

# EXECUTIVE SUMMARY TENTATIVE BUDGET

For Fiscal Year Ending June 30, 2022



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA



# **MIAMI-DADE COUNTY PUBLIC SCHOOLS**

## **The School Board of Miami-Dade County, Florida**

**Ms. Perla Tabares Hantman, Chair**

**Dr. Steve Gallon III, Vice Chair**

**Ms. Lucia Baez-Geller**

**Dr. Dorothy Bendross-Mindingall**

**Ms. Christi Fraga**

**Dr. Lubby Navarro**

**Dr. Marta Pérez**

**Ms. Mari Tere Rojas**

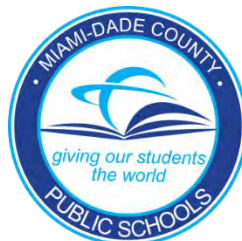
**Ms. Luisa Santos**

## **Superintendent of Schools**

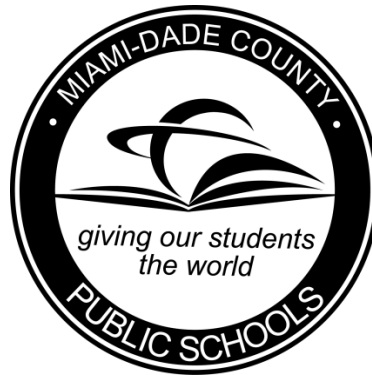
**Mr. Alberto M. Carvalho**

## **Student Advisor**

**Ms. Cori'Anna White**



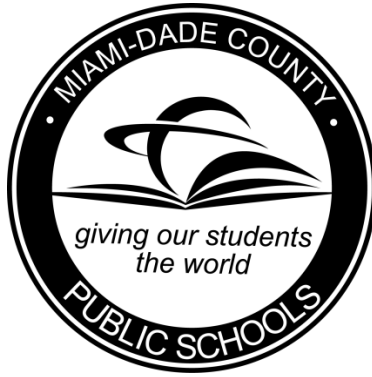
# **THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**



## **EXECUTIVE SUMMARY TENTATIVE BUDGET**

**Fiscal Year 2021-22**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
1450 Northeast Second Avenue  
Miami, Florida 33132**



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## Superintendent's Message

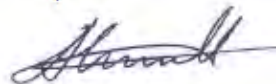
Miami-Dade County Public Schools (M-DCPS) has successfully navigated a year filled with unprecedented challenges, helmed by a School Board and supported by an administration and community of educators committed to ensuring that every student is provided with the programs and support necessary to achieve their full potential. The COVID-19 pandemic impacted our school system resulting in many students and teachers transitioning to remote schooling environments, and staff being called upon to innovate daily to meet the needs of our community. Now, as we embark upon FY 2021-2022, we move forward with optimism and excitement as we prepare to welcome all students back to in-person learning.

The budget for FY 2021-2022 is framed by our new strategic blueprint – *Infinite Possibilities*, and has been carefully developed to prioritize those functions that support student achievement. Included in this budget are substantial new investments in: accelerating learning, promoting mental and physical health, preparing for and avoiding future closures, maintaining our operations and retaining our workforce. It is a budget that meets all our guiding principles including ensuring the long term financial stability of M-DCPS. As such, great care is being taken to ensure that the federal COVID relief funds provided through the Elementary and Secondary School Emergency Relief Fund (ESSER) and the American Rescue Plan (ARP), are invested in a responsible manner which will not create unsustainable obligations for the District upon the conclusion of this funding availability.

Further, for the coming year we must continue to be ever vigilant and strategic with the allocation of available funding. The State has continued to change the definition of a public school student, bringing many of those formerly classified as private school students onto the public tax roll via aggressive new voucher legislation; nevertheless, this budget properly accounts for that change. Though this year the Legislature made the policy decision not to artificially depress the required local effort (RLE) for at least one year, allowing school districts to reap the benefit of increased property values, state education funding still falls short of adequately and equitably funding Miami-Dade's public schools. It is our hope that in the 2022 Session we will see the RLE policy maintained, but will also see the elimination of additional compression and the return of a District Cost Differential (DCD) calculation that will result in our District receiving a level of funding commensurate with our community's cost of living.

The budget plan outlined in this Executive Summary is structured to protect programs and personnel that have brought us to where we are today as one of the highest performing school systems in the nation. This budget continues to fund key commitments to instructional personnel, classroom support, school safety, and innovation, and ensures an unassigned fund balance that is compliant with State-required minimums, while also providing for those efforts necessary to ensure any academic impacts of COVID-19 are addressed for all students. Each component of this budget is interconnected and has been carefully crafted to maximize return on investment; it is therefore presented as a complete package. As required by law, this budget is balanced and represents those functions necessary to facilitate our pursuit of equity and excellence across all M-DCPS functions.

I am proud of what we have accomplished together, and I am proud of the priorities identified within the pages of this budget document. Our schools hold the promise of infinite possibilities for the future of every child, and this budget reflects our commitment to deliver on that promise.



Alberto M. Carvalho  
Superintendent of Schools

# THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA



**Ms. Perla Tabares Hantman**  
Chair  
District 4



**Dr. Steve Gallon III**  
Vice Chair  
District 1



**Ms. Lucia Baez-Geller**  
District 3



**Dr. Dorothy Bendross-Mindingall**  
District 2



**Ms. Christi Fraga**  
District 5



**Dr. Lubby Navarro**  
District 7



**Dr. Marta Pérez**  
District 8



**Ms. Mari Tere Rojas**  
District 6



**Ms. Luisa Santos**  
District 9

## Principal Officials - Elected

### Board Members – Terms of Office

**Dr. Steve Gallon, III, Member for District No. 1**

Present term began November 2020  
Present term expires November 2024  
Began as a Board Member November 2016

**Dr. Dorothy Bendross-Mindingall, Member for District No. 2**

Present term began November 2018  
Present term expires November 2022  
Began as a Board Member November 2010

**Ms. Lucia Baez-Geller, Member for District No. 3**

Present term began November 2020  
Present term expires November 2024  
Began as a Board Member November 2020

**Ms. Perla Tabares Hantman, Member for District No. 4**

Present term began November 2018  
Present term expires November 2022  
Began as a Board Member November 1996

**Ms. Christi Fraga, Member for District No. 5**

Present term began November 2020  
Present term expires November 2024  
Began as a Board Member November 2020

**Ms. Mari Tere Rojas, Member for District No. 6**

Present term began November 2018  
Present term expires November 2022  
Began as a Board Member November 2016

**Dr. Lubby Navarro, Member for District No. 7**

Present term began November 2020  
Present term expires November 2024  
Began as a Board Member February 2015

**Dr. Marta Pérez, Member for District No. 8**

Present term began November 2018  
Present term expires November 2022  
Began as a Board Member November 1998

**Ms. Luisa Santos, Member for District No. 9**

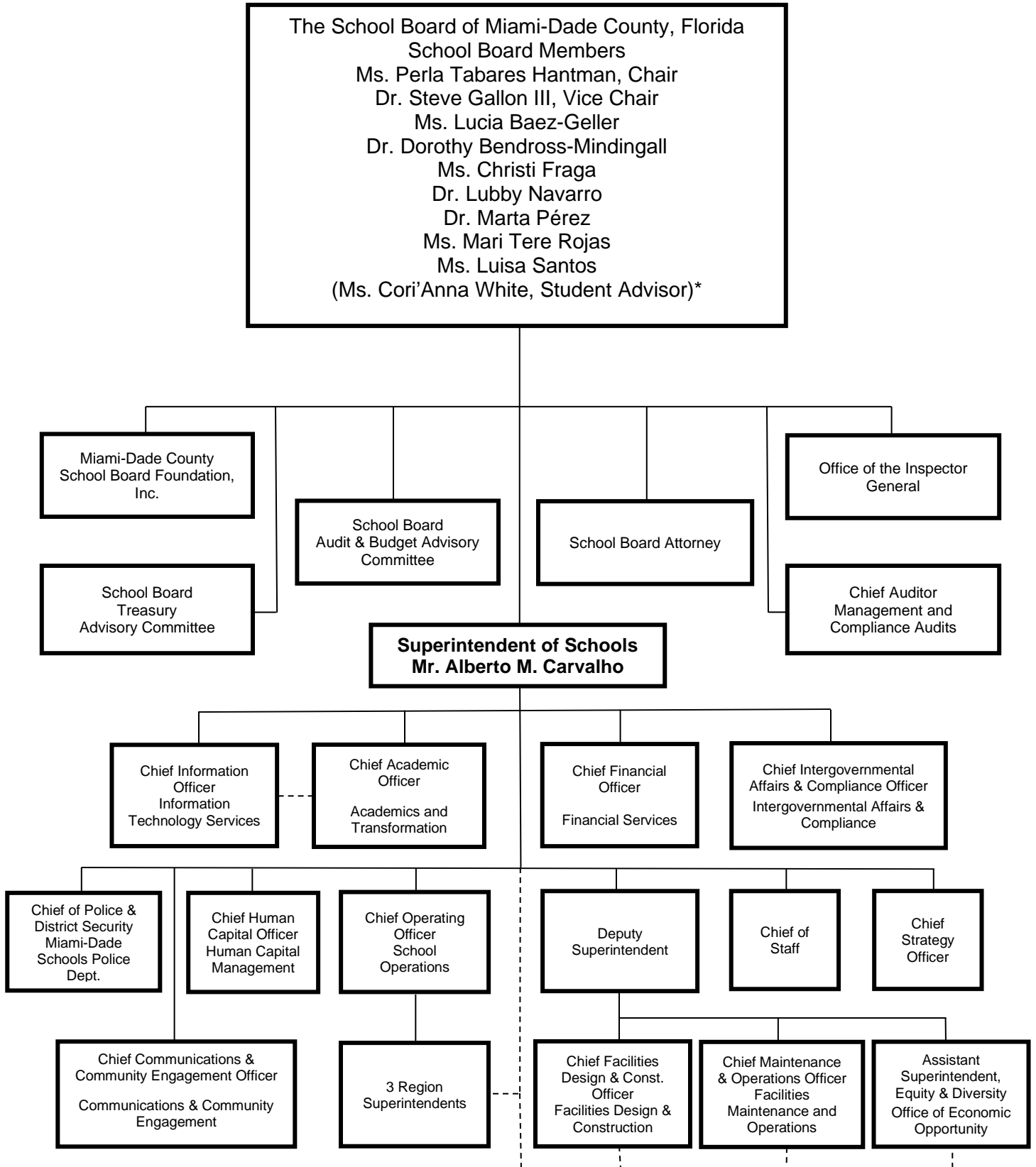
Present term began November 2020  
Present term expires November 2024  
Began as a Board Member November 2020

# THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

## Other Principal Officials Appointed

|                          |  |
|--------------------------|--|
| Mr. Alberto M. Carvalho  | Superintendent of Schools  |
| Dr. Dawn M. Baglos       | Chief Human Capital Officer, Office of Human Capital Management  |
| Mr. Eugene P. Baker      | Chief Information Officer, Information Technology Services   |
| Mr. Jose Bueno           | Chief of Staff, Office of the Superintendent   |
| Dr. Sylvia J. Diaz       | Chief Academic Officer, Office of Academics and Transformation   |
| Ms. Tabitha G. Fazzino   | Chief Intergovernmental Affairs and Compliance Officer, Office of Intergovernmental Affairs/Compliance   |
| Ms. Daisy Gonzalez-Diego | Chief Communications and Community Engagement Officer, Office of Communications and Community Engagement |
| Mr. Jon Goodman          | Interim Chief Auditor, Office of Management and Compliance Audits  |
| Mr. Walter Harvey        | School Board Attorney  |
| Ms. Maria Izquierdo      | Chief Strategy Officer, Office of the Superintendent   |
| Chief Edwin Lopez        | Chief of Police, Miami-Dade Schools Police Department  |
| Mr. Carl Nicoleau        | Chief Maintenance/Operations Officer, Maintenance Operations   |
| Dr. John D. Pace         | Chief Operating Officer, School Operations   |
| Mr. Raul F. Perez        | Chief Facilities Design/Construction Officer, Office of School Facilities                                |
| Mr. Ron Y. Steiger       | Chief Financial Officer, Financial Services  |
| Mr. Jaime G. Torrens     | Deputy Superintendent, Office of the Superintendent  |

# MIAMI-DADE COUNTY SCHOOL BOARD



\* M-DCPS student who sits on the Board in an advisory capacity.





