it occurs.

- **School Counseling**: Formal and informal referrals for school counseling services are made by staff, students, or stakeholders via school-based systems. Interventions are documented in the student information system based on the services delivery model and American School Counselor Association (ASCA) standards.

- **Coordinated Student Health**: Students with chronic health conditions requiring counseling services are referred to the school social worker and/or the school psychologist as deemed appropriate. The total number of referrals is entered on a monthly summary log and reported to the Florida Department of Health (FDOH)-Broward.



MENTAL HEALTH ASSISTANCE FUNDING

- **Positive Behavior Interventions and Support**: Students accruing 10 or more behavioral incidents are supported by specialists to ensure fidelity of implementation of school-based interventions to reduce subsequent behavioral incidents. Schools within the regions with the highest SESIR incident data will be provided with climate and culture support/resources specific to their school's needs. Additional support is available to classroom teachers from District-based Teacher Behavior Support personnel on the use of effective whole-class behavior management techniques and individual behavior intervention strategies for students with challenging behaviors.

- **Community Providers**: Referrals to community providers are tracked to identify the number and status of referrals.

- **BBHC Online**: An agreement with the District and Broward Behavioral Health Coalition utilizes a multi-agency service platform to coordinate the provision of mental health services to students at risk of emotional or behavioral disabilities. The system ensures counseling referrals and assessments are conducted in a timely manner to behavioral health partners. SBBC mental health professionals, primarily School Social Workers and Family Therapists, are able to monitor referrals and treatment progress through the online system.

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ORGANIZATIONAL

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BROWARD COUNTY PUBLIC SCHOOLS



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

The first two public schools opened in Broward County in 1899. The school district of Broward County was established in 1915 and is now the sixth largest in the United States and the second largest in Florida. Broward County Public Schools (BCPS) is Florida's first fully accredited school system since 1962, meeting rigorous accreditation standards established by Cognia (formerly AdvancEd), the largest accreditation agency in the nation. There are 231 District schools, and numerous ancillary facilities totaling over 35 million square feet.

BCPS is an independent school district that provides educational opportunities to students from infants through adults. Pre-kindergarten through grade 12 students are representative of a diverse multicultural/multi-ethnic population from over 195 countries speaking 163 languages, and approximately 31,000 of those students are identified as English Language Learners (ELL's). Exceptional Student Learning Support (ESLS) is provided to over 32,000 students with special needs, and each Public School must develop and implement a comprehensive plan to meet the needs of their gifted students. There are more than 125,000 Adult and Continuing Education students.

There are 231 District-Managed school locations in Broward County offering a wealth of educational opportunities which include 129 elementary schools including Broward Virtual Elementary, 34 middle, 29 high including Broward Virtual High, 12 multi-level, 3 technical colleges as well as 9 Pre-K sites and 15 additional instructional sites. In addition, the District provides adult education at 26 adult centers and community school locations throughout Broward County. For the 2026-27 school year, there are currently 82 charter schools in Broward County.

For the 2026-27 school year, students are scheduled to start school on Monday, August 10, 2026, and their last day is scheduled for Friday, May 28, 2027. Within the 180 instructional days, six days are designated as early release for all students so schools can provide staff development and training. Teachers are contracted for a 196-day calendar consisting of ten staff planning days and six paid holidays.

2025-26 Benchmark Enrollment Pre-Kindergarten to Grade 12	
Pre-Kindergarten	5,244
Elementary (K - 5)	75,437
Middle (6 - 8)	38,416
High (9 - 12)	65,269
Centers	3,481
District Managed Schools	**187,847**
Charter Schools	48,820
Total 2025-26 Benchmark	**236,667**

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

GOVERNANCE STRUCTURE

MEET THE BOARD MEMBERS

School Board of Broward County, Florida



Sarah Leonardi
Chair
District 3



Dr. Jeff Holness
Vice Chair
District 5



Debra Hixon
Countywide At-Large
Seat 9



Dr. Allen Zeman
Countywide At-Large
Seat 8



Maura McCarthy Bulman District 1



Rebecca Thompson
District 2



Lori Alhadeff
District 4



Adam Cervera, Esq
District 6



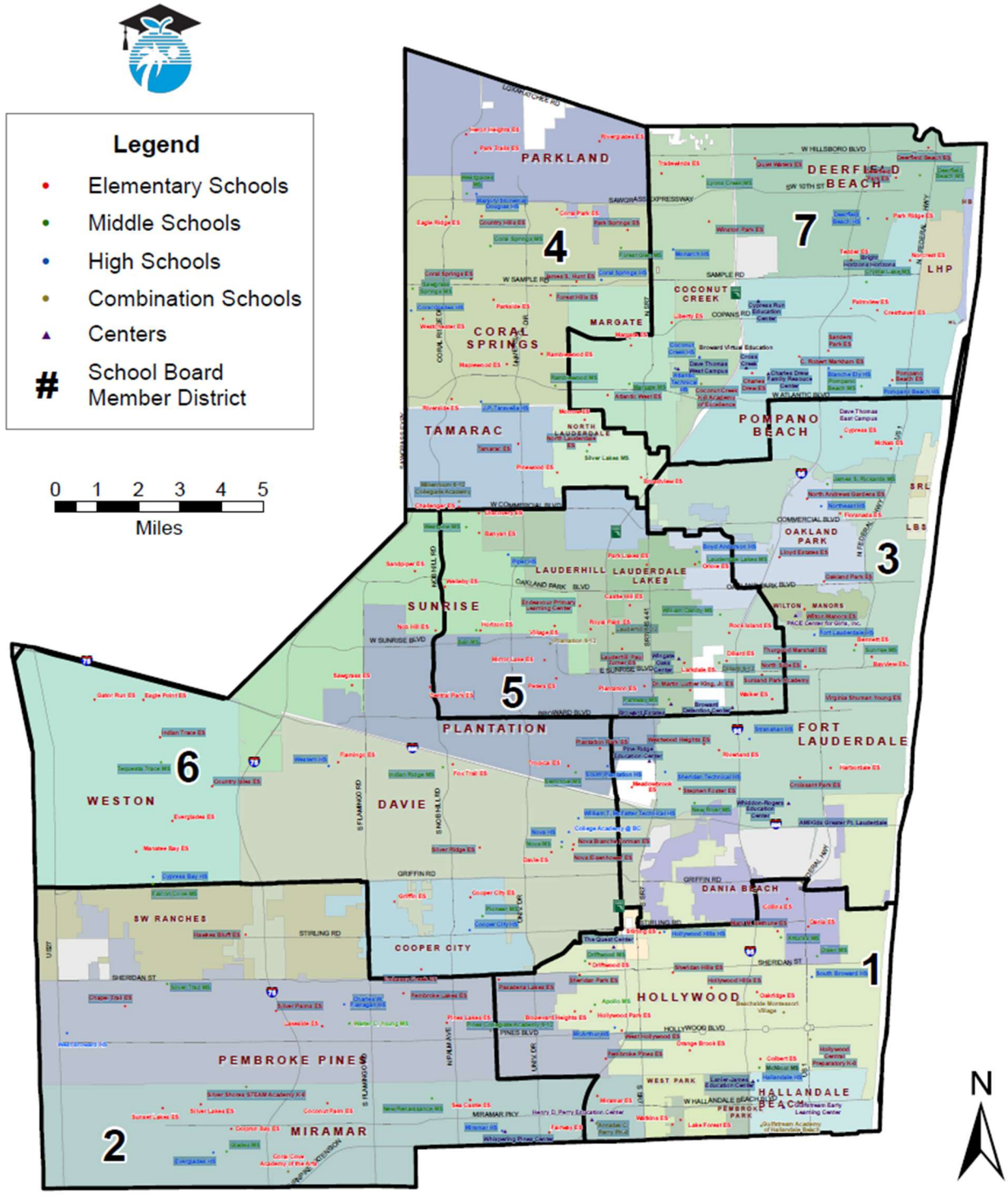
Nora Rupert
District 7

BROWARD COUNTY SCHOOL BOARD MEMBER DISTRICT

Broward County Public Schools

With Municipalities and School Board Member Districts

2026-2027



Updated 07/07/2026 Demographics & Enrollment Planning www.browardschools.com

This map is for display purposes only.

DISTRICT'S STRATEGIC PLAN

Vision and Mission

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

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

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

Development of 2027 Student Outcomes Focused Strategic Plan

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

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

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

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

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

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

DISTRICT'S STRATEGIC PLAN

Plan Structure



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

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

Goals and Guardrails

GOALS

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

GUARDRAILS

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

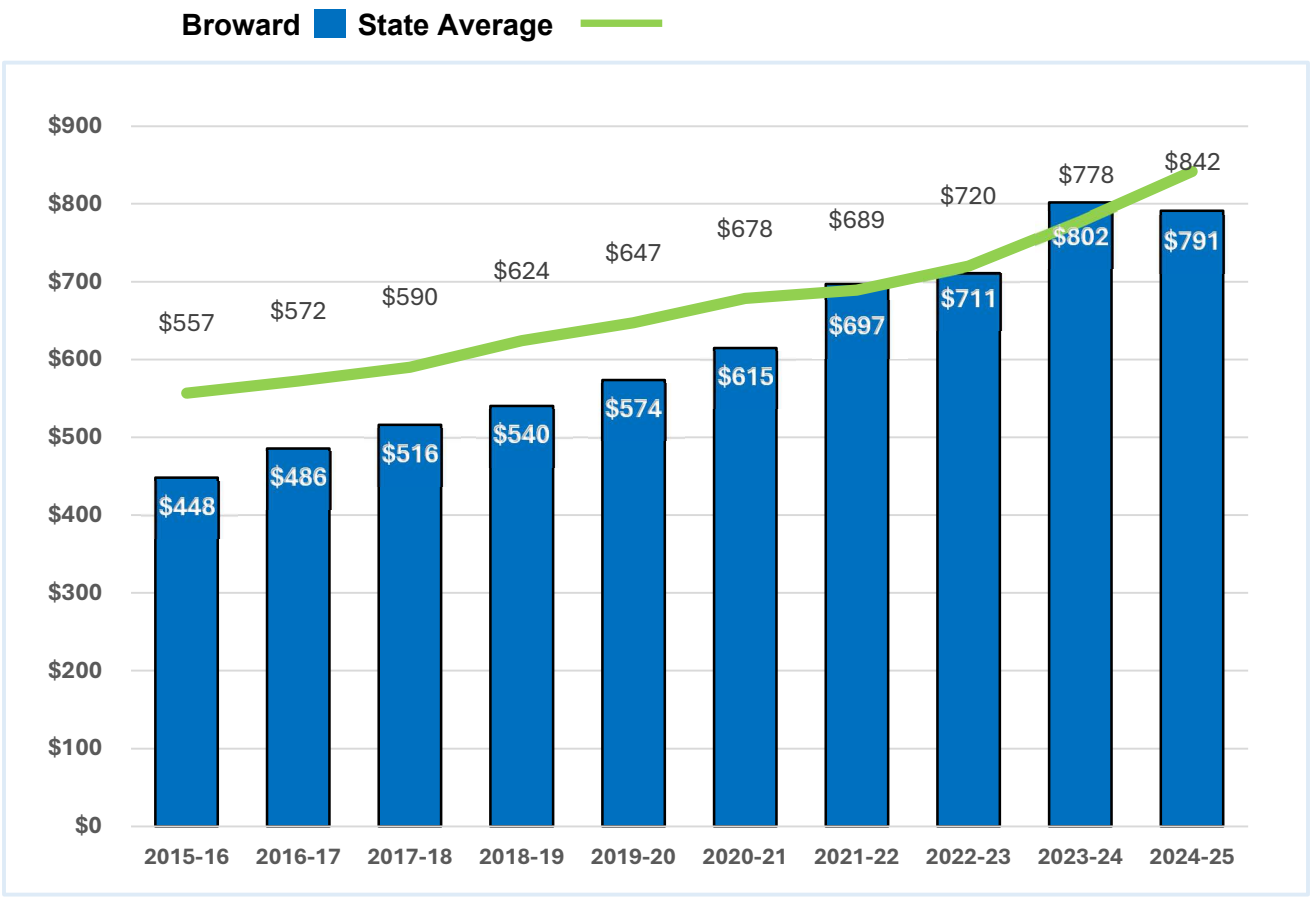
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BUDGET MESSAGE
PRIORITIES AND ISSUES

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

Administrative Cost in the State

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



Source: FLDOE Educational Accountability Act
Summary of Administrative Expenditures.
2025-26 data not yet available in July of 2026

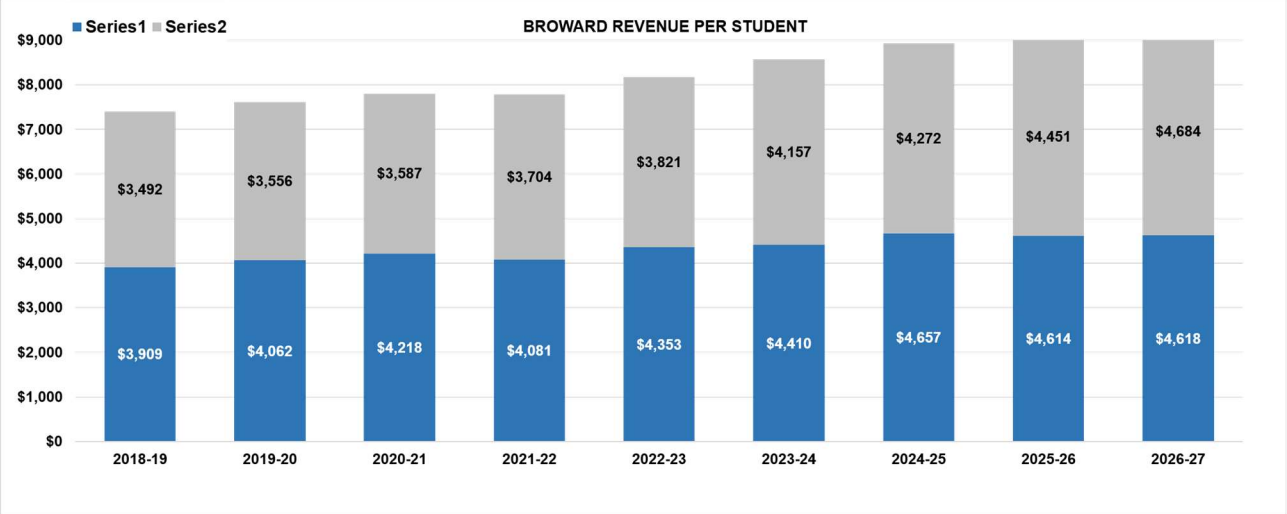
BUDGET MESSAGE
PRIORITIES AND ISSUES

The $2.6 billion General Fund budget (excluding Charter School and State private school scholarship funding) for 2026-27 reflects both immediate and long-term strategies to align the District's operations with current and projected enrollment. Beginning in December 2025, the District implemented cost-containment measures, including a hiring freeze, restrictions on out-of-county travel, and limits on overtime. The budget also reflects more strategic structural actions, including the consolidation of six schools for the 2026-27 school year through the Redefining Our Schools initiative and the elimination of approximately 1,000 positions through organizational changes approved by the School Board on May 11. Together, these actions reduce recurring costs, address underutilized capacity and support a more sustainable operating model while preserving the District's focus on classroom instruction, student services and school safety.

Revenue per Student

State funding for school districts is provided primarily by legislative appropriations. While a number of tax sources are deposited in the state's General Revenue Fund, the predominant source is sales tax. Local revenue in the FEFP comes from property taxes levied by the school district on the taxable value of real and personal property located within the county.

The chart below shows per student funding from the Florida Education Finance Program (FEFP) for school years 2018-19 through 2026-27.



Note: Projected data is as of the 2026-27 FEFP 2nd Calculation of July 16, 2026.

CAPITAL OUTLAY BUDGET
FUNDING PRIORITIES

This District Educational Facilities Plan (DEFP-FY27) covers the five-year period beginning July 1, 2026, and ending June 30, 2031. This plan accelerates the work on several facilities and sustains funding for projects that were approved in the DEFP adopted on September 3, 2025.

The DEFP-FY27 continues funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for financing as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling $273.9 million over 5-years and $137.1 million for FY27 is summarized in the table below:

Funding for Capital Outlay Needs

Division	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total Budgeted
Athletics	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	27,500,000
Environmental Health and Safety	4,350,000	-	2,770,000	3,500,000	2,310,000	12,930,000
Equipment	5,574,800	1,991,000	1,991,000	1,991,000	1,991,000	13,538,800
Facilities	68,740,000	9,132,000	850,000	850,000	850,000	80,422,000
Fire Department Operations	15,000	15,000	15,000	15,000	15,000	75,000
Information Systems	24,238,572	31,338,000	22,638,000	6,038,000	6,038,000	90,290,572
Physical Plant Operations	23,266,467	-	-	16,309,333	10,517,834	50,093,634
Portables	2,050,000	-	-	-	-	2,050,000
SSEP	2,714,000	2,180,000	1,550,000	890,000	820,000	8,154,000
Transportation	611,642	1,072,880	1,467,573	(7,561,866)	(6,793,127)	(11,202,898)
Grand Total	**137,060,481**	**51,228,880**	**36,781,573**	**27,531,467**	**21,248,707**	**273,851,108**

Highlights of the new funding recommendation for FY 27 are:

Facilities Projects/Initiatives

- Additional funding for Coral Glades Auditorium $9.0 million
- Additional funding for Parkway Middle replacement $19.5 million
- Additional funding for C. Robert Markham ES building replacement $7.5 million
- HVAC replacements for Crystal Lake Middle, Watkins Elementary, Sandpiper Elementary, and Riverside Elementary $15.3 million
- New River Middle heat pump replacement $3.4 million Schematic design for prototype MS $1 million

Physical Plant Operations

- Additional funding for HVAC projects, structural repairs, school painting and beautification $23.3 million

CAPITAL OUTLAY BUDGET
FUNDING PRIORITIES

Environmental Health and Safety

- Additional funding for drainage and storm water modifications $4.3 million

Information Systems

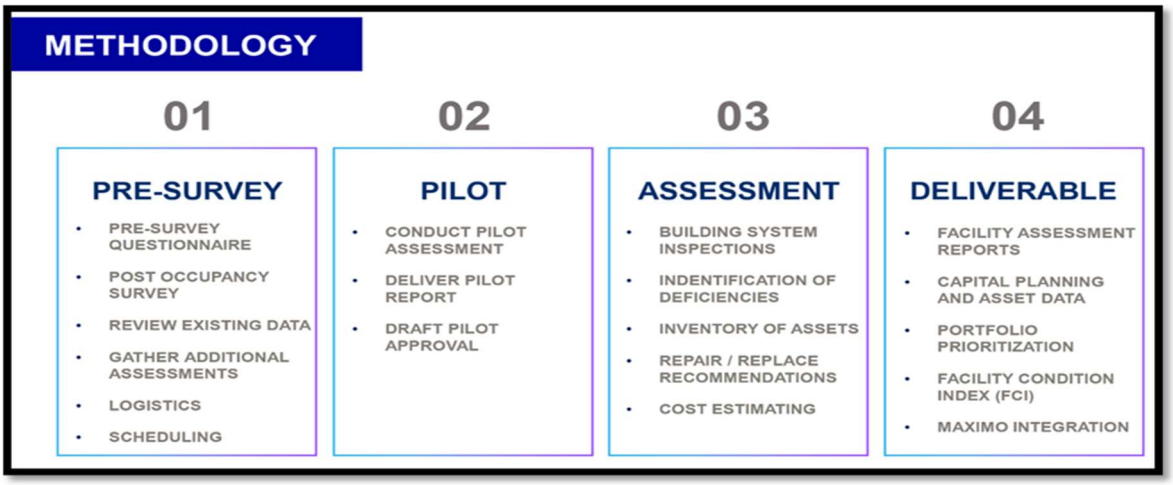
- Additional funding for ERP subscription cost, moved to Capital; this is a $6.0 million savings to the General Fund, and additional network and server equipment $2.2 million
- New ERP system implementation $13.3 million

Athletics

- Additional funding for scoreboard replacements, turf fields, and annual track replacements districtwide $5.5 million

Long Range Planning – Facility Condition Assessment & Redefining Our Schools

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



2026 LEGISLATIVE SESSION
BILL ANALYSIS



OVERVIEW

BCPS | 2026 Legislative Session Review
Bill-by-Bill Analysis

Executive Summary
The 2026 Legislative Session produced a set of passed measures that require focused district attention across governance, academics, student services, athletics, safety, assessment security, professional learning, facilities, labor relations, and early learning. The most operationally significant bills include changes to Florida Virtual School testing support, extracurricular eligibility and fees, educator certification pathways, school counselor standards, autism-related professional learning, school board member access to records, seizure-response requirements, unimproved property reporting, public employee relations, and the broad education omnibus bill, HB 1279, which affects weighted GPAs, academic pathways, missed IEP services, and other district functions.

2026 LEGISLATIVE SESSION
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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 124 Florida Virtual School

Status: Passed
What the bill does: Modernizes FLVS governance, removes the priority enrollment list, updates board meeting authority, authorizes supplemental revenue, and requires school districts to provide a test administrator when an FLVS student participates in required statewide assessments, screening and progress monitoring, industry certification examinations, or national assessments at the assigned school.

School district leadership significance: The district must ensure that its assessment systems and school-level testing procedures can accommodate FLVS students assigned to district schools for required testing. This also has implications for coordination between district schools, testing coordinators, and families.

Recommended Next Steps: Review district assessment procedures for FLVS students. Assign clear responsibility to assessment and accountability staff for scheduling and administering required tests. Update school-level testing guidance so principals and test coordinators understand district obligations. Communicate procedures to affected families before the next assessment cycle.

SB 178 Athletics in Public K-12 Schools

Status: Passed
What the bill does: Allows head coaches to use personal funds, up to $15,000 per team per year, for food, transportation, and recovery services for student-athletes, provided there is parental consent and required reporting under FHSAA bylaws.

School district leadership significance: The district needs a consistent compliance posture so athletics staff understand what is allowed, how it must be documented, and where risk begins.

Recommended Next Steps: Direct athletics leadership to develop a district guidance memo aligned to FHSAA reporting expectations. Create a standard parent consent form and a reporting log for coach-funded support. Train principals, athletic directors, and head coaches on documentation and recruiting-related restrictions. Establish a periodic compliance review process.

SB 182 Education

Status: Passed
What the bill does: Establishes a teacher mentoring program and includes provisions related to cursive instruction, patriotic displays in public schools, scholarship fund reversion, private school land use matters, and restrictions on charter school dismissal based on academic performance in certain circumstances.

School district leadership significance: This bill touches several district functions at once: teacher support, elementary academic practice, principal oversight, and awareness of broader school-sector policy shifts.

Recommended Next Steps: Assign a cross-functional implementation team with representation from academics, talent, elementary education, and charter oversight. Review whether the district will participate in or align with the mentoring program framework. Update elementary instructional guidance to reflect cursive instruction requirements. Confirm whether any display requirements apply to district facilities planning and school operations. Brief charter oversight staff on the bill's charter-related provisions.

2026 LEGISLATIVE SESSION
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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 212 Sexual Offenders and Sexual Predators

Status: Passed

What the bill does: Revises restrictions on where certain sexual offenders and sexual predators may live, work, volunteer, or loiter near schools and other child-centered locations.

School district leadership significance: The bill has implications for district safety coordination, school police, and legal awareness, especially where visitor access and school-adjacent safety concerns arise.

Recommended Next Steps: Request district legal counsel and school police leadership to review whether existing visitor management, trespass, and safety protocols need updates. Incorporate the new restrictions into school police and safety briefings. Ensure principals know when to elevate concerns involving restricted individuals.

HB 453 Requirements for a Standard High School Diploma

Status: Passed

What the bill does: Allows two years of marching band to satisfy both the physical education and performing arts requirements for a standard diploma and allows some students with disabilities to use Special Olympics participation for one PE credit.

School district leadership significance: Graduation planning, scheduling, transcript coding, and student advising all need to reflect the new diploma-credit pathways.

Recommended Next Steps: Update district graduation guidance, course catalog language, and counselor training materials. Coordinate with student information systems staff to ensure transcript coding and graduation audits reflect the new options. Brief principals, counselors, band directors, and ESE case managers before course selection windows open.

HB 461 Volunteering at Polling Locations

Status: Passed

What the bill does: Allows eligible students to volunteer at polling locations and use that service toward community service requirements.

School district leadership significance: The bill creates an additional civic engagement pathway that student services and school counseling teams may need to track accurately.

Recommended Next Steps: Update community service guidance for students and schools. Coordinate with student services and school counselors on verification procedures. Consider creating a district communication for secondary schools explaining eligibility, documentation, and service-hour credit.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 538 Extra Curricular Activities

Status: Passed

What the bill does: Revises eligibility, activity fee, booster-related compensation, and administrative rules for extracurricular activities, including requirements for fee schedules and public posting.

School district leadership significance: This is a direct operational bill for extracurricular administration. It affects equity of access, compliance, school websites, fee practices, and oversight.

Recommended Next Steps: Conduct a districtwide review of extracurricular fee structures. Standardize school-based guidance on eligibility and fee assessment. Ensure school websites can publish complete fee schedules as required. Train principals, athletic directors, activities directors, and finance staff on the updated rules. Review booster club guidance for consistency with the law.

HB 561 Educator Preparation and Certification

Status: Passed

What the bill does: Expands educator certification pathways, allows earlier participation in educator preparation, and eases reinstatement for some educators with expired professional certificates.

School district leadership significance: This is a staffing bill. It can affect recruitment strategy, re-entry of former educators, and district support for licensure pipelines.

Recommended Next Steps: Have HR and talent acquisition review hiring protocols to identify where the bill creates new opportunities. Update certification guidance used by recruiters and school-based hiring managers. Partner with local preparation programs and alternative certification providers to strengthen the district pipeline.

SB 572 Ethics for Public Officers and Employees

Status: Passed

What the bill does: Expands the definition of relative in ethics law and clarifies certain leadership-role appointment issues involving elected officials.

School district leadership significance: This measure is more governance-focused than operational, but it may affect board practice and ethics review.

Recommended Next Steps: Request legal counsel to review board governance materials, ethics training, and any related procedures. Update annual governance briefings for board members and senior leadership where needed.

2026 LEGISLATIVE SESSION
BILL ANALYSIS

ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 590 Required Reports Concerning Children

Status: Passed

What the bill does: Tolls the statute of limitations for certain failures to make mandatory child abuse reports until a governmental agency becomes aware of the violation.

School district leadership significance: The bill increases the stakes around mandatory reporting and reinforces the need for timely and accurate employee action.

Recommended Next Steps: Update annual mandatory-reporting training for all employees. Reissue district expectations on reporting suspected abuse, neglect, and abandonment. Ensure supervisors understand that district internal reporting does not replace required external reporting.

HB 753 School Counselors

Status: Passed

What the bill does: Requires counselor evaluations to align with the Florida School Counseling Standards and revises some certification-related expectations.

School district leadership significance: District evaluation systems and school counseling leadership structures must align with the new standards-based approach.

Recommended Next Steps: Review counselor evaluation instruments and performance frameworks. Revise district guidance so evaluations reflect the state counseling standards. Train principals and counseling supervisors on any updated evaluation expectations.

HB 757 School Safety (ARMOR Act)

Status: Passed

What the bill does: Expands safety-related requirements associated with active assailant planning, threat management, and related safety protocols, particularly in the postsecondary context, while also strengthening connected safety expectations.

School district leadership significance: Even where some provisions focus beyond K-12, district safety leadership should review current alignment with state safety expectations and record-sharing implications.

Recommended Next Steps: Request the district safety office to complete a gap review against current protocols. Confirm whether any local procedures for threat assessment, record transfer, or guardian-related coordination need adjustment. Brief principals and safety teams on any changes that affect school practice.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 824 School District Unimproved Real Property

Status: Passed

What the bill does: Requires school districts to submit annual inventories of unimproved real property to DOE for statewide reporting.

School district leadership significance: This is a facilities, finance, and property-management implementation item. Accuracy and consistency will matter.

Recommended Next Steps: Assign a lead office for property inventory coordination. Validate parcel records, acreage, value, and acquisition dates across departments. Build an annual reporting calendar and internal review process before submission to DOE.

SB 851 Professional Learning for Instructional and School Administrative Personnel

Status: Passed

What the bill does: Requires each district's professional learning system to include at least one autism-specific training opportunity each year.

School district leadership significance: This bill requires direct action from professional learning, ESE, and school leadership teams.

Recommended Next Steps: Work with the district's assigned Center for Autism and Related Disabilities to identify or build the required training. Add the training to the annual professional learning calendar. Establish completion tracking and communicate expectations to principals and instructional leaders.

HB 905 Foreign Influence

Status: Passed

What the bill does: Strengthens restrictions on foreign influence and certain contracts or agreements involving foreign countries of concern or terrorist organizations.

School district leadership significance: This measure matters most to procurement, partnerships, contracts, and compliance review.

Recommended Next Steps: Request procurement and legal counsel to review existing vendor due diligence and contract screening processes. Update contracting checklists where needed. Brief departments that manage external partnerships and agreements.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 967 Electronic Payments Made to Units of Local Governments

Status: Passed

What the bill does: Revises provisions related to electronic payments to units of local government.

School district leadership significance: This is primarily a finance operations issue.

Recommended Next Steps: Have finance leadership review whether payment workflows, internal controls, or local procedures need adjustment. Update any administrative guidance tied to electronic payment practices.

SB 1022 Children's Initiatives

Status: Passed

What the bill does: Revises provisions related to children's initiatives and connected community supports.

School district leadership significance: Districts that partner with community-based supports or place-based initiatives should understand any changes in structure or coordination.

Recommended Next Steps: Request student services and community engagement leadership to review current partnerships. Determine whether any district-community coordination agreements or referral pathways need adjustment.

HB 1069 Background Screenings

Status: Passed

What the bill does: Expands background screening requirements for youth athletic coaches and referees and revises disclosure rules.

School district leadership significance: Athletics, volunteer coordination, and contractor oversight processes must be tight and consistent.

Recommended Next Steps: Review screening requirements for coaches, referees, volunteers, and any applicable contracted personnel. Update hiring and clearance protocols. Communicate revised expectations to athletics leadership and school-based activity sponsors.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 1073 School Districts / School Board Members' Bill of Rights

Status: Passed

What the bill does: Gives board members access to district documents, consultation rights with the CFO, and bars districts from requiring nondisclosure or confidentiality agreements for employees.

School district leadership significance: This is one of the most significant governance bills for district operations. It affects records access, meeting documentation, board relations, and employment practice.

Recommended Next Steps: Convene legal, board services, HR, and records management staff to review district procedures. Update board member document-access protocols. Review employee forms and agreements for compliance. Ensure agenda attachments and related public records practices are aligned to the bill.

HB 1115 Grants for Genetic Counseling Education

Status: Passed

What the bill does: Establishes a grant program in the State University System for accredited genetic counseling programs.

School district leadership significance: Limited direct K-12 effect.

Recommended Next Steps: No immediate district implementation is apparent from the source summaries. Monitor only if the district has a specific higher-education partnership interest.

HB 1153 Juvenile Justice

Status: Passed

What the bill does: Revises juvenile justice provisions affecting youth and system interaction.

School district leadership significance: Relevant to student services, discipline, alternative education, and coordination with juvenile justice partners.

Recommended Next Steps: Request student services, alternative education leadership, and legal counsel to review whether current district coordination protocols with juvenile justice partners require revision.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

HB 1201 Student Health and Safety

Status: Passed

What the bill does: Extends seizure-training validity to five years, expands training coverage, and requires seizure first-aid posters in schools.

School district leadership significance: This is a direct implementation measure for school health, principals, student services, and training compliance.

Recommended Next Steps: Update district nursing and health-services guidance. Identify which schools and staff need training under the revised requirements. Procure and post required seizure first-aid materials. Build monitoring into health-services compliance reviews.

HB 1217 Prohibited Governmental Policies Regulating Greenhouse Gas Emissions

Status: Passed

What the bill does: Restricts certain local governmental policies regulating greenhouse gas emissions.

School district leadership significance: This could affect district policy language, operational planning, or procurement decisions if local policies touch this area.

Recommended Next Steps: Request legal counsel and operations leadership to review whether current district policy language, sustainability practices, or procurement language intersect with this law.

HB 1279 Education

Status: Passed

What the bill does: Broad omnibus legislation covering weighted GPAs, FACT incentives, math pathways, charter safe-school officer access, instructional materials authority, IEP missed-service requirements, VPK changes, and other education provisions.

School district leadership significance: This is one of the most operationally important bills in the session. It touches academics, grading, ESE, early learning, school choice-adjacent issues, and compliance.

Recommended Next Steps: Treat this as a districtwide implementation bill. Assign a cross-functional steering team with leads from academics, ESE, early learning, assessment, student services, legal, and charter oversight. Build a bill-to-action matrix that separates immediate changes, guidance-dependent changes, and later-cycle implementation items. Prioritize weighted GPA review, IEP missed-service procedures, academic pathway planning, and any instructional materials implications.

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SB 1296 Public Employees Relations Commission

Status: Passed

What the bill does: Revises union certification, recertification, reporting, disputes, and strike-related penalties.

School district leadership significance: This is a major labor-relations bill affecting HR strategy, employee organization processes, and legal oversight.

Recommended Next Steps: Direct labor relations and legal counsel to review district procedures tied to bargaining units, communications, reporting, and dues-related processes. Prepare a leadership briefing for HR and executive staff on operational implications. Update internal guidance where necessary.

HB 1389 Affordable Housing

Status: Passed

What the bill does: Revises affordable housing policy provisions.

School district leadership significance: Limited direct operational impact, though it may matter where workforce housing or intergovernmental planning is part of district strategy.

Recommended Next Steps: No immediate district implementation step is clear from the summaries. Monitor only where the district is engaged in housing-related partnerships or workforce planning discussions.

HB 1471 Systems of Law and Terrorist Organizations

Status: Passed

What the bill does: Restricts public funding and affiliations involving terrorist organizations and certain conflicting legal systems.

School district leadership significance: Relevant to compliance, procurement, external affiliations, and state scholarship-related concerns.

Recommended Next Steps: Review external partnership screening, funding approval, and compliance processes. Ensure any scholarship-related coordination functions understand the restrictions described in the law.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 1690 Child Care and Early Learning Services

Status: Passed

What the bill does: Revises child care definitions, standards, and liability language and directs a study on a child care voucher program for high-demand occupations.

School district leadership significance: Relevant to early learning, VPK-connected partnerships, and workforce-related child care planning.

Recommended Next Steps: Request early learning leadership to review district-connected provider relationships and any implications for VPK or community partnerships. Monitor the voucher study and any later recommendations that could affect district planning.

SB 7022 Public Records / Examination and Assessment Instruments

Status: Passed

What the bill does: Expands confidentiality protections for assessment instruments and extends the exemption through 2031.

School district leadership significance: This bill is highly important for testing security, records retention, and protection of assessment materials.

Recommended Next Steps: Request assessment, legal, and records management teams to review current handling, retention, and disposal procedures for protected testing materials. Update internal guidance and ensure staff with access to assessment instruments understand the confidentiality requirements.

HB 145 Suits / Claims Against the Government

Status: Passed

What the bill does: Raises sovereign immunity caps and revises claim procedures against governmental entities.

School district leadership significance: This has implications for district legal exposure, claims handling, and risk management.

Recommended Next Steps: Request general counsel and risk management leadership to review claims procedures, insurance discussions, and any internal reporting processes affected by the revised exposure landscape.

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ENROLLED BILLS RELATIVE TO BCPS SCHOOL SITES

SB 156 Criminal Offenses Against Law Enforcement Officers and Other Personnel

Status: Passed

What the bill does: Expands criminal penalties tied to offenses against law enforcement and related personnel.

School district leadership significance: Limited districtwide operational significance, though district police and safety leadership may want awareness of the change.

Recommended Next Steps: Share the update with district police, security leadership, and legal counsel for awareness. No broader district implementation step is apparent from the summaries.



DISTRICT FINANCES

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

Broward County Public Schools is an independent school district. The District shall:

- Take steps to ensure that students have adequate educational facilities and to provide for the operation of all public schools, both elementary and secondary, as free schools for a term of at least 180 days or the equivalent on an hourly basis. In addition to state funds, the District will determine district school funds necessary to operate all schools for the minimum term and arrange for the levying of district school taxes necessary to provide the amount needed from district sources.

- Prepare and execute the annual school budget to promote the improvement of the District school system.

- Adopt a resolution fixing the District school tax levy necessary to carry on the school program for the District for the next ensuing fiscal year.

- Keep an accurate account of all funds from all sources that should be transmitted to the District School Board for school purposes during the year and, if any funds are not transmitted promptly, take the necessary steps to have such funds made available.

- Borrow money when necessary in anticipation of funds to be reasonably expected during the year as shown by the budget.

- Provide for keeping accurate records of all financial transactions.

- Implement a system of accounting and budgetary controls to ensure that payments do not exceed amounts budgeted and make available all records for proper audit.

- Fix and prescribe the bonds, and pay the premium on all such bonds, of all school employees who are responsible for school funds in order to provide reasonable safeguards for all such funds or property.

- Contract for materials, supplies, and services needed for the District school system. No contract for supplying these needs shall be made with any member of the District School Board, with the District School Superintendent, or with any business organization in which any District School Board member or the District School Superintendent has any financial interest whatsoever.

- Provide for adequate protection against any loss or damage to school property or loss resulting from any liability for which the district school board or its officers, agents, or employees may be responsible under law.

- Employ an internal auditor to perform ongoing financial verification of the financial records of the District. The internal auditor shall report directly to the District School Board or its designee.

- Contract with an independent certified public accountant to conduct a financial or performance audit of its accounts and records.

FINANCIAL POLICIES

State Statutes
Florida Statutes and public law govern the financial operations of all Florida public education institutions. The Superintendent of Schools and designated staff are responsible for keeping adequate records and accounts of all financial transactions as prescribed by the Commissioner of Education (*Financial and Program Cost Accounting and Reporting for Florida Schools, 2001)*. This manual is incorporated in Rule 6A-1.001, Florida Administrative Code, pursuant to requirements of Section 1010.01, Florida Statutes.

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

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

Policy 3510 – Fund Balance:
Fund Balance outlines how the District manages its General and Capital Projects Funds to maintain financial stability, requiring adherence to Florida Statutes, GASB 54, and GAAP. It classifies fund balances into five categories—Nonspendable, Restricted, Committed, Assigned, and Unassigned, and mandates that the General Fund retain at least 5% of annual revenues in Assigned and Unassigned balances, with a minimum of 3% in Unassigned. If these thresholds are not met, the Superintendent must notify the School Board and possibly the Commissioner of Education and may need to cut administrative costs. For the Capital Projects Fund, a 10% contingency reserve of annual capital improvement tax revenues is required and cannot be accessed without School Board approval, ensuring continued financial oversight and accountability.

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

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

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

DISTRICT BUDGET

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

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

- Estimated federal, state, and local revenue.
- Estimated non-revenue loans, bond sales, etc.
- Schedule of maturities of indebtedness and information concerning authorized obligations.
- Transfers and debt service appropriations.
- Ending balances and reserves. Fund balance is the difference between revenue and expenditures.
    - Cash balances to be carried forward shall not exceed 20 percent of the anticipated tax receipt for operational purposes (the cash balance may exceed the 20 percent level when documented evidence justifies the need).
    - Unappropriated fund balances may not exceed 10 percent of total appropriations and transfers for operational purposes (the fund balance may exceed the 10 percent level when documented evidence justifies the need).

No expenditure shall be authorized or obligation incurred which is in excess of a budgetary appropriation. To maintain compliance, the School Board adopts procedures for amending the budget as needed.

- The School Board shall approve amendments to the District school budget whenever the function amounts in the budget accounts are changed in the original budget approved by the School Board.
- The School Board may adopt procedures whereby amendments to the budget of the Special Revenue – Other fund is considered approved by the School Board at the time the Board approves an entitlement grant, if such grant application includes a budget summary. The effect of such grant shall be reflected in the next monthly district financial report to the School Board.
- No budget amendment shall be approved by the District School Board after the due date for the annual financial report for that year.

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

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

Budgetary Goals

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

BASIS OF ACCOUNTING

Fund Financial Statements

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

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

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

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

Governmental Funds

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

Proprietary Funds

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

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

Fiduciary Funds

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

BASIS OF ACCOUNTING

Government-Wide Financial Statements

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

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

BASIS OF BUDGETING

Budget Process, Budgetary Control, and Budgetary Reporting



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

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

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

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

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

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

The Budget Office reviews these budgets for compliance and, if necessary, modifies them to ensure the overall integrity of the District's annual budget.

Balanced Budget

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

Budget Amendments

Management may not amend the budget without the specific approval of the School Board. Budgets for all funds are amended during the year by submitting the requested amendments to the School Board for approval. No expenditure may be authorized and no obligation incurred in excess of the current budgetary appropriation without School Board authorization.

BASIS OF BUDGETING

School Budgets

Broward County Public Schools has adopted the practice of school-based management. Recognizing that each school has unique needs, the principals, in conjunction with the School Advisory Council (SAC), determine what staffing pattern will best meet the needs of the school. An Instructional Allocation is appropriated for each school based on the number of students and the types of educational programs in which the students are enrolled. The Instructional Allocation covers the cost of classroom teachers, materials and supplies, and eight days of substitute teachers for each teacher.

In addition, each school is provided a Support Allocation that is determined by using a model of various positions, such as principal, assistant principal, clerical staff, and media specialist, for each level. Additional staff is determined for each school based on a range of number of students at the school. Because of school-based management, staffing variations exist from school to school. Any salary lapse resulting from vacant school positions reverts to the District.

Schools also receive a variety of state and local categorical funds that can only be used for specific purposes. These include funding for class size reduction, safety, mental health, and various exceptional education programs, to name a few.





THE BUDGET PROCESS

Fiscal Year
The District's fiscal year is July 1 through June 30.

Statutory Requirements
The District participates in the Florida Education Finance Program (FEFP), which entitles the District to receive State revenues along with the funds raised from Broward County property taxes. Florida Statute dictates budget adoption requirements and participation in the FEFP program. The fiscal year 2026-27 budget adoption calendar is detailed on page 5-34.

The budget process for the current year begins months before the start of the fiscal year on July 1. Student enrollment is projected in December of each year for the following fiscal year and submitted to the Florida Department of Education. The Florida Department of Education collects the projections made by each district. The Florida Legislature utilizes the enrollment projections to formulate the state K-12 FEFP education budget. FEFP funds then are allocated to the individual school districts based on the enrollment projections. Once the FEFP revenue for the District is finalized at the conclusion of the legislative session, usually in early May, the District can finalize the budget and millage rates proposed for tentative adoption in late July.

Truth-in-Millage (TRIM) laws define the formal budget adoption process. To comply with TRIM, the District will hold the first public hearing for the 2025-26 tentative budget and millage rates on July 28, 2026. The hearing provides the public the opportunity for input on the budget process and for the School Board to tentatively approve the 2026 millage rates and approve the 2026-27 proposed budget (note: Local property taxes are assessed for November 2026 collection; hence, 2026 tax collections fund the FY 2027 budget). The second and final public hearing will be held on September 8, 2026, for the purpose of allowing the public additional input on the budget, and for the Board to adopt the final budget and millage rates for 2026-27.

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

The fiscal year 2026-27 budget development process began after the adoption of the fiscal year 2025-26 budget in September. Two timelines address the budgeting process, one to address school budgets and another one to address departmental budgets. The schools' timeline includes the preparation and approval of membership projections; the projected allocation of various programs, such as Magnet, Class Size, etc.; the projection of grants funding; the teacher hiring process; preparation of school budgets; registration of students; etc. The Department timeline includes divisional planning meetings, review of initiatives, review of program requirements, assessment of the availability of resources, etc.

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

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

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

THE BUDGET PROCESS

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

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

Budget Trends
The District began the fiscal year 2026-27 budget process with a clear understanding of the continuing challenges it faces in current economic conditions.

Property Tax Collections: By July 1, 2026, the Property Appraiser certified the tax roll for Broward County at $360.7 billion, up $13.5 billion, or 3.89 percent increase over July 1, 2025. This is the fourteenth increase in the tax roll since the housing market crash in fiscal year 2008-09.

Sales Tax Revenue: The State relies heavily on sales tax revenue to fund its portion of the Florida Education Finance Program. As the state economy began to show signs of recovery, the Governor and state legislature steadily increased K-12 funding from fiscal year 2013-14 through 2017-18. However, in fiscal year 2018-19, the increase has been set at less than one percent, giving BCPS the lowest increase among all 67 counties in the State. In 2019-20, revenue increased by 2.38 percent. For 2020-21, revenue increased by 2.64 percent and for 2021-22, revenue increased by 3.14 percent. For 2022–23, funding increased by 9.9 percent, followed by increases of 12.3 percent in 2023-24, 5.5 percent in 2024-25, 5.19 percent in 2025-26, and approximately 2.4 percent in 2026-27.

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

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

Since fiscal year 2014-15, all of the District's non-charter schools were able to meet 100 percent class size compliance requirements at the classroom level for traditional schools and at the school level average by grade group for schools of choice. Fiscal year 2025-26 marked the twelfth consecutive year the District met 100 percent class size compliance requirements at all non-charter schools.

OPERATIONS
BUDGET CALENDAR

Ref Day	Date	Activity	Statutory Requirement	Statutory Reference
D	Wednesday 7/1/2026	Property Appraiser certifies tax roll.	July 1 or date of certification, whichever is later.	200.065(1) 193.023(1)
	Friday 7/17/2026	Receive "Required Local Effort" from Department of Education.	Not later than 7/19/25, the Commissioner of Education shall certify Required Local Effort.	1011.62(4)(a)
D + 23	**Tuesday, July 21, 2026 ***	Within 24 days of the Certification of Value.	Superintendent submits tentative budget to The School Board of Broward County, Florida.	200.065(2)(a)3 1011.02
		Superintendent presents tentative 2026-27 budget to the School Board.	School Board shall approve tentative budget for advertising.	1011.03
D + 28	Friday 7/24/2026	Within 29 days of the Certification of Value, the district must advertise in the newspaper.	Advertising summary of tentative budget, including proposed millage rates.	200.065(2)(f)1 1011.03
	Tuesday, July 28, 2026**	Not less than 2 nor more than 5 days after advertising.	The School Board holds public hearing on tentative budget and proposed millage rates; amends and adopts tentative budget.	200.065(2)(f)1
D + 34	Friday 7/31/2026	Within 35 days of Certification of Value.	Advise Property Appraiser of proposed millage rate. This will be used by Property Appraiser to prepare Notice of Proposed Property Taxes.	200.065(2)(b) 200.065(2)(f)2
Not less than D + 64 not more than D + 79	**Tuesday, Sept. 8, 2026****	65-80 days after Certification of Value. (Between 9/3/2026 and 9/18/2026)	Hold public hearing to adopt final budget and to adopt millage rate. No newspaper advertisement is required. Millage rate cannot exceed the rate tentatively adopted on D + 34 unless each taxpayer is sent a personal notice of change under the new rates. Such notice is prepared by the Property Appraiser at School Board expense and should be mailed no more than 15 days nor less than 10 days prior to any hearing.	200.065(2)(c) 200.065(2)(f)3
	Friday 9/11/2026	Within 3 days after adoption of final millage rate.	Notify Property Appraiser and Tax Collector of adopted millage rate within 3 days after adoption of the resolution.	200.065(4)
	Friday 9/11/2026	Within 3 business days after adoption of final budget.	Submit budget to Department of Education within 3 business days after adoption.	6A-1.0071(1)
D + 100	Friday 10/9/2026	Within 30 days after adopting millage and budget. No later than 101 days after Certification of Value.	Submit TRIM compliance package to the Department of Revenue.	200

* Indicates School Board Meeting. Tentative budget is presented for advertisment approval.
** Indicates School Board Public Hearing

CAPITAL OUTLAY
FUNDS BUDGET

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

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

Certificates of Participation (COPs) serve as a form of collateral-based, long term, lease purchase financing paid from millage to fund new or replacement school facilities, as well as significant renovation projects. Pursuant to Section 1011.71(2)(e), Florida Statutes, a district may allocate up to 75 percent of its 1.5 mill revenue towards COPs obligations.

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

District Educational Facilities Plan
The School Board is scheduled to approve the 2026-27 DEFP on September 1, 2026. A summary of the plan is included in the Information section of this budget presentation. The capital outlay appropriations are amended throughout the year with the appropriate approval and authorization from the School Board.