**Government Finance Officers Association**

**AWARD FOR BEST PRACTICES  
IN SCHOOL BUDGETING**

Presented to:

**Miami-Dade County Public Schools  
Florida**

For Fiscal Year Ending  
June 30, 2019

*Christopher P. Morrell*

EXECUTIVE DIRECTOR/CEO

The Award for Best Practices in School Budgeting is presented by the Government Finance Officers Association (GFOA) annually to school districts demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.



**Government Finance Officers Association**

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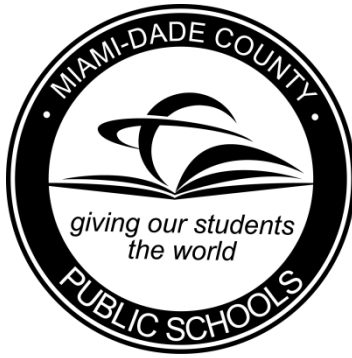
For Fiscal Year Ending  
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*Christopher P. Morill*

EXECUTIVE DIRECTOR/CEO

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## MIAMI-DADE COUNTY



Miami-Dade County is located in the southeastern part of the State of Florida. As of the 2019 U.S. Census, Miami-Dade County is home to over 2.7 million people making it the most populous county in the state and the seventh most populous county in the United States. It is also Florida's third largest county in terms of land mass with nearly 2,000 square miles. The county is home to 34 incorporated cities and many unincorporated areas. The northern, central and eastern portion of the county are heavily urbanized including many high rises along the coast, as well as the location of South Florida's business district, Downtown Miami. Over the last several years, development has surged in Downtown with the number of condos rapidly expanding. In addition, the rapid development of Midtown Miami, the Design District and Wynwood have expanded the Miami skyline and created new shopping and dining destinations. The agricultural area known as the Redlands makes up about 33% of the county's uninhabited land and is in the western portion of the county near the Everglades National Park.

Miami has a wonderful, tropical climate year-round and as a result is a great tourist destination. The beautiful weather, sandy beaches and miles of pristine coastline make Miami a popular vacation stop for many people from around the world. Further, the climate draws many people from across the United States who often become permanent residents of the area. Miami-Dade County's proximity to Latin America makes it a very diverse and culturally rich place. The arrival of refugees from several countries, mostly from Cuba, Haiti and other South and Central American countries, as well as the large volume of tourists that flow through this county have all contributed to the diverse and vibrant culture that Miami-Dade County families and students enjoy.

The Miami International Airport is the third largest U.S. airport for international passengers (22.4 million in 2019) and first for international freight (1.9 million tons). Miami-Dade is the cruise ship capital of the world with 5.59 million passengers setting sail from the Port of Miami in FY 2018-19. Miami-Dade is known as the "Magic City" as the result of a real estate boom in the 1920's. The draining of swamps and the raising of mangroves created land for new residents and tourist resorts were quickly built. From one winter to the next, Miami changed, and visitors remarked that the city had "grown like magic" hence the name.

The city continues to grow and as delineated in Appendix C of this Executive Summary, our students and their families continue to arrive from all over the world and speak many languages. After a few years of growth in student numbers, the student population was declining and is now showing a slight increase due to the Family Empowerment Scholarship FTE which is now counted as part of our district's FTE. This Executive Summary is prepared to summarize the Miami-Dade School Board FY 2021-22 budget. In addition to this document, a School Allocation Plan and a detailed line item budget will be presented by the Superintendent as part of budget adoption.

## MIAMI-DADE COUNTY PUBLIC SCHOOLS

Miami-Dade County Public Schools (M-DCPS) is the fourth largest school district in the United States and has an ongoing tradition of achievement that has garnered international, national and state honors. A truly global community, M-DCPS serves a diverse student population representing over 160 countries. At M-DCPS our mantra of one-size fits none has enabled our schools to deliver on the promise of providing a world class educational experience across all zip codes in this very diverse community, as we strive to prepare students for college and career opportunities.



The 2020-21 school year proved to be a very unique year. Our community hasn't faced a transformative crisis like the one it had to face this year since Hurricane Andrew. The impact of COVID-19 dramatically changed nearly every function of our District as well as the daily lives of our workforce, students, families, and communities. However, as has historically been the case, the people who make up M-DCPS rose to the challenge. Even when that challenge is a global pandemic Through this unprecedented disruption M-DCPS managed to obtain the highest graduation rate it has achieved since the late 1990's. Due to the COVID pandemic spring state assessments and end-of-course exams were canceled in 2020. Therefore, accountability data will not be available. However, prior to COVID the District was rated an "A" school district for the third consecutive year in a row. As we move forward our efforts will be anchored in a new guiding document- the 2021-2026 Infinite Possibilities strategic blueprint. This blueprint continues to be rooted in the improvement of student achievement but is also infused with the core values of equity, innovation, and joy in addition to student focus, accountability, and excellence because we recognize our responsibility to not only cultivate a child's mind but to also nurture their soul. In its report "Mirrors or Windows, measuring how well large districts do in helping students overcome poverty and other barriers to academic success the Council of the Great City Schools found that "M-DCPS not only scored higher on NAEP than "Large City School" averages in all areas, but the District also outperformed "All Other Schools", public and private, nationally in 4<sup>th</sup> grade Reading and Mathematics. M-DCPS' district effects exceeded those of "All Other Schools' in 4<sup>th</sup> & 8<sup>th</sup> grade Reading and Mathematics.

Our District is cognizant of the fact that the learning environment that existed in 2020-2021 was not perfect. We know that those children who are historically academically fragile were impacted the most, but we have acted to put supports in place to minimize learning loss and accelerate academic recovery including the Summer 305 offerings currently taking place. We expect to continue targeted learning enhancements throughout the next several years to ensure that any negative impacts to student learning are eliminated. One of those enhancements will be a fully functional LMS, based on the Board's recent award of the RFP to Schoology. Our educators are currently being trained in the actual Schoology production environment, and this will continue throughout the summer ensuring we remain on track for the opening of the 2021-2022 school year. This powerful resource will greatly enhance communication and collaboration between teachers, students, administrators, and parents in support of student learning.

As the first large school district in America to successfully reopen, providing full-time in-person instruction, M-DCPS continued to support students and educators beyond the classroom. As part of our plan to return to the schoolhouse, we worked in conjunction with the local health agencies and created an Ad Hoc Medical and Public Health Experts Task Force to coordinate a systematic response for the evolving changes throughout the pandemic with the health and safety of students and staff always as our priority. Meal distributions have taken place throughout this time period to ensure that our students do not miss out on what may be their only meal of the day. Covid-19 testing and vaccinations have also been provided to ensure the health of our employees as well as eligible students.



## **STRATEGIC BLUEPRINT**

Miami-Dade County Public Schools' 2021-2026 Strategic Blueprint builds upon the significant progress and momentum the school district has achieved over the past decade through its systemwide focus on student achievement. Informed by the input obtained from our many stakeholders, including students, employees, parents, and the broader community, this plan will guide the work of the school system for the next several years, ensuring we remain aligned to our organizational mission and values as we endeavor to support our students and provide them with the world-class education they deserve.

The FY 2021-22 budget (summarized in this document), as well as all new initiatives undertaken by the district, will abide by our new strategic plan that will guide Miami-Dade County Public Schools from 2021 through 2026.

The vision of our new strategic blueprint Infinite Possibilities is to produce inspired, valued, educated, and empowered students thriving in and beyond the classroom. We plan to do this by proving relevant learning experiences that foster life-long curiosity and enable ALL students to achieve their full academic, personal, and civic potential. The Core Values of this strategic blueprint are:

- Excellence,
- Equity,
- Student Focus,
- Innovation,
- Accountability and
- Joy.

The blueprint is composed of five pillars and several priorities under each of those pillars:

### ***Pillar I – Relevant, Rigorous, & Innovative Academics***

- Priority 1: Ensure that all students graduate with a relevant, viable post-secondary plan.
- Priority 2: Eliminate the achievement gap while accelerating all students to their full academic potential.
- Priority 3: Provide equitable access to quality and innovative instructional programs.

### ***Pillar II – Safe, Healthy, & Supportive Learning Environments***

- Priority 1: Provide a safe, secure, and clean environment for all District students, staff, and visitors.
- Priority 2: Promote the physical, emotional, and mental health of students and employees within and beyond school.
- Priority 3: Provide the necessary supports to promote student access and engagement.

### ***Pillar III – Highly Effective Teachers, Leaders, & Staff***

- Priority 1: Recruit and retain the most qualified employees.
- Priority 2: Develop a culturally responsive and high-performing workforce.
- Priority 3: Develop administrators as effective leaders of human capital.

### ***Pillar IV – Informed, Engaged, & Empowered Stakeholders***

- Priority 1: Enhance and diversify communication strategies to strengthen stakeholder understanding.
- Priority 2: Improve and amplify meaningful two-way communication with stakeholders to ensure equity and access.

- Priority 3: Empower all stakeholders to be active participants and advocates in public education.

**Pillar V – Effective & Sustainable Operational Practices**

- Priority 1: Maintain the District’s strong financial position.
- Priority 2: Ensure efficient and effective business practices.
- Priority 3: Ensure equitable purchasing/procurement practices.
- Priority 4: Establish and implement sustainability practices.

During the budget development process, any and all proposals for programmatic investments or divestitures are analyzed through the guise of these pillars and priorities. If an investment is made and a program is taken on – even if that program does not require a monetary investment – then an objective is set up under that particular Pillar/Priority and a specific measurable goal is established to determine success. These multi-faceted and multi-party conversations get consolidated into the District’s final Strategic Budget Plan for the upcoming fiscal year.

Based on the results of the 2021 legislative session, the FY 2021-22 budget will need to depend on the additional federal funding provided to assist districts with the effects of the COVID pandemic in order to be able to make all of the investments the District would like to make and are eligible for this funding. This district has done what many would have considered impossible over the last decade with the limited funds it has been provided. Together we will continue to defy the odds as we continue to create an educational institution where all children succeed.

## **THE FY 2021-22 BUDGET**

M-DCPS’ budget is comprised of the General Fund (operating revenue), Capital Outlay Fund, Debt Service Fund, Special Revenue Funds, Proprietary Fund and Fiduciary Fund. The development of the budget begins with a review of the District’s Strategic Framework that was voted on and approved by the School Board. The Strategic Framework provides the guidance necessary for the committees and workgroups to follow while developing budget recommendations.

Participants in the budget development process for Miami-Dade County Public Schools include parents, community members, principals, the Superintendent’s Cabinet and the Superintendent’s Business Advisory Council. All groups meet separately numerous times throughout the year and develop individual budget recommendations that are shared and reviewed with the other committees. Ultimately the Cabinet, parent and principals form a joint recommendation to the Superintendent. The Superintendent reviews the recommendations with the Business Advisory Council who will give insight and guidance about the plan. Once the recommendations are vetted, a School Board Workshop is held to discuss the budget plan with the Members of the School Board.



In early July the School Board receives the formal recommendation for the FY 2021-22 Budget from the Superintendent for its review. After the First Public Hearing, which is scheduled for July 28, 2021 at 6:00 P.M., the School Board tentatively approves the budget. Any changes made are incorporated into the final budget and after a Second Public Hearing the Board will adopt the Final Budget on September 9, 2021.

In FY 2008-09 the District was faced with critical decisions necessary to safeguard the financial stability of M-DCPS and to radically transform our approach to student instruction and services. We became efficient through innovation as well as disciplined and strategic in our allocation of both capital and human resources. As a result, our performance across all areas continues to outshine that of many other districts and organizations. This has allowed M-DCPS to protect the core educational mission of the District as well as maintain a strong fiscal condition.

## **HIGHLIGHTS OF THE FY 2021-22 BUDGET BY MAJOR FUND**

### **General Fund**

For FY 2021-22, Miami-Dade will have an increase in Florida Education Finance Program (FEFP) funding of \$26.5 million, however, when the decrease in Class Size Reduction of \$31.6 million is factored into the equation the per student amount ends up being a decrease of \$231.53 per student over FY 2020-21's FEFP 4<sup>th</sup> Calculation. This seemingly large increase to K-12 funding is misleading since the Final Conference amounts still include the funding which will be subsequently reduced related to McKay and Family Empowerment Scholarships (FES). If the amounts related to these two scholarship programs are subtracted at their current level, that would reduce the FEFP increase to a decrease of \$61.3 million. The Teacher Salary Increase allocation increased by \$5.59 million, inclusive of charter schools. There was a \$2.1 million increase to the Mental Health Assistance allocation. Additionally, the legislature passed a mandated increase to the Florida Retirement System (FRS) contribution rates that will cost the District nearly \$15 million. Therefore, once again the District's ability to expand programs for students or add additional positions is extremely limited. Fortunately, our voters approved Referendum #362 on November 6, 2018, so our instructional staff will continue to earn a salary now above the national average, and the District can fund all of the State required security mandates.

This restricted funding coupled with the projected increased loss of FTE to charter schools, as well as McKay and FES scholarships, along with the significant increase in FRS rates, increases in our health insurance costs and the looming loss of state revenues due to the COVID pandemic, will force the district to implement very tight spending guidelines in order to protect its workforce and ensure its financial viability. The District will continue to work vigorously with our local delegation in the Florida Legislature throughout this year to ensure that those making the annual financial investment decisions for our students understand the drastic impact each additional dollar can have on the educational future of a child. We are hoping that the recommendations to improve some of the deficiencies found in the process used to calculate the District Cost Differential portion of the FEFP will prove favorable to our District's funding going forward.

### **Capital Outlay Fund**

State revenue represents less than 5% of total capital revenue for FY 2021-22, with \$42.0 million in Public Education Capital Outlay (PECO) earmarked for charter schools. Although PECO funds are not being allocated for traditional K-12 public schools, the state is fully funding the annual charter capital allocation from this source as it did in FY 2018-19 and FY 2019-20. When the legislature fully funds the complete annual charter capital allocation, the statutorily required school district local capital revenue sharing with charters is not exercised. For the Five Year Capital Plan, it is assumed that the State will continue to fully fund the annual charter capital allocation, freeing up \$210 million in local capital revenue which will be used for projects as well as to assist the General fund with the funding of maintenance and other capital eligible expenditures.

The District's \$1.33 billion FY 2021-22 Capital Budget is funded primarily from local sources, the Local Option Millage Levy (LOML) estimated at \$527.20 million and \$719.98 million of projected balances to be carried forward from FY 2020-21. These carry forward balances are mostly related to the successful November 2012 bond referendum that was resoundingly approved by 70% of Miami-Dade voters. As promised, these GO Bonds are transforming classrooms into 21st century instructional spaces with new technology and capital upgrades provided to aging school buildings, giving every student access to cutting-edge academic programming and advanced digital technology in a modernized classroom environment.

### **Debt Service Fund**

In FY 2020-2021, the District continued its prudent debt management and fiscal stewardship by taking advantage of market conditions and refunding several Certificates of Participation (COPs) which provided approximately \$26.5 million in future debt service savings. Additional COP refundings are targeted for FY 2021-2022, as well as the refunding of the 2013 GO Bonds and the issuance of the last tranche of GO Bonds. These initiatives, along with the resounding support and approval of the November 2018 Secure our Future referendum further expand the District's ability to increase teacher salaries, security, and fund needed capital and technology improvements.

### **Special Revenue Funds**

For FY 2021-22, the Special Revenue Funds are expected to increase due to all of the federal COVID relief funding we will be receiving from the CARES Act, the CRRSA Act and the ARP Fund via ESSER and GEER grants. The increase related to these grants for FY 2021-2022 will be \$1.41B. The Contracted Programs fund is estimated to decrease by roughly \$20.9 million to \$375 million. Contracted Programs only include budget carryover of grants extending into 2021-22 and new grants that have already been approved by the granting agencies. The budget will be amended to reflect future grants as they are approved by the Board. Food Service is expected to increase by \$2.3 million due to the fact that they are expecting a lot more students returning in person for the next school year. The district is in the process of pursuing federal funding in order to recover some of the losses incurred due to the COVID pandemic. Staff in the Office of Food and Nutrition, under the direction of the Chief Operating Officer, has implemented numerous strategies to increase meal participation and improve the quality of meals served. However, the current assumptions are based on a scenario where students return for the most part to the brick & mortar schools.

### **Proprietary Fund**

For FY 2021-22, the Proprietary Fund continues to perform favorably. Beginning net position for the fund is expected to be over \$122 million, and cash balances will end FY 2020-21 exceeding \$117 million; more than \$46 million over the 2-month amount recommended by actuaries. The actuarial assumptions upon which the FY 2021-22 amounts are based have been revised to reflect actual results through first quarter CY 2021. Leadership continues to work with all stakeholders to provide a health insurance plan that meets employee's needs while working within the constraints of the market. Miami-Dade County continues to lead the nation as the highest cost area for services and hence medical insurance costs.

### **Summary**

In spite of the need for more funding, the School Board of Miami-Dade County and their leadership team have taken all steps necessary to continue to protect school funding and the District's commitment to provide a high quality education for all our students through innovative thinking, sound fiscal management and a willingness to make decisions that align funding with the District's strategic priorities.

# BUDGET CALENDAR

## KEY EVENTS IN DEVELOPING THE BUDGET FOR FY 2020-21

### 2021

|           |    |   |
|-----------|----|---|
| February  | 10 | <u>Board Meeting:</u><br><u>Action Item:</u> Board adopts FY 2020-21 mid-year budget resolutions.   |
|           | 25 | Board Budget Workshop.  |
| March     | 2  | Regular 2021 Legislative Session begins.  |
| April     | 14 | Board Budget Workshop.  |
|           | 30 | Regular 2021 Legislative Session ends.  |
|           | 19 | <u>Board Meeting</u><br><u>Action Item:</u> Board adopts spring FY 2020-21 budget resolutions.  |
| June      | 30 | Board Budget Workshop.  |
|           | 23 | <u>Board Meeting</u><br><u>Action Item:</u> Board readopts the FY 2020-21 budget, as amended, for interim FY 2021-22 budget.  |
| July      | 13 | Tentative Budget is delivered to the Board by the Superintendent.   |
|           | 14 | <u>Board Meeting</u><br><u>Action Item:</u> Board authorizes the Superintendent to advertise tentative budget and millage levy.   |
|           | 28 | <u>First Public Hearing, 6:00 p.m.</u><br><u>Action Item:</u> Board adopts tentative FY 2021-22 millage levy and annual budget as well as FY 2021-22 <i>School Allocation Plan</i> .  |
| September | 9  | <u>Board Meeting and Second Public Hearing, 6:00 p.m.</u><br><u>Action Item:</u> Board adopts Five-year Facilities Work Program, final FY 2021-22 millage levy and annual budget, approves FY 2020-21 annual financial report for submission to Department of Education and approves final FY 2020-21 budget resolutions. |



## **DESCRIPTION OF THE BUDGET PROCESS**

Florida Law requires the School Board to adopt each fiscal year a balanced budget for all funds under its jurisdiction: General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds, Proprietary Fund and Fiduciary Fund. A budget is balanced when total anticipated revenue equals total estimated expenditures. In the event that a fund's projected expenditures are expected to exceed projected revenues, such deficit must be eliminated by either additional revenues or reduced expenditures. Should anticipated revenues be insufficient to fund anticipated expenditures, then a portion of the unreserved fund balance must be used to maintain a balanced budget.

The law is very specific in defining the process and timetable to be followed in adopting the budget and ad valorem property tax millage rates. By law, the School Board must conduct two public hearings on the proposed budget and millage rates. The process prescribed by law is briefly described below.

### **CERTIFICATION OF ASSESSED VALUE OF TAXABLE PROPERTY**

The County Property Appraiser is required by law to certify to each tax jurisdiction the assessed value of all non-exempt taxable real property in the county. The Property Appraiser, who is independent of the School Board, is required to provide this certification no later than July 1 each year, unless extended by the State.

### **READOPTION OF CURRENT BUDGET**

Because the fiscal year for school districts in Florida begins before tentative adoption, which occurs after the first public hearing, the District readopts the current budget in May or June each year as authority to operate until a new budget is tentatively adopted.

### **ADVERTISEMENT OF TENTATIVE BUDGET AND PROPOSED MILLAGE RATES**

The Superintendent of Schools is responsible for recommending a tentative budget and property tax millage rates to the School Board. By law the Board must advertise a tentative budget and millage rates in a daily newspaper of general circulation in the county within 29 days after receiving the certification from the Property Appraiser. The advertisement contains a budget summary, proposed millage rates and a notice of the date, time and address of the first public hearing on the budget.

### **FIRST PUBLIC HEARING**

The first public meeting on the budget must be held by the Board at least two days, but not more than five days, after the publication of the budget advertisement. Citizens are able to address the Board at the public hearing regarding the tentative budget and proposed millage rates. Following the public hearing, the School Board adopts a tentative budget and a resolution stating the millage rates to be levied and sets the date for the second public hearing.

### **MAILING OF TAX NOTICE TO EACH PROPERTY OWNER**

The County Property Appraiser notifies each property owner, usually in mid-August, of the amount of the property tax levies proposed by each tax jurisdiction. The notice also shows the actual tax levies for the prior year and the tax levies for the current year which would result from applying the prior year's millage rates to the current taxable assessed value of the property. The tax notice also contains the date, time and address for the final public hearing to be held.

## **Description of the Budget Process (*Continued*)**

### **SECOND (FINAL) PUBLIC HEARING**

The second public hearing is required to be held at least 65 days, but not more than 80 days after receiving the tax roll certification from the Property Appraiser. Again, citizens are able to address the Board at this public hearing. After this public hearing, the School Board adopts the final budget and a resolution stating the ad valorem property tax millage rates to be levied. State law prohibits adoption of a total millage rate higher than that adopted at the first public hearing, unless each property owner is notified by mail of the proposed change, including the amount of taxes under the original adopted rates and the higher proposed rates.

However, in the event that the assessed value of non-exempt taxable real property initially certified by the Property Appraiser on July 1 has changed by more than one percent, the school district may administratively adjust its rate without a public hearing, provided that the amount of taxes computed by applying the adjusted adopted rate are equal to the taxes computed using the originally adopted millage rate.

### **SUBMISSION OF FINAL BUDGET DOCUMENTS**

Following the second public hearing, the Superintendent must submit copies of the final Adopted Budget to the Florida Department of Education. Copies of the budget and millage advertisements and the budget and millage resolutions adopted by the School Board are also provided to the Florida Department of Revenue, which is required to determine if the school district was in compliance with the applicable state law. Finally, the School Board must certify the final adopted millage rate to the County Tax Collector and the County Property Appraiser.

### **BUDGET AMENDMENTS**

State Board of Education (SBE) Rules, which have the effect of law, require that the budget be adopted in a form prescribed by the State Department of Education. SBE Rules also require that the School Board approve amendments to the adopted budget.

State law prohibits expenditures which exceed appropriations authorized by the School Board. Therefore, several times during the year as necessary, the Superintendent of Schools submits for school board approval, changes to budgeted revenues, appropriations and/or appropriated reserves.

Budget amendments must be approved in a public school board meeting, the date, time and place of which must be advertised to the public. The agenda and the recommended budget amendment must be available to any citizen prior to the scheduled board meeting. Once approved by the School Board, budget amendments are then entered into the general ledger via our ERP system as well as updated on the District's budget development system.

Finally, any citizen may sign up to address the school board during its meeting regarding any proposed action on the agenda, including budget amendments.

## BUDGET CONTROLS

Regulations of the SBE require that expenses may not be incurred in excess of Board-approved appropriations. The following systems and procedures are in effect to assure that expenditures do not exceed the approved budget:

1. A computerized position control system prevents full-time personnel from being hired unless a vacant, authorized staff position exists.
2. A computerized financial system uses encumbrance accounting to verify the availability of a budget authorization before a purchase order is processed for non-salary transactions. Non-salary items which are not subject to this control, such as utilities and employee benefits, are subject to frequent projections and monitoring on a system wide basis.
3. Projections of revenues and expenditures are prepared monthly, beginning in November each year and reviewed by the Board, in order to provide an early warning of any potentially serious budget problems. Monthly written updates are provided to the Board to keep them adequately informed of projection trends.
4. The role of the Audit Committee has been expanded to include budget responsibilities and is now known as the Audit and Budget Advisory Committee. This committee provides additional oversight over the accuracy of revenue and appropriation estimates of budgetary forecasting and control procedures.

## BASIS OF BUDGETING

The budgetary accounts of the district are grouped into funds in accordance with generally accepted accounting principles and standards prescribed by the Florida Department of Education, as required by law.

### GOVERNMENTAL FUNDS

**General Fund** is used to account for all financial resources not required to be accounted for in another fund and for certain revenues from the state that are legally restricted to be expended for specific current operating purposes.

**Debt Service Funds** are used to account for the accumulation of resources for the scheduled payment of principal, interest and related costs on long-term general obligation debt and certificates of participation debt.

**Capital Outlay Funds** are used to account for restricted financial resources which must be used for educational capital outlay needs, which includes: land, new construction, renovation and remodeling projects, fixed equipment, furniture, fixtures and equipment, motor vehicles, audio visual materials, library books, and property and casualty insurance.