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

CAPITAL OUTLAY
BUDGET PROCESS

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

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

The fiscal year 2026-27 DEFP lays out a $4.1 billion five-year financial plan to address school security, renovation projects, technology improvements, music instruments and equipment, school buses, capital improvements, maintenance, and repair, and to make debt service payments.

The fiscal year 2026-27 DEFP includes $176 million in Certificates of Participation (COPs) financing for eligible capital facilities projects. COPs serve as a form of collateral-based, long-term lease purchase financing paid from millage to fund new or replacement school facilities, as well as significant renovation projects. Pursuant to Section 1011.71(2)(e), Florida Statutes, a district may allocate up to 75 percent of its 1.5 mill revenue towards COPs obligations.

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

The public has an opportunity to provide input into the DEFP at two School Board meetings and various School Board workshops each year. In addition, the School Board, municipalities, and the county have an interlocal agreement for public school facility planning that increases the level of interaction and opportunity for those entities to provide feedback into the process of developing the DEFP. The School Board is scheduled to approve the 2026-27 DEFP on September 1, 2026. The first year of the DEFP constitutes the 2026-27 capital outlay budget. The capital outlay budget is officially adopted as part of the annual budget adoption each year. The School Board can amend the capital outlay budget during the fiscal year to recognize changes in revenues and adjust funding for capital projects and programs.

CAPITAL OUTLAY
BUDGET CALENDAR

2026-27 CAPITAL BUDGET CALENDAR

Date	Activity	Statutory Requirement	Statutory Reference
Tuesday 6/16/2026	The School Board holds workshop to discuss the fiscal year 2026-27 budget		
Tuesday 7/21/2026	The School Board discusses the fiscal year 2026-27 budget at a Special School Board meeting		
Tuesday 7/21/2026	The School Board holds the first meeting on the Tentative District Educational Facilities Plan, fiscal years 2026-27 to 2030-31	Provision shall be made for public comment concerning the Tentative District Educational Facilities Plan	1013.35 (2)(d)
Tuesday 7/28/2026	The School Board holds the first public hearing fiscal year 2026-27 annual budget	The School Board holds a public hearing on the tentative budget and proposed millage rates; amends and adopts the tentative budget	200.065 (2)(f)1
Tuesday 9/1/2026	The School Board holds workshop to discuss the fiscal year 2026-27 budget		
Tuesday 9/1/2026	The School Board holds a second meeting and adopts the District Educational Facilities Plan, fiscal years 2026-27 to 2030-31	Annually, the District School Board shall consider and adopt the Tentative District Educational Facilities Plan	1013.35 (4)
Tuesday 9/8/2026	The School Board holds the second public hearing to adopt the 2027 annual budget	The School Board holds a public hearing to adopt the final budget and to adopt millage rates	200.065(2)(c) 200.065(2)(f)3
Thursday 10/1/2026	The Adopted District Educational Facilities Plan must be submitted to the Department of Education	Functions of the Department of Education: Require each board and other appropriate agencies to submit complete and accurate financial data as to the amounts of funds from all sources that are available and spent for construction and capital improvements. The commissioner shall prescribe the format and the date for the submission of this data and any other educational facilities data.	1013.03(4)

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FINANCIAL

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DISTRICT BUDGET SUMMARY

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BROWARD COUNTY ARE 2.0%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2026-2027

PROPOSED MILLAGE LEVY	
OPERATING	
LOCAL EFFORT	3.0460
DISCRETIONARY	0.7480
ADDITIONAL OPERATING	1.0000
DEBT SERVICE	0.1587
CAPITAL OUTLAY	1.5000
TOTAL	6.4527

BUDGET

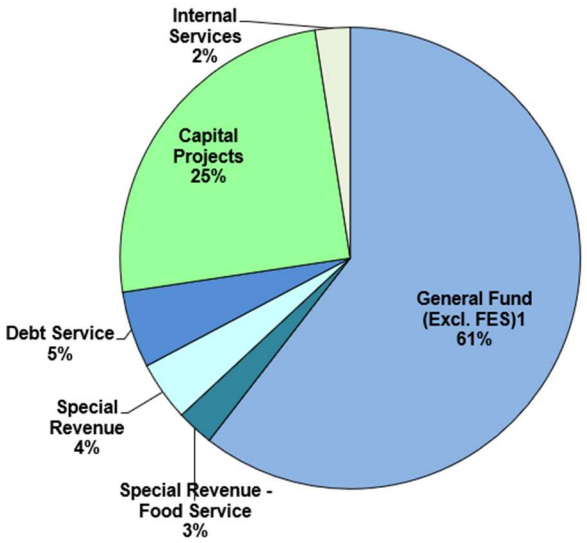
REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal Sources	$ 13,647,788	$ 301,990,491	$ -	$ -	$ -	$ 315,638,279
State Sources	1,264,737,723	4,152,278	544,945	52,789,035	-	1,322,223,981
Local Sources	1,744,954,669	21,480,919	54,946,647	529,499,489	125,807,400	2,476,689,124
TOTAL REVENUES	$ 3,023,340,180	$ 327,623,688	$ 55,491,592	$ 582,288,524	$ 125,807,400	$ 4,114,551,384
Transfers In	293,439,567	40,000	172,524,868			466,004,435
Nonrevenue Sources			-	354,107,169		354,107,169
Fund Balances/Net Assets-July 1, 2026	155,793,123	18,940,848	46,442,498	350,587,931	-	571,764,400
TOTAL REVENUES, TRANSFERS AND BALANCES	$ 3,472,572,870	$ 346,604,536	$ 274,458,958	$ 1,286,983,624	$ 125,807,400	$ 5,506,427,388
EXPENDITURES						
Instruction	$ 2,299,849,827	$ 129,981,528				$ 2,429,831,355
Student Support Services	156,448,545	12,766,228				169,214,773
Instructional Media Services	24,845,646	-				24,845,646
Instruction & Curriculum Development Services	32,499,797	25,574,011				58,073,808
Instructional Staff Training Services	6,340,402	28,385,910				34,726,312
Instructional-Related Technology	34,104,238	35,000				34,139,238
Board	9,247,970	-				9,247,970
General Administration	11,108,618	11,771,245				22,879,863
School Administration	150,798,381	2,060				150,800,441
Facilities Acquisition & Construction	62,348,917	369,891		821,019,189		883,737,997
Fiscal Services	10,332,647	8,197				10,340,844
Food Service	-	132,972,646				132,972,646
Central Services	52,394,217	1,347,935			125,807,400	179,549,552
Student Transportation Services	99,210,803	405,098				99,615,901
Operation of Plant	242,946,541	469,756				243,416,297
Maintenance of Plant	78,265,198	-				78,265,198
Administrative Technology Services	15,283,946	602,233				15,886,179
Community Services	16,358,453	1,912,798				18,271,251
Debt Service	13,596,464	-	220,737,063			234,333,527
TOTAL EXPENDITURES	$ 3,315,980,610	$ 346,604,536	$ 220,737,063	$ 821,019,189	$ 125,807,400	$ 4,830,148,798
Transfers Out	40,000		-	465,964,435		466,004,435
Fund Balances/Net Assets-June 30, 2027	156,552,260	-	53,721,895	-	-	210,274,155
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	$ 3,472,572,870	$ 346,604,536	$ 274,458,958	$ 1,286,983,624	$ 125,807,400	$ 5,506,427,388

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

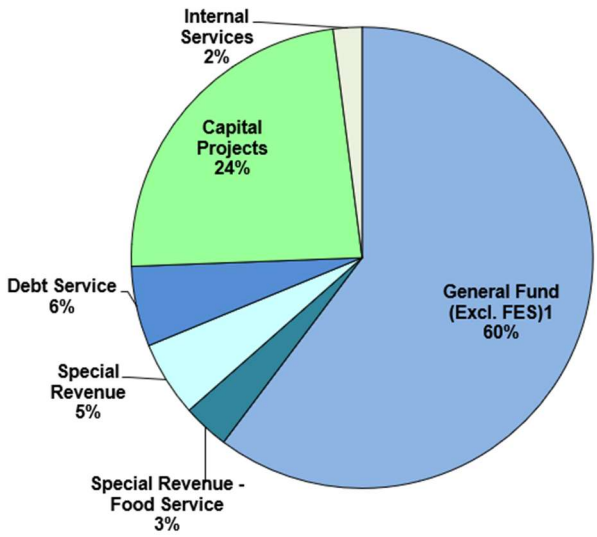
Note: General Fund information uses 2026-27 FEFP Second Calculation.
General Fund revenue includes $376.6 million for Florida Empowerment Scholarship and $522.6 million for charter school funding.

ALL FUNDS
COMPARISON OF BUDGETED REVENUE SOURCES

2026-27 BUDGET



2025-26 AMENDED BUDGET



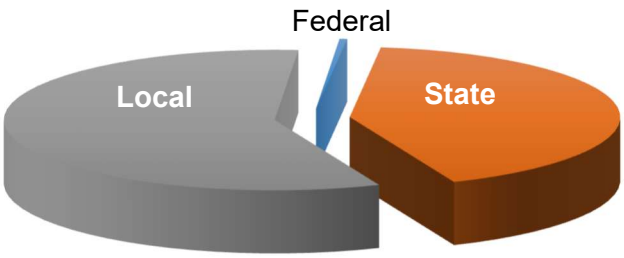
Fund Title:	2026-27 Budget	2025-26 Amended
General Fund (Excl. FES)[1]	$3,095,970,255	$3,049,576,356
Special Revenue - Food Service	132,972,646	164,393,438
Special Revenue	213,631,890	267,271,623
Debt Service	274,458,956	284,994,596
Capital Projects	1,274,528,445	1,193,658,876
Internal Services	125,807,400	102,052,844
Sub-Total[2]	$5,117,369,592	$5,061,947,733
Less Transfers Out:	(466,004,435)	(513,288,159)
TOTAL ALL FUNDS	$4,651,365,157	$4,548,659,574

The information for fiscal year 2026–27 is based on the FEFP Second Calculation dated July 16, 2026. Information for fiscal year 2025–26 for the General Fund, Special Revenue, Capital Projects and Debt Service is based on the Interim June 30, 2026 amendment.

[1] 2026-27 General fund exclude FES amounting to $376,602,615.
Note: Amounts include Fund Balance.

MAJOR REVENUE SOURCES

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



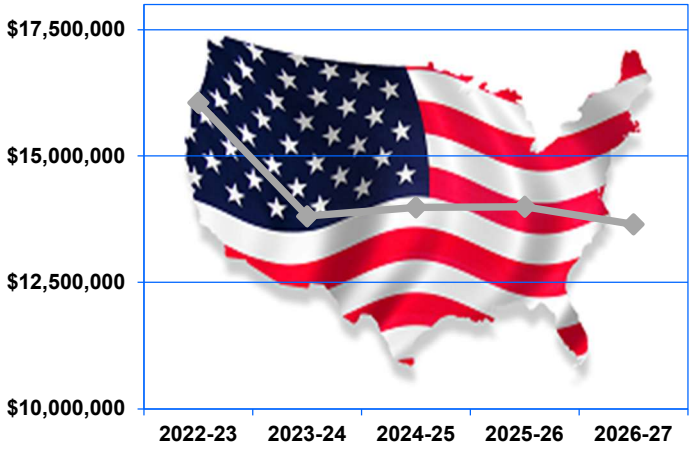
From the three major revenue sources in 2026-27, The District expects to receive 0.4 percent of General Fund financial support from Federal sources, 36.5 percent from State sources, and 50.4 percent from Local sources. The remaining 12.7 percent is comprised of transfers from other funds and fund balance.

Revenue from Federal Sources

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

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

Federal Revenue Trend - 5 Year History



Revenue from State Sources

Funds for state support to school districts are provided primarily by legislative appropriations. While several tax sources are deposited in the state's General Revenue Fund, the predominant source is Sales Tax. Revenue from state sources primarily includes revenue received for the operations of the District through the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) under the provisions of Section 1011.62, Florida Statutes. Statewide, funds appropriated to finance the FEFP in 2026-27 were $12.4 billion, plus $3.7 billion in state categorical funds.

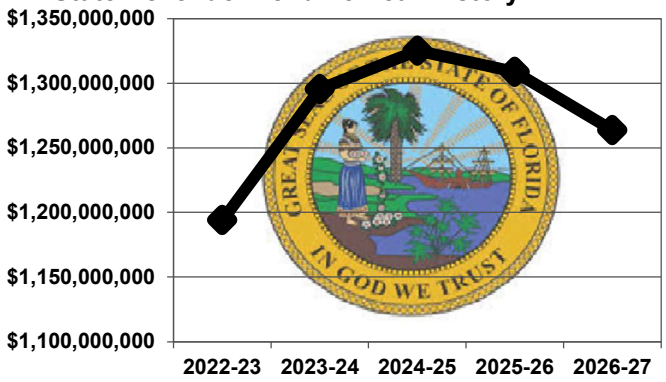
The focus of the state finance program bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. The educational programs recognized in the FEFP are basic education, instruction of students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

MAJOR REVENUE SOURCES

In addition, funds are appropriated to meet other needs by means of special allocations, which include allocations for Exceptional Student Education (ESE) students, Safe Schools, Student Transportation, and Educational Enrichment for at-risk students (previously known as Supplemental Academic Instruction (SAI). Special allocations are funded through the Florida Education Finance Program (FEFP), making them partially funded by local revenue derived mainly through property taxes. For 2026-27, the following allocations were removed from the FEFP and rolled into the Base Student Allocation (BSA): Funding Compression and Hold Harmless, Instructional Materials, Reading, Teachers Supplemental Assistance, Teacher Salary Increase and Sparsity allocations. Class Size Reduction is fully funded categorically by the state through sales taxes.

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for the 2021-22 school year were available. BCPS was funded $15 million in School Recognition Funds in 2025-26.

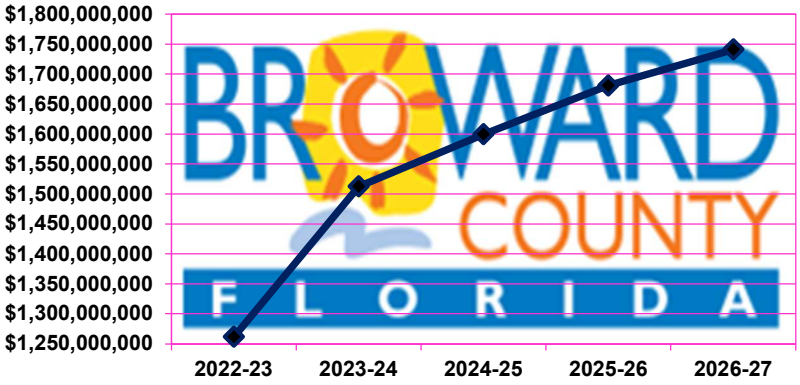
State Revenue Trend - 5 Year History



Revenue from Local Sources

Local revenue for school support is derived almost entirely from property taxes. Local revenue sources include property taxes levied by a school system on the assessed valuation of real and personal property located within the district plus any interest generated. Local sources also include profit on investment, gifts, and student fees charged for adult programs.

Local Revenue Trend - 5 Year History



Each School Board participating in the state allocation of funds for the current operation of schools must levy the millage set for its Required Local Effort (RLE). The Legislature set the statewide amount of $11 billion as the RLE contribution from counties for 2026-27. Each district's share of the state total of RLE is determined by a statutory procedure initiated by certification of each district's property tax valuations by the Department of Revenue.

The Commissioner of Education certifies each district's RLE millage rate no later than July 19. These rates are primarily determined by dividing the dollar amount of RLE by 96 percent of the aggregated taxable value of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effort on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because the RLE effort may not exceed 90 percent of a district's total FEFP entitlement.

MAJOR REVENUE SOURCES

School Boards may set discretionary tax levies of the following types:

Current Operations
The Legislature set the total local millage for 2026-27. Per the 2026-27 FEFP Second Calculation, the statewide equalized Required Local Effort millage rate is 3.0460.
The total combined millage levied by the School Board of Broward County is set at 6.4527, which includes the following:

- Required Local Effort 3.0460
- Discretionary Operating 0.7480
- Local Capital Improvement 1.5000
- Referendum 1.0000 (voter-approved)
- Debt Service 0.1587 (voter-approved)

Capital Outlay and Maintenance
School Boards may levy a local property tax to fund school district capital outlay projects. Per Florida Statutes 1.5000 mills can be used for:

- New construction and remodeling projects;
- The purchase of sites, site improvement, or site expansion;
- Auxiliary facilities, athletic facilities, or ancillary facilities;
- The maintenance, renovation, and repair of existing schools or leased facilities;
- The purchase, lease-purchase, or lease of school buses;
- The purchase, lease-purchase, or lease of new and replacement equipment and enterprise resource software applications;
- The payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities;
- The payment of costs of leasing relocatable educational facilities or renting/leasing educational facilities and sites;
- The payment of costs of opening day collection for the library media center of a new school;
- The payments for educational facilities and sites due under a lease-purchase agreement (the payment amount may not exceed three-fourths of the capital millage levy);
- The payment of loans approved pursuant to sections 1011.14 and 1011.15, Florida Statutes;
- The payment of school buses when a school district contracts with a private entity to provide student transportation services.

A school district may also use an amount up to $100 per unweighted full-time equivalent (FTE) student from the capital outlay millage to fund:

- The purchase, lease-purchase, or lease of driver's education vehicles;
- Motor vehicles used for the maintenance or operation of plants and equipment;
- Security vehicles, as well as vehicles used in storing or distributing materials and equipment;
- The payment of premium costs for property and casualty insurance.

NOTE: The 2026-27 Millage rate is based on the 2nd Calculation Report.

MAJOR EXPENDITURE CATEGORIES

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

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

Instruction
Instruction includes activities dealing directly with the teaching of students or the interaction between teacher and student. Teaching may be provided for students in a school classroom, in a location such as a home or hospital, and other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved media, such as television, radio, telephone, and correspondence. Student transportation and fee-supported childcare programs are not charged to instruction.

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

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

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

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

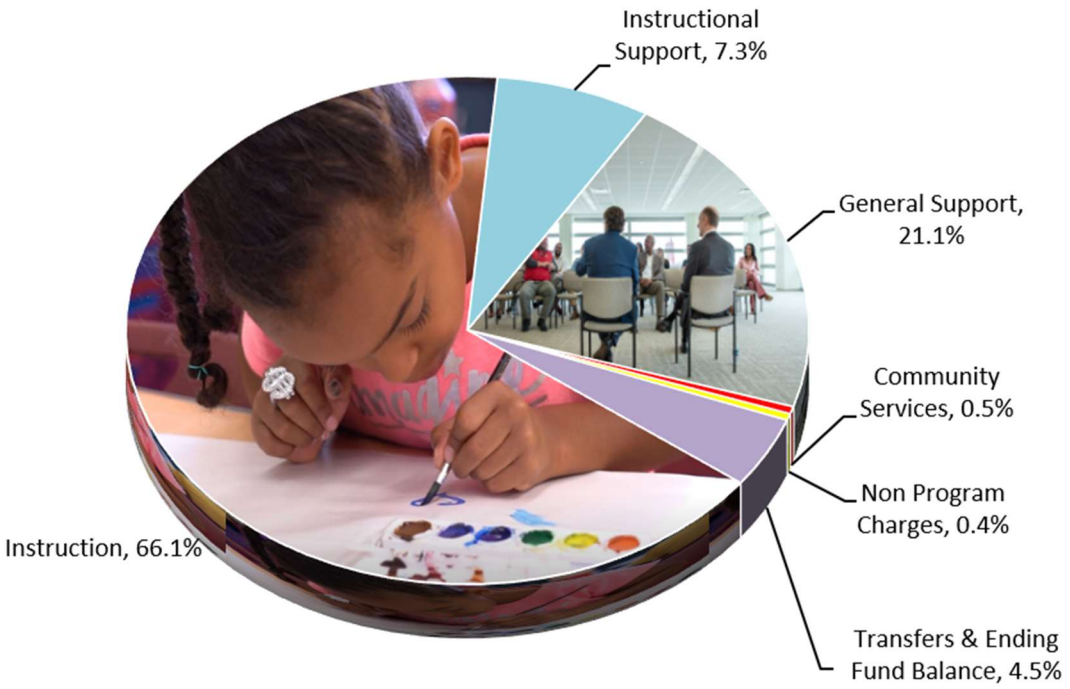
MAJOR EXPENDITURE CATEGORIES

General Fund

For 2026-27, the projected expenditures by function within the General Fund show that the greatest expense will fall under Instruction at 66.1 percent, followed by General Support at 21.1 percent. Within General Support, 9.3 percent is for operation and maintenance of plant, 4.3 percent is for school administration, 2.9 percent is for student transportation, and the remaining 4.7 percent covers general administration and fiscal and central services. Instructional Support is 7.3 percent of projected expenditure. Community Services and Non-program Charges combined are 0.9 percent of the projected General Fund expenditure. This is a total of 95.4 percent. The remaining 4.5 percent is Reserves and Ending Fund Balance.

General Fund Function	Projected Expenditures
Instruction	$ 2,299,849,827
Instructional Support	254,238,628
General Support	731,937,238
Community Services	16,358,453
Non-program Charges	13,592,260
Transfers and Ending Fund Balance	156,592,260
TOTAL	$ 3,472,572,870

2026-27 General Fund Projected Expenditures



NOTE: 2026-27 is based on the FEFP 2nd Calculation.

All Funds

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

MAJOR EXPENDITURES BY OBJECT

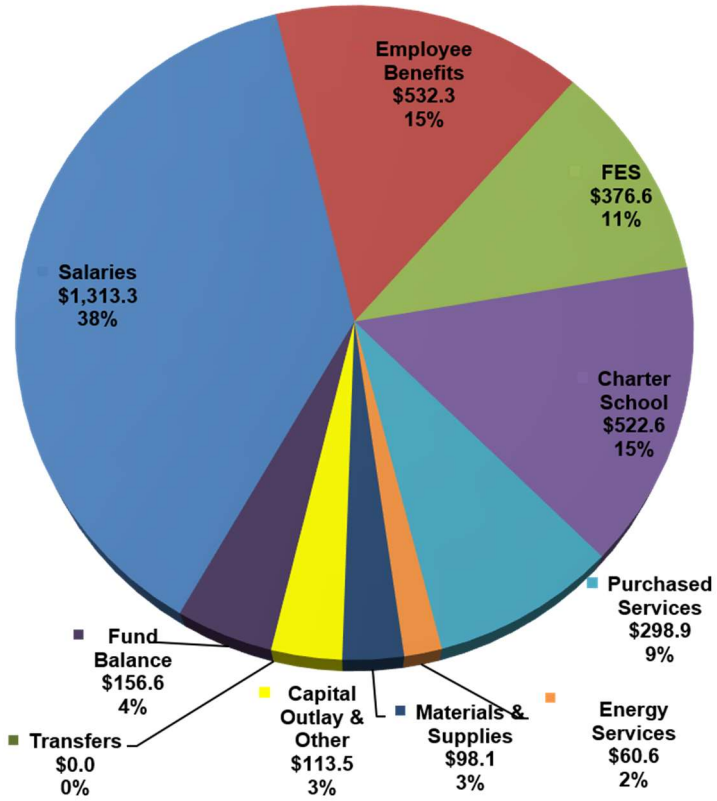
Salaries - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the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

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

Categories	Expenditures
Salaries	1,313,301,486
Employee Benefits	532,344,236
Family Empowerment Schol. (FES)	376,602,615
Charter School Passthrough	522,595,736
Purchased Services	298,877,293
Energy Services	60,632,394
Materials & Supplies	98,138,094
Capital Outlay & Other	113,488,756
Transfers Out	40,000
Fund Balance	156,552,260
TOTAL	**3,472,572,870**

As of FY27 FEFP Second Calculation.
NOTE: Employee Salaries & Benefits are based on filled positions.

Purchased Services - Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase. Examples include technology related rentals, repairs and maintenance, and communications. Both Family Empowerment Scholarship (FES) of $376.6 million and Charter School Passthrough of $522.6 million are considered purchased services for budget presentation.



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

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

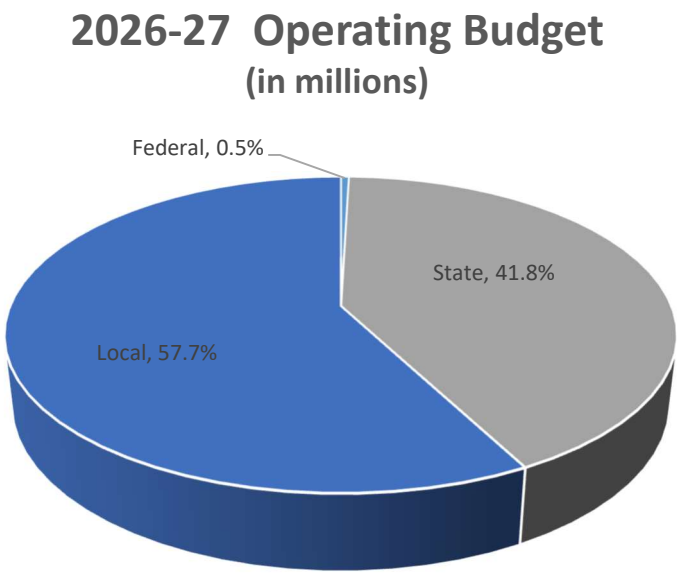
Capital Outlay - Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment,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

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

Fund Balance - Governmental Funds report the difference between their assets and liabilities as fund balance. Fund Balance is reported in five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Based on 2026-27 on FEFP 2nd Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

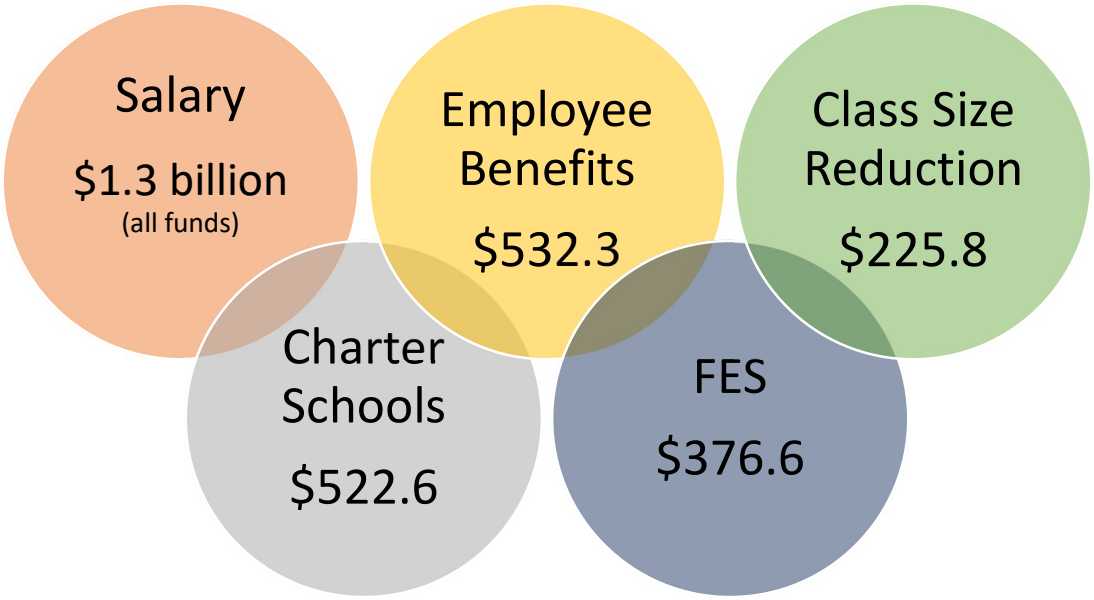
REVENUE TREND



Revenues	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	FY 2027**
Federal	$ 23.9	$ 29.1	$ 21.1	$ 19.0	$ 15.8	$ 11.9	$ 13.8	$ 14.0	$ 14.0	$ 13.6
State	1,103.5	1,107.9	1,141.0	1,160.2	1,165.3	1,132.2	1,247.5	1,100.9	1,297.1	1,264.7
Local	995.6	1,034.8	1,153.3	1,118.3	1,167.5	1,234.0	1,512.4	1,599.4	1,680.4	1,745.0
Total	$ 2,123.0	$ 2,171.8	$ 2,315.4	$ 2,297.5	$ 2,348.6	$ 2,378.1	$ 2,773.7	$ 2,714.3	$ 2,991.4	$ 3,023.3

* Fiscal year 2026 from General Fund Budget Amendment as of April 30, 2026.
* * Fiscal Year 2027 Total Projected Revenues.

MAJOR APPROPRIATIONS
(in millions)



Note: The 2026-27 Major appropriation is based on the 2nd Calculation Report.

GENERAL FUND
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)

REVENUE CATEGORIES

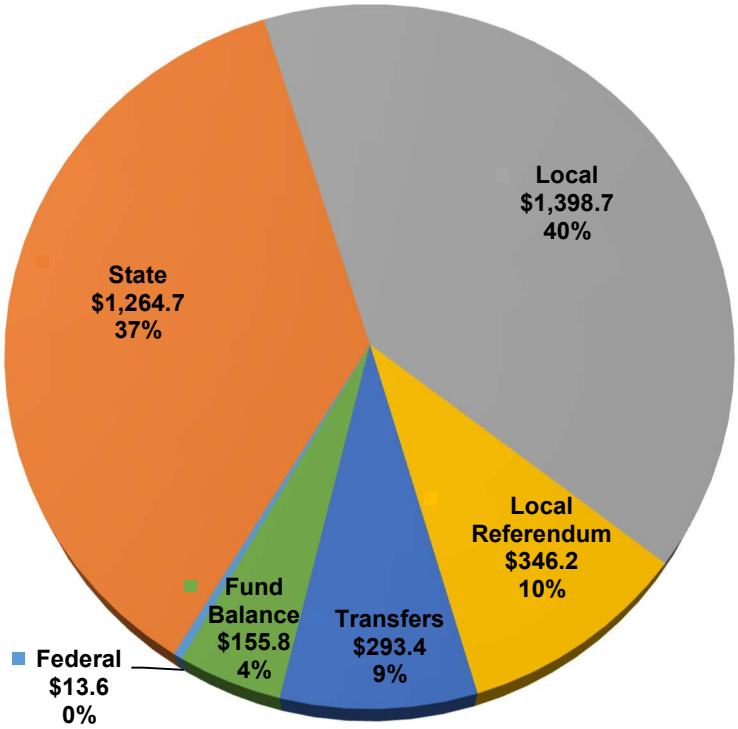
Federal
Includes Medicaid and ROTC

State
Includes FEFP, Workforce Education, and Class Size Reduction

Local
Includes taxes and various fees paid to the District

Transfers In

Fund Balance



APPROPRIATION CATEGORIES

Salaries/Benefits

Florida Empowerment Scholarship (FES)

Charter Schools

Purchase Services

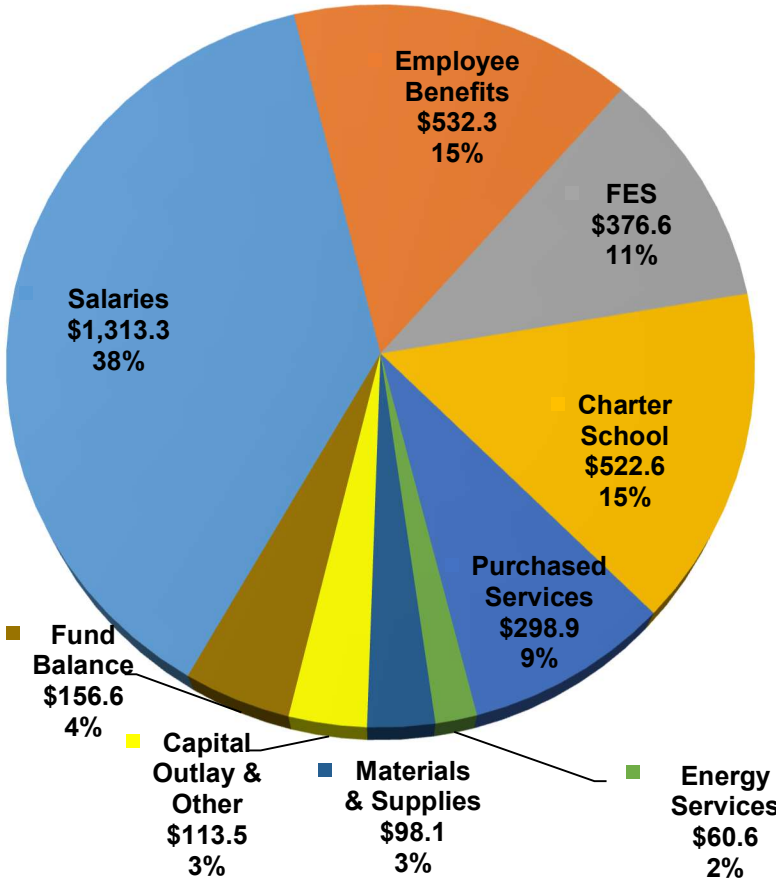
Energy Services

Materials and Supplies

Capital Outlay and Other

Transfers Out

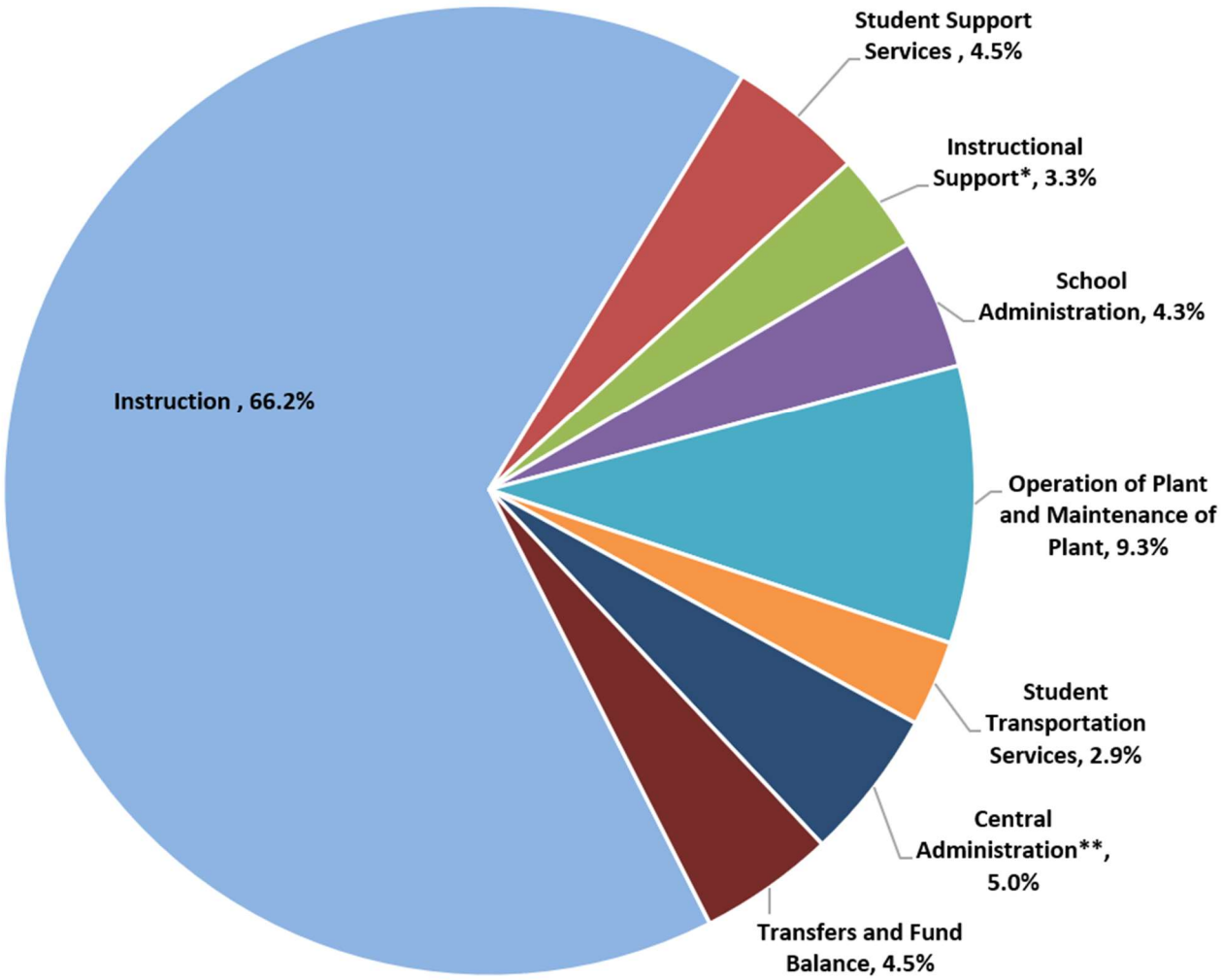
Fund Balance



Based on 2026-27 FEFP Second Calculation. Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND
APPROPRIATIONS BY CATEGORY (BY FUNCTION)

Classroom level services account for 66.2% of appropriated funding, with the remaining 33.8% for school level administration, curriculum, staff development, business services, central administration, other school level services, and transfers and ending fund balance.



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

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

Based on 2026-27 FEFP Second Calculation.
Due to the rounding of whole numbers, some tables/schedules may not add to total.

GENERAL FUND
COMPARISON OF REVENUES

Revenue:	2026-27 Second Hearing	2025-26 Amended	Difference	
Federal Direct and Through State	$13,647,788	13,996,500	($348,712)	(a)
State Sources (excludes FES funding)	888,135,108	965,041,703	(76,906,595)	(b)
Local Sources	1,744,954,669	1,680,373,030	64,581,639	(c)
Other Financing Sources	293,439,567	236,861,123	56,578,444	(d)
Total Revenue	**$2,940,177,132**	**$2,896,272,356**	**$43,904,776**	
Less: Charter School Passthrough Funding	522,595,736	504,508,712	18,087,024	(e)
SBBC Traditional School Revenue	**$2,417,581,396**	**$2,391,763,644**	**$25,817,752**	

Comments:

(a) Federal Direct and Through State decrease of $0.3 million is primarily attributable to lower Medicaid Fee-for-Service revenue.

(b) State Sources (excluding Florida Empowerment Scholarship FES) – State Sources decreased by $76.9 million. The decrease is primarily attributable to a $48.2 million increase in State funding for FES, which reduces the District share of FEFP funding. In addition, the increase in Required Local Effort (RLE) of $27.4 million correspondingly reduced the State's FEFP funding requirement.

(c) Local Sources – Local Sources increased by $64.6 million, primarily due to higher taxable property values. The increase includes $27.4 million in Required Local Effort (RLE), $9.7 million in Discretionary Millage, and $13.0 million in Referendum revenue. The remaining increase is primarily attributable to Miscellaneous Local Sources, including $5.0 million in estimated revenue from the School Patrol Bus Program fines, $1.7 million in Venture Design Services, and other minor revenue accounts.

(d) Other Financing Sources – The increase of $56.6 million is attributable to a higher Capital Transfer to General Fund in support of increases for capital maintenance and repair.

(e) Charter School Funding – The increase of $18.1 million in Charter School funding is primarily attributable to higher required allocations for the FEFP, Referendum, and PECO funding.

Notes:
1. Federal Direct Through State includes Medicaid and JROTC revenues.
2. State Sources include the Florida Education Finance Program (FEFP), Workforce Development, Class Size Reduction, Adults with Disabilities, and Voluntary Prekindergarten (VPK) revenues.
3. Local Sources include ad valorem taxes, interest earnings, facility rentals, course fees, childcare fees, and prekindergarten (PK) program revenues.
4. Other Financing Sources include capital transfers.
5. Fiscal Year 2025–26 information is based on the Interim General Fund Amendment as of June 30, 2026. Fiscal Year 2026–27 information is based on the FEFP Second Calculation.

GENERAL FUND
COMPARISON OF APPROPRIATIONS

Appropriation:	2026-27 Second Hearing	2025-26 Amended	Difference	
Instruction	1,923,247,212	1,898,763,509	$24,483,703	(a)
Student Support Services	156,448,545	171,379,849	(14,931,304)	(b)
Instructional Media Services	24,845,646	25,556,301	(710,655)	(c)
Instruction & Curriculum Dev.	32,499,797	38,132,672	(5,632,875)	(d)
Instructional Staff Training	6,340,402	6,495,532	(155,130)	(e)
Instruction-Related Technology	34,104,238	41,116,821	(7,012,583)	(f)
Board	9,247,970	8,329,712	918,258	(g)
General Administration	11,108,618	14,035,444	(2,926,826)	(h)
School Administration	150,798,381	154,915,405	(4,117,024)	(i)
Facilities Acquisition & Construction	62,348,917	20,145,000	42,203,917	(j)
Fiscal Services	10,332,647	11,629,917	(1,297,270)	(k)
Central Services	52,394,217	75,318,217	(22,924,000)	(l)
Student Transportation	99,210,803	98,464,821	745,982	(m)
Operation of Plant	242,946,541	252,042,683	(9,096,142)	(n)
Maintenance of Plant	78,265,198	80,765,636	(2,500,438)	(o)
Administrative Technology	15,283,946	19,232,104	(3,948,158)	(p)
Community Services	16,358,453	14,214,708	2,143,745	(q)
Debt Service	13,596,464	11,656,579	1,939,885	(r)
Other Financing Uses	40,000	466,253	(426,253)	(s)
TOTAL	2,939,417,995	$2,942,661,163	($3,243,168)	

Comments:

(a) The net increase of approximately $24.5 million in Function 5000 from FY26 to FY27 is primarily attributable to increased charter school funding, including Florida Education Finance Program (FEFP), Referendum, Settlement, Teacher Salary Increase Allocation (TSIA), and other required distributions.

(b) The approximately $14.9 million reduction in Function 6100 primarily reflects staffing reductions and other expenditure controls implemented as part of the District's workforce reduction initiative.

(c) The approximately $0.7 million decrease in Function 6200 is primarily attributable to the District's Redefining Our Schools initiative. The closure of six schools reduced the number of operating media centers, resulting in lower associated costs in FY27.

GENERAL FUND
COMPARISON OF APPROPRIATIONS

(d) Function 6300 decreased by approximately $5.6 million primarily due to staffing reductions and the closure or realignment of several departments implemented as part of the District's workforce reduction initiative.

(e) Function 6400 reflects a decrease of approximately $0.2 million attributable to the FY26 travel freeze and the FY27 funding methodology, which was based on FY26 actual expenditures.

(f) In FY26, the Capital Budget Department implemented an initiative to reclassify eligible Enterprise Resource Planning (ERP) subscription costs as capital assets in accordance with the criteria established under GASB Statement No. 96. This reclassification allowed these costs to be funded through capital millage, resulting in an approximate $7.0 million reduction in Function 6500 allocations.

(g) Function 7100 reflects an increase of approximately $0.9 million, primarily attributable to increased contractual services for the Office of Inspector General and staffing changes within the General Counsel's Office, including the filling of previously vacant positions and the addition of a Paralegal and Legal Executive Assistant.

(h) The approximately $2.9 million decrease in Function 7200 is primarily attributable to the District's workforce reduction initiative, including the elimination of 25 positions and the associated reduction in personnel costs.

(i) The approximately $4.1 million reduction in Function 7300 primarily reflects staffing reductions associated with the District's workforce reduction initiative, including the elimination of nine district-level positions and reduced school administrative staffing resulting from the closure of six schools.

(j) Function 7400 reflects a net increase of approximately $42.2 million from FY26 to FY27, primarily attributable to the reclassification of certain capital-supported appropriations previously budgeted in Functions 7700 and 8200 to Function 7400.

(k) The approximately $1.3 million decrease in Function 7500 is primarily attributable to lower general liability insurance premiums.

(l) The approximately $22.9 million decrease in Function 7700 from FY26 to FY27 is primarily attributable to the reclassification of certain appropriations to Function 7400. The decrease also reflects staffing reductions and associated cost savings resulting from the District's workforce reduction initiative.

(m) Function 7800 increased by approximately $0.7 million, primarily reflecting additional transportation requirements associated with a school conversion to a multi-level configuration and higher overtime costs related to ongoing bus driver and attendant staffing needs.

GENERAL FUND
COMPARISON OF APPROPRIATIONS

(n) Function 7900 decreased by approximately $9.1 million, primarily due to District-wide staffing reductions, including personnel reductions associated with six school closures and reductions throughout central and regional operations.

(o) The approximately $2.5 million decrease in Function 8100 primarily reflects District-wide staffing reductions and other expenditure controls implemented as part of ongoing cost-containment efforts.

(p) The approximately $3.9 million decrease in Function 8200 from FY26 to FY27 is primarily attributable to the reclassification of certain appropriations to Function 7400. The decrease also reflects staffing reductions and associated cost savings resulting from the District's workforce reduction initiative.

(q) The approximately $2.1 million increase in Function 9100 reflects the District's revised forward-funding methodology for aftercare. For FY27, schools received 80% of FY25 revenue as forward funding, compared with 40% in prior years, resulting in higher appropriations within this function.

(r) The approximately $1.9 million increase in Function 9200 reflects scheduled General Obligation Bond debt service payments for FY27. Annual debt service requirements vary based on the principal and interest repayment schedules of each bond series.

(s) Other Financing Uses decreased by approximately $0.43 million because approximately $0.43 million of FY26 transfers out are not projected to recur in FY27.

Notes:

Fiscal Year 2025–26 information is based on the Interim General Fund Amendment as of June 30, 2026. Fiscal Year 2026–27 information is based on the FEFP Second Calculation. Both fiscal years exclude the State's Family Empowerment Scholarship appropriation, totaling $325.5 million in FY2025–26 and $376.6 million in FY2026–27.

GENERAL FUND REVENUE

Revenue Account Description	2025-26 Adopted	2026-27 Proj. Revenue	Line #
Federal Direct:			1
Reserve Officers Training Corps (ROTC)	2,000,000	2,200,000	2
Miscellaneous Federal Direct	-	-	3
Total Federal Direct	**2,000,000**	**2,200,000**	4
Federal Through State and Local:			5
Medicaid	11,996,500	11,447,788	6
Total Federal Through State and Local	**11,996,500**	**11,447,788**	7
State:			8
Florida Education Finance Program (FEFP)	974,724,382	944,630,197	9
Workforce Development	84,953,412	84,953,412	10
Workforce Education Performance Incentive	799,996	767,203	11
Adults with Disabilities	800,000	-	12
CO&DS Withheld for Administrative Expenditure	-	-	13
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	446,500	446,500	14
State License Tax	285,000	275,000	15
Class Size Reduction Operating Funds	239,234,332	225,844,770	16
Florida School Recognition Funds	-	-	17
Voluntary Prekindergarten Program	4,611,200	4,600,719	18
Other Miscellaneous State Revenues	3,000,000	3,219,922	19
Total State	**1,308,854,822**	**1,264,737,723**	20
Local:			21
District School Taxes	1,606,378,362	1,659,824,985	22
Rent	2,000,000	2,010,000	23
Investment Income	10,179,099	8,700,000	24
Adult General Education Course Fees	1,000,000	1,000,000	25
Postsec Career Cert-Appl Tech Diploma Course Fees	6,000,000	6,000,000	26
Continuing Workforce Education Course Fees		21,000	27
Capital Improvement Fees	333,987	397,290	28
Lifelong Learning Fees	93,000	100,000	29
Fire Academy Fees	8,000	12,000	30
Fire Academy Fees - Equipment	32,000	45,000	31
Testing Fees (W/F)	235,000	130,000	32
Financial Aid Fees	650,000	650,000	33
Registration Fees (W/F)	270,000	-	33
Registration Fees -Tech Centers		285,000	34
Technology (W/F)	333,987	397,290	35
Preschool Program Fees	3,060,622	3,060,622	36
Child Care Fees	16,457,168	15,963,462	37
Other Schools, Courses and Classes Fees	3,213,695	3,039,105	38
Miscellaneous Local Sources	30,499,166	43,318,915	39
Total Local	**1,680,744,086**	**1,744,954,669**	40
Total Revenue	**$ 3,003,595,408**	**3,023,340,180**	41
Transfers In	213,056,123	293,439,567	42
Subtotal Revenue & Transfer In	**$ 3,216,651,531**	**3,316,779,747**	43
Fund Balance	205,958,255	155,793,123	44
Total Revenue & Fund Balance	**$ 3,422,609,786**	**$ 3,472,572,870**	45

Note: 2025–26 information is based on Adopted Revenue, and 2026–27 information is based on the FEFP Second Calculation. The 2025–26 Adopted Revenue includes $325.6 million, and the 2026–27 Tentative Revenue includes $376.6 million, for the Family Empowerment Scholarship (FES). These amounts are removed from FEFP funding by the Florida Department of Education (FLDOE) beginning with the FEFP Third Calculation.