**Special Revenue Funds** are used to account for the financial resources of the school food service program, as well as grants from federal, state and local sources. Due to the implementation of GASB 34 in FY 2001-2002, they are also used to account for donations and ticket sale proceeds used for special events, and the law enforcement trust fund as provided by law.

**Proprietary Fund** is used to maintain and account for the District's Internal Service Fund as its only Proprietary Fund. The Internal Service Fund includes the activities of the group health self-insurance program.

**Fiduciary Fund** is used to account for resources used to finance the District's Supplemental Early Retirement Program.

## **BASIS OF BUDGETING - GOVERNMENTAL FUNDS**

The budgets for all governmental funds are developed based on the modified accrual basis of accounting. Revenues are budgeted in the fiscal year in which they are expected to become available. Appropriations are budgeted in the fiscal year in which the liability is expected to be incurred. The principal exceptions are: (1) interest on general long-term debt is budgeted in the fiscal year when due; and (2) appropriations for liabilities reported as long-term debt are budgeted in the fiscal year when due.

## **BUDGET TRENDS**

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

Sharing Capital Millage with Charter Schools: For the better part of a decade, charter advocates in the State of Florida have attempted to influence the legislative process so that school districts would be required to share a portion of the revenue received from the Local Discretionary Capital Outlay Millage (LOML) with charter schools. During the 2017 Legislative Session this issue was pushed through in a sweeping omnibus education bill entitled HB 7069. The bill was signed into law by the Governor in June 2017, and already cost the District \$16.89 million in FY 2017-18. For FY 2018-19 through FY 2021-22 the State has fully funded the charter school capital outlay allocation. However, for FY 2022-23 and beyond school districts are still statutorily required to fund the difference between the charter capital allocation per the statutory formula and what the state funds for any given year for charter school capital outlay. This provision has a projected impact of \$210 million on the Five-Year Capital Plan and will have an increasing set of implications for both the Capital Outlay and General Funds over the foreseeable future. This forces our District to take this looming revenue restricting requirement into consideration whenever it is planning for the future of our District. The current assumption is that the State will continue to fund the charter capital outlay directly for the next five years.

Federal Entitlement Trends: Another provision of HB 7069 changed the manner in which Title I funds must be distributed to schools and districtwide programs. Previously, these funds, which are set aside for supplemental educational services to poor students, were distributed first to districtwide programs with the balance to Title I-eligible schools on a proportional basis. The new mandate requires extremely few set-asides – even more stringent than Federal regulations – prior to the school distributions. This will limit the focused investments the District will be able to make on programs serving the neediest of communities.

Class Size Amendment Compliance: In 2002, Florida voters amended the State Constitution to require caps on the number of children in each classroom. The implementation of the amendment was phased in over several years and full compliance was mandated for all districts in the 2010-11 school year. Faced with the underfunding of the initiative despite its constitutional obligation to do so, the Florida Legislature asked voters to again amend the constitution to allow for school wide averages per classroom of 18 in grades K-3, 22 in grades 4-8 and 25 in grades 9-12, and a cap in each individual core curriculum classroom of 21, 27 and 30 respectively. The referendum appeared on the ballot in the November 2010 general election and did not pass.

During the 2011 legislative session, Senate Bill SB 2120 was passed. SB 2120 changes the definition of core curriculum and reduces the number of courses that must meet the class size cap. This provided some relief to districts but still caused situations where one child over the cap at a school required opening a classroom to avoid non-compliance and the related penalty. M-DCPS worked closely with schools to schedule students effectively to maximize learning opportunities while minimizing situations where the District was not compliant. In FY 2017-18, the District was able to achieve compliance at 100%. During the 2013 legislative session, language was inserted in the conforming bill (SB1500) that offers schools with choice programs opportunities to meet the caps on a school-wide average.

## **BUDGET DEVELOPMENT PROCESS GOVERNMENTAL FUNDS**

Under Florida law the Superintendent of Schools, whether elected or appointed, is responsible for submitting to the school board for approval both proposed millage rates and a balanced budget recommendation. The processes by which those budget recommendations are developed are briefly described below:

**General Fund** budget recommendations are developed by the Superintendent of Schools in consultation with key members of his Cabinet (senior administrative staff). After the conclusion of the legislative session, district financial staff prepares an analysis of anticipated General Fund revenue and constraints on their use. This information is presented to the School Board and to the Superintendent and his Cabinet.

During several meetings over a 4-6 month period, the Cabinet reviews revenue projections and requests for appropriations submitted by administrative staff and principals. In conjunction with the Cabinet review, two school allocation plan teams meet (one principal group and one parent/community group) to make recommendations to the Superintendent. From the results of these meetings a Preliminary Budget is developed and reviewed with the Superintendent who then recommends it to the School Board. School Board members ask questions and comment, but no official action is taken. Several Board Budget Workshop and/or Town Hall meetings are held to receive feedback throughout the process.

The Executive Summary represents the Superintendent's official budget recommendation and may include changes as a result of questions and comments from School Board members during the Board Budget Workshop as well as changes that may have occurred due to FY 2019-20 year-end results.

**Debt Service Funds** budget recommendations to the School Board are compiled by financial staff based on debt service requirements for existing debt and estimated debt service requirements for proposed new debt issuances.

**Capital Outlay Funds** budget recommendations are developed collaboratively by staff from the Office of Budget Management and School Facilities. Staff identifies funds available for projects, either from revenue sources or from proposed new debt issuances. School Facilities staff prioritizes projects based on recommendations from demographic studies and consultations with staff from Region Offices and Facilities Inspections.

**Special Revenue Funds** consist of the Food Service Fund, Contracted Programs Fund and Miscellaneous Special Revenue Fund. The recommended Food Service Fund budget is developed jointly by the Office of Budget Management and Food Service staff based on projected student participation and other factors. The Miscellaneous Special Revenue Fund budget consists of Special Events Fund and the School Board Law Enforcement Trust Fund.

The **Contracted Program Fund** budget includes only budget carryover from grants which extend into FY 2020-21 and new grants which are already approved by the granting agencies. The budget will be amended to reflect future grants as they are approved by the School Board and the granting agency.

**Proprietary Fund** budget consists of the Internal Service Fund for employee health insurance.

The **Fiduciary Fund** consists of the District's Supplemental Early Retirement Program.

## COMMUNICATION WITH STAKEHOLDERS

In order to further the School Board's and Administration's commitment to transparency, stakeholders are involved and informed throughout the budget process. Early in his tenure, the Superintendent formed a Business Advisory Council in order to validate decisions and assumptions surrounding key business decisions. Their combined business acumen and insight into the priorities of our community have been invaluable. In addition, prior to the adoption of the Tentative Budget, the budget is presented to School Board's Audit and Budget Advisory Committee. That meeting is scheduled this year for July 20, 2021.



The Superintendent also formed a sub-committee of the Family and Community Involvement Advisory Committee to review and discuss budget balancing strategies both from group members and the Administration. This group met monthly throughout the year. The administration also convened the annual Principal's Allocation Committee who met various times over the budget development process to review budget cuts.

In addition to the work of these stakeholder groups, outreach by School Board Members and District leadership was done through radio interviews, the print media, television, web-casts and numerous Town Hall Meetings throughout the Budget Development process. The home page of the Miami-Dade County Public Schools has a direct link to all budget documents, (<http://financialaffairs.dadeschools.net/>).

## FINANCIAL POLICIES

The following practices guide the preparation and monitoring of this budget:

### **Operating Budget Policies**

- The District will cover current expenditures with current revenues.
- The District will maintain an interactive on-line budgetary control system to assist in following the budget plan.
- The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- The District will continue its policy of budgeting for indirect costs in every program to ensure that full costs are reflected in every program and fund budget.

## **Financial Policies (*Continued*)**

### **Capital Budget Policies**

- The District will develop and administer a multi-year plan for capital projects and facilities maintenance and update it annually.
- The District will coordinate development of the capital budget with development of the operating budget.
- The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- The District will determine the least costly financing method for all new projects.

### **Debt Management Policies**

- The District will confine long-term borrowing to capital projects and purchases of equipment.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will maintain communication with bond rating agencies about its financial condition.
- The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

Our Investment policies can be found under Board Policy 6144 using the following link <http://www.neola.com/miamidade-fl/>.

Our Fund Balance Policy can be found under Board Policy 6220.01 using the following link <http://www.neola.com/miamidade-fl/>.

## THE EXECUTIVE SUMMARY

The Executive Summary is intended to offer a summary view of the annual budget. The document includes an introduction and a detailed section on the organizational units. The third section of the document is entitled "Overview All Funds" and summarizes into one area all the fund sections included in the document. Appendix A, details the General Fund Section of the document, Appendix B, details the Capital Outlay Section of the document, Appendix C expands upon the data points in the introduction and provides statistical highlights about Miami-Dade County Public Schools and Appendix D is the Glossary.

### DESCRIPTION OF OTHER BUDGET DOCUMENTS

This **Executive Summary** contains budget information about each of the funds or fund groups of the school board for which a budget must be adopted. The information contained in this document is summary in nature.

Described below are other documents which are produced during the planning and budgeting processes of the school district and which provide more detailed information about the budgets of the General Fund and the Capital Outlay Funds.

**Operating Budget Work papers** containing detailed general fund appropriations have been provided to School Board Members. School budgets are aggregated by levels of schools (i.e., elementary, K-8, middle, senior high and adult) and selected programs (i.e., exceptional student, bilingual, career and technical education).

School Support Centers (departmental/non-school site) budgets are presented in detail as are budgets for State Categorical Programs.

**School Allocation Plan, FY 2021-22** identifies school and program allocation planning formulas on which this budget recommendation is based and will be submitted to the School Board with the Tentative Budget.

**Five-Year Capital Plan, for FY 2021-22 through 2025-26** reflects long range facilities planning using the best available revenue projections balanced with prioritized capital needs over a five year period. Year 1 of the plan reflects the Capital Outlay Budget for FY 2021-22



# ONE DISTRICT GOAL

## Student Achievement: *Infinite Possibilities*

### VISION

Inspired valued, educated, and empowered students thriving in and beyond the classroom.

### MISSION

To provide relevant learning experiences that foster life-long curiosity and enable ALL students to achieve their full academic, personal, and civic potential.



# Strategic Plan

On June 23, 2021, the Miami Dade County School Board approved the recommended 2021-2026 Strategic Blueprint presented by Superintendent Carvalho. The Plan was predicated on the District's commitment to provide educational excellence for all. This commitment begins with our core values:

- **Excellence** – We pursue the highest standards in academic achievement and organizational performance.
- **Equity** – We foster an environment that serves all students and aspires to eliminate the achievement gap.
- **Student Focus** – We focus on meeting our students' diverse needs and supporting them in fulfilling their potential.
- **Innovation** – We encourage risk-taking, creativity, and adaptability to new ideas and methods that will support and elevate student learning.
- **Accountability** – We celebrate our successes, learn from our failures, and embrace challenges as we strive towards continuous improvement.
- **Joy** – We accept individuals for who they are, encourage them to engage with one another authentically, and cultivate welcoming environments that promote fun and excitement.

The Strategic Plan has five pillars that support the District's Priorities. The five pillars are:

## **Pillar I – Relevant, Rigorous and Innovative Academics**

- Ensure that all students graduate with a relevant, viable post-secondary plan.
- Eliminate the achievement gap while accelerating all students to their full academic potential.
- Provide equitable access to quality and innovative instructional programs.

## **Pillar II – Safe, Healthy and Supportive Learning Environments**

- Provide a safe, secure, and clean environment for all District students, staff, and visitors.
- Promote the physical, emotional, and mental health of students and employees within and beyond school.
- Provide the necessary supports to promote student access and engagement.

## **Pillar III – Highly Effective Teachers, Leaders and Staff**

- Recruit and retain the most qualified employees.
- Develop a culturally responsive and high-performing workforce.
- Develop administrators as effective leaders of human capital.