GENERAL FUND SCHOOL APPROPRIATIONS

		2025-26 Positions	2025-26 Adopted	2026-27 Positions	2026-27 Proj. Budget	Line #
ELEMENTARY	Administration	276.3	29,166,441	266.0	28,112,070	46
	Teachers	4,235.9	249,102,499	4,048.1	246,081,200	47
	Support Teachers	840.9	51,203,398	844.1	52,666,059	48
	Paraprofessionals	1,206.1	28,840,245	1,217.4	29,495,902	49
	Clerical	625.1	23,094,839	576.6	21,741,045	50
	Operational	578.5	24,243,516	573.9	24,049,584	51
	Supplies		5,707,360		5,851,666	52
	Other Salary		4,471,118		14,985,603	53
	Other Expenditures		8,810,060		11,847,832	54
	Referendum Supplements		60,139,845		58,001,553	55
ELEMENTARY Total		7,762.8	484,779,322	7,526.1	492,832,512	56
						57
MIDDLE	Administration	138.9	13,693,917	126.0	12,544,721	58
	Teachers	1,429.4	83,963,354	1,321.8	80,328,901	59
	Support Teachers	319.4	19,680,850	330.8	20,751,662	60
	Paraprofessionals	159.7	3,879,142	164.8	3,972,837	61
	Clerical	235.7	8,382,607	225.8	8,059,620	62
	Operational	222.7	8,782,079	221.5	8,589,321	63
	Supplies		1,644,685		1,616,748	64
	Other Salary		5,728,743		6,046,678	65
	Other Expenditures		2,880,654		3,412,069	66
	Referendum Supplements		20,146,959		19,450,830	67
MIDDLE Total		2,505.8	168,782,989	2,390.7	164,773,385	68
						69
HIGH	Administration	154.9	15,879,635	147.1	15,379,274	70
	Teachers	2,373.3	145,027,111	2,308.7	140,302,672	71
	Support Teachers	381.3	23,645,548	380.3	23,806,290	72
	Paraprofessionals	285.0	7,711,043	259.4	7,202,463	73
	Clerical	312.0	10,912,703	286.1	10,138,116	74
	Operational	287.7	11,257,234	277.0	10,569,560	75
	Supplies		8,197,805		3,889,256	76
	Academic Acceleration				40,874,839	77
	Other Salary		17,561,751		8,196,783	78
	Other Expenditures		6,595,937		7,396,048	79
	Referendum Supplements		29,948,486		29,316,936	80
HIGH Total		3,794.1	276,737,253	3,658.6	297,072,235	81
						82
MULTI-LEVEL	Administration	35.0	3,706,085	34.0	3,566,518	83
	Teachers	431.9	25,177,963	427.4	25,970,991	84
	Support Teachers	89.7	5,545,031	103.1	6,454,154	85
	Paraprofessionals	93.3	2,274,987	84.6	2,092,315	86
	Clerical	59.8	2,242,380	61.6	2,274,724	87
	Operational	64.1	2,550,119	63.4	2,544,838	88
	Supplies		677,780		698,840	89
	Other Salary		1,648,271		1,613,627	90
	Other Expenditures		980,012		1,423,401	91
	Referendum Supplements		4,058,494		5,817,006	92
MULTI-LEVEL Total		773.8	48,861,124	774.1	52,456,412	93

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND SCHOOL APPROPRIATIONS

		2025-26 Positions	2025-26 Adopted	2026-27 Positions	2026-27 Proj. Budget	Line #
CENTERS	Administration	17.5	1,944,609	15.5	1,628,858	94
	Teachers	127.8	7,589,784	124.7	7,584,097	95
	Support Teachers	77.8	4,856,433	77.2	4,817,962	96
	Paraprofessionals	136.0	3,696,756	137.0	3,747,231	97
	Clerical	41.8	1,644,794	44.8	1,668,327	98
	Operational	32.6	1,447,320	35.0	1,623,083	99
	Supplies		371,317		410,738	100
	Other Salary		530,670		390,014	101
	Other Expenditures		1,966,440		3,672,855	102
	Referendum Supplements		2,630,099		2,518,859	103
CENTERS Total		433.6	26,678,222	434.1	28,062,024	104
						105
ADULT HIGH	Administration	15.0	1,594,936	13.4	1,395,422	106
	Teachers	89.0	5,302,770	71.9	4,372,368	107
	Support Teachers	57.6	3,651,975	43.5	2,718,020	108
	Paraprofessionals	37.0	1,021,867	38.9	1,029,564	109
	Clerical	36.9	1,385,281	27.7	1,076,414	110
	Operational	27.5	1,136,272	17.5	685,678	111
	Supplies		183,170		217,030	112
	Other Salary		2,022,895		2,268,206	113
	Other Expenditures		454,356		453,183	114
	Referendum Supplements		1,858,057		1,744,436	115
ADULT HIGH Total		263.0	18,611,579	212.9	15,960,320	116
						117
TECH COLLEGES & COM	Administration	26.1	3,027,389	28.7	2,964,958	118
	Teachers	333.6	27,276,420	419.0	25,459,723	119
	Support Teachers	48.3	3,973,330	58.0	3,649,712	120
	Paraprofessionals	30.5	1,149,794	30.0	1,047,891	121
	Clerical	179.0	7,315,563	196.4	7,583,879	122
	Operational	122.2	4,780,081	116.5	4,200,170	123
	Supplies		1,846,699		5,515,701	124
	Other Salary		13,781,408		11,585,336	125
	Other Expenditures		8,692,083		11,401,920	126
	Referendum Supplements		4,764,156		5,076,613	127
TECH COLLEGES & COMM SCHOOLS Total		739.8	76,606,921	848.6	78,485,903	128
						129
		16,272.9	**1,101,057,410**	**15,845.1**	**1,129,642,791**	**130**

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND DIVISION APPROPRIATIONS

		2025-26 Positions	2025-26 Adopted	2026-27 Positions	2026-27 Proj. Budget	Line #
BOARD	Administration	9.0	452,394	9.0	462,618	131
	Clerical	9.0	601,917	8.0	536,823	132
	Supplies		15,697		646	133
	Other Salary				2,563	134
	Other Expenditures		273,399		200,901	135
BOARD Total		18.0	1,343,407	17.0	1,203,551	136
						137
SUPERINTENDENT & GEN. COUNSEL	Administration	9.9	1,801,696	10.1	1,795,158	138
	Technical			2.0	181,000	139
	Clerical	8.0	495,480	8.0	481,175	140
	Supplies		12,588		4,369	141
	Other Salary		30,153		44,075	142
	Other Expenditures		1,020,823		902,350	143
SUPERINTENDENT & GEN. COUNSEL Total		17.9	3,360,740	20.1	3,408,127	144
						145
CHIEF AUDITOR	Administration	2.0	329,270	2.0	320,836	146
	Technical	18.0	1,458,929	17.0	1,369,283	147
	Clerical	10.0	495,533	9.0	448,672	148
	Supplies		20,130		8,700	149
	Other Salary					150
	Other Expenditures		1,765,450		2,137,265	151
CHIEF AUDITOR Total		30.0	4,069,313	28.0	4,284,757	152
						153
CHIEF STRATEGY & OPERATIONS OFFICI	Administration	9.0	1,249,924	6.5	919,780	154
	Technical	25.0	2,303,674	20.3	1,950,778	155
	Clerical	22.1	1,020,943	12.0	571,247	156
	Instructional Specialist	9.0	582,008	4.0	238,275	157
	Support	1.0	38,714			158
	Supplies		376,271		332,295	159
	Other Salary		525,649		526,960	160
	Other Expenditures		7,176,448		7,993,669	161
CHIEF STRATEGY & OPERATIONS OFFICER Total		66.1	13,273,631	42.8	12,533,004	162
						163
SAFETY & SECURITY	Administration	5.5	745,427	4.6	630,788	164
	Support	1.0	22,113			165
	Technical	88.2	6,692,086	83.6	6,341,772	166
	Clerical	28.9	1,395,073	20.0	936,704	167
	Instructional Specialist	3.9	297,247	1.0	81,670	168
	Support	926.5	29,098,294	851.0	27,413,552	169
	Supplies		425,151		456,450	170
	Other Salary		1,568,545		339,100	171
	Other Expenditures		29,499,850		29,330,470	172
	Safety Referendum Reserve		364,000			173
SAFETY & SECURITY Total		1,054.0	70,107,785	960.1	65,530,507	174

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND DIVISION APPROPRIATIONS

		2025-26 Positions	2025-26 Adopted	2026-27 Positions	2026-27 Proj. Budget	Line #
DEPUTY SUPERINTENDENT	Administration	16.0	2,517,491	12.0	1,963,087	175
	Technical	5.0	532,233	5.0	532,233	176
	Clerical	20.0	1,087,028	18.0	984,429	177
	Instructional Specialist	11.0	709,221	11.0	712,804	178
	Support					179
	Supplies		182,500		197,441	180
	Other Salary		59,235		40,000	181
	Other Expenditures		439,050		454,746	182
DEPUTY SUPERINTENDENT Total		52.0	5,526,757	46.0	4,884,741	183
						184
ACADEMICS	Administration	10.1	1,352,722	9.0	1,227,251	185
	Technical	106.5	7,081,285	89.0	6,162,111	186
	Clerical	43.7	2,007,570	37.0	1,700,975	187
	Instructional Specialist	70.2	4,247,222	51.2	3,098,752	188
	Support	3.0	182,727	3.0	182,727	189
	Supplies		37,812,612		27,144,089	190
	Other Salary		2,863,806		1,200,000	191
	Other Expenditures		15,196,035		20,226,142	192
ACADEMICS Total		233.5	70,743,978	189.2	60,942,047	193
						194
CHIEF STUDENT SERVICES OFFICER	Administration	12.0	1,531,144	11.0	1,420,359	195
	Support	0.0	1,219			196
	Technical	81.7	6,427,381	59.8	4,727,160	197
	Clerical	69.2	2,886,291	58.0	2,442,344	198
	Instructional Specialist	633.9	39,194,792	536.5	33,782,702	199
	Support	2.0	96,545	2.0	96,545	200
	Supplies		444,763		507,521	201
	Other Salary		2,521,833		1,469,394	202
	Other Expenditures		38,369,478		43,045,457	203
CHIEF STUDENT SERVICES OFFICER Total		798.8	91,473,445	667.3	87,491,481	204
						205
CHIEF HUMAN RESOURCE OFFICER	Administration	8.0	1,166,755	8.0	1,134,218	206
	Technical	37.4	3,291,227	25.2	2,215,706	207
	Clerical	43.8	2,084,572	41.7	2,012,605	208
	Instructional Specialist	22.8	577,076	21.8	573,712	209
	Supplies		69,294		48,460	210
	Other Salary		155,541		109,960	211
	Other Expenditures		698,509		500,580	212
CHIEF HUMAN RESOURCE OFFICER Total		111.9	8,042,974	96.6	6,595,241	213
						214
CHIEF OF STAFF	Administration	7.0	970,865	7.0	1,031,289	215
	Technical	47.0	3,639,433	38.0	2,966,799	216
	Clerical	25.1	1,239,267	19.0	940,505	217
	Instructional Specialist	0.3	14,210	0.3	14,302	218
	Support	10.8	698,323	5.8	342,286	219
	Supplies		122,907		154,150	220
	Other Salary		82,681		121,580	221
	Other Expenditures		2,689,202		4,131,680	222
CHIEF OF STAFF Total		90.2	9,456,889	70.1	9,702,590	223

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND DIVISION APPROPRIATIONS

		2025-26 Positions	2025-26 Adopted	2026-27 Positions	2026-27 Proj. Budget	Line #
FINANCE	Administration	10.2	1,366,520	10.7	1,474,275	224
	Support	9.0	416,748			225
	Technical	75.8	6,094,903	99.6	8,170,491	226
	Clerical	65.1	3,068,069	133.0	6,379,032	227
	Support	3.0	122,297	32.0	1,778,552	228
	Supplies		171,462		149,287	229
	Other Salary		27,520			230
	Other Expenditures		1,716,632		3,034,988	231
FINANCE Total		163.0	12,984,152	275.2	20,986,624	232
						233
INFORMATION TECHNOLOGY	Administration	17.1	2,184,675	17.0	2,158,141	234
	Technical	107.1	8,880,776	103.6	8,395,298	235
	Clerical	36.1	1,873,270	30.6	1,622,024	236
	Support	14.0	989,733	12.0	854,321	237
	Supplies		130,013		34,500	238
	Other Salary				3,000	239
	Other Expenditures		20,000,000		19,997,855	240
INFORMATION TECHNOLOGY Total		174.3	34,058,467	163.2	33,065,139	241
						242
CHIEF OPERATIONS	Administration	4.5	669,908	1.5	227,793	243
	Technical	37.6	3,073,932			244
	Clerical	96.8	4,612,722			245
	Support	36.1	2,012,419			246
	Supplies		64,037			247
	Other Salary		34,100			248
	Other Expenditures		701,560		4,200	249
CHIEF OPERATIONS Total		174.9	11,168,679	1.5	231,993	250
						251
DIVISION OVERALL	Referendum Supplements		20,838,023		23,570,519	252
DIVISION OVERALL Total			20,838,023		23,570,519	253
						254
		2,984.8	**356,448,240**	**2,577.1**	**334,430,319**	**255**

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND OTHER APPROPRIATIONS

		2025-26 Sum of Positions	2025-26 Adopted	2026-27 Sum of Positions	2026-27 Proj. Budget	Line #
TRANSPORTATION COST	Administration	1	141,633	3	343,458	256
	Technical	34	2,830,746	28	2,307,904	257
	Clerical	41	1,627,394	35	1,380,148	258
	Support	1,251	42,348,868	1,194	40,400,349	259
	Supplies		6,892,174		4,437,000	260
	Other Salary		6,298,169		11,036,274	261
	Other Expenditures		3,859,824		7,063,161	262
	District-Fuel		12,900,000		9,440,722	263
TRANSPORTATION COST Total		1,327	76,898,809	1,260	76,409,017	264
						265
FACILITIES	Administration	2.7	388,829	0.7	88,481	266
	Technical	59.7	5,259,875	52.2	4,598,661	267
	Clerical	52.7	2,341,768	40.9	1,875,658	268
	Support	85.3	4,097,677	75.0	3,697,567	269
	Supplies		11,294,731		392,200	270
	Other Salary		213,095		61,400	271
	Other Expenditures		68,000,636		122,271,784	272
FACILITIES Total		200.4	91,596,611	168.8	132,985,751	273
						274
						275
UTILITIES	Communication		7,800,389		7,344,158	276
	Electric		56,600,000		50,500,000	277
	Water/Sewer		15,036,000		14,350,000	278
	Gas/Oil		575,000		575,000	279
	Refuse		9,200,000		6,708,000	280
UTILITIES Total			89,211,389		79,477,158	281
						282
FRINGE	Health Ins		225,000,000		227,597,985	283
	Dental		2,459,150		2,105,751	284
	Vision		1,251,931		1,072,018	285
	Flex Account		89,424			286
	Life		1,877,897		1,608,028	287
	Disability		2,772,133		2,373,755	288
	Unemployment		799,591		776,435	289
	Workers Comp		15,458,762		15,011,077	290
	FICA		101,912,156		100,242,800	291
	Retirement		186,971,063		181,556,387	292
FRINGE Total			538,592,107		532,344,236	293
						294
CHARTER SCHOOLS	Other Expenditures		514,591,172		522,595,736	295
	Settlement Payment - Principal		25,424,328		25,207,910	296
	Settlement Payment - Interest		15,323,476		20,237,427	297
CHARTER SCHOOLS Total			555,338,975		568,041,073	298
						299
OTHER FINANCIAL USES	Transfers Out to Special Revenue		40,000		40,000	300
OTHER FINANCIAL USES Total			40,000		40,000	301

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND OTHER APPROPRIATIONS

		2025-26 Sum of Positions	2025-26 Adopted	2026-27 Sum of Positions	2026-27 Proj. Budget	Line #
DISTRICT WIDE	Other Salary					302
	FTE Not Rolled Out		-			303
	Supplement Adv. Degree		1,500,000		1,600,000	304
	Sick/Vacation Payout		6,898,834		8,000,000	305
	Sick Leave Incentive		2,000,000		2,000,000	306
	DROP Sick Pay		10,500,000		8,000,000	307
	DROP Vac Pay				900,000	308
	Early Retire/Resig Reward		175,000		76,000	309
	Extended Sick Leave		100,000		754,000	310
	Longevity		1,000,000		630,000	311
	CAP Adjustment		700,000		1,100,000	312
	Contracted Supplements		7,200,000		5,500,000	313
	Nat'l Teacher Cert Supp		60,000		2,800,000	314
	Lead Program		4,300,000		2,850,000	315
	Property & Casualty Ins.		28,000,000		18,570,929	316
	TSIA (Increase over previous year)		5,195,070		11,758,812	317
	Debt Svc for TAN		6,561,029		6,192,440	318
	Energy Lease		5,095,550		7,404,024	319
	FES Scholarship		325,550,944		376,602,615	320
	Kelly Services - Substitute Teachers				5,000,000	323
	Referendum Collection Shortfall		1,735,799		1,797,117	324
	JUUL Settlement Installment		1,114,328		1,114,328	326
DISTRICT WIDE Total			407,686,555		462,650,265	331
		1,527.7	**1,759,364,446**	**1,428.8**	**1,851,947,500**	**332**

Note: 2025–26 information is based on Adopted Appropriations, and 2026–27 is based on the FEFP Second Calculation.

GENERAL FUND SUMMARY & FUND BALANCE

	2025-26 Sum of Positions	2025-26 Adopted	2026-27 Sum of Positions	2026-27 Proj. Budget	Line #
					333
SCHOOLS	16,272.9	1,101,057,410	15,845.1	1,129,642,791	334
DIVISIONS	3,185.2	448,044,851	2,577.1	334,430,319	335
OTHER	1,327.3	1,667,767,835	1,428.8	1,851,947,500	336
	20,785.4	**3,216,870,096**	**19,850.9**	**3,316,020,610**	337
					338
FUND BALANCE		205,739,690		156,552,260	343
					344
TOTAL APPROPRIATIONS AND FUND BALANCE		**3,422,609,786**		**3,472,572,870**	345
FEFP REDUCTIONS					346
CHARTER SCHOOLS PASSTHROUGH		(514,591,172)		(522,595,736)	347
FAMILY EMPOWEREMENT SCHOLARSHIP		(325,550,944)		(376,602,615)	348
					349
TOTAL AFTER FEFP REDUCTIONS		**2,582,467,670**		**2,573,374,519**	350

Note: 2025–26 information is based on the Adopted Appropriation, and 2026–27 is based on the FEFP Second Calculation.

Total Appropriations and Fund Balance include the Family Empowerment Scholarship (FES) and charter school pass-through funds.

The FEFP Reductions are presented to illustrate their financial impact on the District. The 2025–26 amounts reflect the figures at adoption, while the 2026–27 amounts reflect the FEFP Second Calculation.

SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
UNWTD FTE: K-12	70,363.01	31,989.32	56,806.81	8,440.43
UNWTD FTE: Workforce Education	-	-	-	-
TOTAL	70,363.01	31,989.32	56,806.81	8,440.43
WTD FTE: K-12	80,241.83	33,415.47	57,720.62	8,937.74
WTD FTE: Workforce Education	-	-	-	-
TOTAL	80,241.83	33,415.47	57,720.62	8,937.74
INSTR ALLOCATION: K-12 Teacher Allocation	$134,062,850	$55,828,030	$93,246,519	$15,053,599
INSTR ALLOCATION: Workforce Education	-	-	-	-
TOTAL	$134,062,850	$55,828,030	$93,246,519	$15,053,599
SUPPORT ALLOCATION: K-12	$85,583,111	$36,052,108	$47,151,459	$12,481,517
SUPPORT ALLOCATION: Workforce Education	0	0	0	0
TOTAL	$85,583,111	$36,052,108	$47,151,459	$12,481,517
CATEGORICAL	$225,402,584	$57,405,437	$99,957,097	$21,504,834
TOTAL SCHOOL GENERAL FUND	$445,048,545	$149,285,575	$240,355,075	$49,039,950

CATEGORICALS	Elementary	Middle	High	Multi-Level
1. Additional Support - EEA	$0	$1,700,000	$0	$450,000
2. Additional Support Funding	546,475	34,243	258,913	20,000
3. Administrative costs - Adults with Disabilities	-	-	-	-
4. Adults with Disabilities	-	-	-	-
5. Adv. Int. Cert. of Education (AICE)	-	-	182,508	-
6. Advanced Placement	-	-	1,161,405	24,918
7. Alternative to External Suspension Program	-	-	-	-
8. Athletics	-	-	3,675,763	199,906
9. Behavior Change	-	-	40,500	-
10. Broward Virtual Education	-	-	6,015,124	-
11. Business Support Center Package Fees	(2,497,500)	(550,500)	(820,000)	(226,500)
12. Class Size Reduction - State	46,209,919	20,863,710	35,894,613	5,425,891
13. Custodial - Community School	54,366	72,488	181,220	-
14. Custodial Allocation	22,663,666	9,403,680	11,154,407	2,664,245
15. DJJ Supplemental Allocation	-	-	-	-
16. DOP Contracts	-	-	-	-
17. DOP Staff	-	-	-	-
18. Drew Resource Center	-	-	-	-
19. Educational Enhancement (Formerly SAI)	-	-	-	-
20. ELL Meta Consent ESP	4,765,600	1,334,368	1,215,228	428,904
21. ESE	109,935,981	18,437,036	23,862,837	8,144,370
22. Fees	10,373,483	374,199	227,791	616,670
23. High School Scheduling	-	-	9,108,800	392,310
24. Industry Certified Career - CAPE	-	-	-	-
25. Industry Certified Career - DIGITAL TOOLS	-	-	-	-

SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
291.37	562.86	2,038.80	1,796.17	-	172.87	172,461.64
-	-	505.14	11,194.02	3,314.43	-	15,013.59
291.37	562.86	2,543.94	12,990.19	3,314.43	172.87	187,475.23
293.61	2,254.59	1,994.87	1,816.57	0.00	174.31	186,849.61
-	-	883.99	13,773.12	5,800.25	-	20,457.36
293.61	2,254.59	2,878.86	15,589.69	5,800.25	174.31	207,306.97
$1,005,900	$7,328,888	$3,632,002	$1,721,140	$0	$455,380	$312,334,308
-	-	1,435,600	44,294,338	8,549,568	-	54,279,506
$1,005,900	$7,328,888	$5,067,602	$46,015,478	$8,549,568	$455,380	$366,613,814
$2,554,470	$4,589,819	$5,047,849	$1,974,024	$0	$497,991	$195,932,348
0	0	0	0	0	0	0
$2,554,470	$4,589,819	$5,047,849	$1,974,024	$0	$497,991	$195,932,348
$3,761,104	$3,600,057	$4,409,861	$14,921,995	($434,978)	$805,792	$431,333,783
$7,321,474	$15,518,764	$14,525,312	$62,911,497	$8,114,590	$1,759,163	$993,879,946

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
$0	$0	$0	$0	$0	$0	2,150,000
-	166,894	268,108	701,577	-	-	1,996,210
-	229,327	174,219	-	-	-	403,546
-	-	-	-	-	-	-
-	-	-	-	-	-	182,508
-	-	-	60,029	-	-	1,246,352
810,511	-	-	-	-	-	810,511
-	-	-	-	-	-	3,875,669
1,142,719	385,180	-	-	-	-	1,568,399
-	-	-	-	-	-	6,015,124
(61,500)	(61,500)	-	-	-	-	(4,217,500)
-	-	852,291	1,088,854	-	-	110,335,278
-	-	-	-	(308,074)	-	-
397,953	530,604	611,785	988,458	-	-	48,414,798
-	-	-	-	-	84,945	84,945
-	-	527,694	-	-	686,344	1,214,038
-	-	103,809	-	-	-	103,809
-	-	196,518	-	-	-	196,518
457,598	-	850,780	-	-	-	1,308,378
-	-	142,968	-	-	-	7,887,068
389,553	1,948,455	475,672	1,850,136	-	32,390	165,076,430
-	-	173,879	3,797,573	43,391	-	15,606,986
-	-	-	-	-	-	9,501,110
-	-	-	-	-	-	-
-	-	-	-	-	-	-

SCHOOL ALLOCATION PLAN

	Elementary	Middle	High	Multi-Level
26. Innovative & Magnet Programs	1,573,686	2,104,758	2,004,171	822,413
27. Instructional Mitigation Units	-	-	-	-
28. International Baccalaureate	-	-	59,806	-
29. Materials & Supplies Instructional Allocation	1,644,745	618,733	1,107,192	158,904
30. Medicaid	605,270	-	-	60,527
31. Other	76,802	17,000	251,109	15,543
32. Purchased Services - Brinks	(161,200)	(42,160)	(35,960)	(13,640)
33. Purchased Services - Lexmark	(1,319,084)	(450,594)	(659,305)	(85,127)
34. R.O.T.C.	-	-	2,042,616	66,971
35. Reading Coach	-	-	-	-
36. Referendum Security and Supplements	-	-	-	-
37. Referendum Mental Health (Nurses - Park Ridge a	117,454			
38. Service Learning	-	-	168,564	5,229
39. Small School Funding	243,080	-	-	425,390
40. Substitutes	8,047,805	2,260,584	2,811,616	746,866
41. Teacher Allocation-Elem Schl Specials	19,659,095	-	-	972,320
42. Teacher Allocation-Fragile Schl Instr. Support	-	-	-	-
43. Teacher Allocation-Gifted Prgrm Support	1,112,321	1,227,892	8,679	127,954
44. Teen Parent Program	-	-	-	-
45. Voluntary Pre-K	990,995	-	80,000	-
46. Workforce Education (WFE)	-	-	-	-
47. World Language	759,625	-	-	60,770
Total School General Fund Allocations	$225,402,584	$57,405,437	$99,957,097	$21,504,834

SCHOOL ALLOCATION PLAN

Behavior Change	Exceptional	Alternative/ Adult High	Technical	Community	DJJ Sites	Total
-	-	-	274,464	-	-	6,779,492
-	-	-	-	-	-	-
-	-	-	-	-	-	59,806
-	34,215	30,006	29,450	-	-	3,623,245
-	32,347	-	-	-	-	698,144
3,000	-	3,402	3,297	-	-	370,153
(3,720)	(6,200)	(3,720)	(3,720)	-	-	(270,320)
(10,771)	(21,129)	(17,688)	(57,090)	(18,420)	-	(2,639,208)
-	-	-	-	-	-	2,109,587
-	121,540	-	-	-	-	121,540
-	-	-	-	-	-	-
441,044						558,498
435	766	5,174	5,388	-	-	185,556
-	-	-	-	-	-	668,470
194,282	239,558	198,222	264,951	-	2,113	14,765,997
-	-	-	-	-	-	20,631,415
-	-	-	-	-	-	-
-	-	-	-	-	-	2,476,846
-	-	200,913	-	-	-	200,913
-	-	-	-	-	-	1,070,995
-	-	(384,171)	5,918,628	(151,875)	-	5,382,582
-	-	-	-	-	-	820,395
$3,761,104	$3,600,057	$4,409,861	$14,921,995	($434,978)	$805,792	$431,333,783

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

1. Additional Support EEA - Funding for middle and multi-level schools for positions that will assist students with life skills and wellness.

2. Additional Support - Funding that has been requested - by various locations and approved by Department Head, Cabinet Member, and CFO - to meet legislation, federal requirements, or initiative.

3. Administrative Costs - Adults with Disabilities - Whispering Pines & Seagull receive funds to assist with administrative position assisting with this program.

4. Adult with Disabilities – Whispering Pines and Seagull receive local grant funds for adults with disabilities.

5. Advanced International Certificate of Education (AICE) – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.

6. Advanced Placement – Add on FTE earned by students scoring 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, and teacher bonus payments.
7. Alternative to External Suspension (AES) – Program at our Behavior Change Centers that serves students who committed a serious Code of Conduct offense.

8. Athletics -Middle, High, and Multi-Level (ML) 6-12 schools receive funds for athletic transportation, equipment, Athletic Director, and funds for middle schools' flag football and volleyball coach supplements.

9. Behavior Change – Funding for at-risk student intervention staffing at 3 Behavior Change Centers and funding for ESE Specialist and Behavior Specialist at Bright Horizons, Cross Creek, The Quest and Whispering Pines.

10. Broward Virtual Education - School Board operated Virtual school.

11. Business Support Center (BSC) Package Fees – charged to select schools for services rendered by the BSC.

12. Class Size Reduction - State – State categorical funds used for meeting the CSR requirements. The school allocation based on the state CSR funding formula.

13. Custodial Allocation – Community School - Funding for several traditional schools that are providing night school and community school.

14. Custodial Allocation – Funding based on the number of students and the square footage of the facility. Additional support to Walter C. Young, Stranahan, Cypress Run, Lanier James, Pine Ridge, Wingate Oaks, Atlantic Tech, McFatter Tech, and Sheridan Tech receive additional funding for Custodians.

15. Department of Juvenile Justice (DJJ) Supplemental Allocation – State categorical funding for DJJ sites.

16. Dropout Prevention Contracts (DOP) – PACE and AMI contracted DJJ programs.

17. DOP Staff – Alternative/Adult schools will receive categorical funding for Dropout Prevention support. Each center will receive $33,372 for 50% of a 216-day Counselor.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

18. Drew Resource Center – Dave Thomas Education Center manages the Center and receives funds to cover the cost of its operations.

19. Educational Enhancement - Funds to provide additional instruction and support to enable students to meet grade-level standards. FY25 - Funds realign for schools to Teacher Allocation.

20. English Language Learners (ELL) Meta Consent – Funding for the META Consent Decree requirement for schools with at least 15 students speaking the same native language to provide at least one Bilingual ESP proficient in the same language and trained to assist in ESOL basic subject area instruction.

21. Exceptional Student Education (ESE) – funding provided to schools to meet the educational needs of students with disabilities as identified on their Individualized Educational Plan (IEP).

22. Fees – Revenue schools receive to offset cost of services provided such as the Before & Afterschool Child Care program.

23. High School Scheduling – Lauderhill 6-12 funding to implement High School Block Scheduling model after FY19 IA realignment.

24. Industry Certified Career – CAPE - For each student who earned an industry certification on the Florida Department of Education Funding List within a State-Registered Career and Professional Education Academy and/or a State-Registered Career Theme Course will generate.4 bonus FTE.

25. Industry Certified Career – DIGITAL TOOLS - For each student who earned a Digital Tool Certificate on the Florida Department of Education Funding List, the certificate will generate .025 ADD ON FTE. In accordance with Florida Statute 1011.62(1)01.B, an ADD ON FTE for an elementary or middle grade student may not exceed 0.1 for certificates or certifications earned within the same fiscal year. Schools will be allocated 100% of the revenue, after CTACE has verified actual test scores reported as ADD ON FTE and Survey 5 is completed.

26. Innovative & Magnet Programs – Funds for unique programs. Programs requirements are reviewed annually.

27. Instructional Mitigation Units – Funding for an additional teacher for schools that fell just below the Class Size threshold based on the teacher student ratio.

28. International Baccalaureate – Add on FTE earned by students scoring level 3 or higher on the assessment. Statute requires allocation be used for instructional staff, materials, bonus payments for IB teachers.

29. Materials & Supplies Instructional Allocation (IA) – Funds classroom materials and supplies.

30. Medicaid – Medicaid funds 50% of the ESE Specialist position for elementary schools with less than 300 ESE weighted FTE students and have four or more ESE Special Programs. Also, additional funding of ESE Support Facilitators and Behavior Techs for Centers and Technical Colleges. Medicaid 504 supplemental funds health services and trained support personnel.

31. Other – Various categorical funds schools receive such as Human Relations Council, Innovation Zone, Lost & Damaged Textbooks, School Discretionary, Shared Savings Incentive Award, and Vocational Equipment Requirement.

32. Purchased Services -Brinks – Budget realigned to Treasury's Office and IT for centralized billing.

GENERAL FUND SCHOOL CATEGORICAL FUNDING DESCRIPTION

33. Purchased Services - Lexmark – Budget realigned to Treasury's Office and IT for centralized billing.

34. R.O.T.C. – One R.O.T.C. instructor is funded per school; however, if a school has two or more programs with two or more R.O.T.C. instructors, then the school is funded for 1.25 instructor.
35. Reading Coach – Funds one reading coach position. The Reading Coach allocation for elementary, middle, high, and multi-level schools was added to their Support Allocation in FY19.

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

37. Referendum - Mental Health - Park Ridge El & Walker El are funded a nurse each. Disciplinary schools funded Behavior Techs, Guidance/Family Counselors, Social Workers, Teacher-Behavioral Support and Teacher-Resource positions.

38. Service Learning – High and multi-level schools receive $3 per unweighted FTE (UFTE) for grade 9-12 grade students to pay staff to monitor the Service Learning graduation requirement.

39. Small School Funding – Elementary schools with less than 450 UNWTD FTE are funded one instructor. Multi-Level K-8 schools with less than 450 UNWTD FTE in grades 6-8 and Seagull are funded one instructor.

40. Substitutes – Funding for substitutes that cover ESE IEP meetings, PSAT Proctors, Instructional Allocation for daily subs needed for absences, Pool Subs, and subs for Release Time for Department Heads, Grade Level Chairpersons and Team Leaders.

41. Teacher Allocation - Elementary School Specials - Funds to support course selections in elementary schools such as Art, Music, and PE.

42. Teacher Allocation-Fragile School Instr. Support - One teacher funded to schools identified by the Deputy Superintendent, Teaching & Learning, that have been a D or F schools and/or priority watch schools due to student performance.

43. Teacher Allocation - Gifted Program Support - Teacher allocation funds to support gifted students.

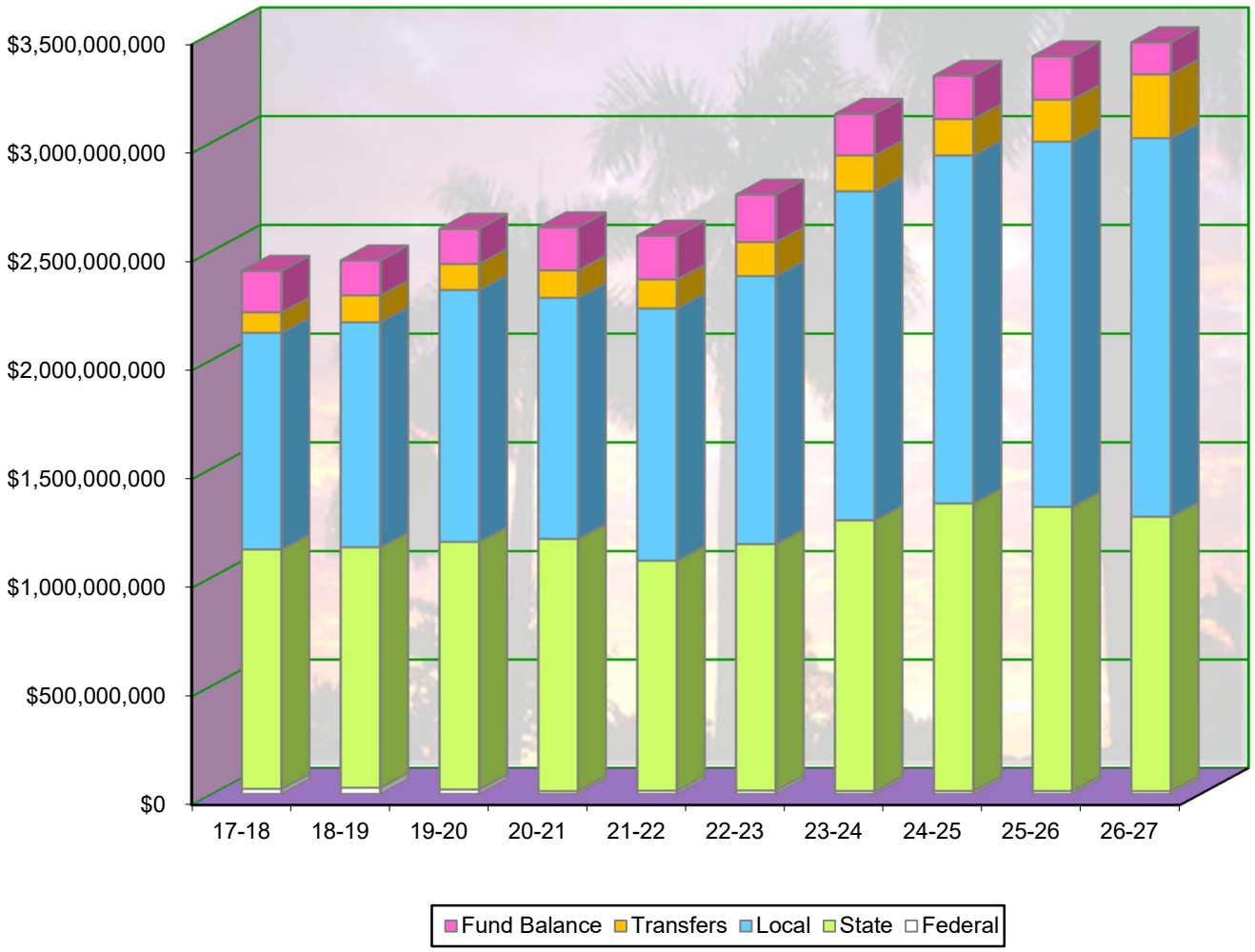
44. Teen Parent Program – Funding provided for a 216 calendar Resource Teacher/Child Care Director who oversees the Teen Parent Program at 3 of the Alternative Adult High Schools.

45. Voluntary Pre-K (VPK) - The state funds three hours of VPK, plus an optional additional 3 hours of instructional enrichment funded through parent fees.

46. Work Force Education (WFE) – Schools/centers will be funded for Workforce Education Programs based on Workload/FTE earned (instructional hours reported) utilizing the most recent three (3) year average. Budgets may be amended after each survey period (Fall, Winter, and Spring) as deemed necessary to reflect actual Workload/FTE earned. Workload/enrollments are weighted according to the state assigned program cost factors.

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

GENERAL FUND BUDGET
TEN-YEAR REVENUE TREND



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

2026-27 SPECIAL REVENUE BUDGET
ESTIMATED REVENUE AND APPROPRIATIONS (in millions)

REVENUE CATEGORIES

Individuals with Disabilities Education Act (IDEA)

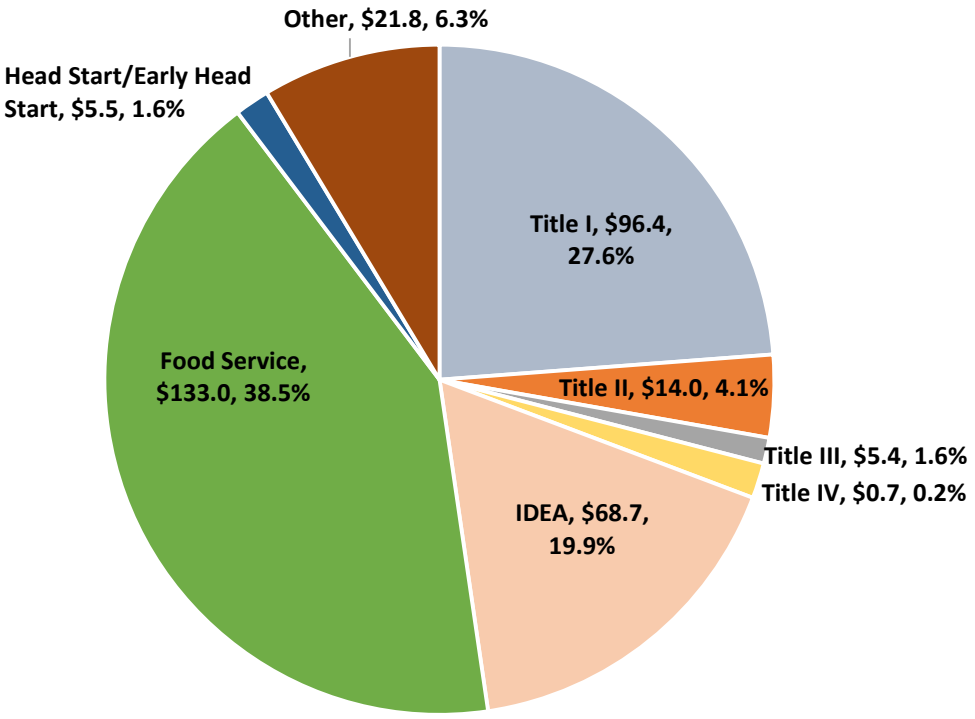
Head Start / Early Head Start

Title I

Title II

Title III

Title IV



APPROPRIATION CATEGORIES

Salaries

Employee Benefits

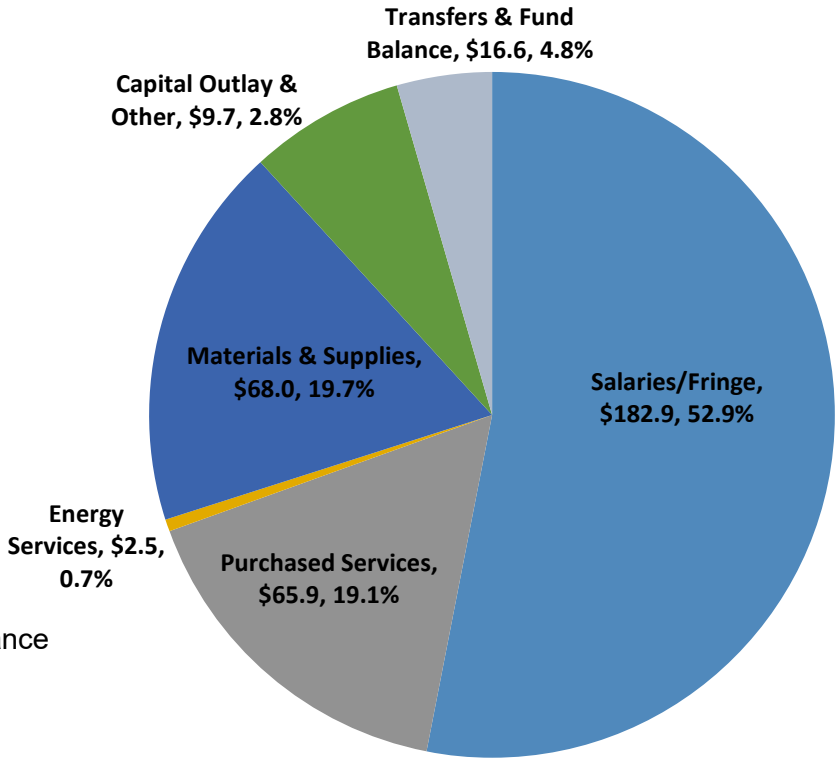
Purchased Services

Energy Services

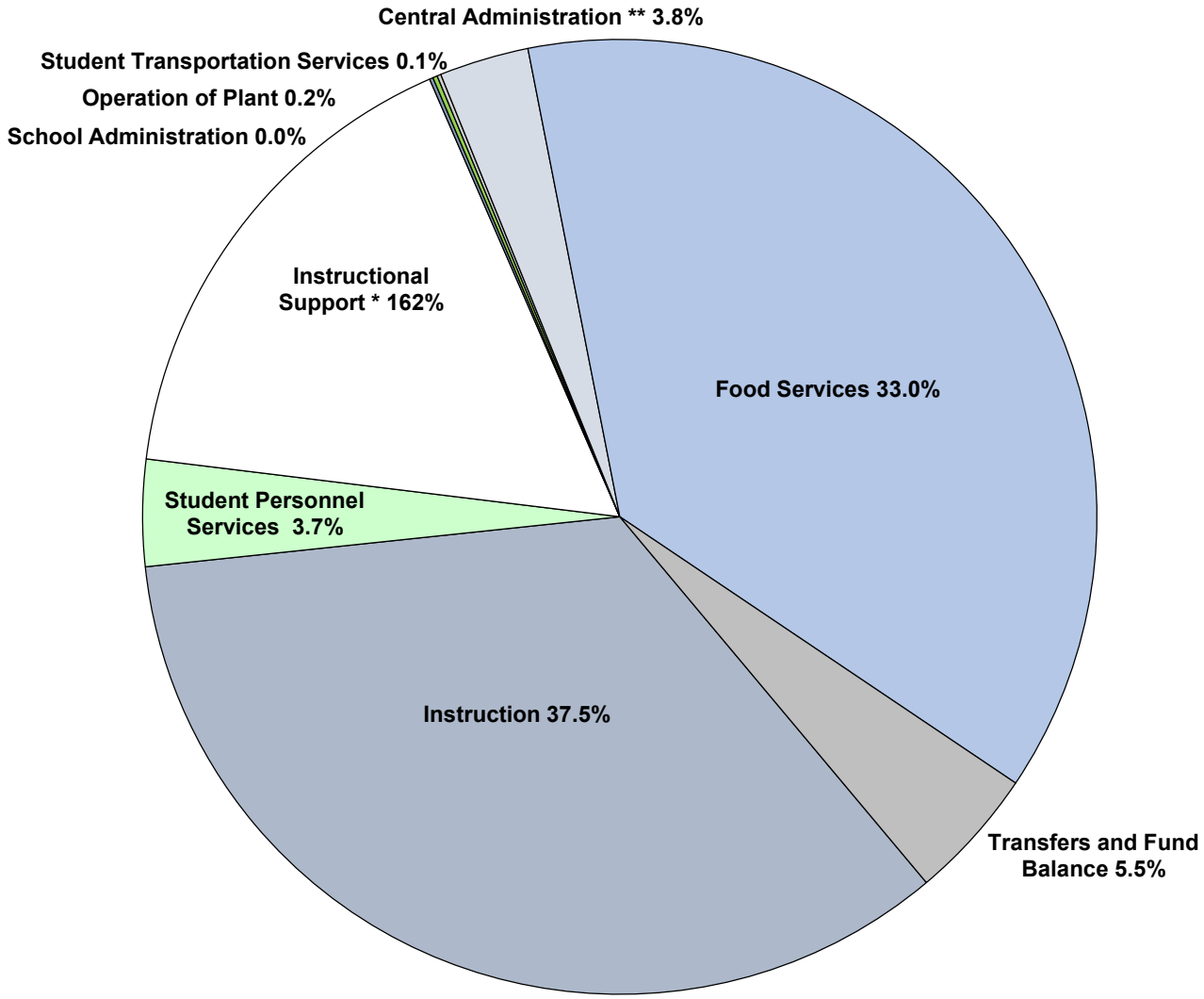
Materials and Supplies

Capital Outlay and Other

Transfers Out and Fund Balance



2026-27 SPECIAL REVENUE BUDGET
PROJECTED APPROPRIATIONS (by function)



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

** Includes General Administration and Central Services.

SPECIAL REVENUE
COMPARISON OF REVENUES

REVENUES	2026-27 Revenues	2025-26 Amended	Difference	
IDEA	68,711,132	64,570,862	4,140,270	(a)
HS/EHS	5,453,925	27,135,578	(21,681,653)	(b)
TITLE I	96,428,849	94,257,868	2,170,981	(c)
TITLE II	14,028,723	14,212,030	(183,307)	(d)
TITLE III	5,433,003	6,131,901	(698,898)	(e)
TITLE IV	744,017	5,056,847	(4,312,830)	(f)
OTHER	21,780,465	55,303,585	(33,523,120)	(g)
SUB-TOTAL	212,580,114	266,668,671	(54,088,557)	
FOOD SERVICE	132,972,646	164,393,438	(31,420,792)	(h)
SUB-TOTAL	345,552,760	431,062,109	(85,509,349)	
MISC REVENUE	1,195,397	(936,235)	2,131,632	(i)
Charter Schools Pass-Through	(18,250,000)	(21,721,342)	3,471,342	(j)
TOTAL	328,498,157	408,404,532	(79,906,375)	

Comments:

(a) Fiscal year 2027 allocation increased by $4.1 million, including an estimated roll forward.
(b) Fiscal year 2027 allocation decreased by $21.7 million. New funding allocation pending 10/1/2026.
(c) Fiscal year 2027 allocation increased by $2.2 million, including estimated roll forward.
(d) Fiscal year 2027 allocation decreased by $0.2 million, including estimated roll forward.
(e) Fiscal year 2027 allocation increased by $0.7 million, including estimated roll forward.
(f) Fiscal year 2027 allocation decreased by $4.3 million, including estimated roll forward.
(g) Fiscal year 2027 allocation decreased by $33.5 million. Additional funding opportunities pending.
(h) Fiscal year 2027 Food Service allocation decreased by $31.4 million.
(i) This item reflects a $2.1 increase funding for the Internal Account Funds - Miscellaneous Special Revenue Funds for various grants and bookstore activities at the three technical colleges. Additional funding opportunities pending.
(j) Fiscal year 2027 Charter Schools Pass-through increased by $3.2 million

SPECIAL REVENUE
COMPARISON OF APPROPRIATIONS

APPROPRIATIONS	2026-27 Appropriations	2025-26 Amended	Difference	
Instruction	129,470,195	27,314,233	102,155,962	(a)
Pupil Personnel Services	12,766,228	90,996,634	(78,230,406)	(b)
Instruction and Curriculum Dev Svc	25,574,011	52,878,188	(27,304,177)	(c)
Instructional Staff Training Services	28,385,910	10,997,807	17,388,103	(d)
Instruction Related Technology	35,000	52	34,948	(e)
General Administration	11,771,245	40,278,905	(28,507,660)	(f)
School Administration	2,060	1,201,264	(1,199,204)	(g)
Facilities Acquisition and Construction	369,891	90,761	279,130	(h)
Fiscal Services	8,197	0	8,197	(i)
Central Services	1,347,935	485,950	861,985	(j)
Student Transportation Services	405,098	21,273,696	(20,868,598)	(k)
Operation of Plant	469,756	12,961,978	(12,492,222)	(l)
Administrative Technology Services	61,790	0	61,790	(m)
Community Services	1,912,798	8,189,203	(6,276,405)	(n)
SUB-TOTAL	212,580,114	266,668,671	(54,088,557)	
Food Service	132,972,646	164,393,438	(31,420,792)	(o)
SUB-TOTAL	345,552,760	431,062,109	(85,509,349)	
INTERNAL ACCOUNTS (TECH COLL.)	445,425	(936,235)	1,381,660	(p)
Charter Schools Pass-Through	(18,250,000)	(21,721,342)	3,471,342	(q)
TOTAL	327,748,185	408,404,532	(80,656,347)	

Comments:

(a) Increase of appropriation by $102.4 million for Instruction.