## **Pillar IV – Informed, Engaged and Empowered Stakeholders**

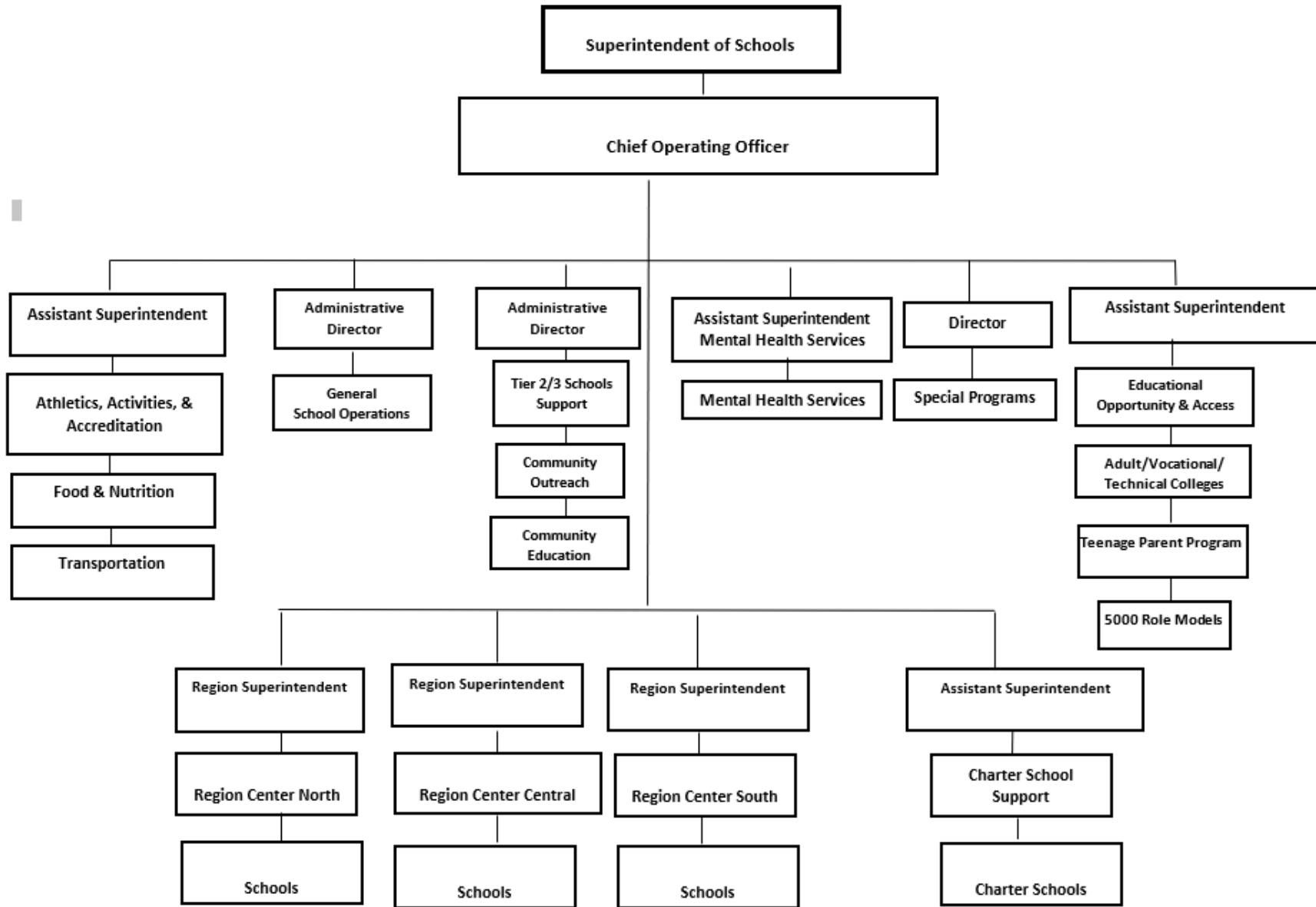
- Enhance and diversify communication strategies to strengthen stakeholder understanding.
- Improve and amplify meaningful two-way communication with stakeholders to ensure equity and access.
- Empower all stakeholders to be active participants and advocates in public education.

## **Pillar V – Effective and Sustainable Operational Practices**

- Maintain the District's strong financial position.
- Ensure efficient and effective business practices.
- Ensure equitable purchasing/procurement practices.
- Establish and implement sustainability practices.

The following organizational charts summarize the structure of key bureaus that report to the Superintendent of Schools and support the Strategic Plan for all of M-DCPS. Brief narratives that describe each bureau's function as it relates to the Strategic Plan, highlights of key accomplishments over the past year, and strategic priorities for FY 2021-22 follow each organizational chart.

SCHOOL OPERATIONS  
2021-2022



## School Operations

School Operations strives to ensure that all schools have the operational resources and infrastructure needed so that all principals can lead, all teachers can teach, and all students can learn. As a bureau, School Operations strives to incorporate the District's core values (Excellence, Equity, Student Focus, Innovation, Accountability, and Joy) into our daily lives and professional activities. School Operations is accountable for ensuring the successful day-to-day operations and management of schools by providing guidance and assistance through the delivery of support services, the interpretation of compliance/policy requirements, and the sharing of operational best practices. In addition to the support for traditional public schools in M-DCPS, School Operations also delivers support services and opportunities to students in alternative settings, adult education centers/technical colleges, and charter schools. School Operations is also responsible for the coordination of community services and resources in support of various District initiatives. The departments that comprise this bureau of M-DCPS are detailed in the preceding organizational chart.

Below is a summary of the work performed by each of the divisions within School Operations.

### **General School Operations**

School Operations is responsible for providing the necessary support to over 350,000 M-DCPS students; more than 340 schools; 10,000 employees; and parents and community members at large. Additionally, it provides statutory oversight in compliance to approximately 75,000 charter school students enrolled in 139 charter schools that comprise the M-DCPS charter school portfolio. It is the mission of the School Operations team to ensure that every school site receives support and guidance towards creating and maintaining a safe and caring environment that supports learning and achievement. For a school to successfully operate in a District as large as M-DCPS, a safe and caring environment conducive to learning must be established and maintained. School Operations is responsible for educating all stakeholders about the many federal, state, and local mandates and/or requirements, policies, and procedures that affect safety and security. School Operations provides various trainings to school-site administrators to help them develop their skills and knowledge to successfully manage and operate their schools. As such, it is imperative that clear, concise, timely, and complete information is distributed on a regular basis. School Operations created, reviewed, and published more than 45 District policy bulletins, reference guides, handbooks, and other communications, including over 4,900 Weekly Briefings, during the 2020-2021 School year.

School Operations coordinates the Regional offices to provide support to all of the District's K-12 programs. It works in conjunction with the Office of Academics and Transformation to ensure programs created are implemented by the schools. Program implementation from all departments is coordinated through School Operations in order to ensure an equitable program for all children. The role of the Regions is to provide direct supervision to school-site administrators and ensure a safe and efficient learning environment is maintained. School Operations works with the Budget Office to ensure the legal and appropriate expenditures of all revenue and allocations.

Through work with the Region offices, budget conferences and planning sessions are coordinated. Additionally, School Operations works as the liaison with the Audit and Budget Advisory Committee (ABAC) to provide training and review of all procedures to ensure fiscal responsibility. School Operations will also coordinate the implementation of any procedural changes brought about in maintenance and security to address both the COVID-19 pandemic and the Marjory Stoneman Douglas High School Public Safety Act. Any construction and maintenance projects are coordinated by the Office of School Facilities through School Operations to ensure a safe and sanitary learning environment for all students. The work with

the Office of Human Capital Management includes ensuring the necessary staff is in place and identifying, developing and supervising the administrators that will best serve each school community.

### **2021-2022 Initiatives**

To further support schools and students following the disruption caused by the COVID-19 pandemic, an additional Region Administrative Director position will be added to all Region Offices. This will enable the Regions to redistribute job assignments among Region Directors and reduce the overall number of schools each Director directly supports. An increased focus will be placed on the academic and social emotional needs of unengaged/unaccounted for students.

### **Division of Adult/Technical and Educational Opportunity and Access**

Adult and Career Technical Education programs at M-DCPS are designed to strengthen practical skills and prepare students to enter the local workforce in a career of their choice. These courses can help students learn English as a Second Language, prepare for the GED® or a High School Diploma, and/or prepare to take the United States citizenship examination.

The M-DCPS post-secondary education (Career Technical Education) platform is one of the most affordable adult education programs in Miami-Dade County, offering over 70 training programs at seven technical colleges that are designed to support the local workforce and meet the needs of the local citizenry. The Adult and Career Technical Education programs provide adult pathways in the areas of Business Administration, Commercial Arts & 3-D Animation, Construction & Apprenticeship, Commercial Foods, Culinary Arts & Baking, Health Occupations, Information Technology, Licensed Childcare, Personal Services, Manufacturing, Public Safety & Security, Building Automations, and Transportation.

The Division of Educational Opportunity and Access (DEOA) embraces a holistic approach to meet the personalized needs of students and address the root causes of student misbehavior while assisting with the emotional, social, health, personal, and career development of all students. Throughout the District, the paradigm has shifted to “rethink discipline” and address student issues by providing opportunities for students to learn new skills. In addition, DEOA provides access to a continuum of prevention programs, interventions, supports, and alternatives. Through a proactive approach, intensive interventions based on Early Warning Indicators are provided to at-risk youth to increase student learning, attendance, graduation, and successful transition into adulthood.

This office also supervises The Teenage Parent (TAP) Program, which is a comprehensive dropout prevention program designed to provide educational and ancillary services to pregnant and parenting students enrolled in M-DCPS. Services are available at all M-DCPS schools, including specialized educational centers, outreach locations, and charter schools. The program offers a specialized curriculum, referrals to healthcare providers and social services agencies, childcare during school hours, and transportation. TAP is a voluntary program governed by Florida Statutes and is available to all teenage parents who desire to work toward a high school diploma.

Also under the auspices of Adult/Technical and Educational Opportunity and Access is the 5000 Role Models of Excellence Project, which is an in-school dropout prevention and mentoring program for minority boys “at risk” of dropping out of school. The program serves students ages 9-19 in 103 schools across the District. When students enter the program, they are guaranteed an opportunity to attend college or advance through an array of post-secondary opportunities geared toward the next level of post-secondary education and employment.

### **2021-2022 Initiatives**

An on-going initiative for the upcoming school year is the hosting of a Professional Learning Community (PLC) related to implicit bias. There will be also be a focus on increasing high school students' exposure to available opportunities through workforce development programs, as well as increasing dual enrollment opportunities through the District's technical colleges. In addition, *BluApple Connect* will launch in the 2021-2022 school year. This is a streamlined articulation process that connects post-secondary students in ESOL, GED, and High School Completion courses with Career Technical Programs.

### **Measures of Success**

Key Performance Indicators include the overall number of students enrolled in Adult Education/Career Technical Programs, as well as the number of students enrolled in dual enrollment courses through the District's technical colleges.

### **Special Programs**

The Department of Special Programs has oversight over unique programs and initiatives within School Operations. This department has expertise in the child welfare system, truancy, the juvenile justice system, school health, and emergency management, all of which encompass critical incident planning/response and hurricane and/or natural disaster preparedness. Working with and advocating for the most at-risk students is at the center of the department's mission. The department also has programmatic responsibility for the District's Automated Incident Reporting System, Code of Student Conduct, School-Based Student Court Program, and many community public/private partnerships across the District. The Department of Special Programs engages daily with school-site administrators, counselors, other school personnel, and external stakeholders to actualize its overall vision.

### **2021-2022 Initiatives**

The Together for Children H.E.R.O. (Here Everyday and Ready on Time) Truancy Prevention Program will continue to operate in the selected 39 schools for the 2021-2022 school year. Additionally, the District will participate in additional professional development provided by the Children's Courthouse Liaison Office to promote the educational stability of all students who are under the supervision of the Department of Children and Families (DCF).

### **Measures of Success**

Key Performance Indicators include a reduction in the number of unexcused absences for the students participating in the H.E.R.O. Truancy Intervention Program as compared to the previous school year.

### **Division of Athletics, Activities, and Accreditation**

Extracurricular programs provide students with the opportunity to develop leadership skills and to learn the value of collaboratively working on a team. Research demonstrates that students who participate in school activities and athletic programs earn higher grades and have better attendance than students who do not participate. In fact, 95% of Fortune 500 executives participated in high school athletics or activities. The Division of Athletics, Activities and Accreditation provides leadership and direction for the District's athletics and activities program by planning, implementing, and supervising programs and making policy recommendations.

This office works closely with District, Region, and school-site personnel to ensure compliance with School Board policies and guidelines as well as policies of the Greater Miami Athletic Conference (GMAC) and Florida High School Athletic Association (FHSAA), when applicable. Achieving the goal of delivering high-quality activities programs at all school levels and high-quality athletic programs at the middle and high school levels are priorities for this division.

### **2021-2022 Initiatives**

The Division of Athletics, Activities & Accreditation will implement a monthly student-athlete recognition. This monthly recognition will identify student-athletes in each Region that have excelled both on the field and in the classroom. These monthly recognitions will serve to recognize the very best student-athletes that M-DCPS has to offer and inspire others to follow in their footsteps. The Student Athlete recognitions will be posted on the District's social media page and the Division of Athletics website.

### **Measures of Success**

One Key Performance Indicator is the number of student-athletes recognized within each Region on a monthly basis.