(b) Decrease of appropriation by $78.2 million for Pupil Personnel Services. Awaiting pending applications

(c) Decrease of appropriation by $27.3 million for Instruction & Curriculum Development.

(d) Increase of appropriation by $17.4 million for Instructional Staff Training Services.

(e) Increase of appropriation by $0.0 million for Instruction Related Technology.

(f) Decrease of appropriation by $28.5 million for General Administration. Awaiting pending awards.

(g) Decrease of appropriation by $1.2 million for School Administration. Awaiting pending awards.

(h) Increase of appropriation by $0.3 million for Facilities Acquisition & Construction.

(i) Increase of appropriation by $0.0 million for Fiscal Services.

(j) Increase of appropriation by $0.9 million for Central Services.

(k) Decrease of appropriation by $20.9 million for Student Transportation Services.

(l) Decrease of appropriation by $12.5 million for Operation of Plant. Awaiting pending awards.

(m) Increase of appropriation by $0.1 million for Administrative Technology Services.

(n) Decrease of appropriation by $6.3 million for Community Services.

(o) Decrease of appropriation by $27.9 million for Food Services.

(p) This item reflects the Internal Account Funds - Miscellaneous Special Revenue Funds for bookstore activities at the three technical colleges. Increase of appropriation by $1.4 million for Internal Accounts (Technical Colleges).

(q) Fiscal year 2027 Charter Schools Pass-through decreased by $3.2 million.

* Note: Information for FY 2026 is from all Special Revenue latest Amendments.
FY2026-27 new applications are pending.

SUMMARY – SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

Grant	Positions 2025-26	Positions 2026-27	Positions Inc/(Dec)	Budget 2025-26	Budget 2026-27	Budget Inc/(Dec)
SPECIAL REVENUE						
Other	1,955.74	2,659.00	703.26	266,668,671	212,580,114	(54,088,557)
Food Service	1,378.00	1,300.00	(78.00)	164,393,438	132,972,646	(31,420,792)
Capital Projects	139.25	118.85	(20.40)	13,249,098	14,032,271	783,173
GRAND TOTAL	3,472.99	4,077.85	604.86	$444,311,207	$359,585,031	($84,726,176)

SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

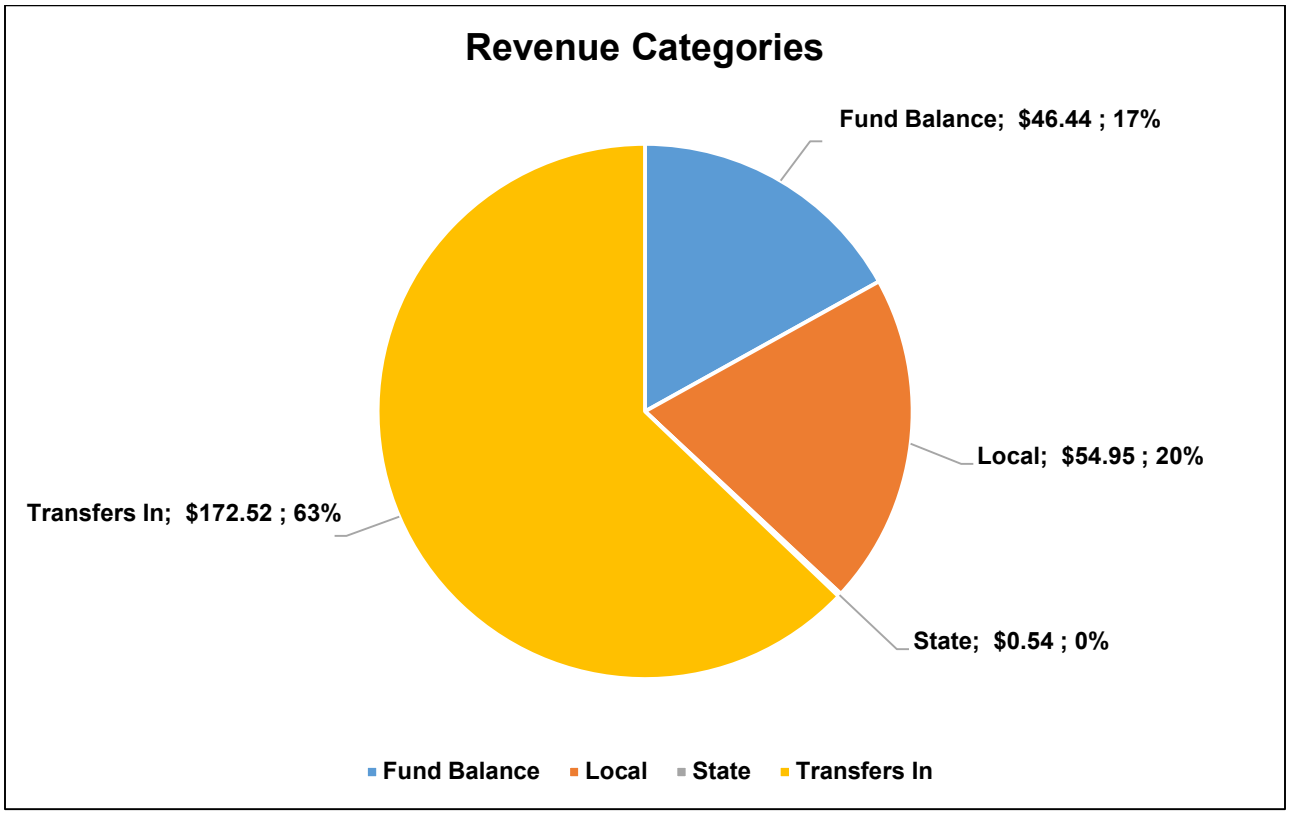
	Positions			Budget		
SPECIAL REVENUE - OTHER	**2025-26**	**2026-27**	**Inc/(Dec)**	**2025-26**	**2026-27**	**Inc/(Dec)**
Achieving Career Equity For Students (ACES)	14.22	19.00	4.78	6,565,653	3,836,457	(2,729,196)
Adult General Education (AGE)	22.42	24.00	1.58	2,828,099	144,471	(2,683,628)
Adults With Disablities	-	5.00	5.00	803,850	43,231	(760,619)
Avant Garde Acad K8	-	-	-	831,054	621,508	(209,546)
Bank United-Blanche Ely HS	-		-	30,000	-	(30,000)
Broward Promise Neighborhood	-		-	917,137	896,043	(21,094)
Build Your Future	-	3.00	3.00	610,200	388,875	(221,325)
Carl Perkins Postsecondary	5.31	6.00	0.69	897,265	142,507	(754,758)
Carl Perkins Secondary	10.53	38.00	27.47	4,019,644	3,291,511	(728,133)
City of Hollywood - S. Broward High	-		-	5,000	-	(5,000)
Comprehensive Literacy State Development (CLSD)	-		-	853,318	106,900	(746,418)
Comprehensive Support Grant	-		-	476,097	1,158,817	682,720
Computer Science for All	-		-	39,901	(9,208)	(49,109)
Computer Science Teacher Bonus	-		-	142,000	91,091	(50,909)
Computer Science Teacher Certification	-		-	974,519	284,792	(689,727)
Cornelia T Bailey Foundation	-		-	10,000	-	(10,000)
Corrections Education	-	4.00	4.00	100,000	-	(100,000)
District Threat Management Coordinators	-		-	115,000	4,478	(110,522)
Early Childhood Music	-		-	62,555	13,301	(49,254)
Early Head Start	23.10	64.00	40.90	2,242,716	337,259	(1,905,457)
English Literacy & Civics	4.89	10.00	5.11	1,085,762	48,383	(1,037,379)
Equity For Instr Performance (EQUIP)	-		-	68,967	-	(68,967)
FAA Aviation Workforce Development	-	-	-	-	1,000,000	1,000,000
Family Literacy Coalition	-		-	-	5,000	5,000
Farm to School	0.73	1.00	0.27	47,560	-	(47,560)
FDLRS	10.78	24.00	13.22	1,593,891	1,124,023	(469,868)
FDLRS General Revenue	0.22	4.00	3.78	36,196	-	(36,196)
Florida Safe Schools	-		-	311,765	273,116	(38,649)
Grow Your Future	1.00	1.00	-	124,712	-	(124,712)
Head Start	220.83	602.00	381.17	24,707,978	5,116,666	(19,591,312)
Helios K-1 Reading Accel Initiative	-		-	8,394	-	(8,394)
ICAN	1.25	-	(1.25)	4,316,436	-	(4,316,436)
IDEA Part B- Entitlement	816.54	895.00	78.46	62,832,804	67,520,223	4,687,419
IDEA Part B- PreK	12.50	14.00	1.50	1,988,058	66,886	(1,921,172)
Improving Student Outcomes In Mathematics-Instructional	-		-	810,832	-	(810,832)
In School Youth	2.00	3.00	1.00	228,562	8,995	(219,567)
IRS Volunteer Income	-		-	16,480	2,652	(13,828)
JASFL Youth Build-WR Ed Ctr	-		-	68,350	57,618	(10,732)
K12 CONGRESSIONALLY	1.00	1.00	-	267,829	108,620	(159,209)
Law Enforcement Trust Funds (LETF)	-		-	10,000	8,044	(1,956)
Law Enforcement Trust Funds (LETF)	-		-	9,429	-	(9,429)
Mental Health - Internship CA	1.00	-	(1.00)	231,769	-	(231,769)
Miami Dolphins Foundation	-		-	100,000	100,000	-
National Science Foundation	-		-	202,332	152,319	(50,013)
New York Life Foundation	-		-	165,000	19,519	(145,481)
NFL Grassroots	-		-	250,000	-	(250,000)
NOAA Youth in Action	-		-	100,000	73,795	(26,205)
Office of Navel Research	-	-	-	-	1,202,773	1,202,773
Other Local	-	-	-	-	190,947	190,947
Other Local	-	-	-	327,759	136,812	(190,947)
Out of School Youth (OSY)	3.00	4.00	1.00	569,614	36,675	(532,939)
PELL Grant	-		-	7,066,706	1,195,397	(5,871,309)
Perkins V-Equipment	-	-	-	394,740	169,399	(225,341)
Perkins V-Equipment	-	-	-	-	171,063	171,063
Project Lead The Way	-		-	81,403	203	(81,200)
Read Conmigo School Impact Grant (Kemper Foundation)	-		-	30,000	-	(30,000)
Renew America's Schools	-		-	308,815	-	(308,815)
SCC-Multiple	-		-	-	10,000	10,000
SCC-Multiple	-		-	-	2,675	2,675
SCC-Multiple	-	-	0.00	-	18,704	18,704
SCC-Multiple	-		-	125,800	-	(125,800)
School District ESE Program	-		-	84,917	957	(83,960)
School Violence Prevention	-		-	34,889	-	(34,889)
SEDNET IDEA Part B	0.58	1.00	0.42	100,894	-	(100,894)
SEDNET IDEA Part B Trust	0.32	1.00	0.68	50,202	-	(50,202)
Snapdragon Book Foundation	-		-	4,790	6,000	1,210
Special Olympics	-		-	142,704	134,132	(8,572)
STOP	-		-	109,049	92	(108,957)
STOP	-		-	-	380	380
Stronger Connections	5.00	1.00	(4.00)	1,676,801	673,034	(1,003,767)
Title I - UNISIG Unified	-		-	62,458	-	(62,458)
Title I Part A	628.47	753.00	124.53	94,185,423	96,428,849	2,243,426
Title I Part C Migrant	1.80		(1.80)	109,025	152,139	43,114
Title I Part D	3.02	4.00	0.98	339,988	444,225	104,237
Title II Part A	81.30	97.00	15.70	14,212,030	14,028,723	(183,307)
Title III - English Language Learners (ELL)	37.73	24.00	(13.73)	4,785,804	5,242,920	457,116
Title III - RECENT Immigrant	1.00	8.00	7.00	1,374,853	190,083	(1,184,770)
Title IV - Student Support & Academic Enrichment	18.23	24.00	5.77	6,363,769	1,463,393	(4,900,376)
Title IV - Twenty First Century	3.06	22.00	18.94	5,056,846	777,621	(4,279,225)
Title IX: Homeless Education	2.00	2.00	-	123,565	56,961	(66,604)
Transfer IN - GL	-		-	40,000	40,000	-
Verizon Innovative Learning	-		-	10,094	-	(10,094)
Verizon Innovative Learning	-		-	22,500	-	(22,500)
VPK Summer Bridge Program	-		-	718,550	416,498	(302,052)
Workforce Development Cap Incentive	0.99		(0.99)	1,371,078	840,985	(530,093)
Workforce Development Cap Incentive 9-12	-		-	4,111,642	887,435	(3,224,207)
Workforce Development Cap Incentive 9-12	-		-	-	208,796	208,796
Youth Mental Health Awareness	-		-	258,344	107,845	(150,499)
	1,955.74	**2,659.00**	**703.26**	**266,668,671**	**212,580,114**	**(54,088,557)**

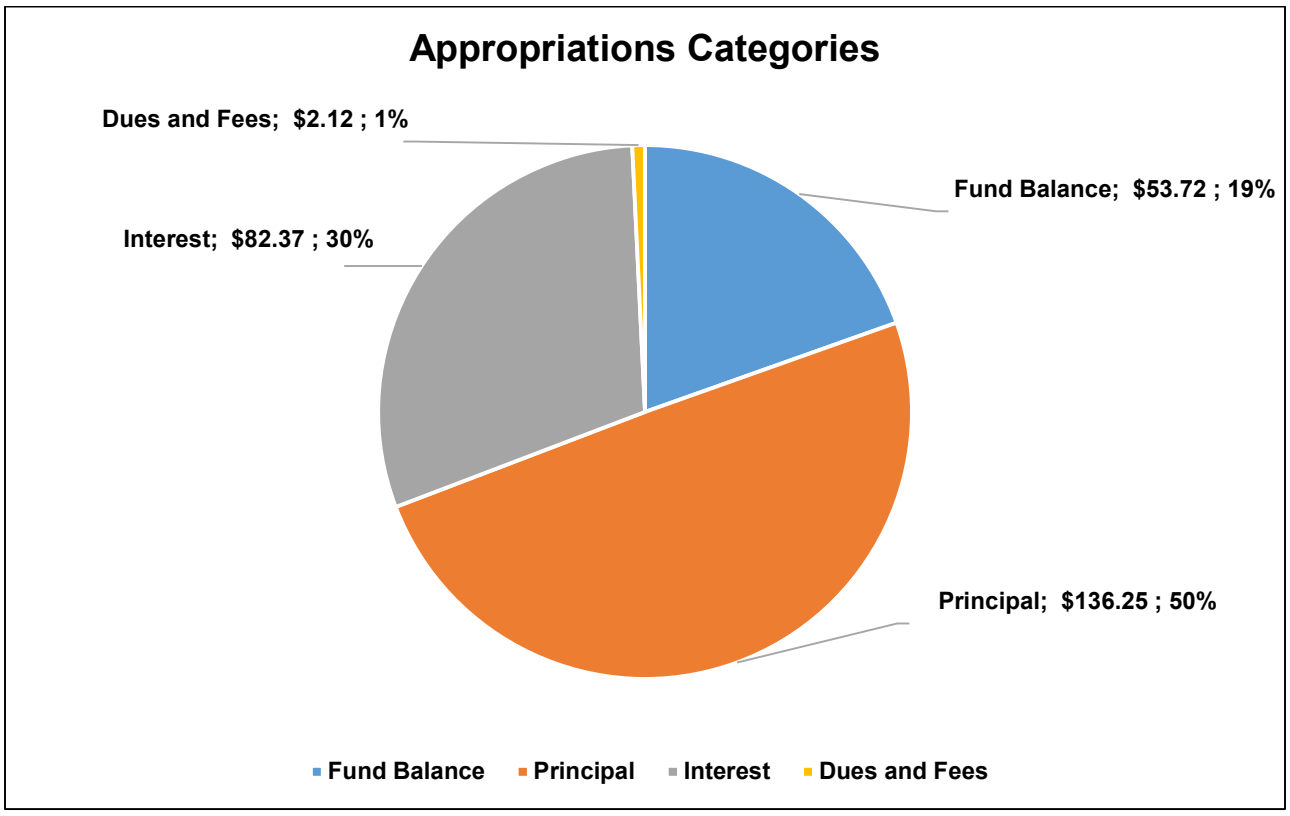
SPECIAL REVENUE
COMPARISON OF APPROVED BUDGETS

	Positions			Budget		
	2025-26	2026-27	Inc/(Dec)	2025-26	2026-27	Inc/(Dec)
SPECIAL REVENUE - FOOD SERVICE						
Food Service	1,378.00	1,300.00	(78.00)	164,393,438	132,972,646	(31,420,792)
TOTAL	1,378.00	1,300.00	(78.00)	164,393,438	132,972,646	(31,420,792)
SPECIAL REVENUE - CAPITAL PROJECTS						
Capital Projects	139.25	118.85	(20.40)	13,249,098	14,032,271	783,173
TOTAL	139.25	118.85	(20.40)	13,249,098	14,032,271	783,173
GRAND TOTAL	1,517.25	1,418.85	(98.40)	177,642,536.00	147,004,917.00	(30,637,619.00)

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

DEBT SERVICE
ESTIMATED REVENUE AND APPROPRIATIONS
(in millions)





DEBT SERVICE: COMPARISON OF REVENUES

Revenues:	2026-27 Second Hearing	2025-26 Final	Difference	
State				
SBE/COBI Bonds	$544,945	$549,395	($4,450)	(a)
Local				
District Bonds	54,946,647	54,823,494	123,153	(b)
Fund Balance	4,990,898	4,990,898	-	(c)
Other Financing Sources				
Transfers In	172,524,868	183,179,211	(10,654,343)	(d)
Other - Fund Balance	41,451,598	41,451,598	-	(e)
TOTAL	$274,458,956	$284,994,596	($10,535,640)	

Comments:

(a) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
(b) Due to the uniqueness of each bonds' payment schedule yearly payments will vary.
(c) No changes in GOB Fund Balance.
(d) Due to the refunding of Series 2016A&B with Series 2026A, resulting in savings to the District.
(e) No changes in Fund Balance.

DEBT SERVICE: COMPARISON OF APPROPRIATIONS

Appropriation:	2026-27 Second Hearing	2025-26 Final	Difference	
Redemption of Principal	$136,246,771	$139,566,063	($3,319,292)	(a)
Interest	82,370,592	89,554,267	(7,183,675)	(b)
Dues and Fees	2,119,700	2,128,100	(8,400)	(c)
Other Financing Sources				
Other - Fund Balance	53,721,893	53,746,166	(24,273)	(d)
TOTAL	$274,458,956	$284,994,596	($10,535,640)	

Comments:

(a) Due to the refunding of Series 2016A&B with Series 2026A, resulting in savings to the District.
(b) Due to the refunding of Series 2016A&B with Series 2026A, resulting in savings to the District.
(c) Cost of issuance plus other operating/trustee expenses.
(d) No changes in Fund Balance.

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2026-27 CAPITAL OUTLAY BUDGET
ESTIMATED REVENUE AND FINANCING SOURCES

REVENUE AND FINANCING (in millions):

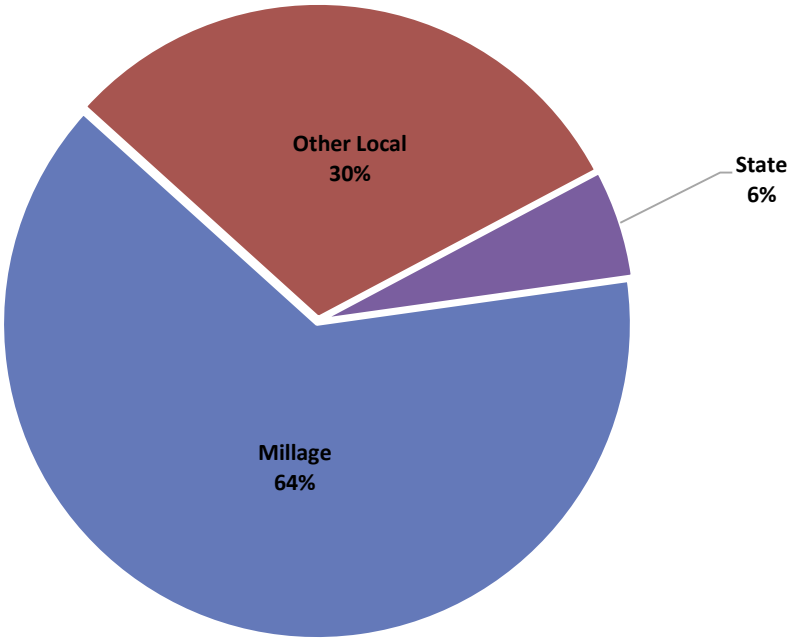
	FY 2026-27
Millage	$519.3
Local	248.0
State	45.1
Sub-Total (New Revenue)	**812.4**
Carryover Sources	
Carryover Allocated to Capital Project & Programs	415.6
Unallocated Carryover	59.0
Sub-Total (Carryover)	**474.6**
TOTAL REVENUE AND FINANCING	**$1,287.0**

2026-27 CAPITAL OUTLAY BUDGET
ESTIMATED APPROPRIATIONS

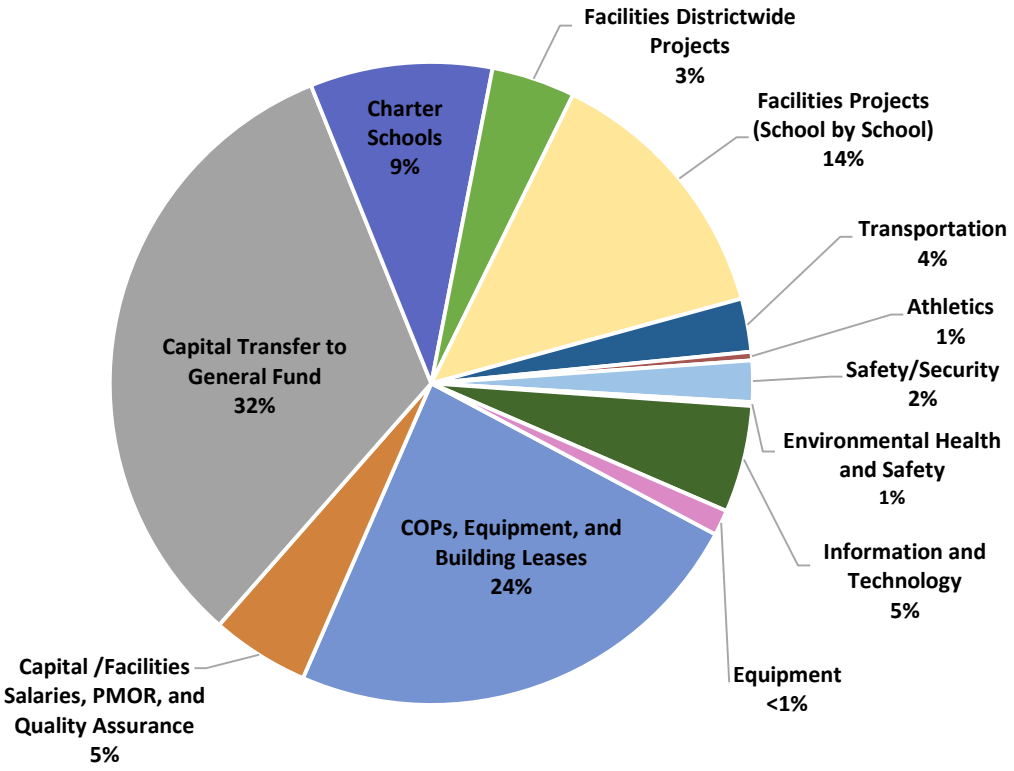
APPROPRIATIONS (in millions):

	FY 2026-27
COPs, Equipment, and Building Leases	$190.2
Capital /Facilities Salaries, PMOR, and Quality Assurance	39.5
Capital Transfer to General Fund	259.4
Charter Schools	73.4
Facilities Districtwide Projects	33.7
Facilities Projects (School by School)	107.9
Transportation	21.5
Athletics	3.4
Safety/Security	16.6
Environmental Health and Safety	1.6
Information and Technology	42.9
Equipment	10.3
Sub-Total (Appropriations)	**800.4**
Carryover Allocated to Capital Project & Programs	415.6
Unallocated Reserve	71.0
Sub-Total (Carryover & Unallocated Reserve)	**486.6**
TOTAL APPROPRIATIONS	**$1,287.0**

2026-27 CAPITAL OUTLAY BUDGET
FY 2026-27 Estimated Revenue and Financing
(*Excluding Carryover*)



FY 2026-27 Estimated Appropriations
(*Excluding Carryover*)



CAPITAL FUNDS BUDGET: COMPARISON OF REVENUES

Revenues & Financing Sources:	2026-27 Second Hearing	2025-26 Final	Difference	
Local				
Millage	$ 519,344,489	$ 496,046,680	$ 23,297,809	(a)
Other [1]	247,953,455	99,363,304	148,590,151	(b)
State [2]	45,100,000	43,612,423	1,487,577	(c)
Carryover [3]	474,585,680	572,303,172	(97,717,492)	(d)
TOTAL	$ 1,286,983,624	$ 1,211,325,580	$ 75,658,044	

Comments:

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

(b) The increase is due to new COPs financing $176 million for eligible facility projects.

(c) Revenue from state sources increased from FY26 to FY27 due to increases in CO&DS and Charter School Capital Outlay Capital Funding in FY27.

(d) The decrease in Carryover is related to ongoing construction projects that will continue to spend fund balances down during FY27.

1. Local Other includes COPs, impact/mitigation fees, sale of capital assets, and equipment lease proceeds.
2. State includes the school security hardening grants, charter school capital outlay (from PECO), and funds from motor vehicle license revenue (CO&DS).
3. For fiscal year 2026-27, Carryover includes $272.3 million from Millage, $44.5 million from other local sources, and $33.8 million from State sources.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Appropriation:	2026-27 Second Hearing	2025-26 Final	Difference	
COPs, Equipment, and Building Leases	$ 190,203,489	$ 197,789,936	$ (7,586,446)	(a)
Capital /Facilities Salaries, PMOR, and Quality Assurance	39,475,000	35,722,652	3,752,348	(b)
Capital Transfer to General Fund	259,394,327	211,962,356	47,431,971	(c)
Charter Schools	73,432,231	57,782,995	15,649,236	(d)
Facilities Districtwide Projects	36,609,801	26,958,000	9,651,801	(e)
Facilities Projects (School by School)	92,582,250	17,511,807	75,070,443	(f)
Transportation	21,508,455	20,438,550	1,069,905	(g)
Athletics	15,370,000	4,412,000	10,958,000	(h)
Safety/Security	16,634,000	17,275,000	(641,000)	(i)
Environmental Health and Safety	1,550,000	4,430,000	(2,880,000)	(j)
Information and Technology	42,882,405	24,151,510	18,730,895	(k)
Equipment	10,347,000	7,178,055	3,168,945	(l)
Carryover Allocated to Capital Project & Programs	404,788,162	526,226,033	(121,437,871)	(m)
Unallocated Reserve	82,206,504	59,486,686	22,719,818	(n)
TOTAL	$ 1,286,983,624	$ 1,211,325,580	$ 75,658,044	

Comments:

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

(b) The increase is due to lower-than-anticipated usage of capital project management services in FY26 and a return to normal usage in FY27.

(c) The increase from FY26 to FY27 is primarily attributable to additional transfers to the General Fund for school bus driver salaries and debt service associated with Energy Leases. The increase also reflects additional funding for maintenance activities to support a greater volume of projects and ongoing operational needs.

(d) The increase is due to distribution of Local Capital Millage to charter schools.

(e) The increase is primarily attributable to additional funding for Districtwide Structural Repairs, Drainage Systems Modifications and Maintenance, and the Design Prototype Middle School project.

(f) The increase is primarily attributable to additional funding requirements for the Parkway Middle School replacement building, the new auditorium at Coral Glades High School, the Markham Elementary School replacement building, and the Mary M. Bethune Elementary School replacement building. Additional funding is also included for various roofing projects and new artificial turf fields.

(g) The increase in vehicle funding is primarily attributable to higher vehicle acquisition costs resulting from inflation and increased costs associated with new bus safety system mandates.

(h) The increase in funding is primarily due to the acceleration of planned investments in new artificial turf fields, scoreboard replacements, and annual track replacement projects.

(i) The decrease in FY27 reflects one-time funding for vaping detection systems included in FY26 that is not continued in FY27.

CAPITAL FUNDS BUDGET: COMPARISON OF APPROPRIATIONS

Comments (continued):

(j) FY27 funding decreased due to the completion of Underground Storage Tank projects.

(k) Increase in funding is a result of the New ERP System and ERP Software.

(l) Fiscal year 2026-27 funding increased because of additional funding for Career and Technical Education Equipment.

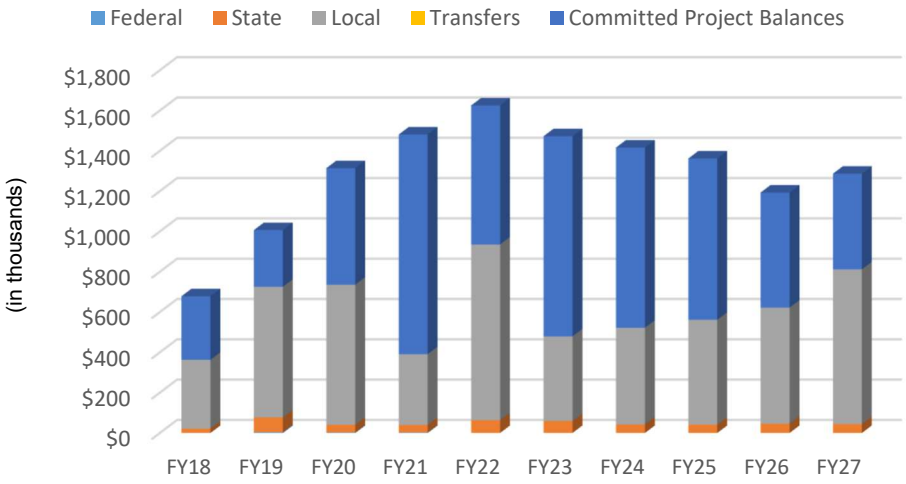
(m) Carryover is expected to continue decreasing as major construction projects are completed.

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

CAPITAL OUTLAY BUDGET
TEN-YEAR REVENUE TREND

Between FY18 and FY22, the District's capital outlay revenues increased significantly. Beginning in FY23, revenues gradually declined before experiencing an uptick in FY27. While committed project balances decreased between FY23 and FY27, local revenues continued to grow. Local revenues in FY27 include Certificate of Participation (COPs) financing for eligible construction projects.

10-Year Revenue Trend



10-Year Revenue Narrative

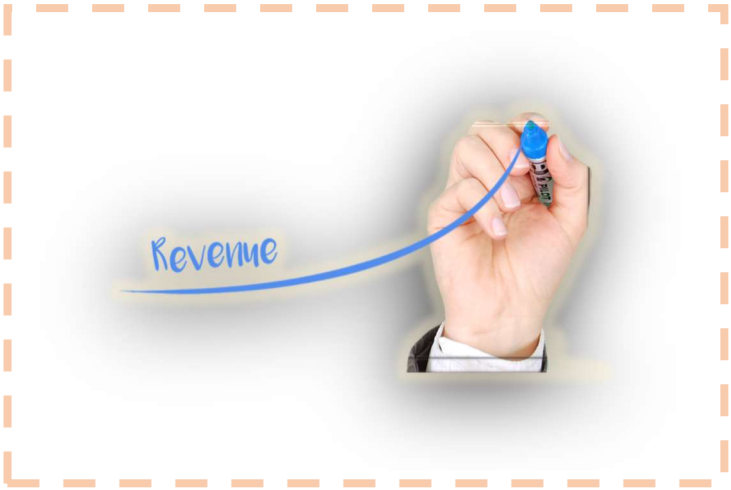
- **Local funds**
  - From fiscal year 2018 through 2027, Capital Millage increased by 125%. To support the SMART Program, four General Obligation Bond (GOB) series were issued: $162.6 million in fiscal year 2015, $200.0 million in 2018, $275.7 million in 2020, and $295.2 million in 2022, providing total project funding of $933.5 million. As of fiscal year 2025, these funds have been fully expended. In fiscal year 2027, an additional $176 million in Certificates of Participation (COPs) financing will be used to fund eligible construction projects.
- **State Funds**
  - Charter school capital outlay increased over the last 10 years.
- **Committed Project Balance**
  - Ongoing construction projects represent the majority of the committed project balance. The spikes associated with the SMART Program are reflected in the balance of ongoing projects from FY19 through FY23. Balances declined between FY24 and FY27 as major projects were completed.
- **Federal Sources**
  - No significant revenue from Federal Sources.

CAPITAL OUTLAY BUDGET
TEN-YEAR REVENUE TREND

Charter School Capital Outlay Funding

The 2017 Florida Legislature passed HB 7069, which included provisions requiring school districts to share capital outlay millage with charter schools if the Legislature did not fund charter school capital outlay at a minimum per-student amount. As a result, the District distributed $11.5 million in capital outlay funding to charter schools in FY18. To help offset this impact, the 2018 Florida Legislature passed HB 7055, which increased state funding for charter school capital outlay. Since FY18, the Legislature has included charter school capital outlay funding in the state budget, which is distributed through the District to eligible charter schools. In 2023, the Florida Legislature passed HB 1259, requiring capital outlay millage to be shared with charter schools on a per-student basis. The projected impact over the next five years is as follows:

- FY 2027 $39.3 million
- FY 2028 $57.5 million
- FY 2029 $64.5 million
- FY 2030 $89.9 million
- FY 2031 $95.2 million



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DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

Overview from the District Educational Facilities Plan published under separate cover

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

District Educational Facilities Plan (DEFP) – Strategic Plan Objectives

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

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

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

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

STUDENTS FIRST



2022 - 2027 STRATEGIC PLAN

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

GOALS

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

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

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

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

GUARDRAILS

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

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

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

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

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

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

Funding for Capital Outlay Needs

This District Educational Facilities Plan (DEFP-FY27) covers the five-year period beginning July 1, 2026, and ending June 30, 2031. This plan accelerates the work on several facilities and sustains funding for projects that were approved in the DEFP adopted on September 3, 2025.

The DEFP-FY27 continues funding for districtwide maintenance, student and staff computers, school buses, and white fleet vehicles. The plan also funds the District's debt service for financing as well as funding for building leases, capital outlay staff, and charter school capital outlay.

New funding recommendations totaling $273.9 million over 5-years and $137.1 million for FY27 is summarized in the table below:

Division	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total Budgeted
Athletics	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	27,500,000
Equipment	5,574,800	1,991,000	1,991,000	1,991,000	1,991,000	13,538,800
Facilities	68,740,000	9,132,000	850,000	850,000	850,000	80,422,000
Fire Department Operations	15,000	15,000	15,000	15,000	15,000	75,000
Information Systems	24,238,572	31,338,000	22,638,000	6,038,000	6,038,000	90,290,572
Physical Plant Operations	23,266,467	-	-	16,309,333	10,517,834	50,093,634
Portables	2,050,000	-	-	-	-	2,050,000
SSEP	2,714,000	2,180,000	1,550,000	890,000	820,000	8,154,000
Sustainability & Compliance	4,350,000	-	2,770,000	3,500,000	2,310,000	12,930,000
Transportation	611,642	1,072,880	1,467,573	(7,561,866)	(6,793,127)	(11,202,898)
Grand Total	**137,060,481**	**51,228,880**	**36,781,573**	**27,531,467**	**21,248,707**	**273,851,108**

Highlights of the new funding recommendation for FY 27 are:

Facilities Projects/Initiatives

- Additional funding for Coral Glades Auditorium $9.0 million
- Additional funding for Parkway Middle replacement $19.5 million
- Additional funding for C. Robert Markham ES building replacement $7.5 million
- HVAC replacements for Crystal Lake Middle, Watkins Elementary, Sandpiper Elementary, and Riverside Elementary $15.3 million
- New River Middle heat pump replacement $3.4 million
- Schematic design for prototype MS $1 million

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

Physical Plant Operations

- Additional funding for HVAC projects, structural repairs, school painting and beautification $23.3 million

Sustainability and Compliance

- Additional funding for drainage and storm water modifications $4.3 million

Information Systems

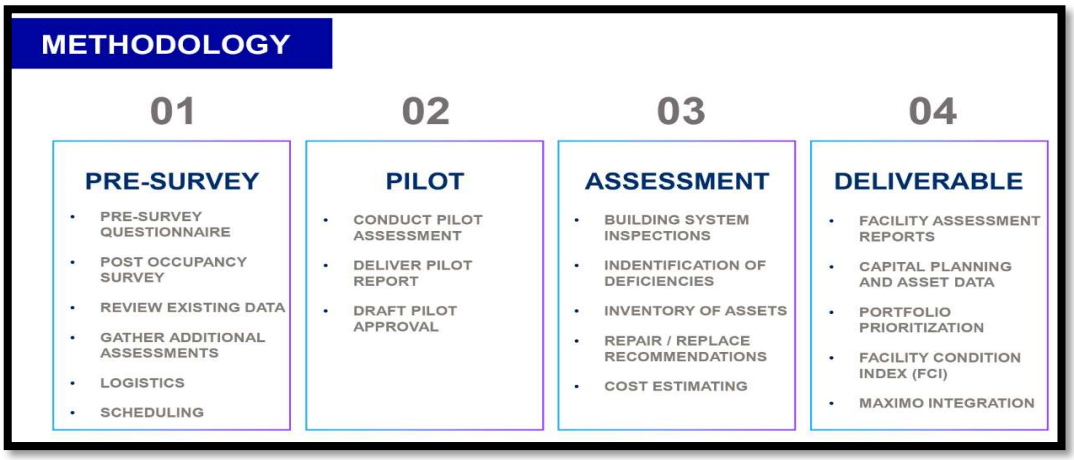
- Additional funding for ERP subscription cost, moved to Capital; this is a $6.0 million savings to the General Fund, and additional network and server equipment $2.2 million
- New ERP system implementation $13.3 million

Athletics

- Additional funding for scoreboard replacements, turf fields, and annual track replacements districtwide $5.5 million

Long Range Planning – Facility Condition Assessment & Redefining Our Schools

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

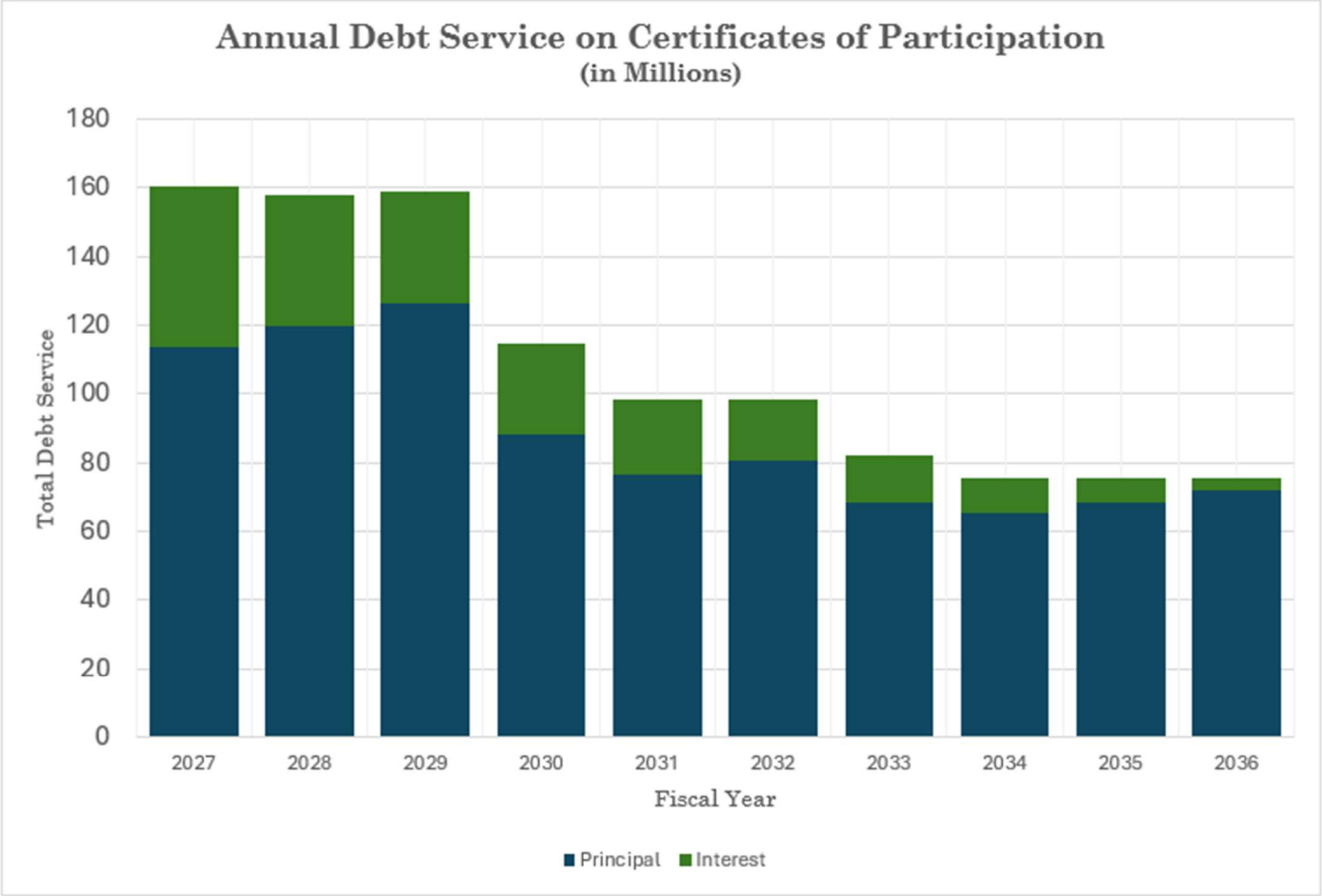


DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

COPs Debt Capacity

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

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



DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

Proposed COPs Financing

Project	Currently Approved	Additional Funding	Total
Parkway MS - Replace Buildings	$ 41.5	$ 19.5	$ 61.0
Coral Glades HS - New Auditorium	36.9	9.0	45.9
Mary Bethune ES - New Building	16.1	-	16.1
Subtotal Collateral Projects	**$ 94.5**	**$ 28.5**	**$ 123.0**
Districtwide Comprehensive Needs			40.6
Planning and Contingency			12.3
Total Proposed COPs Financing			**$ 175.9**

Given the District's future debt capacity and capital needs identified in the FCA, the FY 27 DEFP includes the District borrowing approximately $176 million through Certificates of Participation (COPs) in order to fund the replacement of buildings at Parkway Middle School, a new auditorium at Coral Glades High School, a new administration building at Mary Bethune Elementary School, as well as districtwide comprehensive needs.

Capital Reserves

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

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

Cost Index – Risk Projections

Each fiscal year provides funding for projected cost increases using a calculated cost index. This cost index is to mitigate the inflationary costs of goods and services for those items subject to such increases. The Cost Index is a 10-year average of the U.S. Bureau of Labor and Statistics CPI-U and for this plan is 3.18% shown in the table below.

DISTRICT EDUCATIONAL FACILITIES PLAN OVERVIEW
FISCAL YEARS 2026-27 THROUGH 2030-31

	U.S. City Average											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Percent change from 12 months ago												
2016	1.4	1.0	0.9	1.1	1.0	1.0	0.8	1.1	1.5	1.6	1.7	2.1
2017	2.5	2.7	2.4	2.2	1.9	1.6	1.7	1.9	2.2	2.0	2.2	2.1
2018	2.1	2.2	2.4	2.5	2.8	2.9	2.9	2.7	2.3	2.5	2.2	1.9
2019	1.6	1.5	1.9	2.0	1.8	1.6	1.8	1.7	1.7	1.8	2.1	2.3
2020	2.5	2.3	1.5	0.3	0.1	0.6	1.0	1.3	1.4	1.2	1.2	1.4
2021	1.4	1.7	2.6	4.2	5.0	5.4	5.4	5.3	5.4	6.2	6.8	7.0
2022	7.5	7.9	8.5	8.3	8.6	9.1	8.5	8.3	8.2	7.7	7.1	6.5
2023	6.4	6.0	5.0	4.9	4.0	3.0	3.2	3.7	3.7	3.2	3.1	3.4
2024	3.1	3.2	3.5	3.4	3.3	3.0	2.9	2.5	2.4	2.6	2.7	2.9
2025	3.0	2.8	2.4	2.3	2.4	2.7	2.7	2.9	3.0		2.7	2.7
2026	2.4	2.4	3.3	3.8								
Footnotes (1) Data unavailable due to the 2025 lapse in appropriations												

Completed Projects

Completed projects are those projects that have had financial activity, and the scope of the project is done. There may be some additional financial activity on these projects as the final payments are made and all the purchase orders are closed out. Remaining balances for completed projects will be returned to the unallocated reserve until the Board takes action to re-prioritize the funds for other District needs.

School-by-School Projects

Within the DEFP, there is a schedule of the detailed projects for each school in the District. This is a funding schedule and does not represent the project construction schedules. As of this year's DEFP adoption, nearly all the projects within the School-by-School schedules were funded prior to fiscal year 2027 (FY27). Therefore, you will not see funding listed in FY27 through FY31 for most of the construction projects in this DEFP. All projects that are shown in the DEFP are funded as indicated by the Budgeted column.

Hallandale High School			
Project Type	Fiscal Year	Budgeted	Scope
Renovation	FY15	64,666	Improvements to Building Envelope, Electrical, Fire Alarm, Fire Sprinklers, HVAC, STEM Lab, and Media Center
Renovation	FY26	73,058	Additional Funding For Electrical Renovations HVAC, STEM Lab, and Media Center
Renovation	FY26	197,213	Additional funding for Renovations
Renovation	FY26	716,774	Improvements to Building Envelope, Electrical, Fire Alarm, Fire Sprinklers, HVAC, STEM Lab, and Media Center
School Total		1,051,711	

In summary, the DEFP is a funding plan and should not be used for construction timelines or schedules.

CAPITAL TRANSFER TO GENERAL FUND

CAPITAL TRANSFER

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

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

FACILITIES INFORMATION

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

Total Facilities (excluding sites under construction): 256

Use of Capital Transfer by Departments

	Positions	Labor	Non-Labor *	Total Budget
Physical Plant Operations (Includes all District based Maintenance Positions)	661.5	$61,456,993	$107,565,585	$169,022,578
Environmental Health and Safety (Includes Energy Conservation)	10.45	1,131,706	2,407,110	3,538,816
Athletics	1	54,925	933,450	988,375
Applied Learning			185,000	185,000
BECON			150,000	150,000
IT	14	1,408,683	1,700,000	3,108,683
Procurement & Warehouse	21.6	1,996,851		1,996,851
Risk Management (Property & Casualty Insurance)			23,000,000	23,000,000
Charter School PECO			34,045,240	34,045,240
Bus Operator Salaries		50,000,000		50,000,000
Transfer to GF for Energy lease PMT			7,404,024	7,404,024
	708.55	**$116,049,158**	**$177,390,409**	**$293,439,567**

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

PROPOSED NEW DEBT SERVICE

There is proposed new debt service for a $176 million Certificate of Participation (COPs) included in the FY 2026-27 Capital Outlay Budget. The voter-approved $800 million in GOB and $133 million in cumulative GOB premiums for the **S**afety, **M**usic and Arts, **A**thletics, **R**enovation, and **T**echnology (SMART) Program was fully spent as of the first quarter of FY 2024-25. The remaining SMART Program projects are being funded by non-GOB sources.

Project	Currently Approved	Additional Funding	Total
Parkway MS - Replace Buildings	$ 41.5	$ 19.5	$ 61.0
Coral Glades HS - New Auditorium	36.9	9.0	45.9
Mary Bethune ES - New Building	16.1	-	16.1
Subtotal Collateral Projects	**$ 94.5**	**$ 28.5**	**$ 123.0**
Districtwide Comprehensive Needs			40.6
Planning and Contingency			12.3
Total Proposed COPs Financing			**$ 175.9**

CERTIFICATES OF PARTICIPATION (COPs)

School	Project	Status	Amount
SERIES 2008			
Apollo Middle	Classroom Addition	Complete	11,381,963
Boyd Anderson High	Kitchen/Cafeteria	Complete	16,320,615
Coconut Creek High	Physical Education Center	Complete	4,995,000
Cooper City High	Kitchen Cafeteria	Complete	18,358,776
Cypress Run Ed. Ctr.	New School	Complete	15,593,626
Foster, Stephen Elementary	Classroom Addition	Complete	4,165,553
Harbordale Elementary	Classroom Addition	Complete	6,900,870
Lauderdale Manors Elementary	Classroom Addition	Complete	5,366,850
New School Z (Area A#1)	New School	Complete	9,095,150
New School A (Area C#1)	New School	Complete	7,446,766
Northeast High	Kitchen/Cafeteria	Complete	11,462,693
Nova High	Swimming Pool Complex	Complete	6,607,830
Peters Elementary	Kitchen/Cafeteria	Complete	6,539,550
Pompano Beach Middle	Classroom Addition, Cafeteria/Kitchen, Multipurpose Area/Stage	Complete	10,051,109
Southwest Bus Parking Facilities	New Construction - Fleet Maintenance Facility	Complete	20,014,125
Tropical Elementary	Classroom Addition	Complete	4,887,430
Western High	Classroom Addition	Complete	28,984,875
Margate Elementary	Land Purchase	Complete	2,220,000
District-Wide	Comprehensive Needs	Complete	79,306,651
SERIES 2009			
Banyan ES	New Media Center	Complete	2,725,000
Blanche Ely HS	Physical Education Center	Complete	7,665,959
Fort Lauderdale HS	Replacement	Complete	4,269,275
Harbordale ES	Classroom Addition Program	Complete	2,075,214
Northeast HS	Swimming Pool Complex	Complete	5,450,000
Palmview ES	Kitchen Cafeteria	Complete	8,374,000
Parkway MS	Phased Replacement	Complete	26,705,166
Seagull Center	Media Center	Complete	2,994,583
South Broward	Swimming Pool Complex	Complete	4,444,194
Walker ES	Kitchen / Cafeteria	Complete	7,199,520
District-Wide	Comprehensive Needs	Complete	59,558,754
SERIES 2010			
Cooper City HS	Phase Replacement	Complete	27,667,500
Fort Lauderdale HS	Phase Replacement	Complete	23,332,500
SERIES 2011-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A
SERIES 2012-A			
Debt Service Refinance	Reduce Debt Service	Complete	N/A

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INFORMATION

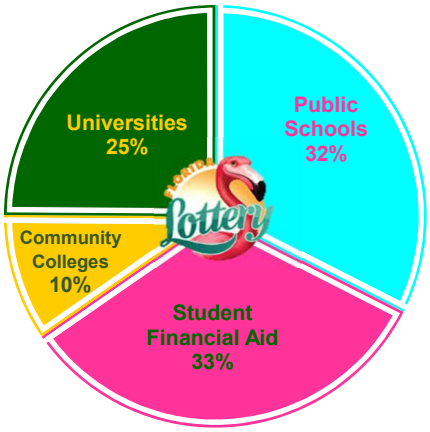
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FLORIDA LOTTERY

In November 1986, a constitutional amendment creating state operated lotteries was passed in a state-wide election. In 1987, the Legislature enacted the Florida Public Education Lottery Act that implemented the constitutional amendment. The purpose of the act is to enable the people of the state to benefit from significant additional moneys for education. The intent of the act is to use the net proceeds of lottery games to support improvements in public education; however, those proceeds are not to be used as a substitute for existing public education resources. The share of lottery proceeds for education is deposited into the Educational Enhancement Trust Fund (EETF). The lottery's total contribution to the EETF since start-up is more than $50 billion. Each year the Legislature determines which educational programs will be funded from the lottery proceeds as well as the amount of such funding.

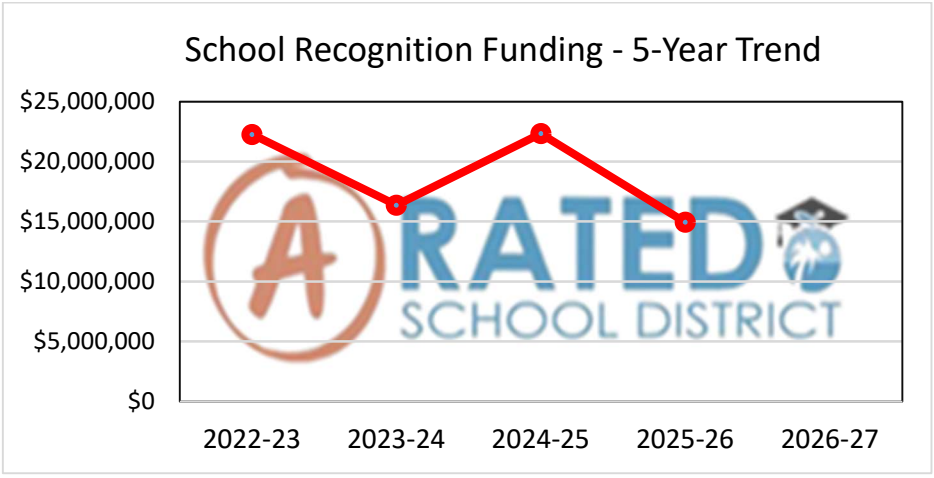
2026-27 Legislative Appropriations from the Education Enhancement "Lottery" Trust Fund

Fixed Capital Outlay	$ 78,888,148
Class Size Reduction	103,776,356
FL Education Finance Program	486,211,876
Workforce Education	129,828,034
Public Schools Total	$798,704,414
Student Financial Aid	808,135,656
Community Colleges	239,728,417
Universities	612,384,155
Grand Total	$2,458,952,642



BCPS School Recognition

On June 29th, 2020, Governor Ron DeSantis vetoed the School Recognition line item from HB 5001, General Appropriations Act. School Recognition has not been allocated through the FEFP since the 2019-20 school year. In 2022-23, HB 5003 stipulated that the Department of Education distribute the funds appropriated in Specific Appropriation 88A once the official school grades for schools were available. BCPS was funded $14.9 million in School Recognition Funds in 2025-26, and the 2026-27 funding has not yet been determined.



DISTRIBUTION OF STATE DOLLARS

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

Unweight FTE (UFTE)	x	Average of Program Cost Factors	=	Funded Weighted FTE (WFTE)	x	Base Student Allocation determined by State	x	Comparable Wage Factor	=
278,395.90 (*)		1.064252634		296,283.57 (**)		$ 5,457.60		1.0233	

BASE FUNDING	+	Safe School	+	Educational Enrichment	+	ESE Guaranteed	+	DJJ Supplemental	+
$1,654,673,247		$ 24,624,963		$ 60,265,739		$ 135,141,911		$ 163,961	

Student Transportation	+	Mental Health Assistance	+	Academic Acceleration & Hold Harmless	=	STATE AND LOCAL FEFP DOLLARS
$ 33,442,996		$ 14,224,694		$ 67,013,796		$ 1,989,551,307

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

STATE AND LOCAL FEFP DOLLARS	-	Required Local Effort (RLE)	=	State FEFP Dollars	+	Class Size Reduction	+	State-Funded Discretionary Supplement	=
$ 1,989,551,307		$ 1,044,921,110		$ 944,630,197		$ 225,844,770 (***)		$ 115,346,278	

Total State Funding	-	Family Empowerment Scholarships	=	Total State Funding	+	Total Local Funding (Required Local Effort (RLE) plus Discretionary Millage)	=	TOTAL FLORIDA EDUCATION FINANCE PROGRAM
$ 1,285,821,245		$ 491,948,893		$ 793,872,352		$ 1,303,900,895		$ 2,097,773,247

* BASE FUNDING includes Reading Instruction, Instructional Materials, and Teacher Classroom Supplies. Classroom Teacher and Other Instructional Salary Increase $135,683,206 is included in BASE FUNDING as well.

** EDUCATIONAL ENRICHMENT includes Turnaround School Supplemental Services which is $0.

*** REQUIRED LOCAL EFFORT $1,044,921,110 and DISCRETIONARY MILLAGE $258,979,785.

Based on 2026-27 FEFP Second Calculation

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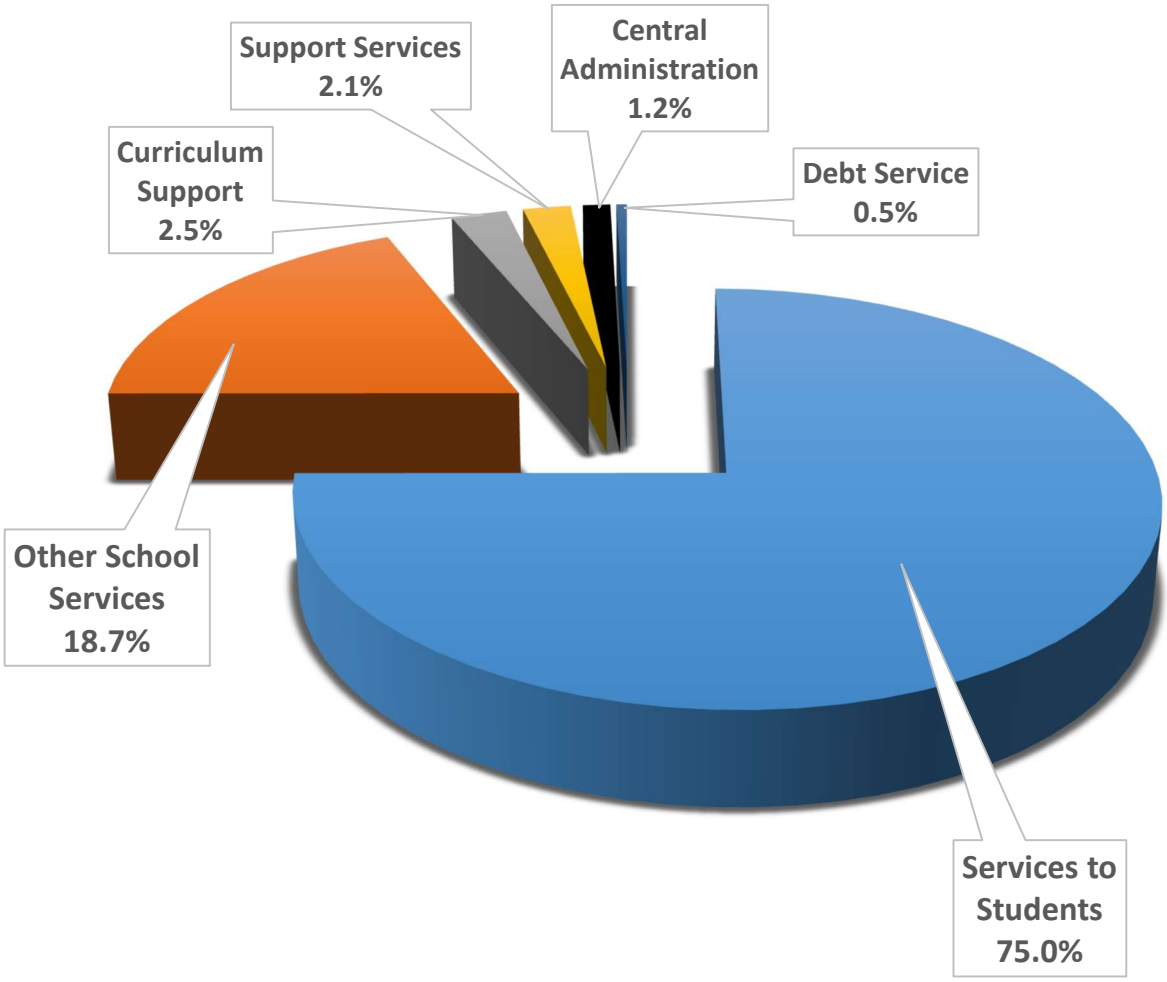
WHERE DOES THE MONEY GO?
2026-27

The District's spending decisions have been focused on student achievement while maintaining fiscal solvency and protecting an effective workforce, as well as taxpayer interest. In keeping with those principles, 93.7 percent of the District's resources are spent on school level services.

	FY 2025-26 Amended Budget		FY 2026-27 1st Public Hearing	
	Totals	%	Totals	%
	($ Millions)		($ Millions)	
School Level Services				
Instruction	$ 1,898.8	64.5%	$ 1,923.3	65.4%
Student Support Services	171.4	5.8%	156.5	5.3%
Instructional Media Services	25.6	0.9%	24.8	0.8%
Student Transportation Services	98.5	3.4%	99.2	3.4%
Sub-Total Direct Services to Students	**$ 2,194.3**	**74.6%**	**$ 2,203.8**	**75.0%**
Operation of Plant	$ 252.0	8.5%	$ 243.0	8.3%
Maintenance of Plant	80.8	2.8%	78.3	2.7%
Facilities Acquisition and Construction	20.1	0.7%	62.3	2.1%
School Administration	154.9	5.2%	150.8	5.1%
Community Services	14.2	0.5%	16.4	0.6%
Total School Level Services	**$ 2,716.3**	**92.3%**	**$ 2,754.6**	**93.7%**
Curriculum Support				
Instr. and Curriculum Dev. Services	$ 38.1	1.3%	$ 32.5	1.1%
Instructional Staff Training Services	6.5	0.2%	6.3	0.2%
Instruction-Related Technology	41.1	1.4%	34.1	1.2%
Total Curriculum Support	**$ 85.7**	**2.9%**	**$ 72.9**	**2.5%**
Support Services				
Fiscal Services	$ 11.6	0.4%	$ 10.3	0.3%
Central Services	75.3	2.6%	52.4	1.8%
Food Services	-	0.0%		0.0%
Total Support Services	**$ 86.9**	**3.0%**	**$ 62.7**	**2.1%**
Central Administration				
Board	$ 8.3	0.3%	$ 9.2	0.3%
General Administration	14.0	0.5%	11.1	0.4%
Administrative Technology Services	19.2	0.6%	15.3	0.5%
Total Central Administration	**$ 41.5**	**1.4%**	**$ 35.6**	**1.2%**
Debt Service	**$ 11.7**	**0.4%**	**$ 13.6**	**0.5%**
Total Appropriations	$ 2,942.1	100.0%	$ 2,939.4	100.0%
Transfers to Other Funds	**$ 0.5**		**$ -**	
Ending Fund Balance	**$ 159.6**		**$ 156.6**	
Total Appropriations, Transfers Out & -	**$ 3,102.2**		**$ 3,096.0**	

Note: Fiscal Year 2025–26 information is based on the Interim General Fund Budget Amendment Report as of June 30, 2026. Fiscal Year 2026–27 information is based on the FEFP Second Calculation. For comparability, the Florida Empowerment Scholarship (FES) appropriation of $376.6 million has been excluded from the 2026–27 amounts. Due to the rounding of whole numbers, some tables and schedules may not add precisely to the totals.

WHERE DOES THE MONEY GO?
2026-27



Charter Schools funding, in the amount of $522.6 million, is included in Services to Students.
Due to the rounding of whole numbers, some tables and schedules may not add precisely to the totals

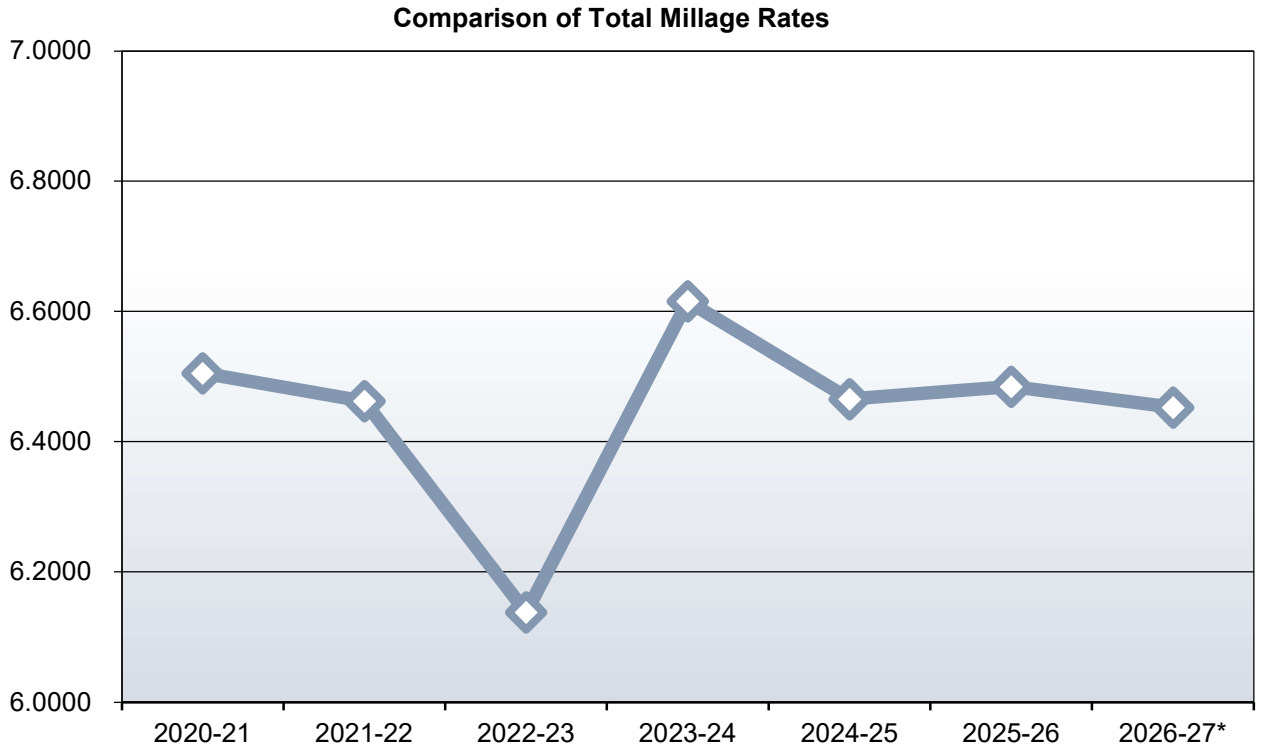
EXISTING DEBT SERVICE OBLIGATIONS
AS OF JUNE 30, 2026

Type	Series	Interest Rates	Final Maturity Date	Outstanding Principal
Bonds Payable:				
Capital Outlay Bond Issues:				
2017-A	2017A	2.00 - 5.00%	1/1/2028	$ 865,000
2019-A	2019A	5.00%	1/1/2029	279,000
Total capital outlay bond issues				$ 1,144,000
General Obligation Bond (GOB):				
General obligation bonds	District Bonds 2019	5.00%	7/1/2047	$ 149,420,000
General obligation bonds	District Bonds 2021	5.00%	7/1/2050	189,075,000
General obligation bonds	District Bonds 2022	5.00%	7/1/2051	245,950,000
General obligation bonds	District Bonds 2025	5.00%	7/1/2036	64,755,000
General obligation bonds	District Bonds 2026	5.00%	7/1/2040	32,085,000
Total general obligation bond issues				$ 681,285,000
Lease Purchase Agreements:				
Certificates of Participation - QSCB	2010A-QSCB	6.45%	7/1/2027	51,645,000
Certificates of Participation - Refunding	2017B	5.000%	7/1/2034	56,300,000
Certificates of Participation - Refunding	2019A	5.000%	7/1/2029	98,755,000
Certificates of Participation - Refunding	2019B	5.000%	7/1/2029	65,085,000
Certificates of Participation	2020A	5.000%	7/1/2034	202,590,000
Certificates of Participation - Refunding	2022A	5.000%	7/1/2028	24,090,000
Certificates of Participation	2022B	5.000%	7/1/2036	151,260,000
Certificates of Participation - Refunding	2025A	5.000%	7/1/2032	167,830,000
Certificates of Participation - Refunding	2026A	5.000%	7/1/2033	108,650,000
Total certificates of participation				$ 926,205,000
Total bonds and certificate of participation payable				$ 1,608,634,000
Less: amount due with one year				(184,308,500)
Total long-term debt, net of premium and discounts				**$ 1,424,325,500**

COMPARISON OF MILLAGE RATES

The Florida Department of Revenue certifies to the Commissioner of Education its most recent estimate of the current year's taxable value for each school district based on the latest available data obtained from the local property appraisers. The Commissioner of Education then certifies to each district school board the current year millage rate necessary to provide the school district's Required Local Effort (RLE) for that year. For fiscal year 2026-27, the RLE millage rate for The School Board of Broward County, Florida, has been established by the state at 3.018.

The additional Required Local Effort (RLE) Prior Period Funding Adjustment Millage (PPFAM) is calculated by the state for RLE funds the District did not receive in previous years. The Commissioner of Education has established the PPFAM rate at 0.028 for 2026-27.



	Millage Rates					Millage Rates		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27*	% Change
Non-Voted Millage:								
Required Local Effort (RLE)	3.6370	3.5300	3.1740	3.1560	3.0480	3.0530	3.0180	(0.85%)
RLE Prior Period Adjustment	0.0290	0.0400	0.0290	0.0220	0.0150	0.0190	0.0280	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage								
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	5.9140	5.8180	5.4510	5.4260	5.3110	5.3200	5.2940	(0.49%)
Voted Millage:								
Referendum	0.5000	0.5000	0.5000	1.0000	1.0000	1.0000	1.0000	
GOB Debt Service	0.0912	0.1441	0.1873	0.1896	0.1545	0.1645	0.1587	(3.53%)
TOTAL NON-VOTED AND VOTED MILLAGE	6.5052	6.4621	6.1383	6.6156	6.4655	6.4845	6.4527	(0.49%)

* 2026-27 RLE is from the FEFP 2nd Calculation.

PROPERTY TAX RATES, LEVIES AND

Property Tax

Calendar Year →	2022	2023	2024
Non-Voted Millage:			
Required Local Effort (RLE) [1]	3.1740	3.1560	3.0480
RLE Prior Period Adjustment [2]	0.0290	0.0220	0.0150
Discretionary Millage	0.7480	0.7480	0.7480
Critical Need Operating Millage			
Capital Millage	1.5000	1.5000	1.5000
Sub-Total Non-Voted	5.4510	5.4260	5.3110
Voted Millage:			
Referendum [3]	0.5000	1.0000	1.0000
GOB Debt Service	0.1873	0.1896	0.1545
TOTAL NON-VOTED AND VOTED MILLAGE	6.1383	6.6156	6.4655

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

Property Tax

Calendar Year →	2022	2023	2024
Total Broward County Gross Taxable Value [4]	$267,545,856,370	$302,358,426,389	$327,198,733,904
Property Tax Levied	$1,642,276,730	$2,000,282,406	$2,115,503,414
Tax Collections [5]			
Required Local Effort (RLE) and RLE Prior Period Adjustment	$ 822,671,403	$ 922,459,276	$ 962,121,334
Discretionary Millage	192,119,329	217,117,539	234,954,867
Capital Millage	385,266,034	435,396,135	471,166,177
Referendum	128,422,012	290,264,090	314,110,785
GOB Debt Service	48,106,886	55,034,072	48,530,117
Total Collections	$ 1,576,585,664	$ 1,920,271,112	$ 2,030,883,280

[1] The RLE for 2026 is from the 2026-27 FEFP 2nd calculation, and it is forecasted for 2027 through 2029.
[2] The RLE Prior Period Adjustment for 2026 was released by the Department of Education on July 16, 2026.
[3] In 2022, the Referendum millage was renewed for another four years, or until 2026.
[4] Data based on Certified Taxable Value for 2022 through 2026 and forecasted for 2027 through 2029.
[5] Collections based on 96 percent collectability rate of Broward County's Gross Taxable Value.

COLLECTIONS – HISTORY AND FORECAST

Millage Rates

2025	Estimated 2026	Forecast 2027	Forecast 2028	Forecast 2029
3.0530	3.0180	2.8560	2.7060	2.5680
0.0190	0.0280	0.0280	0.0280	0.0280
0.7480	0.7480	0.7480	0.7480	0.7480
1.5000	1.5000	1.5000	1.5000	1.5000
5.3200	5.2940	5.1320	4.9820	4.8440
1.0000	1.0000	0.0000	0.0000	0.0000
0.1645	0.1587	0.1496	0.1418	0.1346
6.4845	6.4527	5.2816	5.1238	4.9786

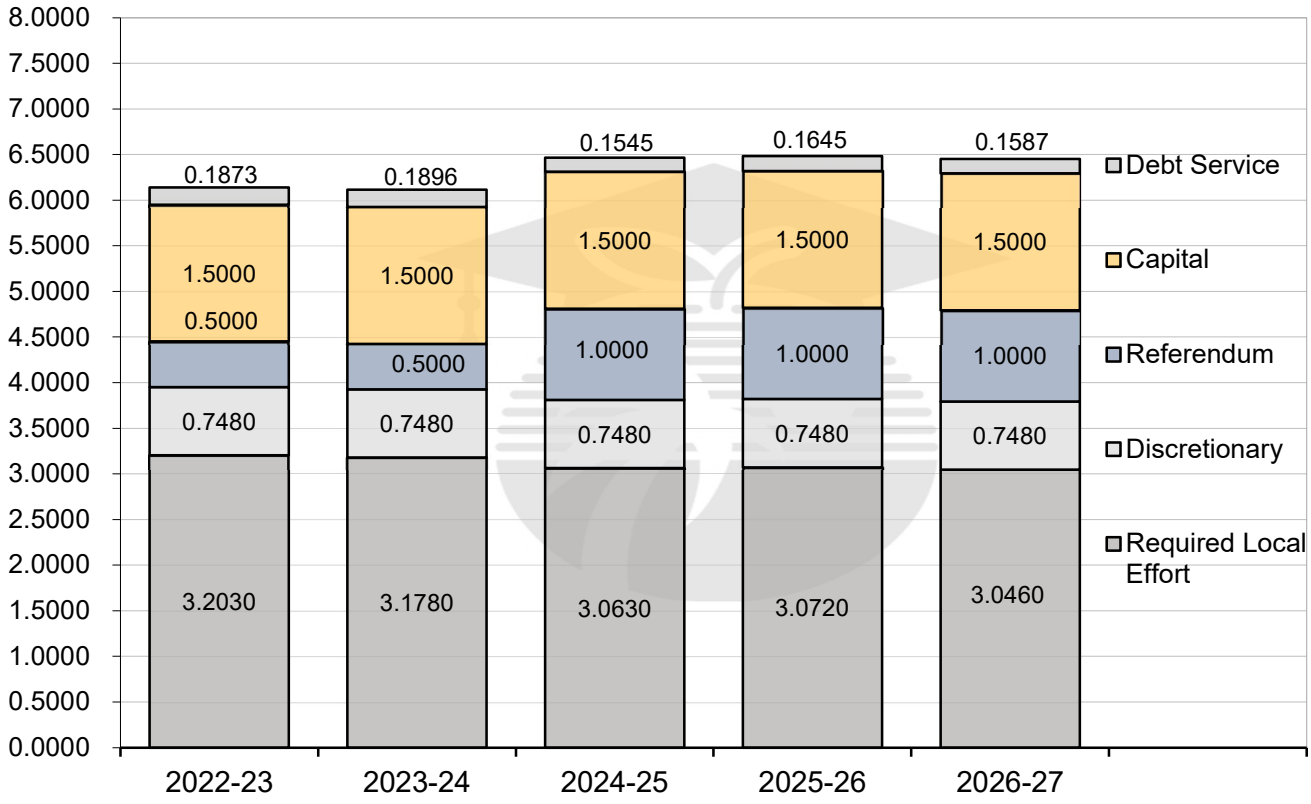
Levies and Collections

2025	Estimated 2026	Forecast 2027	Forecast 2028	Forecast 2029
$347,159,915,358	$ 360,655,894,590	$ 382,586,300,000	$ 403,774,300,000	$ 425,370,900,000
$2,251,158,471	$ 2,327,204,291	$ 2,020,667,802	$ 2,068,858,758	$ 2,117,751,563
$ 1,023,816,250	$ 1,054,615,541	$ 1,059,243,734	$ 1,059,762,179	$ 1,060,092,343
249,288,593	258,979,785	274,727,571	289,942,250	305,450,336
499,910,279	519,344,489	550,924,272	581,434,992	612,534,096
333,273,519	346,229,659	-	-	-
54,823,494	54,946,647	54,937,740	54,934,100	54,941,900
$ 2,161,112,135	$ 2,234,116,121	$ 1,939,833,317	$ 1,986,073,521	$ 2,033,018,675

MILLAGE RATES

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes which is set annually by the Legislature. For fiscal year 2026-27, this Required Local Effort (RLE) levy is currently estimated to be 3.0460 mills, which includes the Prior Period Funding Adjustment Millage rate (PPFAM) of 0.0280.

Comparison of Millage Rates



	2022-23 Millage Rate	2023-24 Millage Rate	2024-25 Millage Rate	2025-26 Millage Rate	2026-27* Millage Rate	% Inc/(Dec) % Inc/(Dec) 2025-26 to 2026-27
Non-Voted Millage:						
Required Local Effort	3.1740	3.1560	3.0480	3.0530	3.0180	(0.85%)
RLE Prior Period Adju	0.0290	0.0220	0.0150	0.0190	0.0280	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.00%
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	0.00%
Sub-Total Non-Voted	5.4510	5.4260	5.3110	5.3200	5.2940	(0.49%)
Voted Millage:						
Referendum	0.5000	1.0000	1.0000	1.0000	1.0000	0.00%
Debt Service Millage	0.1873	0.1896	0.1545	0.1645	0.1587	(3.75%)
TOTAL MILLAGE	6.1383	6.6156	6.4655	6.4845	6.4527	(0.49%)
AND VOTED MILLAGE	6.1383	6.6156	6.4655	6.4845	6.4527	

* 2026-27 RLE millage rate is as of the FEFP 2nd Calculation.

ROLLED BACK RATES

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

	2025-26 Final	2026-27 Adjusted	2026-27 Gross	
Taxable Values [1]:	$343,710,293,481	$356,788,744,642	$360,655,894,590	
	2025-26 Millage Rate	Rolled Back Millage Rate	2026-27 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
State Millage				
Required Local Effort (RLE)	3.0530	2.9594	3.0180	
RLE Prior Period Adjustment	0.0190		0.0280	
Total State Millage	3.0720	2.9594	3.0460	2.93%
Local Millage				
Discretionary Millage	0.7480	0.7206	0.7480	
Referendum	1.0000	0.9633	1.0000	
Capital Millage	1.5000	1.4450	1.5000	
Total Local Millage	3.2480	3.1289	3.2480	3.81%
Total State and Local Millage	6.3200	6.0883	6.2940	3.38%
Debt Service Millage				
GOB Debt Service	0.1645	0.1585	0.1587	0.13%
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.4845	6.2468	6.4527	3.30% [2]

When comparing the fiscal year 2026-27 State millage rate of 3.0460 to the 2.9594 Rolled Back millage rate, there is a 2.93 percent increase. The combined total State and Local millage rate to be levied exceeds the rolled back rate computed pursuant to section 200.065(1), F.S., by 3.38 percent.

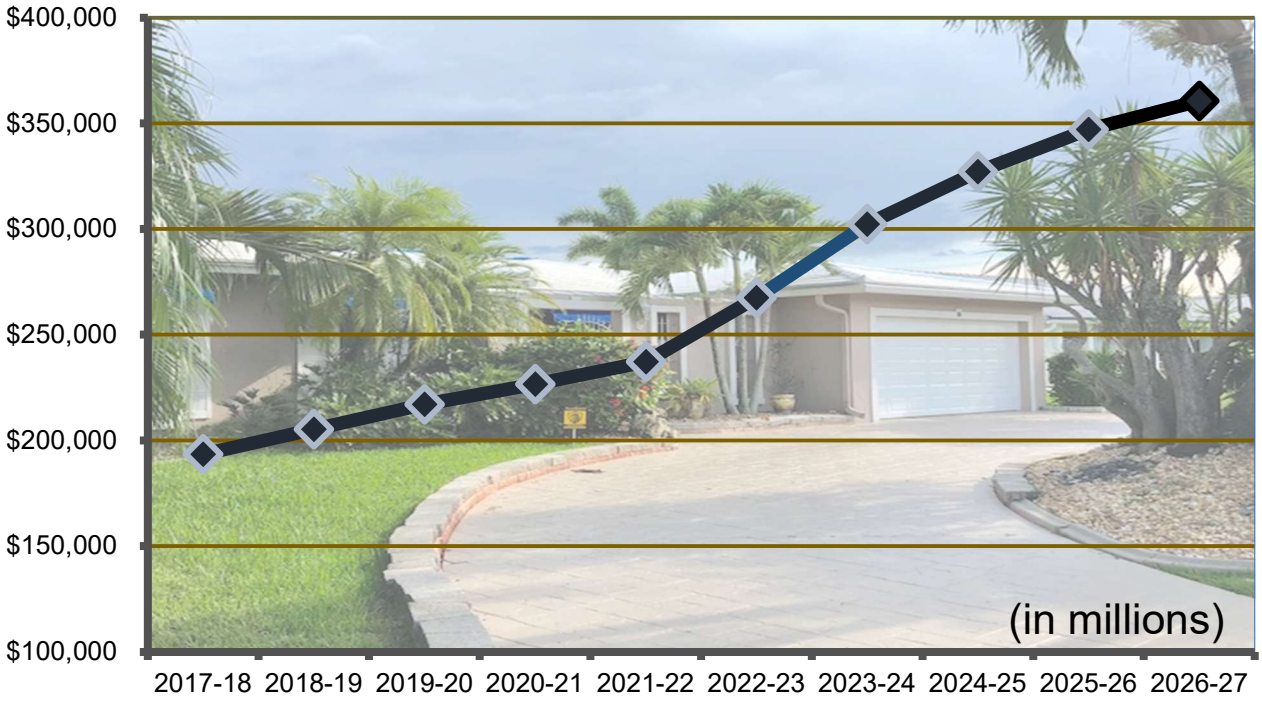
[1] 2026-27 RLE Millage provided on the FEFP 2nd Calculation. Gross Taxable Value as of budget adoption using July 1st Certified Taxable values.

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

BROWARD COUNTY
GROSS TAXABLE VALUE

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

Following the 2007 housing market crash, Broward County's gross taxable value took several years to stabilize, reaching a recovery point in 2011. Since 2012, taxable values have generally continued to increase year over year, with the latest table showing annual growth ranging from 4.41 percent in 2017-18 to 3.90 percent in 2026-27. Overall, the trend reflects sustained long-term growth in the County's taxable value base, despite some variation in the annual rate of increase.

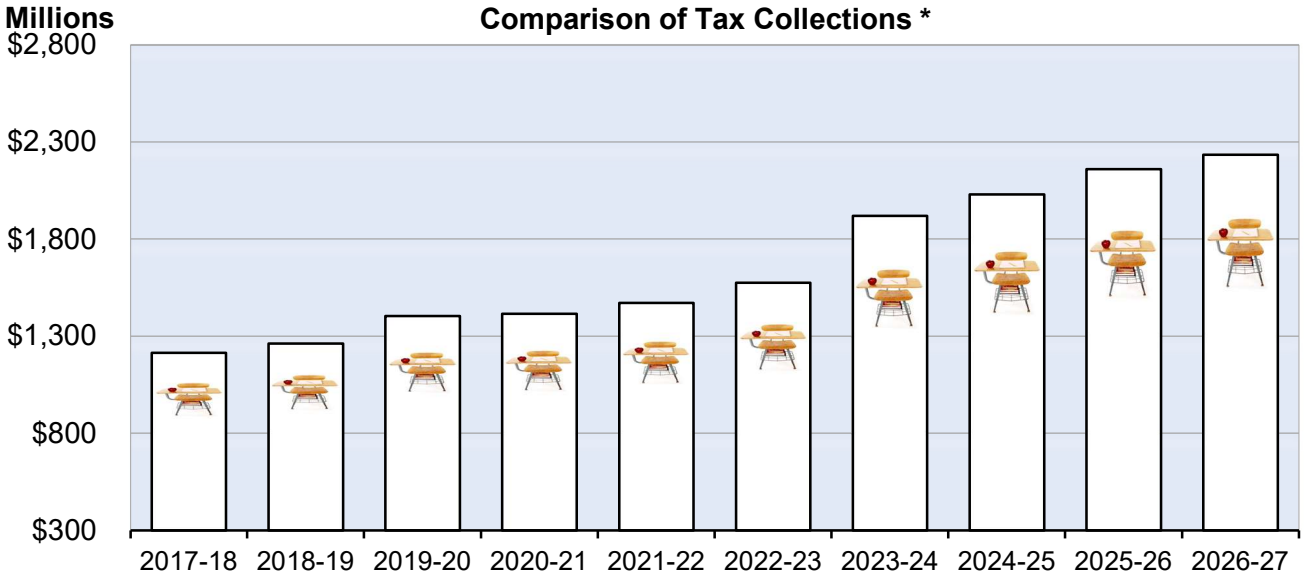


Year	Gross Taxable Value *	Incr/(Decr) As Compared To Prior Year	% Incr/(Decr) as Compared to Prior Year
2017-18	$193,471,849,512	$14,668,038,203	8.20%
2018-19	$205,307,398,982	$11,835,549,470	6.12%
2019-20	$217,135,438,512	$11,828,039,530	5.76%
2020-21	$226,714,033,617	$9,578,595,105	4.41%
2021-22	$237,281,403,542	$10,567,369,925	4.66%
2022-23	$267,545,856,370	$30,264,452,828	12.75%
2023-24	$302,358,426,389	$34,812,570,019	13.01%
2024-25	$327,198,733,904	$24,840,307,515	8.22%
2025-26	$347,159,915,358	$19,961,181,454	6.10%
2026-27	$360,710,293,481	$13,550,378,123	3.90%

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

BROWARD COUNTY PUBLIC SCHOOLS
TAX COLLECTIONS

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



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

Year	School Board Proceeds *	Incr/(Decr) as Compared to Prior Year	% Incr/(Decr) as Compared to Prior Year
2016-17	$1,185,477,852	$35,491,509	3.09%
2017-18	$1,214,582,221	$29,104,369	2.46%
2018-19	$1,261,980,236	$47,398,015	3.90%
2019-20	$1,404,807,229	$142,826,993	11.32%
2020-21	$1,415,827,330	$11,020,101	0.78%
2021-22	$1,472,002,715	$56,175,385	3.97%
2022-23	$1,576,585,664	$104,582,949	7.10%
2023-24	$1,920,271,112	$343,685,448	21.80%
2024-25	$2,030,883,280	$110,612,168	5.76%
2025-26	$2,161,112,135	$130,228,855	6.41%
2026-27	$2,234,116,121	$73,003,986	3.38%

* Based on 96 percent collectability. The proceeds are calculated as of budget adoption of the corresponding fiscal year.
Note: The 2026-276 Millage rate is based on the Second Calculation, and the Taxable Value Report of July 1st, 2026.

PROPERTY OWNER'S SCHOOL BOARD TAXES

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

Average Home Value Property Tax

	Last Year			This Year		Inc/(Dec)
Assessed Value		$422,589	X	2.7%	$433,999	$11,410
Homestead Exemption		25,000			25,000	0
Taxable Value		**$397,589**			**$408,999**	**$11,410**
	Millage	**Taxes**		**Millage**	**Taxes**	
Non-Voted:						
Required Local Effort	3.0530	$1,173		3.0180	$1,196	$23
RLE Prior Period Adjustment	0.0190			0.0280		
Discretionary	0.7480	286		0.7480	294	8
Capital Projects	1.5000	573		1.5000	589	16
Non-Voted Taxes	5.3200	$2,032		5.2940	$2,079	$47
Voted:						
Referendum	1.0000	$382		1.0000	$393	$11
GOB Debt Service	0.1645	63		0.1587	62	(1)
School Board Taxes	**6.4845**	**$2,478**		**6.4527**	**$2,534**	**$58**

Average Condominium Value Property Tax

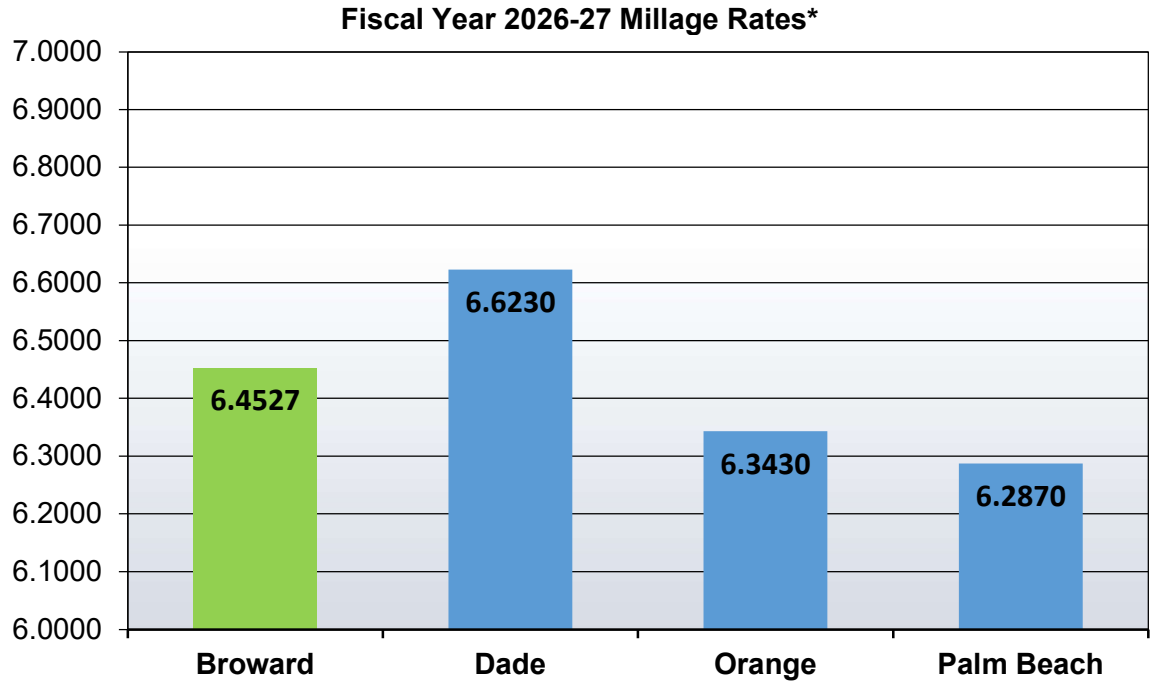
	Last Year			This Year		Inc/(Dec)
Assessed Value		$233,586	X	2.7%	$239,893	$6,307
Homestead Exemption		25,000			25,000	0
Taxable Value		**$208,586**			**$214,893**	**$6,307**
	Millage	**Taxes**		**Millage**	**Taxes**	
Non-Voted:						
Required Local Effort	3.0530	$615		3.0180	$629	$13
RLE Prior Period Adjustment	0.0190			0.0280		
Discretionary	0.7480	151		0.7480	155	4
Capital Projects	1.5000	300		1.5000	310	10
Non-Voted Taxes	5.3200	$1,067		5.2940	$1,093	$27
Voted:						
Referendum	1.0000	$201		1.0000	$206	$6
GOB Debt Service	0.1645	34		0.1587	34	0
School Board Taxes	**6.4845**	**$1,301**		**6.4527**	**$1,333**	**$33**

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

Note: The School Board Taxes calculation assumes that the same property remained eligible for the Homestead Exemption in both years.

COMPARISON OF MILLAGE RATES AMONG THE FOUR LARGEST SCHOOL DISTRICTS

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



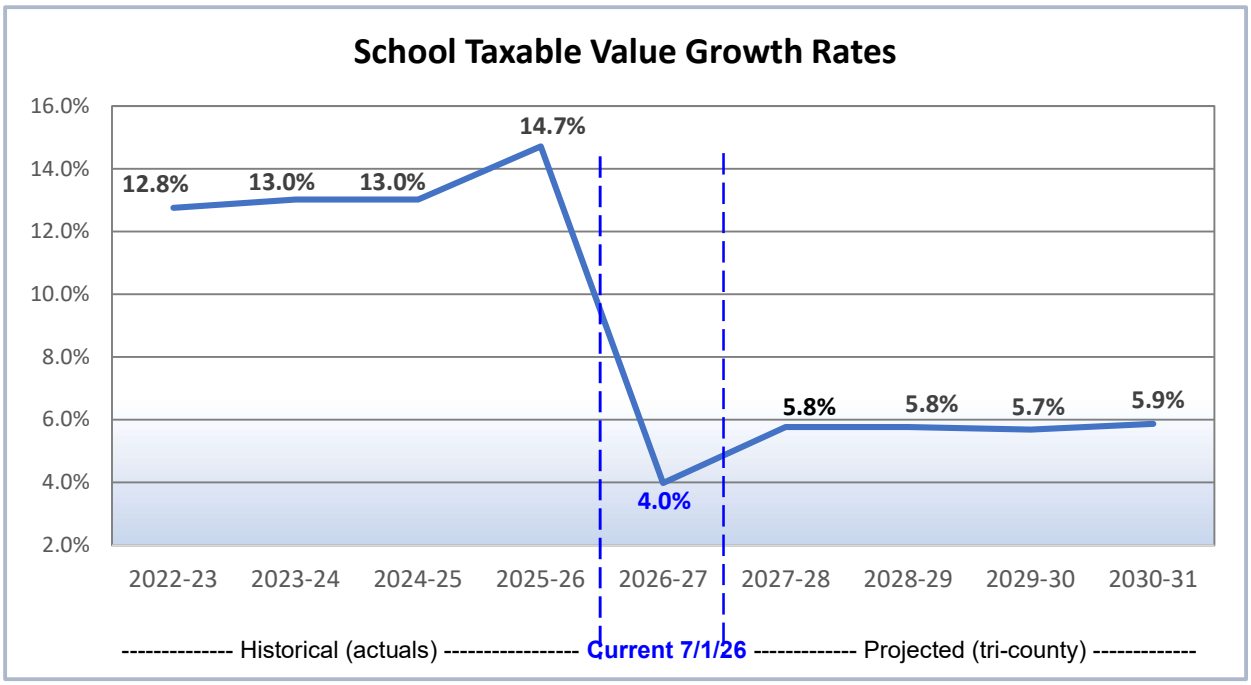
	Broward	Miami-Dade	Orange	Palm Beach
Required Local Effort (RLE) *	3.0180	3.1400	3.0900	3.0330
RLE Prior Period Adjustment *	0.0280	0.1110	0.0050	0.0060
Total RLE	3.0460	3.2510	3.0950	3.0390
Discretionary Local Effort	0.7480	0.7480	0.7480	0.7480
Capital	1.5000	1.5000	1.5000	1.5000
Referendum/Additional Operating	1.0000	1.0000	1.0000	1.0000
Voted Debt	0.1587	0.1240	0.0000	0.0000
Total Millage	6.4527	6.6230	6.3430	6.2870

* Fiscal year 2026-27 RLE millage rate and Prior Period are as of the FEFP 2nd Calculation.