### **Division of Community Outreach & Tier 2/3 School Support**

The Division of Community Outreach & Tier 2/3 School Support supervises the implementation and monitoring of programming that directly impacts students at some of the District's most fragile schools. In keeping with the M-DCPS goal of ensuring student safety, creating caring and nurturing environments, and providing support to all school-site staff, the District has introduced Restorative Justice Practices (RJP) in select schools. In addition, this division is also responsible for monitoring the District's iAttend initiative, which has demonstrated significant progress for targeted schools and students.

This Division also supervises the community school program. The Community School Program offers an opportunity for M-DCPS to determine the needs of the community and provides a mechanism to meet those needs. Community schools provide programs that are funded by fees, tuition, grants, and donations on community school sites, in adult centers, in satellite programs, and at off-campus, non-public school locations throughout Miami-Dade County.

### **2021-2022 Initiatives**

The District will continue to leverage Restorative Justice Practices (RJP) in its approach to addressing disparities in the utilization of traditional disciplinary practices and the climate and culture of each school. Restorative Justice Practices integrate the Multi-Tiered System of Support (MTSS), Positive Behavior Interventions and Supports (PBIS), Social-Emotional Learning (SEL), Trauma-Informed Care (TIC), and mindfulness to provide a framework for building a sense of community, belonging, and positive relationships in schools. As of 2020-2021, staff in 75 schools in M-DCPS have received training and are implementing RJP. In 2021-2022, the District will expand the number of high schools implementing RJP and increase the number of teachers implementing RJP strategies within their classrooms.

### **Measures of Success**

Key Performance Indicators include the number of after-school enrichment opportunities that address students' academic and social emotional learning; the number of students participating in after-school enrichment activities; the number of high schools implementing RJP; the number of teachers trained on RJP; and the number of incidents resolved through the use of RJP.

### **Food and Nutrition**

The District's Department of Food and Nutrition provides healthy eating options, nutrition education, and wellness programs to all students Districtwide and oversees the District Wellness Policy and Advisory Committee. The office directly supports and participates in multiple grant initiatives.



The Department of Food and Nutrition continues to implement continuous improvement models in program administration; re-design and investments in school kitchen facilities and equipment; strategic planning, investment, and implementation of modern technology and food service information management systems; effective employee training and staff development models; and an unwavering commitment to providing high-quality food and menu items for all student meal services.

### **2021-2022 Initiatives**

Maintaining effective school meal programs that support student achievement and increase student access to healthy foods will be the main area of focus in 2021-2022. The Department will continue to engage with school leaders and District offices, community partners, and state agencies to ensure effective school meal programs and services.

### **Measures of Success**

Key Performance Indicators include an increase in the percentage of student meal participation and innovative meal services to support student access to school meals. In addition, a goal will be to identify and leverage opportunities to enhance students' dining experience in the cafeteria to encourage healthy eating habits.

### **Mental Health Services**

The Department of Mental Health Services supports the enhanced coordination of District, school, and community mental health services and resources to deliver evidence-based mental health care and treatment for students. The Department has strengthened initiatives and programs to provide mental health and wellness-focused services that promote and support students' social-emotional development, prevent the development of mental health challenges, and address challenges that currently exist. The Department works in collaboration with school-site administrators and personnel to ensure ongoing support for students and families and assists in facilitating the Threat Assessment process and follow-up with mental health services. Furthermore, the Department coordinates and implements a wide range of trainings for school-site personnel and organizes parent and community presentations to bring greater awareness and understanding of the need for enhanced mental health services and actualize the Department's mission.

### **2021-2022 Initiatives**

The Department of Mental Health Services will hire 20 additional Mental Health Coordinators, thereby bringing the total to 93. These additional personnel will allow each Mental Health Coordinator to support four schools. Additionally, part-time contracted mental health professionals will be hired to add another layer of support to schools by providing direct services to students and families. As the COVID-19 pandemic has heightened the need for support for students and families, the Department will continue to elevate its identification and incorporation of strategies and programs to enhance the early identification of social, emotional, or mental health challenges or substance abuse disorders and provide early intervention to assist students in dealing with trauma and violence.

The Department of Mental Services is aligning its mission with "Reigniting Emotional Wellness....*Resilient Together*" to reduce the likelihood of at-risk students developing social, emotional, and behavioral health problems, suicidal tendencies, or substance abuse disorders. In partnership with the Miami Heat, Florida Blue, and Mindful Kids Miami, mindfulness activities and strategies will be implemented in all K-12 schools through the Mindfulness Champions Initiative.

Additional initiatives include:

- Implementation of SEL School Awards (Player, Valuable Player and Most Valuable Player) Program.
- Expansion of Mental Wellness Clubs to all grade levels.
- Expanded partnership with the Miami Marlins and the Positive Coaching Alliance on the Great Minds-Great Athletes Program to support student-athletes' mental wellness needs.
- Expanded partnership with the National Council for Mental Wellbeing to implement the Teen Mental Health First Aid Program in 18 additional high schools.
- Expansion of new trainings for school-site staff that focus on trauma-informed classrooms/practices.
- Enhanced parent outreach through various means, including virtual webinars, website, face-to-face presentations, and collaboration with other M-DCPS departments, including The Parent Academy and Title I Administration.

### **Measures of Success**

Key Performance Indicators will include two-thirds of students and staff agreeing that their school effectively supports students' social-emotional well-being as reported via the School Climate Survey, as well as the number of schools recognized with SEL school awards.

### **Office of Charter School Compliance and Support (CSCS)**

CSCS is responsible for overseeing the District's charter school portfolio (over 22% of M-DCPS student enrollment) to ensure compliance with state statutes, School Board policies, and the individual charter school contracts. CSCS engages in regular progress monitoring to align with state and national principles of quality charter school authorizing, including maintaining high standards for charter schools, upholding charter school autonomy, and protecting student and public interests. The work of CSCS is aligned with *Infinite Possibilities*, the District's 2021-2026 Strategic Plan, as it relates to Pillar I (Relevant, Rigorous & Innovative Academics) through its compliance, monitoring, and charter-authorizing responsibilities and Pillar IV (Informed, Engaged, & Empowered Stakeholders) by creating mechanisms to inform parents and other stakeholders about individual charter school performance (academic, organizational, and financial).

### **2021-2022 Initiatives**

*Performance Framework:* CSCS is working to develop a Performance Framework to provide a transparent, objective mechanism to annually report charter school academic, financial, operational, and school mission-specific performance over the term of the charter school contract. A Financial Scorecard has been developed for every charter school to analyze financial performance objectively and efficiently across the portfolio of schools. Similar initiatives are underway in the areas of Academics and Operational Compliance.

*Enhanced Compliance Monitoring:* CSCS is working on Phase 2 of the roll-out of its new, robust on-line compliance monitoring system. This will include enhanced annual reporting of each charter school's progress, differentiated by each school's Academic, Financial, and Operational performance.

*Enhanced Grants Monitoring:* With the increase in the number and dollar amounts of grants available to charter schools, CSCS is working to streamline and enhance its current grant monitoring processes through initiatives such as adding a grants module to the existing on-line compliance monitoring system.

*Best Practices:* CSCS will continue to engage in state-wide and national workgroups aimed at learning and sharing best practices in charter school authorizing. As the largest charter school authorizer in Florida and one of the largest nationally, CSCS is tapped to participate in initiatives such as developing training materials for new authorizers across the state of Florida as well as special projects including “Active Ingredients” led by the State University of New York Charter Schools Institute and funded by the Walton Foundation. This program is designed to identify alternative measures for evaluating a school’s success. Lessons learned from this program will be applied to support the District’s strategic goals relative to monitoring and oversight of the District’s charter school portfolio by allowing CSCS to gain a more robust understanding of charter school performance, particularly for non-traditional schools.

### **Measures of Success**

*Performance Framework:* Creation of a performance framework to be utilized as a pilot for selected schools.

*Compliance Monitoring:* Creation of a differentiated compliance monitoring system to focus on outputs, maximize the efficiency of staff, and ensure a focus on the principles of high-quality charter school authorizing, which include maintaining high standards, upholding charter school autonomy, and protecting students and public interests.

*Grants Monitoring:* Creation of grants module added to existing on-line compliance monitoring system.

### **Transportation**

The District’s Department of Transportation transports approximately 40,000 students during the school year, traveling more than 13 million miles, and utilizing approximately 860 daily routes with over 15,000 bus stops.

### **2021-2022 Initiatives**

In an effort to increase student ridership, the Department of Transportation will continuously review and reconfigure transportation zones as necessary. Additionally, the Department has installed a new state-of-the-art Global Positioning Satellite (GPS) system on all of its school buses. The GPS system will be integrated with a bar-code reader for student tracking as they get on and off the bus.

The District’s Parent App is also being upgraded to provide the location of a student’s school bus on a live map and its Estimated Time of Arrival (ETA) at the student’s bus stop. Further, a notification system that provides information on potential bus delays or cancellations will also be integrated in the App, allowing parents and students to receive direct information regarding the assigned bus route.

The Transportation Department also applied for the VW Grant through the State of Florida Department of Environmental Protection (DEP). The grant will be used toward the purchase of 50 electric buses that should be received in 2022.

### **Measures of Success**

Key Performance Indicators include methods of increased transportation efficiencies while adhering to health protocols, as necessary. In addition, a “reduced idling policy” will be implemented to support environmental quality.

# OFFICE OF ACADEMICS AND TRANSFORMATION



## Office of Academics and Transformation

The Office of Academics and Transformation (OAT) aims to provide a 21<sup>st</sup> century learning environment with high expectations and academic options for all students as we prepare them for success in a changing and increasingly complex world where learning and innovation are constantly evolving. We strive to provide a world-class education for every student by creating learning environments that foster creativity, critical thinking, communication, and collaboration. We work to increase student achievement, global awareness, financial literacy, social emotional awareness, civic literacy, health literacy, and environmental literacy through innovative curricula characterized by rigorous standards and research-based educational programs that deliver effective and differentiated instruction in partnership with parents, businesses, and our diverse community. Our goal is to inspire, value, educate, and empower students to ensure that they achieve their full academic, personal, and civic potential and become productive lifelong learners and responsible global citizens.

OAT is comprised of six divisions:

### **Division of Academics**

The Division of Academics focuses on providing a rigorous curriculum designed to ensure innovative and customized learning opportunities for each student in Miami-Dade County Public Schools. It establishes the expectations, guidelines, and procedures for the design, delivery, monitoring, evaluation, and revision of curriculum in English Language Arts (ELA), Reading, Mathematics, Science, Social Sciences, Bilingual Education and World Languages Education, Physical Education, Junior Reserve Officer Training Corps (JROTC), Driver Education and Health Literacy, Visual and Performing Arts, Career and Technical Education, and Advanced Academics. Teams of content-area educational experts work collaboratively to develop curricula aligned with the state standards. In accordance, the Division of Academics is committed to providing professional development through the content areas addressing curriculum and instructional strategies directly correlated to course content specifications and research-based best practices. Furthermore, in its commitment to increase leadership efficacy of elementary and secondary school administrators, the Division of Academics provides professional development to assist administrators regarding curriculum aligned to the state standards and effective instructional practices. The Division of Academics implements a continuous improvement model approach for the evaluation and revision of District curriculum. In collaboration with school staff, it utilizes quantitative and qualitative data to make decisions that direct our tiered support model in classroom instruction, instructional support for teachers and learners, selection of resources, and professional development.

### ***2021-2022 Initiatives***

- Continue to provide differentiated professional development for all academic areas that emphasizes research-based practices, technology integration, virtual instruction pedagogy, and academy models to address the needs of all students, teachers, and administrators.
- Expand on the Miami Codes Initiative by continuing to provide students with opportunities to participate in computer science and technology instruction courses at the secondary level and experiences in coding, programming, and robotics at all grade levels.
- Continue to increase opportunities in Science, Technology, Engineering, Arts, and Mathematics (STEAM) education by supporting all STEAM applicant schools and by showcasing their student STEAM products at the M-DCPS STEAM Expo.