SCHOOL TAXABLE VALUE GROWTH RATES

The July 1, 2026, Broward County Property Appraiser's (BCPA) taxable value estimates are higher than previous projections by the State's Office of Economic and Demographic Research. BCPA taxable value estimates for the 2026-27 budget resulted in a 4.0 percent increase over the 2025-26 estimated school taxable values used to adopt the capital and general fund budgets in September 2025. After several years of double-digit growth, a trend of more modest increases is expected throughout South Florida. Over the next five years, it is anticipated that the District will generate revenue based on the current capital millage (1.5 mills) and general fund discretionary millage (0.748 mills) rates.

The chart below illustrates that the projected growth rate of taxable property values in the tri-county area is expected to increase modestly in fiscal year 2027-28 and remain stable through 2030-31. The District will continue to monitor property value trends and coordinate with the Broward County Property Appraiser (BCPA) on future projections.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Projection Methodology

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



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

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

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

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

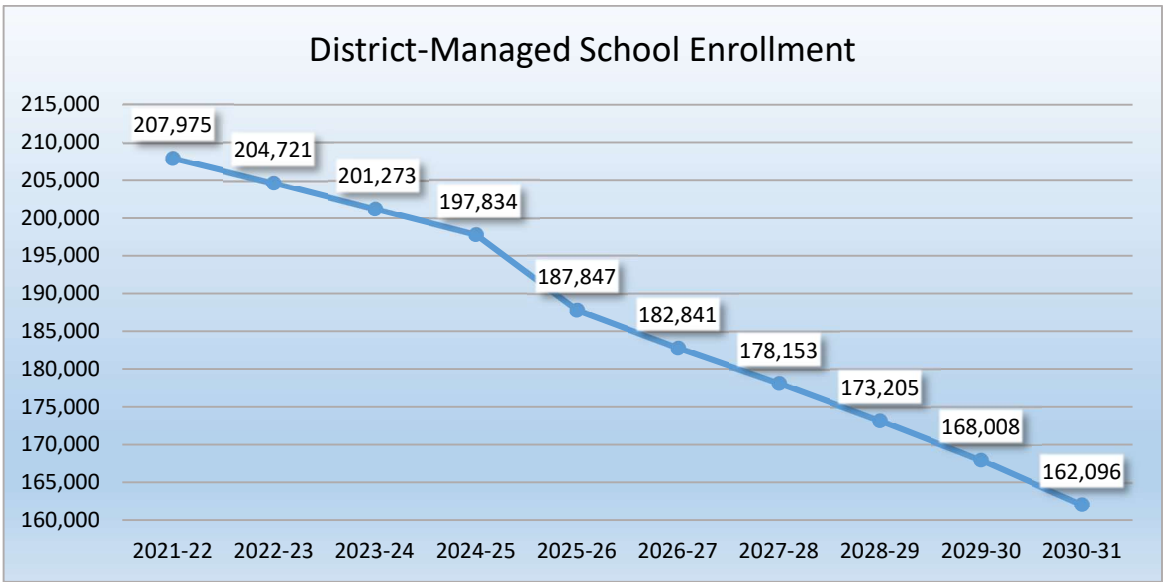
- The location and number of bilingual program clusters
- The location and number of Exceptional Student Education (ESE) clusters
- Magnet programs (first-year projections are difficult due to the lack of historical data)
- Reassignments – student transfers between schools due to the District's reassignment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

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

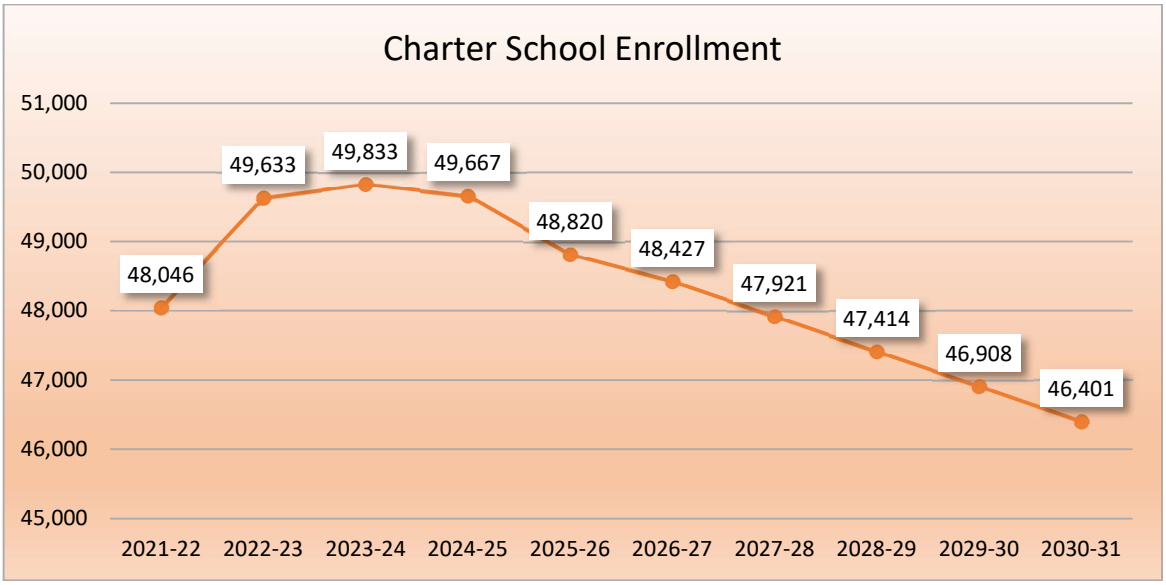
STUDENT ENROLLMENT HISTORY AND FORECASTING

Student Enrollment Trends

The graph below shows BCPS historical enrollment from 2021-22 through 2025-26, along with the five-year projected enrollment from 2026-27 through 2030-31. While the overall population in Broward County is projected to increase through 2045 and beyond, enrollment in district-managed schools continues to decline due to the growing availability of school choice options, such as the Family Empowerment Scholarship (FES), and the expansion of virtual school alternatives. As a result, enrollment in district-managed schools is expected to steadily decrease over the next five years. Between 2026-27 and 2030-31, enrollment in district-managed schools is projected to decrease by an additional 20,745 students, reducing total enrollment to 162,096 students.



Charter school enrollment increased from 48,046 students in 2021-22 to a peak of 49,833 students in 2023-24. Since then, enrollment has begun to decline, decreasing to 48,820 students in 2025-26. Over the next five years, charter school enrollment is projected to decrease by 2,419 students, from 48,820 students in 2025-26 to 46,401 students in 2030-31.



STUDENT ENROLLMENT HISTORY AND FORECASTING

Projected Student Unweighted FTE (UFTE) vs. Enrollment Projections

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

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

STUDENT ENROLLMENT
DISTRICT AND CHARTER SCHOOLS

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

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

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

BCPS also serves approximately 125,000 adult students through the District's 29 technical colleges, adult centers, and community school locations throughout Broward County. These adult students are not included in traditional enrollment counts, as their data is reported through the Workforce Development Information System (WDIS).

The table below provides the District's Benchmark Day Enrollment for grades PK-12 from 2021-22 through 2025-26, with the enrollment increases or decreases between 2024-25 and 2025-26.

BCPS Student Enrollment Counts, 2021-22 through 2025-26

PK - 12 Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Elementary Schools	85,421	86,660	85,640	83,999	77,454	(6,545)
Middle Schools	41,970	40,330	38,976	37,334	34,519	(2,505)
High Schools	67,199	66,124	65,369	65,186	63,009	(2,177)
Multi-Level Combination	9,942	7,882	7,696	7,464	9,384	1,920
Contract Agencies	263	227	250	265	347	82
Center Schools	3,180	3,498	3,342	3,586	3,134	(452)
District-Managed Total	**207,975**	**204,721**	**201,273**	**197,834**	**187,847**	**(9,987)**
Charter Schools	48,046	49,663	49,833	49,667	48,820	(847)
Grand Total	**256,021**	**254,384**	**251,106**	**247,501**	**236,667**	**(10,834)**





STUDENT ENROLLMENT – DISTRICT SCHOOLS

The tables below list the Benchmark Day Enrollment by school from 2021-22 through 2025-26, with the enrollment increases or decreases between 2024-25 and 2025-26.

Historic Benchmark Day Enrollment, 2021-22 through 2025-26						
Elementary Schools	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26 Inc/(Dec)**
Atlantic West	633	618	615	614	543	(71)
Banyan	450	401	409	424	388	(36)
Bayview	526	553	578	548	559	11
Bennett	301	322	294	288	280	(8)
Boulevard Heights	604	586	620	588	503	(85)
Broadview	684	734	689	681	606	(75)
Broward Estates**	283	274	248	222		(222)
C. Robert Markham	514	570	606	577	516	(61)
Castle Hill	554	560	576	603	552	(51)
Central Park	730	702	762	801	827	26
Challenger	903	910	894	832	789	(43)
Chapel Trail	795	742	648	604	541	(63)
Charles Drew	442	436	391	424	393	(31)
Coconut Creek**	468	470	464	472		(472)
Coconut Palm	517	516	497	504	526	22
Colbert	615	613	585	634	542	(92)
Collins	298	307	253	268	261	(7)
Cooper City	697	737	758	742	759	17
Coral Cove**	519	500	470	442		(442)
Coral Park	508	505	499	466	435	(31)
Coral Springs*		465	452	411	337	(74)
Country Hills	866	838	873	829	800	(29)
Country Isles	812	849	811	765	677	(88)
Cresthaven	505	468	476	469	485	16
Croissant Park	706	691	637	673	655	(18)
Cypress	675	735	722	774	695	(79)
Dania	378	407	443	461	426	(35)
Davie	689	674	636	632	538	(94)
Deerfield Beach	536	584	610	579	519	(60)
Deerfield Park	581	540	460	445	406	(39)
Dillard	670	614	615	606	572	(34)
Discovery	822	807	753	789	725	(64)
Dolphin Bay	630	589	562	546	480	(66)
Driftwood	528	512	494	462	410	(52)
Dr. Martin Luther King, Jr. Academy	495	488	487	468	495	27
Eagle Point	1,160	1,175	1,219	1,186	1,160	(26)
Eagle Ridge	819	837	756	743	665	(78)
Embassy Creek	1,190	1,271	1,223	1,153	1,086	(67)
Endeavour Primary Learning Center	326	345	336	351	336	(15)
Everglades	902	921	878	840	772	(68)
Fairway	556	561	525	512	445	(67)
Flamingo	620	651	676	678	610	(68)
Floranada	712	745	735	749	729	(20)
Forest Hills	700	696	689	665	624	(41)
Fox Trail	1,093	1,131	1,084	1,107	1,043	(64)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2021-22 through 2025-26 (continued)

Elementary Schools, continued	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Gator Run	1,252	1,213	1,189	1,153	1,097	(56)
Griffin	544	584	592	556	540	(16)
Harbordale	494	480	497	482	469	(13)
Hawkes Bluff	724	724	697	646	612	(34)
Heron Heights	1,049	1,040	1,062	1,042	1,076	34
Hollywood Central**	334	346	316	311		(311)
Hollywood Hills	741	703	664	644	657	13
Hollywood Park	381	404	410	404	373	(31)
Horizon	548	562	585	547	480	(67)
Indian Trace	660	693	706	670	610	(60)
James S. Hunt	480	494	515	490	432	(58)
Lake Forest	561	564	577	582	535	(47)
Lakeside	624	622	576	499	484	(15)
Larkdale	376	384	405	430	424	(6)
Lauderhill Paul Turner	504	549	577	615	590	(25)
Liberty	812	740	690	677	646	(31)
Lloyd Estates	467	445	462	409	389	(20)
Manatee Bay	1,037	1,058	1,038	975	913	(62)
Maplewood	608	580	554	471	482	11
Margate	1,005	1,012	1,041	1,010	954	(56)
Mary M. Bethune	414	409	436	398	386	(12)
McNab	600	616	586	554	519	(35)
Meadowbrook	703	722	725	704	649	(55)
Miramar	452	439	414	410	398	(12)
Mirror Lake	597	602	639	637	578	(59)
Morrow	549	522	531	558	501	(57)
Nob Hill	526	538	516	526	496	(30)
Norcrest	685	670	677	682	631	(51)
North Andrews Gardens	783	774	755	741	692	(49)
North Fork	413	353	395	431	392	(39)
North Lauderdale*		635	645	668	657	(11)
North Side	330	326	286	291	293	2
Nova Blanche Forman	757	774	769	739	712	(27)
Nova Dwight D. Eisenhower	754	757	776	750	714	(36)
Oakland Park	547	575	544	557	511	(46)
Oakridge	472	435	459	437	408	(29)
Orange Brook	654	695	684	705	609	(96)
Oriole	565	634	686	721	755	34
Palm Cove	445	428	422	389	356	(33)
Palmview	557	530	542	545	535	(10)
Panther Run	401	378	372	345	290	(55)
Park Lakes	931	956	931	895	882	(13)
Park Ridge	567	575	522	548	508	(40)
Park Springs	847	840	837	799	726	(73)
Park Trails	1,041	1,031	1,025	977	1,036	59
Parkside	771	770	723	713	655	(58)
Pasadena Lakes	452	476	491	486	454	(32)
Pembroke Lakes	686	658	650	625	600	(25)
Pembroke Pines	580	589	621	598	531	(67)
Peters	606	612	599	558	532	(26)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2021-22 through 2025-26 (continued)

Elementary Schools, continued	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Pines Lakes	525	499	448	427	398	(29)
Pinewood	623	672	657	591	513	(78)
Plantation	566	571	570	591	646	55
Plantation Park	476	518	490	489	458	(31)
Pompano Beach	438	480	497	511	484	(27)
Quiet Waters	1,103	1,118	1,130	1,116	1,003	(113)
Ramblewood	718	703	696	657	604	(53)
Riverglades	1,118	1,148	1,063	1,009	981	(28)
Riverland	481	484	459	497	449	(48)
Riverside	681	676	641	681	699	18
Rock Island	442	452	459	530	505	(25)
Royal Palm	708	711	712	755	740	(15)
Sanders Park	411	426	439	441	417	(24)
Sandpiper	624	628	643	613	609	(4)
Sawgrass	896	830	866	865	799	(66)
Sea Castle	815	845	874	890	915	25
Sheridan Hills	477	471	448	409	361	(48)
Sheridan Park	557	499	470	477	431	(46)
Silver Lakes	333	358	338	322	333	11
Silver Palms	504	463	468	459	428	(31)
Silver Ridge	957	964	912	841	772	(69)
Silver Shores**	327	355	366	333		(333)
Stephen Foster	695	686	670	637	612	(25)
Stirling	522	526	560	536	509	(27)
Sunland Park Academy	360	434	440	419	383	(36)
Sunset Lakes	782	749	729	665	553	(112)
Sunshine	427	402	412	427	389	(38)
Tamarac	596	628	613	594	511	(83)
Tedder	545	569	625	619	586	(33)
Thurgood Marshall	317	326	336	322	326	4
Tradewinds	996	974	972	930	843	(87)
Tropical	904	843	774	780	729	(51)
Village	550	552	623	678	640	(38)
Virginia Shuman Young	668	682	693	687	697	10
Walker	669	538	521	461	395	(66)
Watkins	396	391	398	390	336	(54)
Welleby	617	590	607	626	618	(8)
West Hollywood	469	476	470	479	475	(4)
Westchester	1,095	1,132	1,061	979	925	(54)
Westwood Heights	543	521	529	522	524	2
Wilton Manors	586	573	553	567	524	(43)
Winston Park	1,006	1,031	989	950	855	(95)
TOTAL	**85,421**	**86,660**	**85,640**	**83,999**	**77,454**	**(6,545)**

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

**Grade configuration change beginning in the 2025-26 school year; school now included in the combination or center school section.

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2021-22 through 2025-26 (continued)

Middle Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Apollo	1,284	1,166	1,183	1,145	1,217	72
Attucks	787	759	692	637	495	(142)
Bair	830	780	744	705	646	(59)
Coral Springs	975	1,011	997	986	1,024	38
Crystal Lake	1,148	1,064	952	931	846	(85)
Deerfield Beach	1,189	1,141	1,139	1,149	1,066	(83)
Driftwood	1,247	1,139	1,056	951	837	(114)
Falcon Cove	2,234	2,171	2,195	2,098	2,086	(12)
Forest Glen	1,125	1,104	1,019	1,038	935	(103)
Glades	1,341	1,168	1,136	1,034	862	(172)
Indian Ridge	1,954	2,013	1,945	1,837	1,769	(68)
James S. Rickards	816	759	767	776	829	53
Lauderdale Lakes	838	814	853	778	670	(108)
Lyons Creek	1,767	1,751	1,572	1,478	1,290	(188)
Margate	1,202	1,092	1,033	937	803	(134)
McNicol	697	653	617	620	484	(136)
New Renaissance	1,073	1,112	1,029	1,002	835	(167)
New River	1,548	1,583	1,603	1,577	1,409	(168)
Nova	1,319	1,292	1,321	1,304	1,320	16
Olsen	696	629	558	600	540	(60)
Parkway	1,273	1,223	1,118	910	824	(86)
Pines*	686	598	610	642		(642)
Pioneer	1,383	1,405	1,460	1,451	1,457	6
Plantation	660	586	507	561	542	(19)
Pompano Beach	1,020	1,045	1,051	1,091	1,139	48
Ramblewood	1,153	1,121	1,035	1,002	1,050	48
Sawgrass Springs	1,182	1,060	1,033	965	905	(60)
Seminole	1,198	1,076	1,086	1,024	985	(39)
Silver Lakes	684	776	750	737	615	(122)
Silver Trail	1,372	1,269	1,246	1,192	1,135	(57)
Sunrise	1,232	1,256	1,257	1,137	1,053	(84)
Tequesta Trace	1,448	1,451	1,416	1,310	1,239	(71)
Walter C. Young	990	872	826	690	651	(39)
Westglades	1,803	1,684	1,657	1,642	1,687	45
Westpine	949	922	822	738	625	(113)
William Dandy	867	785	691	659	649	(10)
TOTAL	**41,970**	**40,330**	**38,976**	**37,334**	**34,519**	**(2,505)**

*Grade configuration change beginning in the 2025-26 school year; school now included in the combination school section.

High Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Atlantic Technical*	678	674	690	680	688	8
Blanche Ely	1,993	1,943	1,941	1,931	1,786	(145)
Boyd H. Anderson	1,982	2,056	2,126	2,286	2,102	(184)
Charles W. Flanagan	2,588	2,487	2,352	2,213	2,132	(81)
Coconut Creek	1,916	1,905	1,956	1,982	1,899	(83)
College Academy @ BC	451	449	467	490	509	19
Cooper City	2,347	2,357	2,306	2,417	2,390	(27)
Coral Glades	2,817	2,781	2,753	2,860	2,893	33
Coral Springs	2,495	2,326	2,190	2,221	2,050	(171)

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2021-22 through 2025-26 (continued)

High Schools, continued	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Cypress Bay	4,852	4,717	4,658	4,585	4,396	(189)
Deerfield Beach	2,333	2,252	2,094	2,144	2,046	(98)
Everglades	2,020	2,053	2,036	1,994	1,876	(118)
Fort Lauderdale	2,336	2,234	2,183	2,288	2,313	25
Hallandale	1,084	1,106	1,048	1,055	970	(85)
Hollywood Hills	1,766	1,708	1,829	1,720	1,594	(126)
J. P. Taravella	2,752	2,585	2,566	2,456	2,302	(154)
Marjory Stoneman Douglas	3,575	3,511	3,292	3,098	3,109	11
McArthur	2,021	2,049	1,875	1,868	1,868	-
Miramar	2,095	1,942	1,942	1,965	1,782	(183)
Monarch	2,406	2,358	2,398	2,237	2,207	(30)
Northeast	1,587	1,555	1,597	1,717	1,809	92
Nova	2,279	2,248	2,272	2,433	2,512	79
Piper	2,229	2,325	2,438	2,266	2,202	(64)
Plantation	1,979	1,834	1,788	1,702	1,560	(142)
Pompano Beach	1,226	1,290	1,317	1,326	1,340	14
Sheridan Technical*	527	529	558	551	551	-
South Broward	2,308	2,407	2,295	2,372	2,251	(121)
South Plantation	2,275	2,232	2,281	2,321	2,303	(18)
Stranahan	1,499	1,443	1,337	1,308	1,223	(85)
West Broward	2,600	2,580	2,542	2,543	2,449	(94)
Western	3,592	3,583	3,643	3,560	3,293	(267)
William T. McFatter Technical*	591	605	599	597	604	7
TOTAL	**67,199**	**66,124**	**65,369**	**65,186**	**63,009**	**(2,177)**

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

Combination Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
Annabel C. Perry PK-8	678	629	652	577	513	(64)
Beachside Montessori Village	777	795	803	795	788	(7)
Broward Virtual Instruction Program	406	114	90	90	74	(16)
Broward Virtual School	708	593	584	533	521	(12)
Coconut Creek K-8 Academy of Excellence**					499	499
Coral Cove Academy of the Arts**					512	512
Coral Springs PK-8*	583					-
Dillard 6-12	2,514	2,278	2,209	2,030	1,792	(238)
Gulfstream Academy of Hallandale Beach	1,455	1,298	1,209	1,267	1,144	(123)
Hollywood Central Preparatory K-8**					363	363
Lauderhill 6-12	716	782	773	711	651	(60)
Millennium 6-12 Collegiate Academy	1,442	1,393	1,376	1,461	1,434	(27)
North Lauderdale PK-8*	663					-
Pines Collegiate Academy 6-12**					728	728
Silver Shores STEAM Academy K-8**					365	365
TOTAL	**9,942**	**7,882**	**7,696**	**7,464**	**9,384**	**1,920**

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

**Grade configuration change beginning in the 2025-26 school year; school now included in the combination schools section.

STUDENT ENROLLMENT – DISTRICT SCHOOLS

Historic Benchmark Day Enrollment, 2021-22 through 2025-26 (continued)

Centers	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
AMIKids of Greater Fort Lauderdale[1]	16	15				-
Bright Horizons	132	143	151	148	156	8
Broward Detention Center	46	40	64	68	69	1
Broward Estates Early Learning Center					64	64
Broward Youth Treatment Center	28	42	26	24		(24)
Cross Creek School	124	102	96	69	70	1
Cypress Run Education Center	26	191	143	158	100	(58)
Dave Thomas Education Cntr West*	549	459	487	542	503	(39)
Gulfstream Early Learning Center	72	107	130	123	124	1
Henry D. Perry Education Center*	885	993	993	1,063	896	(167)
Lanier-James Education Center	32	134	116	130	92	(38)
PACE Center for Girls, Inc.	67	53	79	83	75	(8)
Pine Ridge Education Center	34	38	40	36	44	8
Pompano Youth Treatment Center[2]	13					-
Seagull School	176	145	120	137	150	13
The Quest Center	104	98	106	108	114	6
Whiddon Rogers Education Center*	620	615	491	648	462	(186)
Whispering Pines Center	170	199	184	162	126	(36)
Wingate Oaks Center	86	124	116	87	89	2
TOTAL	**3,180**	**3,498**	**3,342**	**3,586**	**3,134**	**(452)**

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

Contract Agencies	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
ESE Contract Agency Schools	263	227	250	265	214	**(51)**
Contract Credit Recovery Schools					133	**133**
TOTAL	263	227	250	265	347	**82**

Charter Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
TOTAL	48,046	49,663	49,833	49,667	48,820	**(847)**

Districtwide Summary	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26 Inc/(Dec)
District-Managed Total	207,975	204,721	201,273	197,834	187,847	(9,987)
Charter Schools Total	48,046	49,663	49,833	49,667	48,820	(847)
DISTRICT TOTAL	**256,021**	**254,384**	**251,106**	**247,501**	**236,667**	**(10,834)**

STUDENT ENROLLMENT – DISTRICT SCHOOLS

BCPS Historical and Five-Year Projected Enrollment										
BCPS	Historic Enrollment					Projected Enrollment				
PK - 12 Schools	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
District-Managed[1]	207,975	204,721	201,273	197,834	187,847	182,841	178,153	173,205	168,008	162,096
Charter Schools	48,046	49,663	49,833	49,667	48,820	48,427	47,921	47,414	46,908	46,401
District Total	**256,021**	**254,384**	**251,106**	**247,501**	**236,667**	**231,268**	**226,074**	**220,619**	**214,916**	**208,497**

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

FLDOE Scholarships

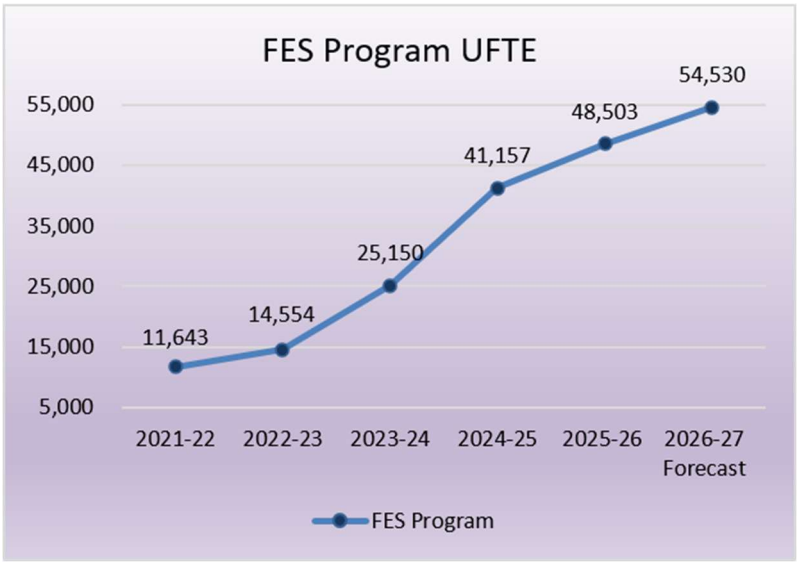
Prior to FY 2019-20, the scholarship program only included McKay Scholarships. During the 2019 Florida Legislative Session, the Family Empowerment Scholarship (FES) program was established, which provides private school scholarships for K-12 students from low-income and working-class families. In FY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

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

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

FES enrollment has grown rapidly over the past five years, increasing from 11,643 students in 2021-22 to 48,503 students in 2025-26. This represents an increase of 36,860 students (approximately 317%), with the largest year-over-year growth occurring between 2022-23 and 2024-25 following the program's expansion.

Although growth slowed in 2025-26, enrollment continued to increase. The program's growth has resulted in a significant shift in student funding allocations and continues to impact district financial planning as a greater share of state education funding is directed through the scholarship program.



STUDENT EXPENDITURES

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

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

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

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

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

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

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

- The Unweighted FTE (UFTE) column lists each program category and the program's Unweighted FTE (Charter School UFTE is not included).
- The FEFP Revenue column indicates the revenue received from the DOE for each program (in thousands).
- The Expenditures columns include a Total Direct column that indicates instructional function expenditures. The Total School column combines direct and indirect (overhead) school-level expenditures, transportation, and allowable (State supplement) food service expenditures. The Total Cost column combines these school-level expenditures with the District's indirect (overhead) expenditures.
- The Cost as a Percent of FEFP Revenue columns indicate the percent of revenue expensed as Total Direct, Total School, and Total Cost.
- The Cost per Unweighted FTE columns compare cost for school years 2023-24 and 2024-25.

STUDENT EXPENDITURES

Cost as a Percentage of Revenue (cont.)
An example of the CAPOR report showing the expenditure data for the 2024-25 school year is shown below:

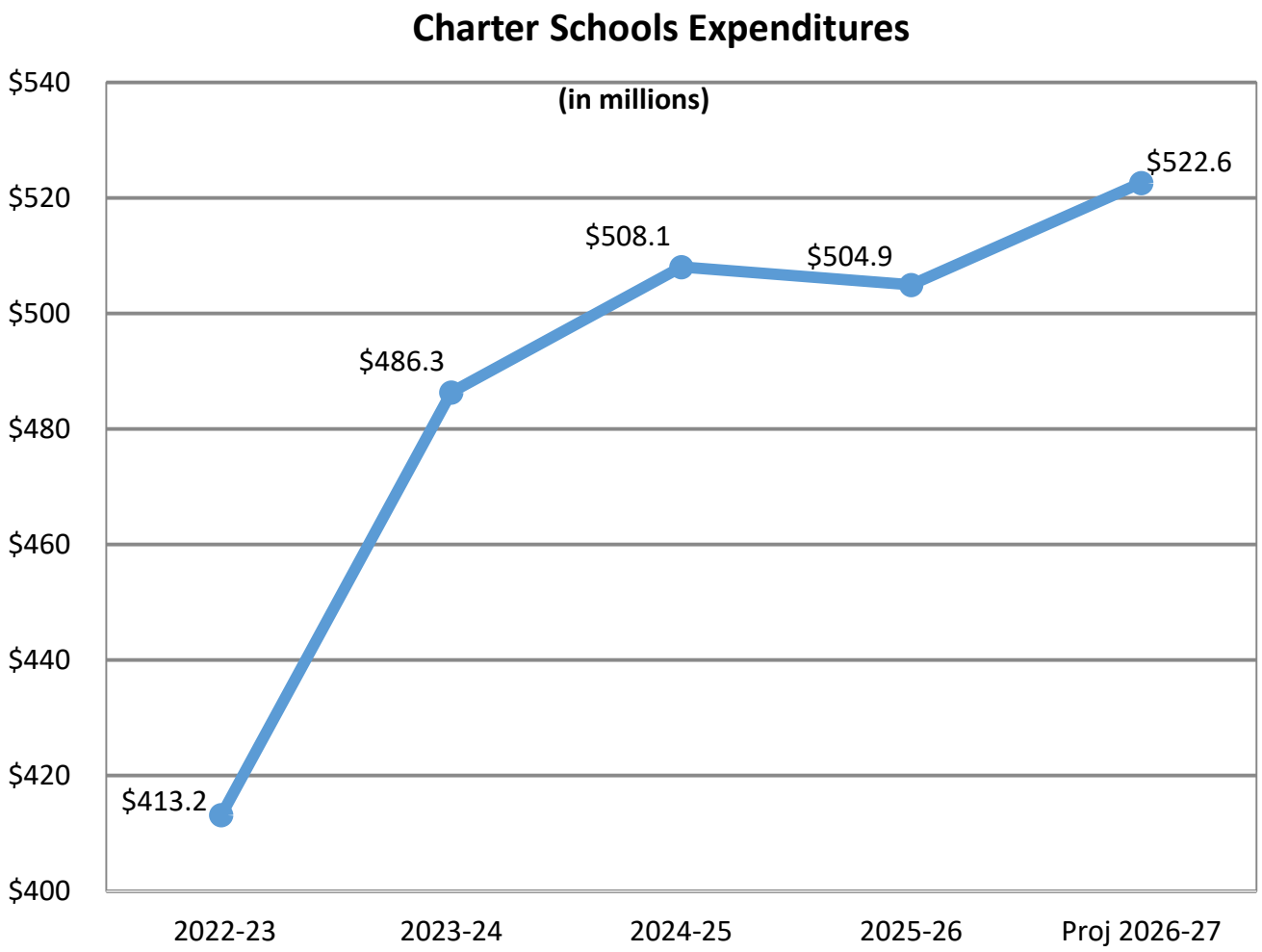
	FEFP REVENUE (In thousands)	EXPENDITURES (In thousands)			COST AS A PERCENT OF FEFP REVENUE			COST PER UNWTD FTE	
Unweighted FTE	Total Revenue	Total Direct	Total School	Total Cost	Total Direct	Total School	Total Cost	2024	**2025**
Basic Programs 121,657.90	$882,419	$603,718	$1,075,932	$1,120,264	66%	122%	127%	$ 8,728	$ 9,208
ESOL Programs 19,101.37	156,639	100,804	177,274	184,812	64%	113%	118%	9,169	9,675
Exceptional Student Programs 44,813.92	442,270	419,228	703,476	730,630	95%	159%	165%	15,914	16,304
Vocational Programs 9-12 5,794.85	60,952	25,872	45,665	47,426	42%	75%	78%	7,848	8,184
TOTAL K-12 191,368.04	$1,542,280	$1,149,622	$2,002,347	$2,083,132	75%	130%	135%	$10,389	**$10,885**





CHARTER SCHOOLS SHARE
FTE AND EXPENDITURES

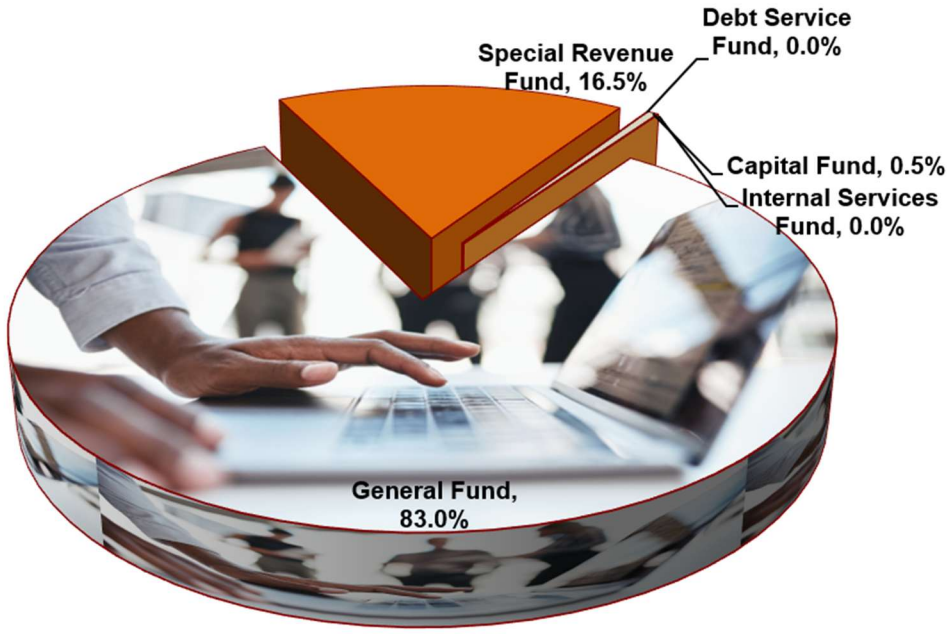
	2022-23	2023-24	2024-25	2025-26	2026-27
Charter Schools Unweighted FTE	49,593	49,723	49,717	48,550	48,737



Note: Unweighted FTE for 2022-23 through 2024-25 as of FEFP final calculation, 2025-26 based on FEFP 4th calculation.
Projected unweighted FTE for 2026-27 based on Forecast to DOE.
Expenditures include Charter School Capital Outlay Funds and Referendum funds effective 2023-24.
Expenditures for 2026-27 based on First Calculation.

2026-27 STAFFING – ALL FUNDS

The 2026-2027 Staffing - All Funds analysis shows that General Fund positions are 83.0 percent of the budgeted full-time equivalent positions in the District. Positions within the Special Revenue Funds make up 16.5 percent of the total staffing, and 0.5 percent of District positions are in the Capital Fund. Budgeted positions exclude vacant positions. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



Budgeted Full Time Equivalent Positions

	2022-23	2023-24	2024-25	2025-26	2026-27	% to Total
Fund:						
General Fund	22,507	22,134	22,696	20,784	19,851	83.0%
Special Revenue Fund	5,077	4,866	4,125	3,333	3,959	16.5%
Debt Service Fund	0	0	0	0	0	0.0%
Capital Fund	133	133	133	139	119	0.5%
Internal Services Fund	4	5	5	4	0	0.0%
TOTAL	27,722	27,138	26.958	24,261	23,929	100%

Overall, staffing from 2025-26 to 2026-27 is projected to decrease due to lower enrollment. Capital Fund positions are projected to decrease. The decrease is attributed to organizational changes, which necessitated the reduction of redundant vacant positions. There was also a districtwide effort to reduce central office staff that further resulted in the reduction of vacant positions. Capital Fund positions are reviewed annually due to the Auditor General's recommendation. Internal Service Fund positions will be General Fund cost center for 2026-2027 and subsequent years.

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

2026-27 GENERAL FUND
DETAILED PERSONNEL RESOURCE ALLOCATIONS

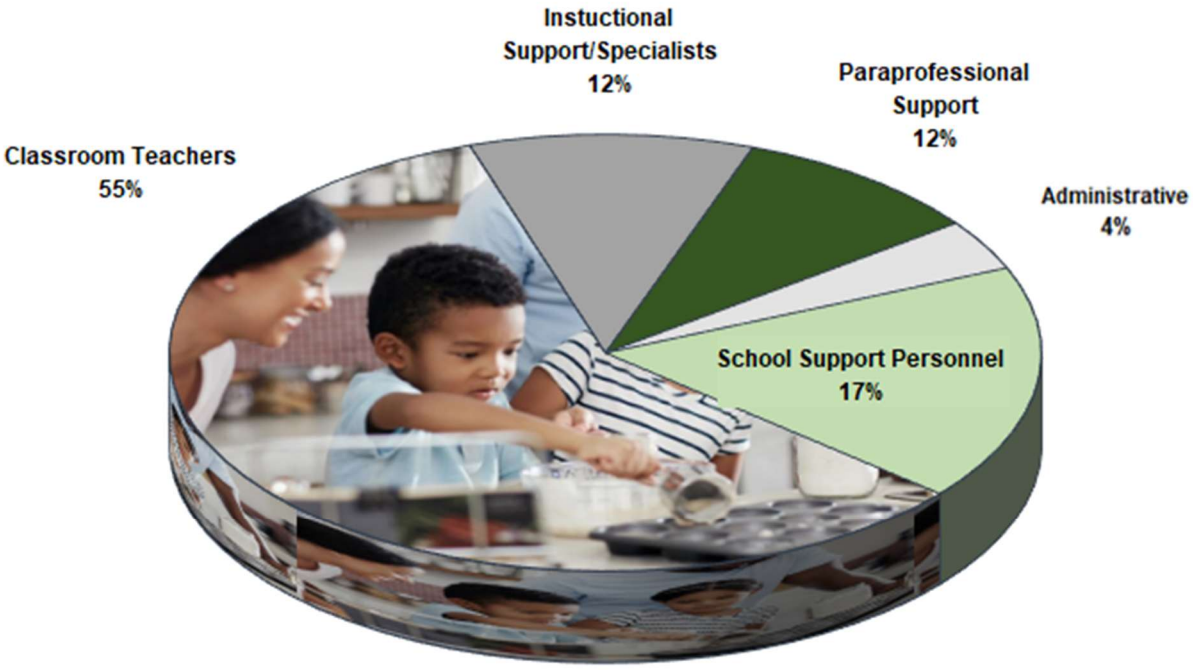
SCHOOL AND CENTER STAFF POSITIONS	2022-23	2023-24	2024-25	2025-26	Budgeted F/T Equiv Positions 2026-27	Increase/ (Decrease)
ADMINISTRATIVE PERSONNEL:						
Principal	226.7	226.0	226.0	225.0	218.0	(7.0)
Assistant Principal	451.8	454.0	449.8	437.6	411.8	(25.9)
Supervisor, LPN, Nurse, & Spec	46.3	42.7	38.6	38.6	1.0	(37.6)
TOTAL	724.8	722.7	714.4	701.3	630.8	(70.5)
INSTRUCTIONAL PERSONNEL:						
Classroom Teacher	9,976.9	9,491.1	9,976.1	9,020.9	8,721.5	(299.3)
TOTAL	9,976.9	9,491.1	9,976.1	9,020.9	8,721.5	(299.3)
INSTRUCTIONAL SUPPORT/SPECIALISTS:						
Media Specialist/Librarian	114.6	128.5	128.9	134.0	163.8	29.8
Counselor/Director	512.4	513.7	501.9	455.1	446.0	(9.2)
ESE Specialist	179.6	177.4	179.4	175.4	186.6	11.2
Other	1,079.1	1,074.2	1,286.4	1,050.6	1,039.5	(11.0)
TOTAL	1,885.7	1,893.8	2,096.6	1,815.0	1,835.9	20.9
PARAPROFESSIONAL SUPPORT PERSONNEL:						
All Programs	1,730.5	1,805.5	1,815.1	1,947.7	1,932.1	(15.6)
TOTAL	1,730.5	1,805.5	1,815.1	1,947.7	1,932.1	(15.6)
SCHOOL SUPPORT PERSONNEL:						
Clerical/Media Clerk	1,692.9	1,674.3	1,614.9	1,490.4	1,418.9	(71.5)
Head/Asst. Facilities Serviceper	448.6	450.1	448.0	417.9	423.5	5.6
Facilities Serviceperson	937.2	931.6	903.6	812.2	785.3	(26.9)
Yardman	17.7	15.6	15.0	12.0	11.5	(0.5)
Security/Campus Monitor	911.3	961.9	962.9	19.0	7.7	(11.3)
Supervisor, LPN, Nurse, & Specialists					36.6	36.6
Other	44.5	45.5	45.1	36.6	41.2	4.6
TOTAL	4,052.1	4,079.1	3,989.4	2,788.1	2,724.7	(63.4)
TOTAL SCHOOL AND CENTER	18,369.9	17,992.2	18,591.7	16,273.0	15,845.1	(427.8)

DIVISIONS POSITIONS	2022-23	2023-24	2024-25	2025-26	Budgeted F/T Equiv Positions 2026-27	Increase/ (Decrease)
Administration	129.6	136.6	142.2	124.0	112.0	(12.0)
Technical	747.9	739.6	758.0	723.2	623.2	(100.0)
Clerical	674.1	675.0	659.6	571.5	470.1	(101.4)
Instructional Specialists	733.0	776.7	778.8	751.0	625.7	(125.3)
Support*	1,852.5	1,813.9	1,765.5	2,341.8	2,174.8	(167.0)
TOTAL DEPARTMENT	4,137.1	4,141.8	4,104.1	4,511.5	4,005.8	(505.7)
GRAND TOTAL ALL STAFF	22,507.0	22,134.0	22,695.8	20,784.5	19,850.9	(933.5)

Note: Positions for 2022-23 to 2024-25 include filled and unfilled positions.
Positions for 2025-26 to 2026-27 include filled positions only.

SCHOOL STAFFING – GENERAL FUND

The 2026-27 School Staff analysis shows that teaching positions are 55 percent of the budgeted full time equivalent positions in schools. The remaining 45 percent are administrative and support positions, which include instructional support/specialists, paraprofessional support, clerical, security, and maintenance. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the average salary for that position.



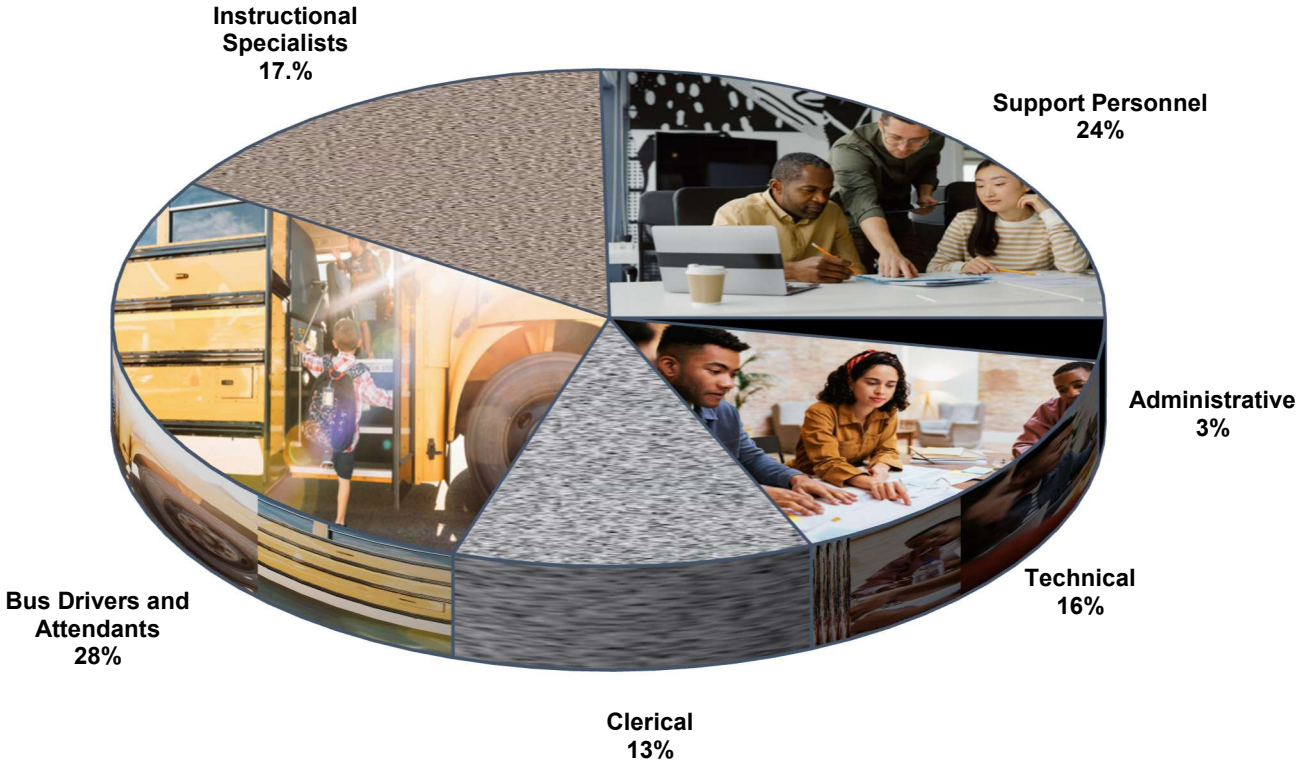
SCHOOL STAFFING:

	General Fund Budgeted Full Time Equiv. Positions	
	2026-27	**% to Total**
Position:		
Classroom Teachers	8722	55%
Instructional Support/Specialists	1836	12%
Paraprofessional Support	1932	12%
Administrative	631	4%
School Support Personnel	2725	17%
TOTAL	15,845	100%

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

2026-27 GENERAL FUND BUDGET
DEPARTMENT STAFF

The 2026-27 Department Staff analysis shows that bus driver and attendant positions are 29 percent of the General Fund budgeted full-time equivalent positions in departments and approximately 12 percent are clerical. Instructional specialists, technical and support personnel, and administrators make up the remaining 59 percent. Full-time equivalent positions are determined by dividing the total of all average salaries in a position by the average salary for that position.



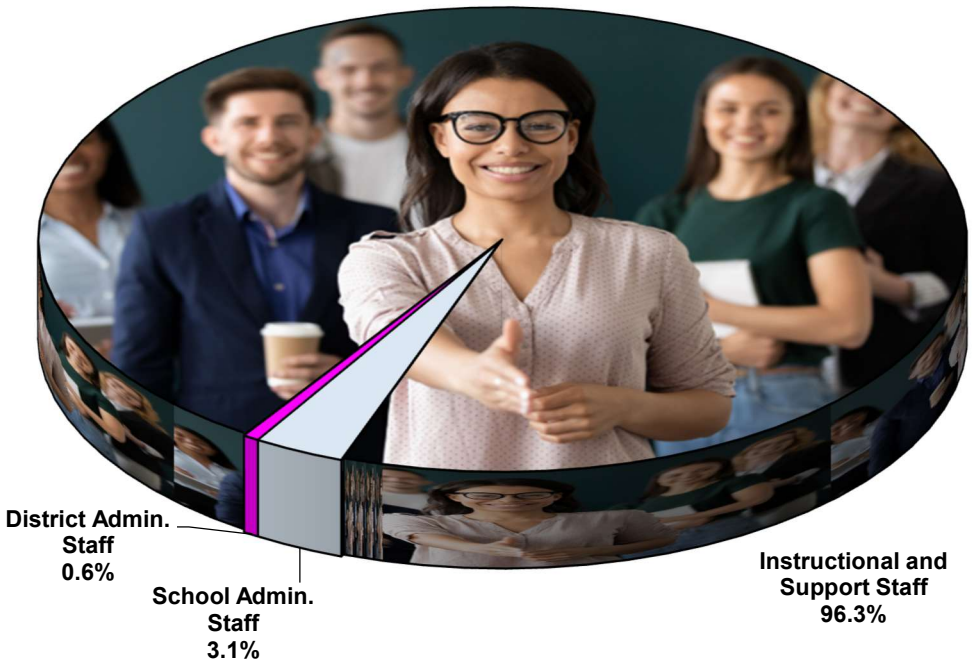
DEPARTMENT STAFFING:

	General Fund Budgeted Full Time Equiv. Positions	
	2026-27	% to Total
Position:		
Administrative	112	3%
Technical	623	16%
Clerical	470	12%
Bus Drivers and Attendants	1,162	29%
Instructional Specialists	626	16%
Support Personnel	1,013	25%
TOTAL	4,006	100%

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

2026-27 GENERAL FUND BUDGET
ADMINISTRATIVE STAFFING – GENERAL FUND

School and District administrative budgeted full time equivalent positions make up 3.7 percent of the total budgeted full time equivalent positions. The remaining 19,108.1 budgeted full-time equivalent positions are instructional and support staff. Full time equivalent positions are determined by dividing the total of all standard salaries in a position by the standard salary for that position.



	Budgeted Full Time Equiv. Positions	
	2026-27	% to Total
School Administrative Staff:		
Principals	218.0	1.0%
Assistant Principals	411.8	2.1%
Supervisor, LPN, Nurse, Specialist	1.0	0.0%
Sub-Total	630.8	3.1%
District Administrative Staff:		
District Offices	112.0	0.6%
Sub-Total	112.0	0.6%
Total Administrative Staff	742.8	3.7%
Instructional and Support Staff	19,108.1	96.3%
TOTAL	19,850.9	100.0%

AMORTIZATION SCHEDULE
CERTIFICATES OF PARTICIPATION (COPs) - ALL SERIES

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2026	104,845,000.00	50,976,340.26	155,821,340.26
2027	159,905,000.00	47,060,135.40	206,965,135.40
2028	119,550,000.00	38,315,000.00	157,865,000.00
2029	126,510,000.00	32,337,500.00	158,847,500.00
2030	88,475,000.00	26,012,000.00	114,487,000.00
2031	76,730,000.00	21,588,250.00	98,318,250.00
2032	80,815,000.00	17,751,750.00	98,566,750.00
2033	68,400,000.00	13,711,000.00	82,111,000.00
2034	65,290,000.00	10,291,000.00	75,581,000.00
2035	68,550,000.00	7,026,500.00	75,576,500.00
2036	71,980,000.00	3,599,000.00	75,579,000.00
TOTAL	**$ 1,031,050,000.00**	**$ 268,668,475.66**	**$ 1,299,718,475.66**
	104,845,000.00	50,976,340.26	155,821,340.26
Totals not including FY26	$ 926,205,000.00	$ 217,692,135.40	$ 1,143,897,135.40

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

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

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2026	479,000.00	72,170.00	551,170.00
2027	499,000.00	48,220.00	547,220.00
2028	543,000.00	23,270.00	566,270.00
2029	102,000.00	5,100.00	107,100.00
2030	-	-	-
2031	-	-	-
TOTAL	**$ 1,623,000.00**	**$ 148,760.00**	**$ 1,771,760.00**
	479,000.00	72,170.00	551,170.00
Totals not including FY26	$ 1,144,000.00	$ 76,590.00	$ 1,220,590.00

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

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

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2026	17,680,000.00	34,709,395.14	52,389,395.14
2027	18,740,000.00	34,064,250.00	52,804,250.00
2028	19,670,000.00	33,127,250.00	52,797,250.00
2029	20,650,000.00	32,143,750.00	52,793,750.00
2030	21,690,000.00	31,111,250.00	52,801,250.00
2031	22,775,000.00	30,026,750.00	52,801,750.00
2032	23,910,000.00	28,888,000.00	52,798,000.00
2033	25,105,000.00	27,692,500.00	52,797,500.00
2034	26,360,000.00	26,437,250.00	52,797,250.00
2035	27,675,000.00	25,119,250.00	52,794,250.00
2036	29,060,000.00	23,735,500.00	52,795,500.00
2037	29,575,000.00	22,282,500.00	51,857,500.00
2038	31,050,000.00	20,803,750.00	51,853,750.00
2039	32,605,000.00	19,251,250.00	51,856,250.00
2040	34,230,000.00	17,621,000.00	51,851,000.00
2041	26,895,000.00	15,909,500.00	42,804,500.00
2042	28,240,000.00	14,564,750.00	42,804,750.00
2043	29,655,000.00	13,152,750.00	42,807,750.00
2044	31,140,000.00	11,670,000.00	42,810,000.00
2045	32,690,000.00	10,113,000.00	42,803,000.00
2046	34,325,000.00	8,478,500.00	42,803,500.00
2047	36,050,000.00	6,762,250.00	42,812,250.00
2048	26,190,000.00	4,959,750.00	31,149,750.00
2049	27,505,000.00	3,650,250.00	31,155,250.00
2050	28,880,000.00	2,275,000.00	31,155,000.00
2051	16,620,000.00	831,000.00	17,451,000.00
TOTAL	**$ 698,965,000.00**	**$ 499,380,395.14**	**$ 1,198,345,395.14**
	17,680,000.00	34,709,395.14	52,389,395.14
Totals not including FY26	$ 681,285,000.00	$ 464,671,000.00	$ 1,145,956,000.00

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

AMORTIZATION SCHEDULE
FINANCIAL PURCHASES (FORMER CAPITAL LEASES)

Fiscal Year	Total Principal	Total Interest	Total Principal & Interest
2026	20,202,014.60	3,616,795.51	23,818,810.11
2027	11,986,412.02	3,279,740.60	15,266,152.62
2028	11,282,799.34	2,730,841.86	14,013,641.20
2029	10,793,299.78	2,418,330.79	13,211,630.57
2030	9,131,352.73	2,104,151.47	11,235,504.20
2031	7,248,450.24	1,809,923.46	9,058,373.70
2032	7,666,361.19	1,554,485.18	9,220,846.37
2033	7,827,580.69	1,283,978.79	9,111,559.48
2034	4,352,857.16	1,038,467.51	5,391,324.67
2035	4,666,255.47	888,979.32	5,555,234.79
2036	3,603,684.65	728,031.09	4,331,715.74
2037	2,682,926.76	574,685.37	3,257,612.13
2038	2,897,858.34	456,661.90	3,354,520.24
2039	3,125,107.73	329,206.37	3,454,314.10
2040	3,063,639.14	191,778.43	3,255,417.57
2041	(6,796,876.91)	45,957.71	(6,750,919.20)
TOTAL	**$103,733,722.93**	**$ 23,052,015.36**	**$126,785,738.29**
	20,202,014.60	3,616,795.51	23,818,810.11
Totals not including FY26	$ 83,531,708.33	$ 19,435,219.85	$102,966,928.18

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

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information

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

School Grade Scales (2026)

	A	B	C	D	F
Elementary Percentage of Total Possible Points	62% to 100%	54% to 61%	41% to 53%	32% to 40%	0 to 31%
Middle Percentage of Total Possible Points	64% to 100%	57% to 63%	44% to 56%	34% to 43%	0 to 33%
High, Combination, and District Percentage of Total Possible Points	65% to 100%	60% to 64%	45% to 59%	35% to 44%	0 to 34%

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

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

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

School year 2025-26 marks the fourth year for Florida Assessment of Student Thinking (FAST). The FAST is based on Florida's newest standards, Benchmark for Excellent Student Thinking (B.E.S.T.), an adaptive performance-based test. The FAST is administered three times each year as a progress monitoring tool (PM1, PM2, and PM3) with PM3 results used for Accountability purposes. The Science tests and EOCs remain unchanged for the 2025-26 school year.

Elementary school grades are calculated by taking the average achievement score for Grade 3 ELA, Grades 3-5 ELA, Grades 3-5 Math, and Grade 5 Science. Achievement is the percentage of students achieving a level 3 or higher on the FAST in the respective subject. The Science component consists exclusively of performance on the 5th grade statewide science assessment. Included in the school grade are learning gains in ELA and Math plus learning gains for the Lowest 25% in each subject.

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

The charts below show the school grades components for the 2025-26 school year.

Elementary School Grades Model

ELA Grade 3, 4, 5	Math Grades 3, 4, 5	Science Grade 5
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)
Grade 3 Achievement (0% to 100%)		
Learning Gains (0% - 100%)	Learning Gains (0% - 100%)	
Learning Gains of the Low 25% (0% - 100%)	Learning Gains of the Low 25% (0% - 100%)	

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

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

Middle School Grades Model

ELA Grades 6,7,8	Math Grades 6,7,8	Science Grade 8	Social Studies (Civics EOC)	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	The number of students who passed H.S. EOCs or industry certifications divided by the number of students eligible for advanced coursework. (0% to 100%)
Learning Gains (0% to 100%)	Learning Gains (0% to 100%)			
Learning Gains of the Low 25% (0% to 100%)	Learning Gains of the Low 25% (0% to 100%)			

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

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

PERFORMANCE ACCOMPLISHMENTS

School and Student Performance Background Information (continued)

High School Grades Model

ELA Grades 9,10	Math (EOCs)	Science (Biology 1 EOC)	Social Studies (US History EOC)	Graduation Rate	Acceleration Success
Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Achievement (0% to 100%)	Overall, 4-year Graduation Rate from **prior year** (0% to 100%)	Percentage of students eligible to earn college credit through AP, IB, AICE, dual enrollment or earning industry certification (0% to 100%)
Learning Gains (0% to 100%)	Learning Gains (0% to 100%)				
Learning Gains of the Low 25% (0% to 100%)	Learning Gains of the Low 25% (0% to 100%)				

Florida Assessment of Student Thinking (FAST)



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

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

PERFORMANCE ACCOMPLISHMENTS

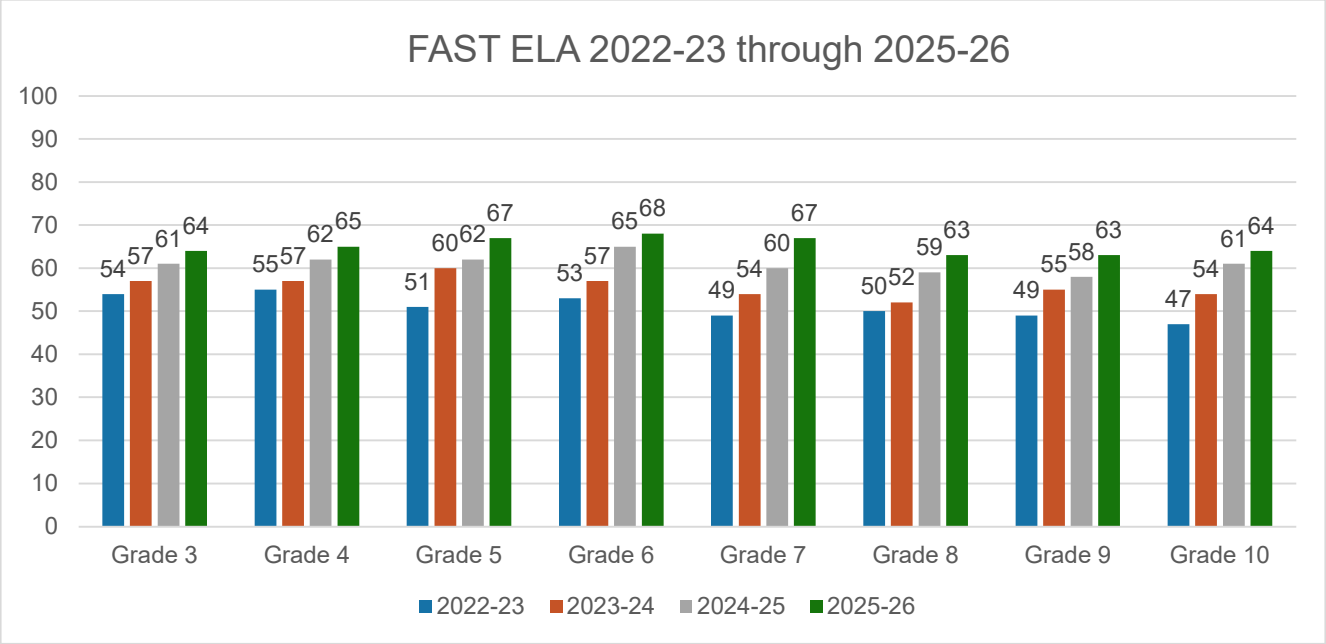
School Performance

The table below shows school grade distributions for the 2025-26 school year.

	Elementary		Middle		High		Combination		Total	
Grade	n	%	n	%	n	%	n	%	N	%
Traditional and Charter Schools										
A	103	63	27	55	23	59	23	66	176	61
B	44	27	17	35	6	15	4	11	71	25
C	17	10	5	10	10	26	8	23	40	14
D	0	0	0	0	0	0	0	0	0	0
F	0	0	0	0	0	0	0	0	0	0
Total	164	100	49	100	39	100	35	100	287	100
Traditional Schools										
A	87	64	16	47	20	63	6	67	129	61
B	37	27	14	41	5	16	0	0	56	26
C	13	9	4	12	7	22	3	33	27	13
D	0	0	0	0	0	0	0	0	0	0
F	0	0	0	0	0	0	0	0	0	0
Total	137	100	34	100	32	101	9	100	212	100
Charter Schools										
A	16	59	11	73	3	43	17	65	47	63
B	7	26	3	20	1	14	4	15	15	20
C	4	15	1	7	3	43	5	19	13	17
D	0	0	0	0	0	0	0	0	0	0
F	0	0	0	0	0	0	0	0	0	0
Total	27	100	15	100	7	100	26	99	75	100

Source: https://www.fldoe.org/accountability/accountability-reporting/school-grades/

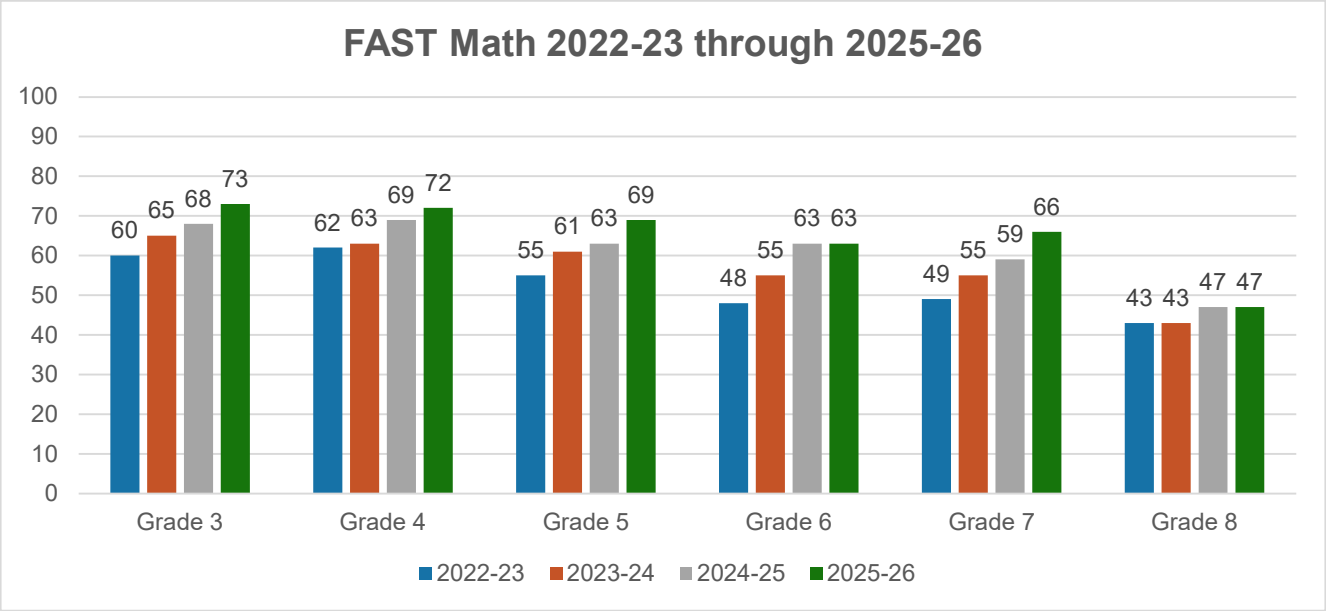
Student Performance – State Standardized Tests



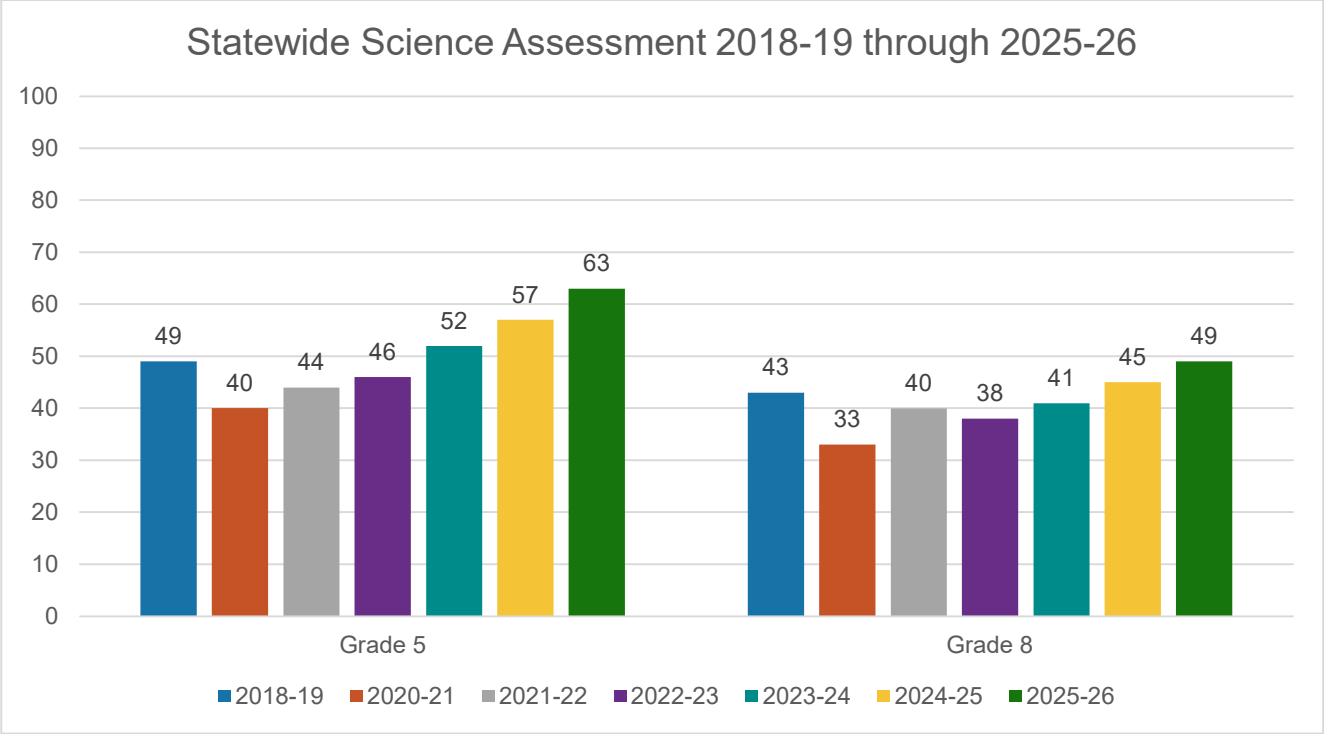
Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)



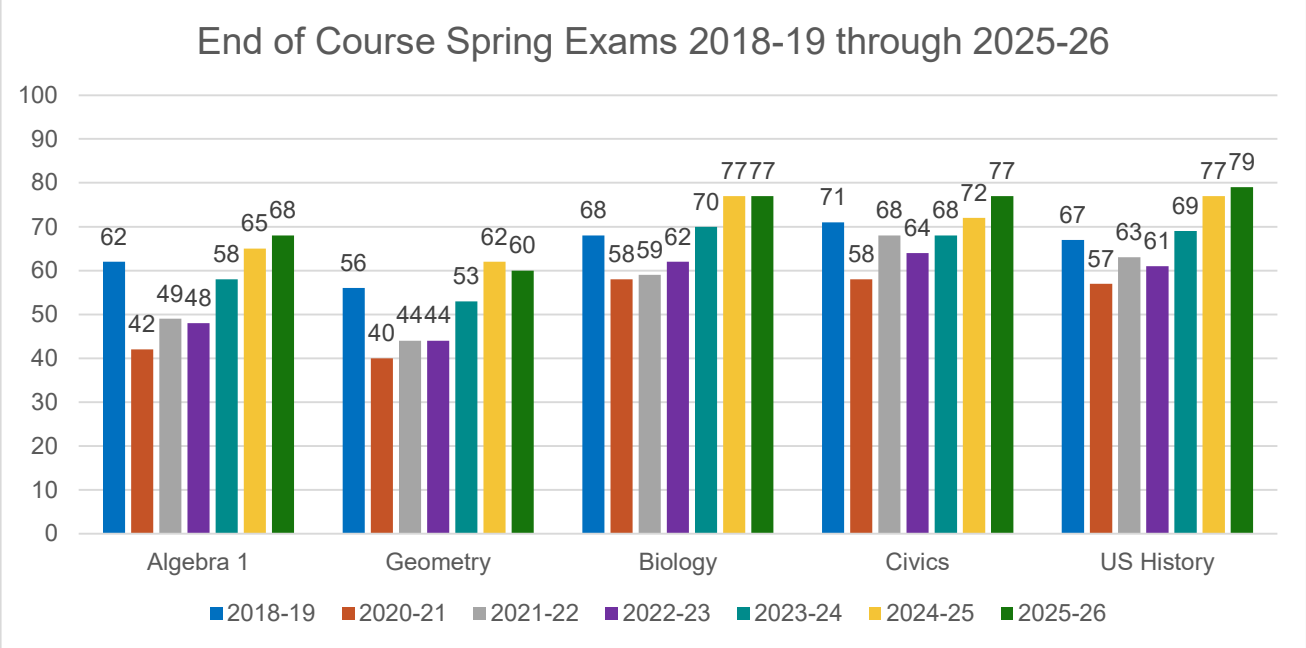
Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml



Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

PERFORMANCE ACCOMPLISHMENTS

Student Performance – State Standardized Tests (continued)



Source: https://www.fldoe.org/accountability/assessments/k-12-student-assessment/results/2026.stml

College Entrance Testing

Each year, the district's high school students participate in college entrance testing. The two most common assessments are the American College Test (ACT) and SAT (note the SAT used to stand for Scholastic Aptitude Test, then Scholastic Assessment Test, and is currently the official name rather than an acronym). Students elect to take the ACT and/or SAT based on personal preference or requirements of the college of their choice. They can also use scores from these exams to satisfy English Language Arts (ELA) graduation criteria if they were unable to achieve the necessary score on the grade 10 FAST ELA or the B.E.S.T. Algebra I EOC. For school year 2025-26, students needed to achieve a scale score of 247 on the grade 10 FAST ELA and a scale score of 400 on the B.E.S.T. Algebra I EOC to meet graduation requirements; however, students who are unable to achieve these scores can satisfy the grade 10 FAST ELA or the B.E.S.T. Algebra I EOC requirement by earning a concordant or comparative score. See the table below for the available concordant or comparative scores for both testing requirements.

Grade 10 ELA Concordant Scores

Available for students who entered grade 9 in 2020–21 and beyond	Score
SAT Reading and Writing section	490
PSAT/NMSQT Reading and Writing section	470
PSAT 10 Reading and Writing section	470
ACT English and Reading subject test (averaged)	18
PreACT Secure English and Reading subject test	18
CLT Grammar/Writing and Verbal Reasoning subject test	39

Algebra 1 EOC Comparative Scores

Available for students who entered grade 9 in 2020–21 and beyond	Score
SAT Math	420
PSAT/NMSQT Math	430
PSAT 10 Math	430
ACT Math	16
PreACT Secure Math	16
CLT Quantitative Reasoning	14
CLT10 Quantitative Reasoning	14
Geometry EOC	Level 3

PERFORMANCE ACCOMPLISHMENTS

Many students opt to take the ACT as their ELA or Math graduation requirement replacement test. The table below displays information on districtwide ACT participation and subtest mean scores for students in grade 12, as well as ACT College Readiness Benchmark Scores. As stated on ACT, Inc.'s website, the benchmark scores represent "the level of achievement required for students to have a 50 percent chance of obtaining a B or higher or about a 75 percent chance of obtaining a C or higher in corresponding credit-bearing first-year college courses."

			College-Readiness Benchmark Scores, ACT			
			Reading	Mathematics	English	Science
			22	22	18	23
			Average ACT Scores, BCPS			
Year	Grade	*n**	Reading	Mathematics	English	Science
2022	12	2,449	16.9	13.1	13.5	12.2
2023	12	3,614	14.7	13.8	12.4	8.3
2024	12	3,667	16.2	14.0	13.2	5.9
2025	12	3,895	17.2	14.8	12.9	5.8
2026	12	1,537	21.9	19.3	19.6	22.1

n = count

** = revised prior year counts (2022 and 2023) for consistency in reporting for subsequent years*

Source: 2026 ACT Education Corporation https://www.act.org/content/act/en/products-and-services/the-act-educator/states-and-districts/online-reporting.html

SAT

The SAT is a comprehensive, standardized college entrance test used to provide information for college admission. The SAT measures verbal and mathematical abilities deemed critical for successful college academic performance. Broward County Public Schools (BCPS) offered SAT School Day administration for the first time in 2016 to all 11th grade students at its traditional schools. This new initiative was put in place to eliminate the economic and logistical barriers that have limited students' participation in the SAT in the past. To increase SAT participation throughout the District, BCPS partnered with the College Board to provide a school day administration of the SAT to all 11th grade students enrolled in the district's traditional schools. BCPS held the tenth annual SAT School Day on March 2, 2026, and like in previous years, invited all 12th grade students who had not yet met the English Language Arts (ELA) graduation testing requirement to participate as well. Following a change in Algebra 1 concordance rules to include the SAT, 12th graders who had not met the Algebra 1 End of Course graduation test requirements were offered the test for the first time in March 2019. The following data summarize 11th grade student participation and scores (Evidence-Based Reading and Writing, or EBRW, and Math) from school year 2021 through 2026 SAT School Day administrations.

SAT Grade 11 – SAT School Day

	Grade 11 Enrollment	*n* Scores	% Tested	Average Scores EBRW	Average Scores Math
2021	17,145	13,383	78.1%	499	464
2022	17,031	14,582	85.6%	493	452
2023	17,168	15,015	87.5%	494	452
2024	16,975	15,355	90.5%	488	455
2025	16,996	15,177	89.3%	495	476
2026	16,104	14,145	87,8%	492	475

n = count. Charter schools are not included.

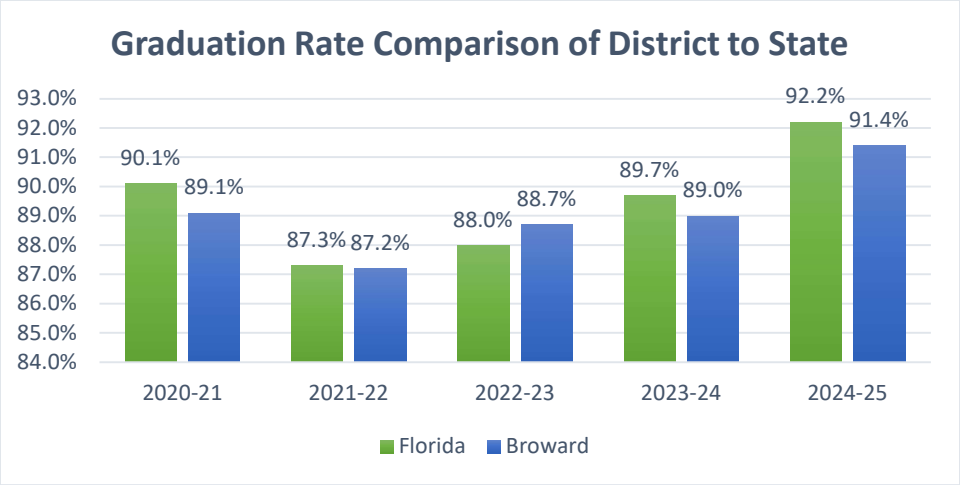
Source: 2026 College Board https://satsuite.collegeboard.org/

PERFORMANCE ACCOMPLISHMENTS

Graduation Rate

BCPS' 2024-25 graduation rate was 91.4 percent. The graduation rates for the past five years for both BCPS and the State are illustrated below. The graduation rate is calculated using the Federal Graduation Rate, which includes all on-time graduates who earn a standard diploma and excludes both special diplomas and GEDs. The graduation rate calculation is as follows:

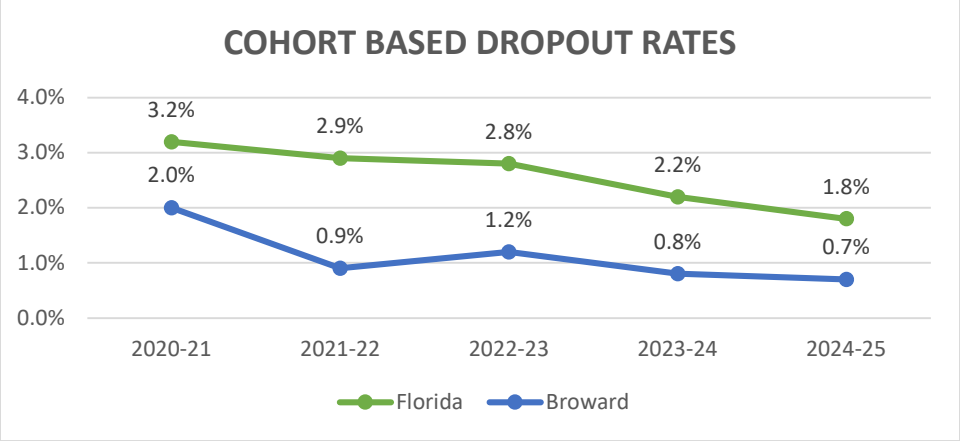
[On-time graduates in year x] / [(first-time entering 9th graders in year x-4) + (transfers in) – (transfers out)]



Source: https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.stml#rates

Dropout Rate

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

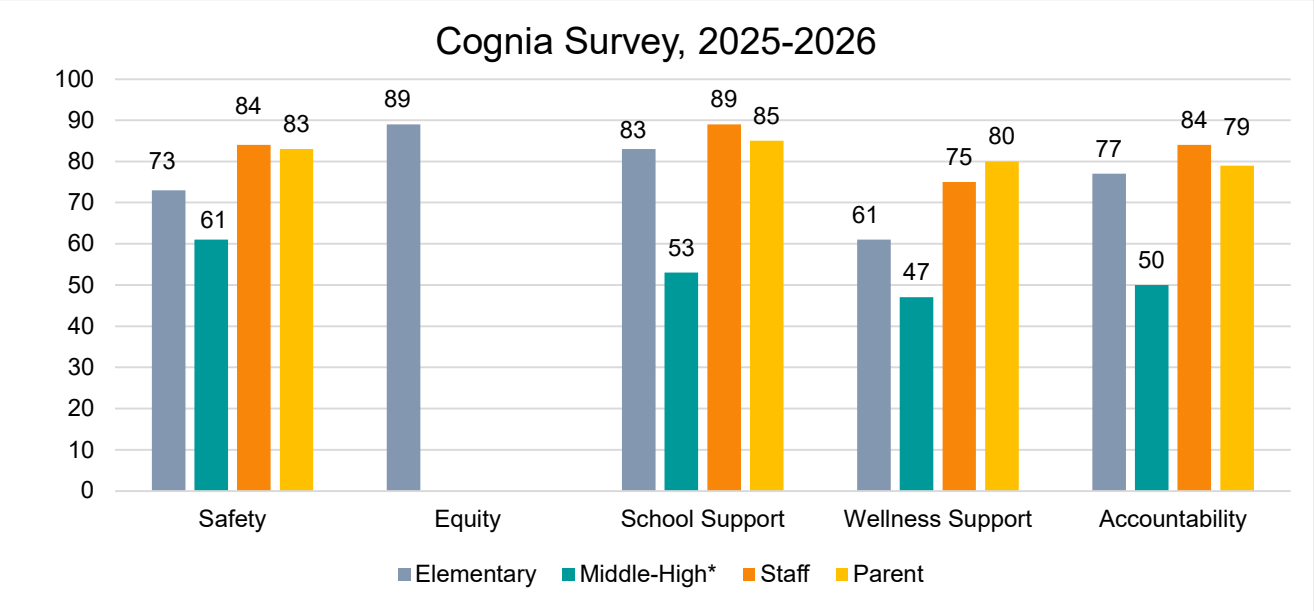


Source: https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/students.stml#rates

PERFORMANCE ACCOMPLISHMENTS

Cognia Survey

In the 2025-2026 school year, BCPS conducted the Cognia survey to assess the impressions of the BCPS school system among students, teachers, non-instructional staff, and parents. Although each group of respondents received different survey questions, they were all asked about the same five domains regarding their school environment. Questions within these domains were aligned to the 2022-2027 Strategic Plan Guardrails: Safety, Equity, School Support, Wellness Support, and Accountability. The graph above illustrates the percentage of agreement or strong agreement from each group, regarding positive statements made about each domain. Elementary school students, staff, and parents expressed high satisfaction with BCPS, with more than two-thirds of each group agreeing with positive statements across nearly all domains. Satisfaction levels were more varied among middle and high school students, with close to fifty percent of these students agreeing with positive statements about various aspects of their schools. Parent satisfaction was high with over seventy-five percent of respondents agreeing with statements in all categories. Overall, the survey data revealed predominantly positive attitudes towards BCPS across various stakeholder groups, with the highest levels of satisfaction observed among elementary school students, parents, and staff.



Note. Equity on the Middle-High, Staff, & Parent survey could not be evaluated due to items that did not assess customer satisfaction. As a result, the percentage of positive responses could not be calculated and reported.
Source: Customer and Climate Survey 2026 https://myjourney.cognia.org/

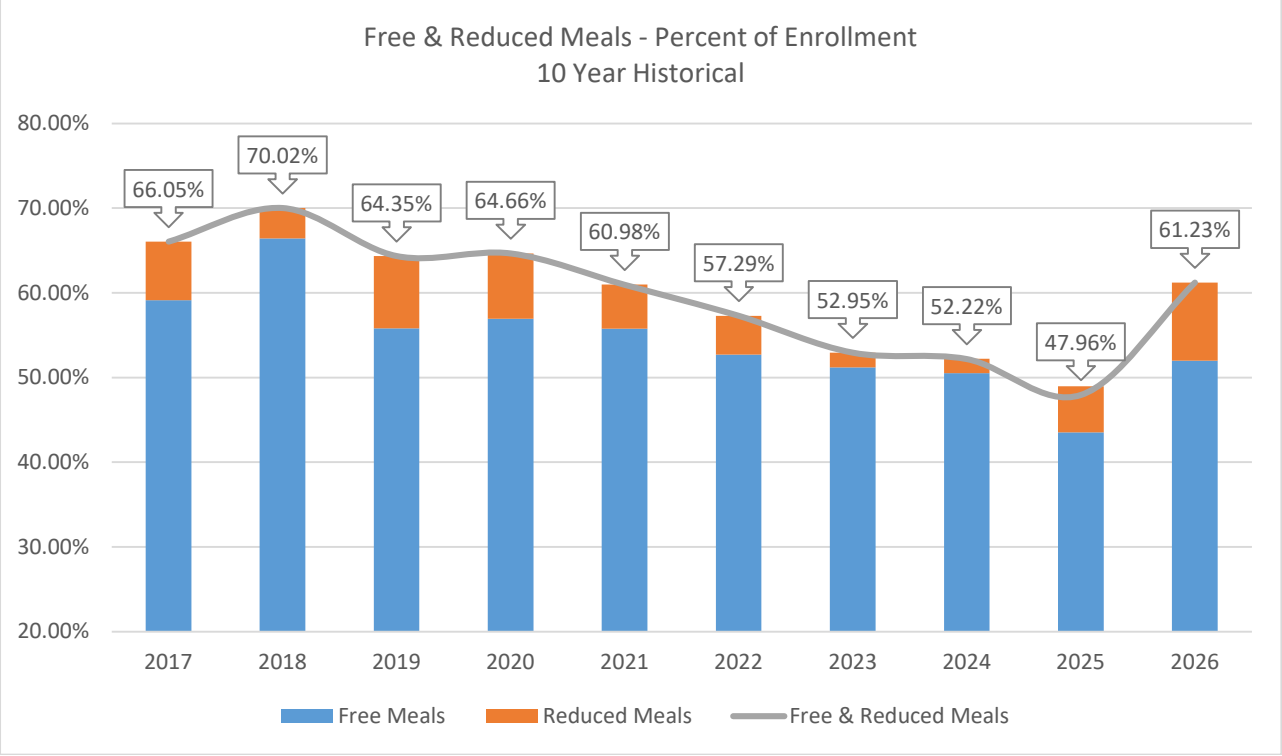
PERFORMANCE ACCOMPLISHMENTS

SCHOOL LUNCH PROGRAM

For 2025-26, the district returned to the traditional model of the National School Lunch Program with meal benefit applications. The 227 sites operate under the National School Lunch Program, where meal benefit applications were completed by households to establish student meal eligibility if they did not qualify under Direct Certification or Categorical status. Universal Free Breakfast operated in all schools.

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

For 2026-27 the School Board has required the district to return to the Community Eligibility Provision, CEP in 141 schools where all students eat breakfast and lunch free and the remaining 80 schools continue the National School Lunch Program taking meal benefit applications with Universal Free Breakfast operated in all 80 schools. The 141 CEP sites consist of 6 groupings. It is important to note that not all schools included in a CEP grouping, even those meeting the 40% threshold, receive meal reimbursement at the 100% free rate. Expanding the number of schools taking part in CEP does not automatically increase overall reimbursement for the district. Only grouping 1 of the 6 groupings is 100% free reimbursement, with the remaining 5 groupings having a combination of free and paid reimbursement.



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GLOSSARY

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Accretion
Asset growth, by internal expansion or acquisition.

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

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

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

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

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

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

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

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

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

Amortization
The process of gradually paying off a debt over time with regular payments, expensing an intangible asset's cost over its useful life.

Appropriation
Funds set aside for a specific purpose.

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

Audit
A formal, systematic, and independent examination of an organization's or individual's financial, operational, or other activities to ensure accuracy, compliance with standards, and identify areas for improvement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Component Unit
A legally separate organization for which the elected officials of the primary government are financially accountable.

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

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

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

COVID Mitigation
Funding for the fee-based program deficits due to loss of revenue due to COVID-19.

Debt Service
Represents the payments of principal and interest to service debt and expenditures related to issuance and retirement of debt.

Debt Service Funds
These funds are used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Debt Service Millage
The Debt Service Millage refers to the millage levy necessary to meet principal and interest payments on general obligation bonds issued by the District. The amount of the Debt Service Millage is computed each year based upon the required principal and interest payments on the general obligation bonds outstanding. The Debt Service Millage should decrease as the amount of principal is being paid off and if the tax roll continues to grow; however, if the growth in the tax roll is diminished as a result of legislation or a decline in the housing market, then the millage rate would be adjusted accordingly and could increase.

Declining Enrollment Supplement
Additional FEFP funding allocation provided to districts fewer unweighted FTE for the current to unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, twenty-five percent of the decline is multiplied by the prior year base funding per unweighted FTE.

Deficit
The excess of liabilities of a fund over its assets, usually the result of expenditures exceeding revenues over the life of the fund. Florida law mandates the school district budgets must be in balance, i.e., cannot be in a deficit condition.

Department of Juvenile Justice (DJJ) Supplement
The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state's average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

Digital Classroom Allocation
A FEFP allocation to support school district and school efforts to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources.

Direct Cost
Costs directly attributable to the instruction of students, such as salaries, materials and supplies, etc.

Discipline Matrix
Sets forth the guidelines for assessing consequence for violations of the School Board policies.

Discretionary Millage
The discretionary part of the millage levy which is permitted by law to enhance operating revenues received in the Florida Education Finance Program and State Categorical Programs. The maximum rate is determined annually by the legislature.

District Cost Differential (DCD)
A factor used to adjust FEFP funding to reflect each district's cost of living. The District Cost Differential (DCD) is computed annually based on a three-year average of the Florida Price Level Index (FPLI) as adjust by various factors. Effective July 1, 2023, the DCD was replaced by the Comparable Wage Factor (CWF).

Dual Enrollment (DE) Bonus FTE
Student who complete a general education course through the dual enrollment program with a grade of "A" or better, earn an additional 0.08 FTE. In addition, students with a 3.0 GPA or better who receive an associates degree through the dual enrollment program following completion of taken earn 0.30 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generate the funds.

Early High School Graduation Bonus FTE
Each student who earns 24 credits and graduates one semester in advance of the student's cohort earns an additional 0.25 FTE, and each student who earns 24 credits and graduates one year or more in advance of the student's cohort earns an additional FTE of 0.50.

Educational Enrichment Allocation
The Educational Enrichment Allocation component of the FEFP formula provides funding that may be used for educational enrichment activities and services at any time during and beyond the regular 180-day term.

Educational Facilities Security Grant
Funds appropriated for the school hardening grant program that provides awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

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

Elementary and Secondary School Emergency Relief (ESSER)
Includes $770.2 million to Florida school districts that may be spent at the considerable discretion by school districts, but particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers.

Employee Benefits
Amounts paid by the district on behalf of employees. These amounts are not included in gross salary.

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

Energy Services

Expenditures for various types of energy used by the school district, such as electricity, gasoline, diesel fuel, heating oil, natural and bottled gas.

English for Speakers of Other Languages (ESOL)
Education and services provided to those students whose first language is not English.

Enterprise Funds
Funds established to account for any activity for which a fee is charged to external users for goods and services. The use of an enterprise fund is required if: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, 2) laws or regulations require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues, and 3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Entitlement Programs
Government programs that will guarantee certain benefits to a particular group or segment of the population.

End of Course Exam (EOC)
End of Course Exam (EOC) refers to summative course exams occurring at the end of the school year for selected courses.

ESE (Exceptional Student Education)
In the state of Florida, ESE is the designation for special education of students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

ESE Guaranteed Allocation
A FEFP allocation that provides supplemental funding for students who have a low to moderate handicapping condition(s) and/or are gifted.

Expendable Trust Funds
Asset accounts paying operational expenses with principal and interest.

Facilities Acquisition and Construction
Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Facility
Refers to the school or office location that is the center of accumulation of costs.

Family Empowerment Scholarship (FES)
Provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible, the student's household income level must not exceed 375 percent of the federal poverty level (FPL), which is an increase from the previous 300 percent of the FPL. Scholarship amounts are based on 95 percent of the funds per unweighted (UFTE) in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except for the ESE Guaranteed Allocation.

Federal Support
The Florida State Board of Education may approve plans for cooperating with the federal government in carrying out any phase of the education program and must provide for the proper administration of funds apportioned to the state from federal appropriations. Federal funds are typically used to supplement state and local funds authorized by the Florida Legislature to support various education programs.

Fiduciary Funds
Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds that are used to report resources held by a governmental unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own program.

Financial Aid Fund Trust (FAFT)
Districts are authorized I Section 1009.22, F.S., to assess financial aid fees for students enrolled in career certificate and applied technology diploma programs (up to ten percent of the standard tuition rate and out-of-state fee). Districts currently collect this fee locally and distribute the funds in financial aid awards to students with financial need who are enrolled in their post-secondary programs.

Fiscal Services
Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year
The fiscal year for Broward County Public Schools begins July 1st and ends the following June 30th. The fiscal year is established by state law and is the same for all public-school districts in Florida.

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

Florida Price Level Index (FPLI)
A comparable wage index established by the Florida Legislature as the basis for the District Cost Differential (DCD) in the Florida Education Finance Program (FEFP). The FPLI represents the relative cost of personnel among Florida's school districts.

Florida Public Education Lottery Act
Enables the people of the state to benefit from significant additional monies for education. The intent of the Legislature is that the net proceeds of lottery games conducted pursuant to this act be used to support improvements in public education.

Florida Retirement System (FRS)
Florida state-administered retirement plan for those employed at all levels of government (state, counties, district school boards, universities, community colleges, cities, and special districts). Monthly employer-employee contributions are paid to a trust for all FRS members.

Florida School Recognition Program
When funded, the Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of mor than on letter grade. No funding was appropriated to this program for SY2020-21.

Florida Standards Assessment (FSA)
Designed to measure student performance and learning gains. The FSA achievement levels, and learning gains are used in the calculation of the school grade, along with other components.

Florida Tax Credit Scholarship Program
Florida scholarships funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for student who qualify for free or reduced-price school lunches under the National School Lunch Act and students in foster care.

Food and Nutrition Services (BCPSFNS)
This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program is to be charged as a purchased service of the applicable function.

Fringe Benefits
Amount paid by the district on behalf of employees. These amounts are not included in the gross salary. Such payments, while not paid directly to the employees, are part of the cost of employing staff.

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

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

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

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

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

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

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

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

General Obligation Bonds (GOB)
Debt instruments for which a school district pledges its full faith and credit for repayment.

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

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

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

Governmental Accounting Standards Board (GASB) – Statement 54
Fund Balance Reporting and Government Fund Type Definitions provides for two major fund balance classifications. The current standard has two major categories of fund balance classifications, reserved and unreserved. The standard requires the reserved fund balance to be categorized into non-spendable, restricted or committed, and the unreserved fund balance to be categorized into assigned and unassigned.

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

Governor's Emergency Education Relief (GEER)
Supported by the CARES Act, provides Florida school districts $64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and $30 million to cover districts' increased costs for cleaning and sanitation due to COVID-19.

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

Hold Harmless Allocation
Provides additional FEFP funding to school districts if the district's prior year FTE students were less than the statewide average or the District Cost Differential (DCD) allocation in the current year is less

than the prior year.

Homestead Exemption
Florida law allows up to $50,000 to be deducted from the assessed value of a primary permanent residence. The first $25,000 of value is entirely exempt. The second $25,000 applies to the value between $50,000 to $75,000 and does not include an exemption for public school tax.

Hope Scholarship Program
Students enrolled in a Florida public school in kindergarten through grade 12 who have been subjected to an incident of battery, harassment, hazing, bullying, kidnapping, physical attack, robbery, sexual offenses, assault, threat, intimidation or fighting at school have the opportunity transfer to another public school or enroll in an approved private school.

Impact Fees
A one-time tax imposed on all new residential and commercial construction by local governments to defray the cost of growth impact on vital services such as schools, parks, roads, ambulance, and fire service and other infrastructure needs.

Indirect Cost
Represents the expenses of doing business that are not readily or accurately identified within a program. Indirect cost are expenditures related to fiscal operations, other general administrative and business support services. Also referred to as Facilities and Administrative (F&A) costs.

Industry Certifications
Credentials that secondary students have an opportunity to earn through advanced training and exams in a particular industry or technical trade.

Innovative Programs
Magnet programs offer educational choices to students regardless of student's BCPS school boundary. Each Magnet program emphasizes a specialized theme and attracts students by offering unique opportunities for in-depth experiences in specific areas of interest.

Instruction
The activities dealing directly with the teaching of students or the interaction between teachers and students.

Instruction and Curriculum Development Services
Activities designed to aid teachers in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials
Funds are allocated annually to purchase instructional materials. This includes the purchase of instructional content, technology equipment and infrastructure, core subject materials, library/media materials, science lab materials and digital instructional materials for students with disabilities.

Instructional Media Services
Those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes, including printed and non-printed sensory materials. Included are school media centers (school libraries) and central media center operations, as well as routine repair and maintenance of audio-visual equipment.

Instructional Staff Training Services
Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the District. Among these activities are workshops, demonstrations, school visits, courses for college credits, and sabbatical leaves.

Internal Service Funds
These funds are used to account for the financing of goods or services provided by one department or other departments of the governmental units on a cost reimbursement basis. These funds are used to account for printing and other services provided to other governmental funds.

International Baccalaureate (IB)
An advanced international academic program based on standards and curriculum created by the International Baccalaureate Organization based in Geneva, Switzerland.

International Baccalaureate (IB) Bonus FTE
Additional FTE is earned by students enrolled in an IB course and receive a score of four our higher on the IB subject exam or receive an IB diploma. The IB teacher bonus payments are distributed from these funds.