- Continue integrating the English for Speakers of Other Languages (ESOL) curriculum into the content areas and bring awareness to English Language Learners on global conservation topics through project-based learning opportunities.
- Expand the participation of high school and middle school students in eSports through the North America Scholastic Esports Federation curriculum.
- Partner with the National Education Equity Lab to provide Dual Enrollment courses with Ivy League and top-ranked universities to students at six M-DCPS high schools.
- Administer a non-verbal ability test to screen potential students for gifted.
- Provide targeted students needing concordant scores for high school graduation with an SAT/ACT online bootcamp in preparation for a school-day administered SAT/ACT.
- Expand vertical alignment with institutions of higher learning to provide students with dual enrollment opportunities that are aligned to their career pathway academies.
- Include Pre-K in the STEM/STEAM School Designation rubrics.
- Continue to promote K-12 environmental literacy by providing teachers with the resources and partnerships to engage students in the curriculum through environmental education competitions.
- Continue the Learn to Swim Program (LTSP) with six portable pools in schools located in zip codes with the highest numbers of drowning incidents in the county.
- Expand the Driver Education behind-the-wheel training with the addition of new vehicles, curriculum, and professional development for instructors.
- Continue to emphasize during professional development experiences for teachers the importance of instructing in an un-biased and non-partisan manner to be in compliance with School Board Policy 2240 regarding controversial issues and stress best practices in civil discourse.
- Continue to utilize and promote multicultural text and inclusive curricula across all subject areas.
- Reinvent the District's Instructional Pacing Guides to include digital courses, exemplar lessons, Social Emotional Learning (SEL) strategies, and blended learning resources that demonstrate high levels of technology integration for teachers to use when planning and developing lessons to be delivered seamlessly in the schoolhouse or in a remote learning environment.
- Facilitate professional development on the new Florida's Benchmarks for Excellent Student Thinking (B.E.S.T.) standards and new adopted instructional materials to provide teachers with instructional tools to help remediate and accelerate all students to their full academic potential.
- Develop and implement an annual professional development plan for all English Language Arts K-12 teachers, reading leaders, and administrators that addresses the needs of

students and promotes quality instructional practices based on the new B.E.S.T. standards and instructional materials.

- Provide targeted job-embedded support to Literacy and Math Coaches utilizing the Just Read, Florida coaching model.
- Revamp the 2021-2022 Pacing Guides to embed “Learning Acceleration Options” for teachers to mitigate learning loss, focus on essential skills, and teach prerequisite standards to maximize instructional days and address student needs.

### ***Measures of Success***

The following Key Performance Indicators will be used: percentage of students scoring at grade level in each individual student sub-group on state assessments, percentage of students attaining a Florida Seal of Biliteracy, percentage of economically disadvantaged students participating in accelerated coursework, percentage of long-term ESOL students who exit the program, enrollment of students in computer science courses, number of schools achieving STEM/STEAM designations, and number of schools participating in environmental competitions.

### **Division of Academic Support and School Improvement**

The Division of Academic Support and School Improvement is made up of the Education Transformation Office, Student Services, and the Office of School Improvement.

The Education Transformation Office (ETO) coordinates and aligns the support from multiple District offices to ensure the needs of the District’s most fragile schools are being met. ETO is composed of former teachers, instructional coaches, and instructional leaders that have successfully worked in low-performing schools and have a proven record of increasing student achievement. The team provides consistent and direct instructional support utilizing the problem-solving model to build capacity at the school-site and effectively reduce and/or eliminate barriers to student learning. ETO also monitors and supports schools identified as Differentiated Accountability schools by the Florida Department of Education through differentiated intervention and support strategies.

Student Services provides prevention and intervention services to PK-Adult students in support of schools throughout the District. Program services center around students’ skill development and are delivered by an integrated team of student services professionals who are uniquely trained to address the academic, personal/social, college & career, and health and wellness needs of all students.

The Office of School Improvement (OSI) assists schools and regions in developing School Improvement Plans (SIPs) that are in alignment with the District Strategic Plan and state and federal requirements. Support is also provided for each school’s Educational Excellence School Advisory Council (EESAC). The EESAC's function is to bring together all stakeholders and provide them an authentic role in decision-making on issues that affect instruction and the delivery of programs at the local school level. OSI also monitors the Multi-Tiered System of Supports (MTSS) that uses data-based problem-solving to integrate academic and behavioral instruction and intervention.

### ***2021-2022 Initiatives***

- The Education Transformation Office will introduce a Graduation for All Dashboard. This dashboard will provide projected graduation rates by subgroups. This timely and pertinent

information will afford schools the opportunity to monitor and improve graduation rates for all senior students at the school-site and district level.

- The Division of Student Services will continue to promote the District's college planning and application platform, Scoir. This comprehensive tool allows students to perform college searches and research career pathways and post-secondary programs. It also affords our school counselors and CAP Advisors the ability to communicate with stakeholders, electronically submit transcripts and other college application documents, schedule college visits and student appointments, and collect vital college application data. Students and personnel in every high school in the District have access to this online platform and will be using it for college and career planning during the 2021-2022 school year.
- The Division of Student Services is expanding the partnership with the Anti-Defamation League's No Place for Hate initiative. No Place for Hate is a framework for improving school climate and is an excellent approach to combatting intolerance, bullying, and hatred in our schools. The 2021-2022 campaign will include the Read for Respect program which is designed to get adults and students talking to each other about how we can put an end to name-calling and bullying. Children's literature can be an effective and non-threatening way to initiate dialogue on this topic. It stimulates discussions about how to respect differences and diversity. Every elementary school and K-8 center will receive the initial book selection, *All Are Welcome*, to launch the campaign.

### ***Measures of Success***

The following Key Performance Indicators will be used: a continued increase in Florida State Assessment (FSA) results, End-of-Course (EOC) assessment results, and high school graduation rates, as well as improved stakeholder satisfaction as measured by the M-DCPS School Climate Survey.

### **Division of Educational Services and Support**

The Division of Educational Services and Support oversees all aspects of the Department of Early Childhood Programs and the Department of Exceptional Student Education, including monitoring, compliance, and overall operations. The Department of Early Childhood Programs coordinates the Voluntary Prekindergarten (VPK) program, the Head Start and Early Head Start programs, the Pre-K Exceptional Student Education (ESE) program, and the Transition-to-Kindergarten initiative. The Department of Exceptional Student Education serves over 40,000 students with disabilities in grades K-12. Some of the programs and services provided to students with disabilities by the department include early identification and intervention, psycho-educational evaluation, program placement, and transition support.

### ***2021-2022 Initiatives – Early Childhood***

- Increase the continuum of early learning instruction through expansion of high-quality and innovative pre-kindergarten programs across the District. Expanding services to younger learners promotes increased long-term school success.
- Demonstrate improved Kindergarten Readiness on the new state-required VPK performance metric that will measure developmental learning outcomes and provider performance on quality indicators.
- Plan and support professional development for classroom staff and school administrators on new requirements and provide innovative and instructional supports, including new state-adopted curriculum materials and updated technology, that will increase student achievement and kindergarten readiness.



- Continue to increase the pre-kindergarten inclusion rate and curriculum support with inclusive practices via strategic planning and professional development support for teachers and support staff on Florida Early Learning Developmental Standards (FELDS) and Best Practices in Inclusive Early Childhood Education (BPIECE).
- Strengthen family engagement and education through innovative and family-friendly systems that will enhance and facilitate learning at home.
- Promote the District's Early Childhood Programs and Transition-to-Kindergarten initiative through increased communication and marketing efforts via various platforms and community partnerships.

***Measures of Success – Early Childhood***

The following Key Performance Indicators will be used: number of VPK students scoring ready for kindergarten and the number of students that participate in District pre-school programs.

***2021-2022 Initiatives – Exceptional Student Education***

- Expand instructional programs targeting students with Specific Learning Disabilities on standard curriculum.
- Increase support resources through professional development, demonstration classrooms, and supplementary curricular materials for ESE and general education teachers.
- Increase parental awareness and understanding of ESE services and processes through the development of new resources and increased outreach activities.
- Expand transition services, work-based learning experiences, and post-secondary program options for students 14-26 years old.
- Increase the opportunities for students with disabilities to be included in general education.
- Revamp the elementary school Emotional and Behavioral Disorder programs to support social emotional learning and address the development of strategies.
- Enhance the instructional programs for hospital homebound students.

***Measures of Success – Exceptional Student Education***

The following Key Performance Indicators will be used: fidelity of implementation of Individual Education Plans (IEP) and Section 504 plans as measured by decrease in parent referrals/complaints, increased FDOE compliance ratings, and increased inclusion rate for students with disabilities as measured by the time students with disabilities spend with their non-disabled peers.

**Division of Student and Family Support Programs**

The Division of Student and Family Support Programs has fiscal oversight of over \$200 million from federal, state, and local sources. The Department of Title I Administration is responsible for coordinating the annual determination of Title I schools in the District and providing guidance for the appropriate use of Title I funds by participating schools, including 322 public schools implementing the Title I Schoolwide Program, 106 private schools implementing the Title I program, and 13 centers serving delinquent, neglected, homeless and/or migrant children. The department is also responsible for the coordination of Project UP-START under the Title IX entitlement grant which supports homeless students. Lastly, the Department of Family Support Services is charged with increasing meaningful parental involvement in schools by enhancing parents' understanding of the District policies impacting their children, perfecting their advocacy skills on behalf of their children, and learning to effectively share information and support with other parents at their schools. This department also coordinates The Parent Academy and the We Rise Education initiative.

### **2021-2022 Initiatives – Family Support Services**

- Continue to develop course offerings for The Parent Academy to include relevant high-interest topics for families.
- Increase access to workshops by posting webinars on The Parent Academy “Virtual Campus” and continue to host a web-based application parents and caregivers can access through their phones.
- Offer families virtual and in-person options for workshops.
- Strengthen and enhance partnerships with other District departments and community agencies to leverage resources and facilitate greater access to wrap-around services for families, e.g., Title I, Bilingual Department, Early Childhood, ESE, local universities, The Children’s Trust, and Together for Children.
- Continue to strengthen the family support network in Liberty City through the We Rise Education Initiative.

### **Measures of Success – Family Support Services**

The following Key Performance Indicators will be used: increase the number of course offerings and sites hosting workshops by The Parent Academy; increase the number of parents attending Parent Academy workshops; increase the number of parents attending community events at the 14 schools in the Liberty City area; increase the number of teachers and staff attending professional development courses offered by the Department of Family Support Services.

### **2021-2022 Initiatives – Title I and Title IX Administration**

- Expand the technical assistance, support, and training provided at the Title I Neighborhood Resource Center (NRC) for parents, families, and Title I Community Involvement Specialists/Community Liaison Specialists (CIS/CLS). Training sessions will be focused on the development and training needed to support the use of web-based virtual platforms, such as Zoom, used by CIS/CLS and a Parent Peer Group training to engage and empower parents and families. Additional webinar topics will also focus on social emotional learning, physical health/wellness, and mindfulness techniques to help support students and their families.
- Enhance the collaboration with community agencies and District offices to provide opportunities for parents and families to engage in educational and health-related activities during evening NRC webinars. Two main areas of focus will be the development of the NRC Virtual Parent Center and the utilization of community partners and local resources (newspapers, radio, media, etc.) that will enhance outreach efforts and improve parent and family engagement/communication primarily within the Haitian-Creole population.
- Provide professional development and ongoing technical assistance to Title I principals and school staff to promote adherence to local, state, and federal mandates regarding proper fiscal, accounting, and management of Title I funds.
- Strengthen current levels of collaboration and partnerships with community agencies, Alternative Education, The Parent Academy, Family Support Services, Student Services, etc. to meet the educational and post-secondary needs of migrant, neglected, and delinquent students, students with disabilities, and homeless students.
- Enhance the levels of support and technical assistance provided by the Title I Accountability and Technical Assistance Team (A-TAT) through the effective delivery of training sessions both in-person and virtually, on-site visitations, desktop reviews, and the development of presentations to be made available via the Title I website.
- Enhance collaboration with Together for Children and the six Neighborhood Coalitions to increase awareness of available resources and services for children and families in the community.

- Develop parent leadership and advocacy training for Title I Community Involvement Specialists and Community Liaison Specialists to enhance the support provided to increase parent and family engagement in activities related to student academic achievement.
- Expand professional development and ongoing technical assistance to District and school-site staff to further increase awareness of Project UP-START services.
- Establish and enhance strong collaborative partnerships with community agencies, including those organizations under the Helping Our Miami-Dade Youth (HOMY) Collective, to identify and assist children and youth that qualify for the Project UP-START Program, especially those families who are living in homeless situations as a result of the pandemic.

### ***Measures of Success – Title I and IX Administration***

The following Key Performance Indicators (KPI) will be used: improved identification process for students who are migrant, Neglected and Delinquent, homeless and whose parents are incarcerated; and number of established partnerships with community agencies.