Levy
Taxes imposed for the support of governmental activities.

Local Support
Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district.

Maintenance of Plant
Consists of activities that are concerned with keeping the grounds, buildings, and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Major Fund
Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds. The District's major fund is the general fund, which is the operating budget.

Market Value
The most probable price that a property should bring in a competitive and open market under all condition's requisite to a fair sale, based on comparable sales, construction cost and consideration of income derived from income producing properties, such as rental apartments and warehouses, as of January 1st of each year.

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

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

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

Mill
One thousandth of a dollar of assessed value.

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

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

Modular Buildings
Type IV (non-combustible construction) buildings that are one-room classrooms or classrooms contained within a complete modular building. Modular buildings are air-conditioned and placed on

engineered grade level foundations. The buildings are of several types of construction, ranging in sizes necessary to meet the educational specifications for the facility they will serve. Florida Building Code requires a restroom within classrooms that are used for primary grades (kindergarten through third grade). All these classrooms meet the Florida Building Code requirements for permanent construction.

Non-Expendable Trust Fund
Funds where the principal must be preserved intact. Only the interest earnings and not principal may be spent.

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

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

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

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

Permanent Fund
A legally restricted financial endowment where the principal cannot be spent and only investment income is used for public programs.

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

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

Program Cost Factors
The weighted factors assigned to the FEFP educational programs to assure that each program receives an equitable share of funds in relation to its relative cost per student. Program cost factors are

determined by the Florida Legislature and represent relative cost differences among the FEFP programs.

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

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

Proprietary Fund
Based on the nature of the activities, proprietary funds are used to report the activities in the District's Internal Service Funds. The Internal Service Funds are used to record the financing of goods or services provided by one department to another on a cost reimbursement basis

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

Public Education Capital Outlay (PECO)
A state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts for sale of utility service. There are three types of PECO funds for school districts: PECO maintenance dollars, PECO new construction dollars, and Charter School Capital Outlay from PECO that is required to flow through the District.

Purchased Services
Amounts paid for personal services rendered by personnel who are not on the payroll of the District School Board, and other services that the Board may purchase.

Qualified School Construction Bonds (QSCB)
Qualified School Construction Bonds (QSCB) are issued with principal only repaid by the District, no interest, and the investor receives a tax credit in lieu of interest payment. QSCBs may be issued to construct, rehabilitate, or repair a public-school facility or they may be used to acquire land on which such facility to be contracted with such proceeds. They are authorized by the Federal Government under the American Recovery and Reinvestment Act (ARRA) of 2009.

Qualified Zone Academy Bonds (QZAB)
A provision of the tax code that provides a source of funding that may be used for renovating school buildings, purchasing equipment, developing curricula, and training school personnel. The proceeds of the bonds may not be used for new construction. This is a tax credit bonds program, not a grant program.

RAPTOR
A leading provider of fully integrated school safety software solutions to screen visitors, track volunteers, report on drills, and respond to emergencies. It covers all aspects of safety throughout campus in one, easy-to-use suite supporting student wellbeing.

Reading Program Allocation
This allocation was collapsed into the Base Student Allocation under the FEFP formula beginning in fiscal year 2023-24.

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

Required Local Effort (RLE)
The FEFP is funded with both state revenue and local revenue derived from property tax. In order to receive state funding, school districts must contribute to the FEFP with local property tax revenue. This is called Required Local Effort (RLE). The Legislature sets the total statewide amount school districts must contribute and the statewide average millage rate necessary to generate the total RLE. The statewide average millage rate is adjusted for each district to limit the amount of total FEFP funding based on district property values.

Revenue

The income of a government from taxation and non-tax sources, appropriated to the payment of public expenses.

Revenue Anticipation Notes (RANS)
A note or short-term loan that may be issued by the district in anticipation of the receipt of current school funds. These notes may not exceed one year but may be extended on a year-by-year basis for a total of five years. These obligations may not exceed one-fourth of the district's tax revenues for operations for the preceding year. These funds may be utilized for School Board approved purchases to include school buses, land, equipment for educational purposes, remodeling, renovation, and new construction of educational and administrative facilities. RANS are authorized by section 1011.14, F.S.

Rolled Back Rates
The millage that would be necessary to generate the same amount of dollars as the previous fiscal year, after adjusting for new construction. The proposed millage rate is compared to the rolled back rate and translated into a percentage of change.

Safe-school officer (SSO)
For the protection and safety of school personnel, property, students, and visitors, each district shall assign one more SSO to each school facility within the district. Florida SB 7030 defines four SSO options as a school resource officer, school safety officer, school guardian, and a school security guard.

Safe Schools Appropriation Allocation
The General Appropriations Act provides the Safe Schools funding. These funds guarantee each Florida school district a minimum allocation of $250,000. Of the remaining amount, one-third shall be allocated to each school district based on the latest Florida Crime Index provided by Florida Department of Law Enforcement, and two-thirds shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe School funds are to be used by districts to help them comply with sections 1006.07 through 1006.4193, F.S., with priority given to establishing a School Resource Officer Program pursuant to section 1006.12, F.S.

Salaries
Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions.

Save-Our-Homes (SOH) Value
After the first year a home receives a homestead exemption and the property appraiser assesses it at just value, the assessment for each following year cannot increase more than three percent of the percent of change in the Consumer Price Index (CPI), whichever is less.

School Administration
Activities concerned with directing and managing the operation of an individual school. This function includes activities performed by the principal, assistant principal, and other assistants in the general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with the instructional activities of the school system. It includes clerical staff for the activities and bookkeeping associated with processing time reports for Title I personnel working additional hours in title I, Part A, School Improvement Grant Programs.

School Advisory Council (SAC)
SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school, and at least 51 percent of its members must not be persons employed at the school.

School Improvement Plan (SIP)
Identifies the academic and priority goals along with strategies for each school to improve student achievement, while preparing every student to graduate. These plans, designed to implement state education goals, Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, indicators of student progress, strategies, action plans, and evaluation procedures. All SIPs must be approved by the School Board.

Single Point of Entry (SPE)
As a part of the District's SMART initiative safety and security enhancements, BCPS established SPE projects at all schools, which limit visitor access to a single entrance during the school day. All perimeter gates must be locked once the school day begins and must always be monitored by a staff member.

SMART Bond Program (Safety, Music & Art, Athletics, Renovation, Technology)
Focuses on improving schools and the educational experience of students and faculty at 231 SMART funded Broward County Public Schools, in the categories of Safety, Music & Art, Athletics, Renovation, and Technology. Funded by a $800 million bond referendum approved by Broward County voters in November 2014. The improvement to school facilities include technology equipment, indoor air quality, school safety systems, and music and athletic equipment.

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

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

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

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

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

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

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

Summer Seamless Option (SSO)
A Food and Nutrition Services Department summer program where students continued to eat at no charge at the school they were enrolled in, regardless of their individual meal eligibility status.

Supplemental Academic Instruction (SAI)
The Supplemental Academic Instruction (SAI) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Taxable Value
Amount used to calculate the taxes for all taxing authorities. **Teacher Classroom Assistance Program**

This FEFP appropriation provides an allocation to each school district based on the prorated total of each district's share of the total K-12 unweighted FTE student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by certified classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students.

Teacher Salary Increase Allocation
Eighty percent of the allocation are provided to school districts to increase the salaries of full-time district and charter school classroom teachers, included certified pre-kindergarten teachers funded through FEFP, to at least $47,500 or the maximum amount achievable based on the district's allocation. Twenty percent of this allocation, along with any unused funds from the eighty percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than two percent, or other full-time instructional personnel excluding substitute teachers.

Temporary Assistance for Needy Families (TANF)
TANF is a time-limited program that helps families when parents or other relatives cannot provide for the family's basic needs.

Traffic Analysis Zones (TAZ)
A special area delineated by state and/or local transportation officials for tabulating traffic-related data. Consist of one or more census blocks, block groups or census tracts.

Transfers
Nonreciprocal inter-fund activity represented by disbursement of cash or goods from one fund with the school district to another fund without an equivalent return or with a requirement for repayment.

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

Truth in Millage (TRIM)
Florida Legislature passed the Truth in Millage (TRIM) Act in 1980. This law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability taxpayers owe to each taxing authority. The property appraiser sends this information, known as the TRIM notice, to the property owner. TRIM establishes the statutory requirements that all taxing authorities levying a mileage must follow, in including all notices and budget hearing requirements.

Turnaround School Supplemental Services Allocation (TSSSA)
The Turnaround School Supplemental Services Allocation (TSSSA) has been replaced by the Education Enrichment Allocation (EEA) as of July 2023 with the passing of House Bill 5101.

Unencumbered Balance
A concept in governmental accounting. The portion of an appropriation that has not yet been spent or tagged for use and is available for use.

Unweighted FTE (UFTE)
Unweighted FTE refers to the number of Full Time Equivalent and accounts for the segments of time of a student during the school day. The Full Time Equivalent hourly equivalent for kindergarten through grade three is 720 instructional hours and 900 instructional hours for students in grades four through grade twelve for 180 actual teaching dates as prescribed by Section 1011.60(2) 1.04511, Florida Administrative Code (F.A.C.). Time allotted for lunch and changing classes are not used to calculate the hourly equivalent.

Voted Millage
Property ad valorem taxes in excess of maximum millage amounts authorized by law approved for periods not longer than two years by a majority vote from the voters in that specific district or community. Voted Millage or “voted levies” does not include levies approved by voter referendum not required by general law or the State Constitution.

Weighted FTE (WFTE)
The weighted FTE accounts for the student by program participation during the school day. Multiplying the unweighted FTE students for a program by the FEFP program cost factors produces the “weighted FTE”. This calculation weights the unweighted FTE to reflect the relative cost of the programs, as represented by the program cost factors.

The programs and cost factors for the 2026-27 school year are as follows:

Program	Grade	Cost Factor
Basic Education	PK-3	1.107
Basic Education	4-8	1.000
Basic Education	9-12	0.965
Basic Education with ESE Services	PK-3	1.107
Basic Education with ESE Services	4-8	1.000
Basic Education with ESE Services	9-12	0.965
English for Speakers of Other Languages	KG-12	1.161
Exceptional Student Education, Level 4	PK-12	3.515
Exceptional Student Education, Level 5	PK-12	5.906
Career Education	9-12	1.090

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

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

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

LIST OF ACRONYMS

MHAA	Mental Health Assistance Allocation
MS	Middle School
MSAP	Magnet Schools Assistance Program
MSDHS	Marjory Stoneman Douglas High School
MSID	Master School Identification
MTSS	Multi-Tier System of Supports
NASP	National Association of School Psychologist
NBPTS	National Board for Professional Teaching Standards
NCSSLE	National Center on Safe Supportive Learning Environment
NGSSS	Next Generation Sunshine State Standards
NMSQT	National Merit Scholarship Qualifying Test
NRT	Norm-Referenced Test
NSLP	National School Lunch Program
OoA	Office of Academics
OCA	Office of the Chief Auditor
OCFO	Office of the Chief Fire Official
OCP	Office of Capital Programs
OPEB	Other Post-Employment Benefits
OSPA	Office of School Performance and Accountability
PA	Public Announcement
PCG	Public Consulting Group
PE	Physical Education
PECO	Public Education Capital Outlay
PERT	Postsecondary Education Readiness Test
PK	Pre-Kindergarten
PLC	Professional Learning Communities
PMOR	Project Management Owner's Representative
PMOT	Project Management Oversight Team
PPE	Personal Protection Equipment
PPFAM	Prior Period Funding Adjustment Millage
PPO	Physical Plant Operations
PREPaRE	Prevent Reaffirm Evaluate Provide and Respond Examine
PSAP	Public Safety Access Point
PSAT	Preliminary Scholastic Assessment Test
PSFE	Public School Facilities Element
QSCB	Qualified School Construction Bonds
RANs	Revenue Application Notes
RAPTOR	Regional Analysis of Police Technology and Operations Reporting
RFP	Request for Proposal
RLE	Required Local Effort
RN	Registered Nurse
ROTC	Reserve Officers Training Corps
RtI	Response to Intervention
RUMERTIME	Recognize Understand Manage Express and Reflect on Thoughts Interaction Mindset and Emotions
SAC	School Advisory Council
SACS	Southern Association of Colleges and Schools
SAF	School Advisory Forum
SAFR	Superintendent's Annual Financial Report
SAI	Supplemental Academic Instruction
SAP	Systems, Applications and Products
SAT	Scholastic Assessment Test
SAVE	Students Against Violence Everywhere
SB	Senate Bill

LIST OF ACRONYMS

SBA	State Board of Administration
SBBC	School Board of Broward County
SC&D	School Climate & Discipline
SEAS	Student Enrichment through the Arts
SEDNET	Students with Emotional/Behavioral Disabilities Network
SERV	School Emergency Response to Violence
SES	Socio-Economic Status
SES	Supplemental Education Services
SESIR	School Environmental Safety Incident Report
SI	Speech Impaired
SIM	Strategic Initiative Management
SIP	School Improvement Plan
SIS	Student Information System
SIU	Special Investigative Unit
SMART	Safety, Music and Arts, Athletics, Renovations and Technology
SNAP	Supplemental Nutrition Assistance Program
SOH	Save Our Homes
SPE	Single Point of Entry
SREF	State Requirements for Educational Facilities
SRO	School Resource Officer
SSAE	Statement on Standards for Attestation Engagements
SSEP	Security and Emergency Preparedness
SSO	Safe-school officer
SSOS	Student Success Opportunity Schools
SSRA	School Security Risk Assessment
STA	Student Threat Assessment
STARS	Student Focus – Teaching Excellence – Accountability Respect Safety
STEAM	Science, Technology, Engineering, Arts and Mathematics
STEM	Science, Technology, Engineering and Mathematics
STOPS	Staff, Teachers, Organizations, Parents & Students
SY	School Year
TAZ	Traffic Analysis Zone
TERMS	Total Education Resource Management System
TF-CBT	Trauma Focus – Cognitive Behavior
TIF	Teacher Incentive Fund
TLC	Teaching & Learning Communities
ToT	Training of Trainer
TRIM	Truth in Millage
TSA	Tax Shelter Annuity
TSSSA	Turnaround School Supplemental Services Allocation
UFTE	Unweighted Full-Time Equivalent
USDA	United States Department of Agriculture
USDOE	United States Department of Education
USDOJ	United States Department of Justice
VoIP	Voice Over Internet Phone
VPK	Voluntary Pre-Kindergarten
WAN	Wide Area Network
WDIS	Workforce Development Information System
WFE	Workforce Education
WFTE	Weighted Full-time Equivalent

Established 1915
BROWARD
County Public Schools



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

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2026-27

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser	360,655,894,590.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0180		3.0180
2. Prior-Period Funding Adjustment Millage	0.0280		0.0280
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service		0.1587	0.1587
TOTAL MILLS	5.2940	1.1587	6.4527

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	2,200,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,200,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	11,447,788.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,447,788.00
STATE:		
Florida Education Finance Program (FEFP)	3310	568,027,582.00
Workforce Development	3315	84,953,412.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	767,203.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	275,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	225,844,770.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	4,600,719.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,219,922.00
Total State	3300	888,135,108.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	1,313,595,326.00
District Voted Additional Operating Tax	3414	346,229,659.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	2,010,000.00
Investment Income	3430	8,000,000.00
Gifts, Grants and Bequests	3440	700,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	1,000,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000,000.00
Continuing Workforce Education Course Fees	3463	21,000.00
Capital Improvement Fees	3464	397,290.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	100,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	1,519,290.00
Preschool Program Fees	3471	3,060,622.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	15,963,462.00
Other Schools, Courses and Classes Fees	3479	3,039,105.00
Miscellaneous Local Sources	3490	43,318,915.00
Total Local	3400	1,744,954,669.00
TOTAL ESTIMATED REVENUES		2,646,737,565.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	293,439,567.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	293,439,567.00
TOTAL OTHER FINANCING SOURCES		293,439,567.00
Fund Balance, July 1, 2026	2800	155,793,123.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,095,970,255.00

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,923,247,212.00	842,759,530.00	340,106,554.00	621,715,554.00	32,120.00	82,115,286.00	1,934,728.00	34,583,440.00
Student Support Services	6100	156,448,545.00	100,607,003.00	40,901,635.00	14,028,456.00		851,451.00	59,000.00	1,000.00
Instructional Media Services	6200	24,845,646.00	15,214,151.00	6,268,043.00	653,978.00		103,516.00	2,488,958.00	117,000.00
Instruction and Curriculum Development Services	6300	32,499,797.00	18,740,746.00	7,702,256.00	5,416,115.00		245,239.00	33,066.00	362,375.00
Instructional Staff Training Services	6400	6,340,402.00	1,609,021.00	690,547.00	878,264.00		1,674,570.00		1,488,000.00
Instruction-Related Technology	6500	34,104,238.00	23,770,630.00	9,720,778.00	601,550.00		8,480.00	2,800.00	
Board	7100	9,247,970.00	3,588,404.00	1,487,332.00	4,060,741.00		4,922.00	51.00	106,520.00
General Administration	7200	11,108,618.00	7,506,277.00	3,027,783.00	397,251.00		115,614.00	23,914.00	37,779.00
School Administration	7300	150,798,381.00	106,740,853.00	43,716,942.00	125,288.00		176,798.00	38,500.00	
Facilities Acquisition and Construction	7400	62,348,917.00			8,179,781.00			54,169,136.00	
Fiscal Services	7500	10,332,647.00	6,646,142.00	2,709,069.00	729,902.00		53,159.00	7,500.00	186,875.00
Food Service	7600								
Central Services	7700	52,394,217.00	19,058,793.00	7,702,256.00	25,166,753.00		217,515.00	47,800.00	201,100.00
Student Transportation Services	7800	99,210,803.00	57,655,252.00	23,584,839.00	5,348,301.00	7,862,308.00	4,437,000.00	323,103.00	
Operation of Plant	7900	242,946,541.00	89,468,164.00	36,652,114.00	62,072,406.00	51,159,552.00	3,392,357.00	139,998.00	61,950.00
Maintenance of Plant	8100	78,265,198.00	9,597,870.00	3,877,687.00	57,532,633.00	1,578,414.00	2,346,169.00	3,329,925.00	2,500.00
Administrative Technology Services	8200	15,283,946.00	1,731,063.00	690,547.00	12,777,836.00		34,500.00	15,000.00	35,000.00
Community Services	9100	16,358,453.00	8,607,587.00	3,505,854.00	1,788,220.00		2,361,518.00	55,274.00	40,000.00
Debt Service	9200	13,596,464.00							13,596,464.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,939,377,995.00	1,313,301,486.00	532,344,236.00	821,473,029.00	60,632,394.00	98,138,094.00	62,668,753.00	50,820,003.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	40,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	40,000.00							
TOTAL OTHER FINANCING USES		40,000.00							
Nonspendable Fund Balance, June 30, 2027	2710	12,355,597.00							
Restricted Fund Balance, June 30, 2027	2720	5,487,909.00							
Committed Fund Balance, June 30, 2027	2730	54,327,295.00							
Assigned Fund Balance, June 30, 2027	2740	74,762,787.00							
Unassigned Fund Balance, June 30, 2027	2750	9,618,672.00							
TOTAL ENDING FUND BALANCE	2700	156,552,260.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,095,970,255.00							

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	83,088,495.00
USDA-Donated Commodities	3265	9,412,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	2,034,920.00
Total Federal Through State and Local	3200	94,535,415.00
STATE:		
School Breakfast Supplement	3337	390,389.00
School Lunch Supplement	3338	589,364.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	979,753.00
LOCAL:		
Investment Income	3430	1,000,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	17,254,030.00
Other Miscellaneous Local Sources	3495	262,600.00
Total Local	3400	18,516,630.00
TOTAL ESTIMATED REVENUES		114,031,798.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	18,940,848.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		132,972,646.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (Continued)

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	31,521,716.00
Employee Benefits	200	22,565,906.00
Purchased Services	300	9,672,640.00
Energy Services	400	2,466,131.00
Materials and Supplies	500	61,119,580.00
Capital Outlay	600	1,117,486.00
Other	700	4,509,187.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		132,972,646.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		132,972,646.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	5,453,925.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	1,195,397.00
Miscellaneous Federal Direct	3199	6,454,356.00
Total Federal Direct	3100	13,103,678.00
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	3,808,084.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	14,028,723.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	68,711,132.00
Elementary and Secondary Education Act, Title I	3240	96,428,849.00
Language Instruction - Title III	3241	5,433,003.00
Twenty-First Century Schools - Title IV	3242	744,017.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	5,197,590.00
Total Federal Through State And Local	3200	194,351,398.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,172,525.00
Total State	3300	3,172,525.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	1,912,513.00
Total Local	3400	1,912,513.00
TOTAL ESTIMATED REVENUES		212,540,114.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	40,000.00
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	40,000.00
TOTAL OTHER FINANCING SOURCES		40,000.00
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		212,580,114.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	129,470,195.00	54,283,657.00	27,138,129.00	40,198,734.00		4,009,723.00	3,762,284.00	77,668.00
Student Support Services	6100	12,766,228.00	5,030,100.00	2,209,975.00	2,609,226.00		922,550.00	1,864,677.00	129,700.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	25,574,011.00	13,508,155.00	5,843,426.00	3,315,421.00		516,460.00	2,390,549.00	
Instructional Staff Training Services	6400	28,385,910.00	13,586,122.00	4,426,010.00	8,713,912.00		1,340,602.00	15,950.00	303,314.00
Instruction-Related Technology	6500	35,000.00						35,000.00	
Board	7100								
General Administration	7200	11,771,245.00	1,178,111.00	255,880.00	9,000.00				10,328,254.00
School Administration	7300	2,060.00	2,000.00	60.00					
Facilities Acquisition and Construction	7400	369,891.00						369,891.00	
Fiscal Services	7500	8,197.00	6,512.00	1,685.00					
Food Services	7600								
Central Services	7700	1,347,935.00	531,991.00	61,902.00	753,950.00		92.00		
Student Transportation Services	7800	405,098.00	1,409.00		403,278.00		411.00		
Operation of Plant	7900	469,756.00	170,174.00	35,101.00	118,231.00		7,086.00	134,780.00	4,384.00
Maintenance of Plant	8100								
Administrative Technology Services	8200	61,790.00	46,863.00	14,927.00					
Community Services	9100	1,912,798.00	319,554.00	167,519.00	112,239.00		70,252.00	7,837.00	1,235,397.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		212,580,114.00	88,664,648.00	40,154,614.00	56,233,991.00		6,867,176.00	8,580,968.00	12,078,717.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		212,580,114.00							

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 **Page 16**

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 **Page 20**

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	1,051,776.00
Total Local	3400	1,051,776.00
TOTAL ESTIMATED REVENUES	3000	1,051,776.00
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,051,776.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	511,333.00			511,333.00				
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200	540,443.00					540,443.00		
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,051,776.00			511,333.00		540,443.00		
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,051,776.00							

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	544,945.00	544,945.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	544,945.00	544,945.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412	54,946,647.00					54,946,647.00		
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	54,946,647.00					54,946,647.00		
TOTAL ESTIMATED REVENUES		55,491,592.00	544,945.00				54,946,647.00		
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	172,524,868.00						164,019,832.00	8,505,036.00
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	172,524,868.00						164,019,832.00	8,505,036.00
TOTAL OTHER FINANCING SOURCES		172,524,868.00						164,019,832.00	8,505,036.00
Fund Balance, July 1, 2026	2800	46,442,498.00	53,330.00				4,990,898.00	37,222.00	41,361,048.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		274,458,958.00	598,275.00				59,937,545.00	164,057,054.00	49,866,084.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	136,246,771.00	499,000.00				18,740,000.00	117,007,771.00	
Interest	720	82,370,592.00	35,745.00				34,064,250.00	44,938,461.00	3,332,136.00
Dues and Fees	730	2,119,700.00	10,200.00				27,500.00	2,073,600.00	8,400.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	220,737,063.00	544,945.00				52,831,750.00	164,019,832.00	3,340,536.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720	53,721,895.00	53,330.00				7,105,795.00	37,222.00	46,525,548.00
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700	53,721,895.00	53,330.00				7,105,795.00	37,222.00	46,525,548.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		274,458,958.00	598,275.00				59,937,545.00	164,057,054.00	49,866,084.00

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	11,100,000.00						11,100,000.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	34,000,000.00									34,000,000.00	
Other Miscellaneous State Revenues	3399	7,689,035.00									7,689,035.00	
Total State Sources	3300	52,789,035.00						11,100,000.00			41,689,035.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	519,344,489.00							519,344,489.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	4,155,000.00									4,155,000.00	
Impact Fees	3496	6,000,000.00									6,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	529,499,489.00							519,344,489.00		10,155,000.00	
TOTAL ESTIMATED REVENUES		582,288,524.00						11,100,000.00	519,344,489.00		51,844,035.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710	164,717,169.00									164,717,169.00	
Loans	3720	13,500,000.00									13,500,000.00	
Sale of Capital Assets	3730											
Loss Recoveries	3740	175,890,000.00									175,890,000.00	
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES		354,107,169.00									354,107,169.00	
Fund Balance, July 1, 2026	2800	350,587,931.00						33,781,047.00	272,329,805.00		44,477,079.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,286,983,624.00						44,881,047.00	791,674,294.00		450,428,283.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	179,474,936.00						6,756,209.00	71,241,061.00		101,477,666.00	
Furniture, Fixtures and Equipment	640	115,389,473.00						5,775,621.00	9,896,596.00		99,717,256.00	
Motor Vehicles (Including Buses)	650	79,839,455.00									79,839,455.00	
Land	660											
Improvements Other Than Buildings	670	14,532,736.00						337,810.00	5,713,598.00		8,481,328.00	
Remodeling and Renovations	680	372,364,193.00						32,011,407.00	219,485,448.00		120,867,338.00	
Computer Software	690	20,031,405.00							20,031,405.00			
Charter School Local Capital Improvement	793	39,386,991.00							39,386,991.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		821,019,189.00						44,881,047.00	365,755,099.00		410,383,043.00	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	293,439,567.00							259,394,327.00		34,045,240.00	
To Debt Service Funds	920	172,524,868.00							166,524,868.00		6,000,000.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	465,964,435.00							425,919,195.00		40,045,240.00	
TOTAL OTHER FINANCING USES		465,964,435.00							425,919,195.00		40,045,240.00	
Nonspendable Fund Balance, June 30, 2027	2710											
Restricted Fund Balance, June 30, 2027	2720											
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,286,983,624.00						44,881,047.00	791,674,294.00		450,428,283.00	

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIV. PERMANENT FUNDS - FUND 000 **Page 26**

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XV. ENTERPRISE FUNDS

	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700								
Total Operating Expenses									
Operating Income (Loss)									
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Internal Service Funds	3670								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Internal Service Funds	970								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

DISTRICT SCHOOL BOARD OF BROWARD COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XVI. INTERNAL SERVICE FUNDS

	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481	125,807,400.00							125,807,400.00
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		125,807,400.00							125,807,400.00
OPERATING EXPENSES: (Function 9900)									
Salaries	100	43,957,200.00							43,957,200.00
Employee Benefits	200	19,582,400.00							19,582,400.00
Purchased Services	300	23,327,200.00							23,327,200.00
Energy Services	400								
Materials and Supplies	500	40,100.00							40,100.00
Capital Outlay	600	38,844,900.00							38,844,900.00
Depreciation and Amortization	780								
Other	700	55,600.00							55,600.00
Total Operating Expenses		125,807,400.00							125,807,400.00
Operating Income (Loss)									
NONCAPITAL SUBSIDIES:									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Enterprise Funds	3690								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Enterprise Funds	990								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES):									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION:									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

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BROWARD
County Public Schools

OFFICE OF THE SUPERINTENDENT
DR. HOWARD HEPBURN
SUPERINTENDENT OF SCHOOLS

PHONE: 754-321-2600 **FAX:** 754-321-2701 **EMAIL:** superintendent@browardschools.com

September 2, 2026

TO: School Board Members

FROM: Omar Shim
Chief Financial Officer, Task Assigned

VIA: Dr. Howard Hepburn Howard Hepburn
Howard Hepburn (09/02/2026 12:26:26 EDT)
Superintendent of Schools

SUBJECT: **ADDITIONAL INFORMATION FOR ITEM 2, RESOLUTION ADOPTING 2026-2027 BUDGET, FROM THE SEPTEMBER 8, 2026, SECOND PUBLIC HEARING – BUDGET**

Attached is additional information regarding Item 2, Resolution Adopting 2026-2027 Budget, from the September 8, 2026, Second Public Hearing – Budget.

The additional information is the 2026-2027 Budget Presentation prepared for the Second Public Budget Hearing scheduled for September 8, 2026, at 5:01 p.m.

HH/OS:jsw
Attachments



September 8, 2026

2026-2027 BUDGET
Second Public Hearing

Final Millage Rates and Final Budget

Omar Shim, Task Assigned Chief Financial Officer



Established 1915 BROWARD County Public Schools | A RATED SCHOOL DISTRICT

INTRODUCTION

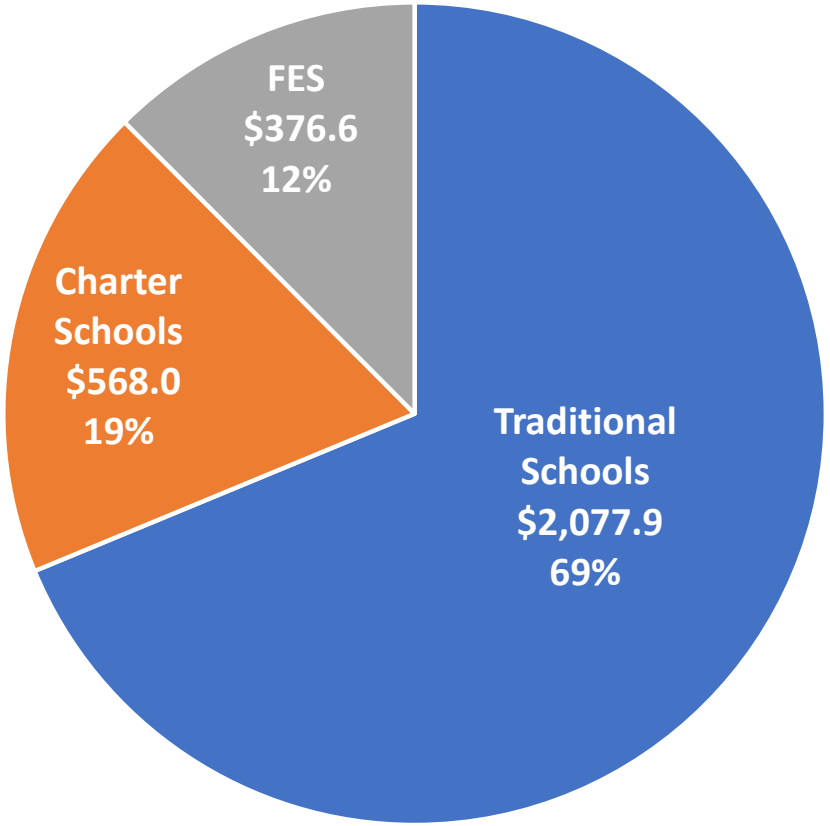
Presentation Rationale:	Florida law requires the School Board to prepare, advertise, present at public hearings, and adopt an annual budget. This presentation fulfills the statutory requirements for consideration and adoption of the 2026-27 Final Millage Levies and Final Budget. **Statutory Authority** Florida Statute § 1001.42 – Powers and duties of district school boards Florida Statute § 1011.02 – Adoption of the annual budget Florida Statute § 200.065 – Method of fixing millage (TRIM requirements)
Purpose:	To present the 2026-27 Final Millage Levies and Final Budget for School Board consideration and adoption in accordance with Florida law.
Connection to the Strategic Plan:	The 2026-27 Final Budget supports the District's Strategic Plan by aligning available financial resources with student achievement, operational effectiveness, school safety, workforce needs, and other Board priorities.
Request to the School Board:	Approve the 2026-27 Final Millage Levies and adopt the 2026-27 Final Budget in accordance with Florida's Truth in Millage (TRIM) requirements. **Financial Impact:** The proposed 2026-27 Final Budget is balanced and provides approximately $4.7 billion in budget authority to support the District's educational, operational, and strategic priorities.

2026-27 General Fund
(in millions)

Revenue:	Second Hearing
Federal Direct and Through State	$13.6
State Sources	1,264.7
Local Sources (includes Referendum)	1,745.0
Transfers In	293.4
Beginning Fund Balance	155.8
Total General Fund Revenue	**$3,472.5**
Appropriations:	
Charter Schools	$568.0
Family Empowerment Scholarships (FES)	376.6
Traditional Schools	2,077.9
Sub-Total	**$3,022.5**
Transfers In	293.4
Ending Fund Balance	156.6
Total Appropriations	**$3,472.5**

Beginning Fund Balance of $155.8 million reflects the 2025-26 year-end results.

Allocation of School-Related Appropriations
$3,022.5



Notes:

1. *Federal Direct Through State includes Medicaid and JROTC.*
2. *State Sources include FEFP, Workforce, Class Size Reduction, Adults with Disabilities, and Voluntary Pre-K.*
3. *Local Sources include ad valorem taxes, including Referendum, interest, rentals, fees, childcare, and Pre-K programs.*
4. *Charter school includes FEFP, State Public Education Capital Outlay (PECO), 2022 Referendum and Referendum Settlement.*

General Fund FTE Revenue & Full-time Equivalent Students (UFTE)
($ in millions)

Revenue:	2025-26 Adopted	2026-27 Second Hearing	Difference
Federal Direct and Through State	$14.0	$13.6	($0.4)
State Sources	1,308.9	1,264.7	(44.2)
Local Sources (includes Referendum)	1,680.7	1,745.0	64.3
Transfers In	213.1	293.4	80.3
Beginning Fund Balance	206.0	155.8	(50.2)
Total General Fund Revenue	**$3,422.7**	**$3,472.5**	**$49.8**
Appropriations:			
Charter Schools	$555.3	$568.0	$12.7
Family Empowerment Scholarships (FES)	325.6	376.6	51.0
Traditional Schools	2,122.7	2,077.9	(44.8)
Transfers In	213.1	293.4	80.3
Ending Fund Balance	206.0	156.6	(49.4)
Total General Fund Budget	**$3,422.7**	**$3,472.5**	**$49.8**

Broward Unweighted Full Time Equivalent Students (UFTE)			
Family Empowerment Scholarship UFTE	48,821.50	55,080.50	6,259.00
Charter School Passthrough UFTE	49,915.00	48,736.61	(1,178.39)
BCPS Traditional School UFTE	185,885.17	174,578.79	(11,306.38)
Total Broward UFTE	**284,621.67**	**278,395.90**	**(6,225.77)**

The 2026-27 beginning Fund Balance of $155.8 million reflects the 2025-26 year-end results.

Two-Year Budget Comparison
(in millions)

Schools	2025-26	2026-27	Difference
Elem	$ 485	$ 493	$ 8
Middle	169	164	(5)
High	277	297	20
Multi Level	49	52	3
Center	27	28	1
Adult	17	16	(1)
Tech	77	79	2
	$ 1,101	**$ 1,129**	**$ 28**
Other Costs			
Transportation	$ 77	$ 76	$ (1)
Utilities	89	80	(9)
Fringe	539	532	(7)
Facilities (Includes Maintenance)*	92	133	41
Other-Districtwide**	82	87	5
	$ 879	**$ 908**	**$ 29**
Divisions			
All Other Divisions	$ 356	$ 334	$ (22)
	$ 356	**$ 334**	**$ (22)**
Traditional			
Sub-Total District Run Schools	**$ 2,336**	**$ 2,371**	**$ 35**
Fund Balance	206	157	(49)
District Budget & Fund Balance	**$ 2,542**	**$ 2,528**	**$ (14)**
Non Traditional			
Charter Schools	555	568	13
Family Empowerment Scholarships (FES)	326	377	51
	$ 881	**$ 945**	**$ 64**
Total Budget	**$ 3,423**	**$ 3,473**	**$ 50**

Amounts may not add due to rounding

- 2025-26 Adopted Budget
- 2026-27 Final Budget

*__Facilities__ includes increases in maintenance expenditures funded through the capital transfer for School Beautification and other school facility needs.

**__Other – Districtwide__ includes property insurance, Teacher Salary Increase Allocation (TSIA), required employment costs, and substitute expenditures.

2026-27 Projected Fund Balance
(in millions)

	General Fund Projected 2026-27	
Total Revenues	$ 2,417.6	
Total Expenditures	(2,416.8)	
Financial Position (Surplus/(Deficit)	$ 0.8	
Beginning Fund Balance	155.8	
Net Revenue Over/Under Expenditures	0.8	
Projected Ending Fund Balance	**$ 156.6**	
(A) Projected Year-End Fund Balance Detail		
Nonspendable Fund Balance	$ 12.4	
Restricted Fund Balance	5.5	
Committed Fund Balance	54.3	
Assigned & Unassigned Fund Balance	*84.4*	***3.5%*** *
Total Ending Fund Balance	**$ 156.6**	

** The budget remains above the State's 3% minimum, but available financial flexibility remains limited*

Revenue Generated by the 2026-27 Millage Rates
(in millions)

Type of Millage Levy	Millage Rate 2026-27	Revenue
Required Local Effort	3.0460	$ 1,054.6
Basic Discretionary	0.7480	259.0
Total Operating	**3.7940**	**$ 1,313.6**
Capital Improvement	1.5000	519.3
Total Operating and Capital	**5.2940**	**$ 1,832.9**
Voted Referendum	1.0000	346.2
Voted Debt	0.1587	54.9
Total Millage & Revenue	**6.4527**	**$ 2,234.0**

2026-27 Millage Rates and Rolled-Back Rate

	2025-26 Final	2026-27 Adjusted	2026-27 Gross
Taxable Values:	$343,710,293,481	$356,788,744,642	$360,655,894,590

	2025-26 Millage Rate	Rolled Back Millage Rate	2026-27 Millage Rate	% Incr/(Decr) as Compared to Rolled Back Millage Rate
State Millage				
Required Local Effort (RLE)	3.0530	2.9594	3.0180	
RLE Prior Period Adjustment	0.0190		0.0280	
Total State Millage	3.0720	2.9594	3.0460	2.93%
Local Millage				
Discretionary Millage	0.7480	0.7206	0.7480	
Referendum	1.0000	0.9633	1.0000	
Capital Millage	1.5000	1.4450	1.5000	
Total Local Millage	3.2480	3.1289	3.2480	3.81%
Total State and Local Millage	6.3200	6.0883	6.2940	3.38%
Debt Service Millage				
GOB Debt Service	0.1645	0.1585	0.1587	0.13%
TOTAL STATE, LOCAL, AND DEBT SERVICE MILLAGE	6.4845	6.2468	6.4527	3.30%

The total State and Local millage rate to be levied exceeds the rolled-back rate by 3.38%

The "rolled-back rate" is the millage rate that would generate approximately the same property tax revenue as the prior year, excluding adjustments such as new construction.

Budget Summary (All Funds)
(in millions)

Recapitulation of 2026-27 Budget Resolution
Summary by Fund

Fund Title:		
General Fund	$	3,472.6
General Fund - FES Funding Reduction		(376.6)
Special Revenue - Food Service		133.0
Special Revenue - Other		212.6
Special Revenue - ESSER		0.0
Special Revenue - Other CRRSA		0.0
Special Revenue - Other ARP		0.0
Special Revenue - Miscellaneous		1.1
Debt Service		274.5
Capital Projects		1,287.0
Internal Services		125.8
Sub-Total	**$**	**5,130.0**
Less Transfers Out:		(466.0)
Total All Funds	**$**	**4,664.0**

General Fund includes $346.2M in Referendum funds.

General Fund includes $522.6M in charter school pass-through funding.

Risks to the New Fiscal Year's Budget

Further Enrollment Declines	• Additional enrollment losses will reduce FEFP and other enrollment-driven revenues, creating a revenue shortfall relative to the adoption budget. • Each 1,000 UFTE represents approximately $10M; **current enrollment indicates approximately $25M of additional risk as of 8/21/26.**
Savings That Do Not Materialize	• Some budget commitments rely on identified vacancies, program reductions, operational efficiencies, or anticipated savings. If these savings are delayed, reduced, or offset by other costs, the gap will increase. • **RISK RANGE $0.0M-$5.0M**
Unplanned Budget Impact	• Unanticipated costs or new funding requirements not included in the adopted budget, such as additional funding for virtual education, legislative requirements, or changes in student program needs. • **RISK RANGE $0.0M-$20.0M**
Salary Lapse Model	• The budget assumes salary and benefit savings from vacancies, turnover, hiring delays, and other position-related savings. If actual salary lapse is lower than projected, expenditures will exceed assumptions. • **RISK RANGE $0.0M-$4.0M**
Fixed and Committed Costs	• Many District expenditures cannot be reduced expeditiously due to collective bargaining commitments, contractual obligations, utilities, insurance, transportation, and mandated services.
Further Reduction in Fund Balance	• If projected savings or revenues do not materialize, the District may need to use additional fund balance to maintain operations, potentially reducing fund balance toward or below the State's 3% minimum.

Potential Short-Term Savings Opportunities
(in millions)

Initiative	Low Estimate	High Estimate
Hiring Freeze (central office)	$5.2	$25.0
Healthcare	5.0	10.0
Contracted Services	2.0	10.0
Travel & Purchasing	1.0	2.0
Program Adjustments	2.0	5.0
Potential Reductions	**$15.2**	**$52.0**

Potential savings could create meaningful financial capacity, but actual results will depend on the feasibility, timing, and sustainability of each initiative, as well as enrollment results.

Recommendations and Next Steps

1. **Adopt the Final Millage Rates as follows:**

Required Local Effort	3.0460
Basic Discretionary	0.7480
Subtotal	3.7940
Capital Improvement	1.5000
Subtotal	5.2940
Voted Referendum	1.0000
Voted Debt	0.1587
Total	6.4527

2. **Adopt the 2026-27 Final Budget of approximately $4.7 billion.**

3. **Take steps to minimize financial risk while protecting classrooms and the learning environment.**

4. **Pursue sustainable cost reductions and operational efficiencies.**

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Debra Hixon
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

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

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008, (ADAAA) may call Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or email eeo@browardschools.com.

browardschools.com





APPENDIX

Established 1915
BROWARD County Public Schools

A RATED SCHOOL DISTRICT

Truth in Millage (TRIM)

- The **Truth in Millage (TRIM) Law**, enacted in 1980 and governed by **Florida Statute Section 200**, requires school districts to advertise proposed millage rates and the annual budget.
- The required advertised millages include:
  - **Required Local Effort (RLE)**
  - **Discretionary Millage (DM)**
  - **Capital Outlay Millage**
- TRIM ensures **public transparency** in the legislative process that sets Ad Valorem (property) taxes and allows for public input.
- The Florida Department of Education determines the **millage rates required** for participation in the Florida Education Finance Program (FEFP), and school boards **cannot adjust them**.
- The TRIM statute establishes a strict timeline and process for adopting millage rates and the budget.
- The 2026-27 Final Budget presented at this hearing reflects the **FEFP Second Calculation** released by FLDOE in July 2026. The 2025-26 reported amounts reflect the FLDOE Fourth Calculation, which is based on the February 2026 student information (survey 3).

TRIM Timeline

July 19, 2026
Statutory deadline for FLDOE RLE certification per FL Statute 1011.62(4)(a)(1)(a)
[Released July 17]

July 21, 2026
Tentative Budget Submitted to the Board for advertisement

July 24, 2026
Advertisement of intent to adopt tentative budget and millage rates are published

July 28, 2026
First Public Hearing at 5:01 pm

By August 3, 2026
Proposed millage rate and final hearing is provided to the property appraiser

September 8, 2026
Final Public Hearing at 5:01 pm

September 11, 2026
Adopted budget is submitted to FLDOE, DOR, Property Appraiser, and Tax Collector

How are my Taxes Computed?

Section 200.065(1), F.S.

Assessed Value	$ 100,000
Homestead Exemption	(25,000)
Taxable Value	$ 75,000
Divided by 1,000	75
X Millage Rate	6.4527
School Board Property Taxes	**$ 484**

For example, a homesteaded property with an assessed value of $100,000 would pay approximately $484 in School Board property taxes.

Single Family Home

	Last Year		This Year		Inc/(Dec)
Assessed Value	$422,589	X	2.7%	$433,999	$11,410
Homestead Exemption	$25,000			$25,000	-
Taxable Value	**$397,589**			**$408,999**	**$11,410**

	Millage	Taxes	Millage	Taxes	Inc/(Dec)
Non-Voted:					
Required Local Effort	3.0530	$1,214	3.0180	$1,234	$20
RLE Prior Period Adjustment	0.0190	8	0.0280	11	$3
Discretionary	0.7480	297	0.7480	306	$9
Capital Projects	1.5000	596	1.5000	613	$17
Non-Voted Taxes	**5.3200**	**$2,115**	**5.2940**	**$2,164**	**$49**
Voted:					
Referendum	1.0000	$398	1.0000	$409	$11
GOB Debt Service	0.1645	65	0.1587	65	-
Total School Board Taxes	**6.4845**	**$2,578**	**6.4527**	**$2,638**	**$60**

Condominium

	Last Year		This Year		Inc/(Dec)
Assessed Value	$233,586	X	2.7%	$239,893	$6,307
Homestead Exemption	$25,000			$25,000	-
Taxable Value	**$208,586**			**$214,893**	**$6,307**

	Millage	Taxes	Millage	Taxes	Inc/(Dec)
Non-Voted:					
Required Local Effort	3.0530	$637	3.0180	$649	$12
RLE Prior Period Adjustment	0.0190	4	0.0280	6	$2
Discretionary	0.7480	156	0.7480	161	$5
Capital Projects	1.5000	313	1.5000	322	$9
Non-Voted Taxes	**5.3200**	**$1,110**	**5.2940**	**$1,138**	**$28**
Voted:					
Referendum	1.0000	$209	1.0000	$215	$6
GOB Debt Service	0.1645	34	0.1587	34	-
Total School Board Taxes	**6.4845**	**$1,353**	**6.4527**	**$1,387**	**$34**

Based on the Broward County Property Appraiser's average assessed values as of 7/1/26.

Historical Millage Rates

	Millage Rates					Millage Rates		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27*	% Change
Non-Voted Millage:								
Required Local Effort (RLE)	3.6370	3.5300	3.1740	3.1560	3.0480	3.0530	3.0180	(0.85%)
RLE Prior Period Adjustment	0.0290	0.0400	0.0290	0.0220	0.0150	0.0190	0.0280	
Discretionary Millage	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	
Critical Need Operating Millage								
Capital Millage	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	
Sub-Total Non-Voted	5.9140	5.8180	5.4510	5.4260	5.3110	5.3200	5.2940	(0.49%)
Voted Millage:								
Referendum	0.5000	0.5000	0.5000	1.0000	1.0000	1.0000	1.0000	
GOB Debt Service	0.0912	0.1441	0.1873	0.1896	0.1545	0.1645	0.1587	(3.53%)
TOTAL NON-VOTED AND VOTED MILLAGE	6.5052	6.4621	6.1383	6.6156	6.4655	6.4845	6.4527	(0.49%)

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes, which is set annually by the Florida Legislature. For 2026-27, FLDOE established a base Required Local Effort (RLE) millage of 3.0180 mills, plus a Prior Period Funding Adjustment Millage (PPFAM) of 0.0280 mills, for a combined required levy of 3.0460 mills.

General Fund Budget Assumptions

General Assumptions:

The **BSA (Base Student Allocation)** increased from **$5,372.60** to **$5,457.60**, an increase of $85.00 per student. The BSA now includes several former categorical allocations that were incorporated into the base:

1. Classroom Teacher and Other Instructional Personnel Salary Increase Allocation
2. Reading Allocation
3. Teacher Classroom Supply Allocation
4. Instructional Materials
5. Turnaround School Supplement

BSA Increase vs. Inflation

- BSA increased 1.6%
- South Region CPI increased 3.9%

The BSA increase was below the rate of inflation.

Revenue Assumptions:

Broward County Public Schools' General Fund is primarily funded through three main revenue sources:

1. **State Sources** – FEFP funding based primarily on student FTE, the Base Student Allocation, state categorical funding, and other state revenues.
2. **Local Sources** – Property tax revenue generated through adopted millage rates and taxable property values, along with investment income, fees, and other local revenues.
3. **Federal Sources** – ROTC, Medicaid, and other federal revenues.