### **Division of Innovation and School Choice**

The Office of Innovation and School Choice is responsible for managing and expanding the District's choice portfolio, identifying and implementing new and emerging instructional technologies, providing oversight to the school library media centers, and acquiring and maintaining the District's inventory of high-quality instructional materials – both digital and text-based. Additionally, the office oversees virtual and blended learning options for students, such as the District's iPrep Academy, Miami-Dade Online Academy, and the new Miami-Dade Virtual School. Highly skilled professionals provide strategic and direct services to school sites that include the marketing and branding of new choice options, coordination of Districtwide deployments of new technologies and targeted professional development and instructional support.

### ***2021-2022 Initiatives***

- Deployment of a Learning Management System which will support PreK-12 content development across subject areas. The student-facing content will be used to provide blended and virtual learning options.
- Creation of a Districtwide network of instructional designers to provide guidance and assistance in planning and developing blended, online, and mastery-based courses in the Learning Management System.
- Develop a new virtual school option (Miami-Dade Virtual School) in which M-DCPS teachers will provide instruction from innovative teaching labs for students that wish to remain in a virtual setting.
- Implement strategies to reduce minority group isolation in targeted magnet schools.
- Incrementally increase magnet enrollment by 10% within the next five years.
- Develop initiatives to strengthen existing magnet programs with low enrollment.
- Develop and roll out STEM kits at magnet elementary schools in collaboration with Library Media Services.
- Enhance classroom technologies to prepare students for 21<sup>st</sup> century learning.
  - Continue to progress towards a 1:1 mobile device landscape.
  - Provide classrooms with distance learning capabilities to ensure the continuity of instruction by upgrading video-streaming capabilities for all school-site instructional staff.
  - Continue to enrich the learning experience with state-of-the-art interactive panels.

- Continue to curate and provide Districtwide access to current, high-interest and relevant eBook, audiobook, and database content in collaboration with community partners.
- Ensure all instructional materials provide access to a full spectrum of online resources as well as professional development sessions specifically designed to meet the District's goals.
- Support schools in the third year of the Verizon Innovative Learning Schools Initiative.
- Continue to build student and teacher capacity in technology integration through extensive professional development and support.
- Expand professional development offerings for teachers related to classroom technology to ensure that they have the skills needed to use technology tools effectively for both in-school and remote instruction.
- Increase the number of schools with a digital leader cadre and build teacher capacity to increase each school's team of digital leaders to deliver turn-key professional development in supporting the effective use of classroom technology.
- Support schools in the fourth year of Middle School Redesign as they work toward increasing teacher, administrator, and support staff's understanding of social and emotional learning; giving students voice and choice through the expansion of elective offerings based on student interest; and increasing opportunities for blended and personalized learning.
- Work with District partners to improve the data and analytics reporting of District-licensed software tools to better understand usage patterns and for inclusion of data in District dashboards.

### ***Measures of Success***

The following Key Performance Indicators will be used: incremental increase in magnet school enrollment to achieve an increase of 10% over 5 years; increased number of schools with digital leader cadres to support the effective use of classroom technology; the success of the new virtual instructional programs as determined by successful course completions.

### **Information Technology Services**

Information Technology Services (ITS) provides the technical infrastructure and backbone to support many of the District's instructional, operational, and business practices. ITS encompasses several departments, including Assessment, Research, and Data Analysis. This department establishes and implements high standards and procedures for quality assessment, data collection, and data analysis to ensure the accuracy and validity of student achievement data that drive the decision-making process. Application Development & Client Support (ADCS) is responsible for developing and maintaining the District's web/mobile presence and business applications, as well as providing technical training to District offices and schools. ADCS is also responsible for assisting in the preparation of the terms, conditions, and specifications for ITS bids, including the acquisition, service, and supplies of copiers as well as the on-site service and repair of telephone equipment and computer equipment. Network, Cybersecurity, and Technical Services (NCATS) is responsible for the confidentiality, integrity, and availability of the District's enterprise information systems in both the physical data center and in the public cloud. Infrastructure and Systems Support (ISS) is responsible for providing a single point of contact for all school-site and District personnel to request service and support relating to network data and telecommunications infrastructure, computer hardware, mobile devices, wireless connectivity, telephone systems, Computer-Based Testing (CBT), Interactive White Boards (IWB), and instructional/administrative applications. ISS is responsible for the District's E-Rate (Education Rate) Program, which provides discounted services for Internet access and internal connections as well as network infrastructure equipment. Finally, Data Security, Governance and Compliance

is responsible for establishing and managing the policies and procedures for securing the District's networked resources.

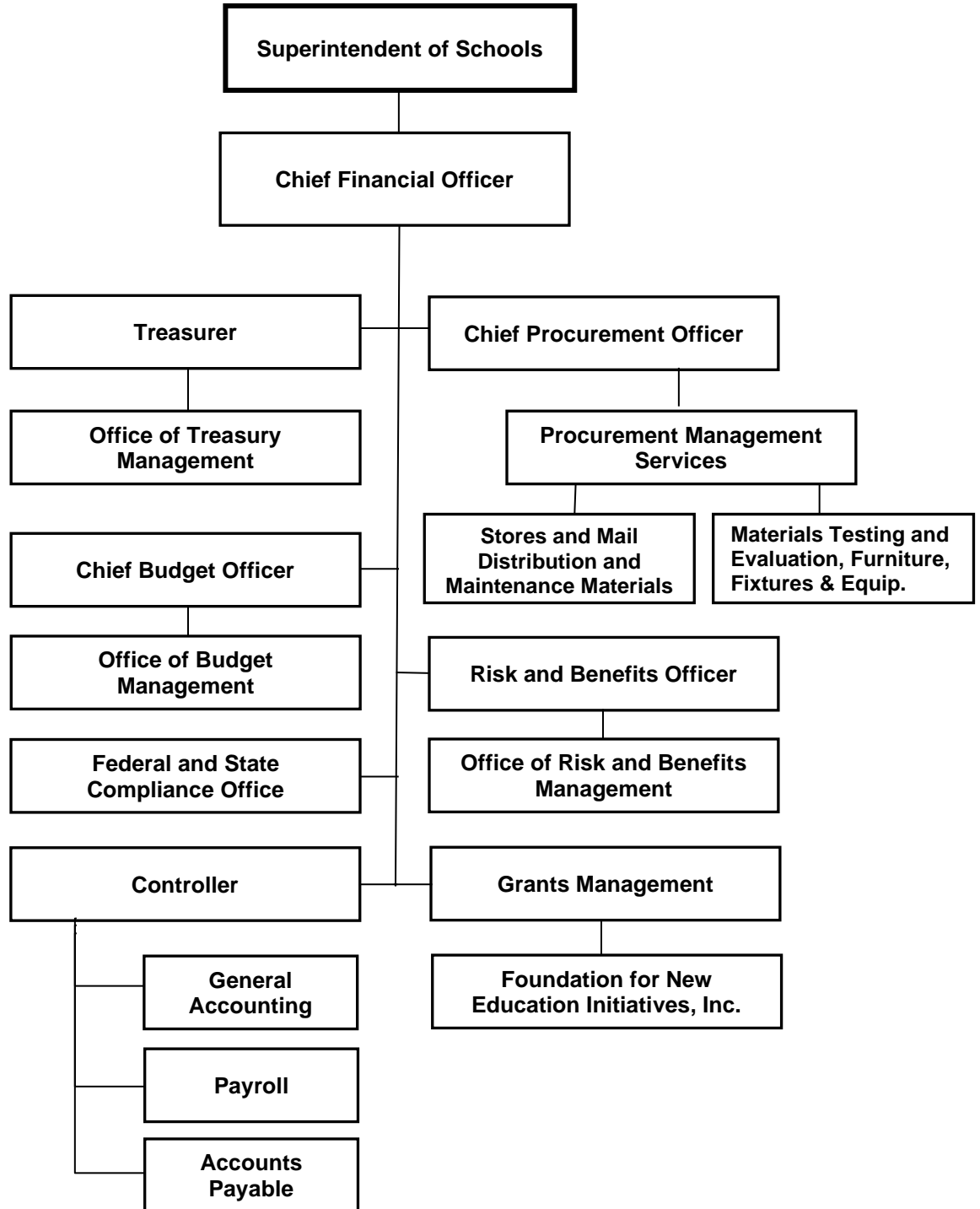
### ***2021-2022 Initiatives***

- Implement a solution to further enhance user authentication controls. Potential options include, but are not limited to, Multi-factor Authentication (MFA) or more stringent password reset policies.
- Upgrade the wireless network in 100 schools to include next generation equipment to improve security and connectivity.
- Via the District's enhanced mobile application, communicate with staff, students, and parents through a mobile push notification (message).
- Upgrade the District's bandwidth capacity to support the Internet net and Wi-Fi demands of the classroom.
- Enhance the District's current strategy to add an additional level to support Distributed-Denial-of-Service (DDoS) mitigation while the District's Internet Services Provider (ISP) diverts bad traffic.
- Upgrade tools to better detect vulnerabilities within the District's network and code.

### ***Measures of Success***

The following Key Performance Indicators will be used: use of enhanced authentication solutions; upgraded bandwidth capacity to 100 GB ; upgraded Wi-Fi network in 100 schools; implementation of DDoS mitigation solution resulting in less than nine hours of service interruption ("down time") for the 2021-2022 school year.

# FINANCIAL SERVICES



## Financial Services

Financial Services supports activities and functions that ensure effective and ethical business operations, sound stewardship of resources, responsible budget management, sound risk and benefits management, procurement activities, cash management and treasury activities, financial reporting, federal and state compliance, and warehousing services. M-DCPS relies on two main sources of funding, one provided by the state and allocated to school districts primarily based on student population and a second, which is levied locally. The appropriate use of this funding is key to *Infinite Possibilities*, the District's 2021-2026 Strategic Plan. The District's finances require careful stewardship considering the difficult economic conditions facing the nation and the State of Florida. In addition to budget and funding, Financial Services oversees all risk and benefits, treasury, accounting, payroll, procurement, and attendance services functions on behalf of the School Board.

### **2021-2022 Initiatives**

#### Continuing to strengthen the District's financial position

Despite difficult financial conditions, M-DCPS' unassigned fund balance is in a strong position. The ending fund balance is projected to exceed the State 3% minimum, which was difficult to attain just several years ago. It is anticipated that the District will end above the Board-policy-recommended 5.5%. The District will continue to track its financial health through a strong ending fund balance. There is no question that continuing legislation that is often harmful for public education in South Florida provides for an uncertain financial future. Additionally, the global pandemic has had a major impact on the academic learning of our students, as well as the physical and mental health of many in our community. However, the District is very well positioned to meet these unprecedented challenges with the substantial federal stimulus funds allocated to M-DCPS. In total, over \$1.1 billion in new federal funds will flow to the District over the next three years. While the spending plan is still receiving public input prior to being finalized, it is clear the District's commitment to aligning those investments with the Strategic Plan will enable the school system to handle not only the unique challenges currently being faced but also assist in addressing long-standing inequities such as the achievement gap. While ensuring that investments are sustainable or cease after the expiration of the grants, the District's commitment to its guiding principles will ensure fiscal sustainability while simultaneously lifting the system out of one of the more challenging times in its over 135-year history.

#### Employee Wellness

- Continue to collaborate with The Health Center at Jackson Senior High for health and wellness integration, as well as explore the potential to expand into other geographic areas in the County.
- Expand the communication efforts of the District's Flexible Benefits Offerings and Medical Administrative Services Pharmacy Benefit program for the District's Self-Insured Medical Plan; continue the comprehensive pre-enrollment educational campaign efforts that enable M-DCPS employees to make healthcare choices that best suit their needs and those of their families.
- Enhance employee wellness by expanding the District's health engagement campaign to increase employee involvement by focusing on the following areas:

#### **Preventive Care/Age-Appropriate Screenings:**

- Increase annual preventive visits by 10%
- Increase dependent well visits by 5%

- Increase mammogram screenings by 10%
- Increase colon cancer screenings by 10%
- Targeted communication campaign increasing the awareness on the importance of early detection saving money and lives

#### **Chronic Conditions:**

- Continue Well Way Chronic Condition Case Management Program to assist employees in navigating the District's healthcare plan to increase awareness and participation in the different programs. These programs focus on:
  - weight management,
  - diabetes,
  - high blood pressure,
  - musculoskeletal issues, and
  - stress management.

#### **Wellness:**

- Increase wellness participation by 20%
- Fit-Bit Fitness Challenges
  - Increase participation by 50%
  - Increase the total number of participants by 15%
  - Launch a communication campaign rebranding the product that will result in increased awareness
  - Conduct at least one Districtwide challenge quarterly
- Omada Pre-Diabetes/Hypertension Program
  - Increase the total number of pounds lost by 2,000
  - Increase targeted communication promoting the District's Well Way Chronic Condition Case Management specific to diabetes
  - Expand the Districtwide Case Management Program at worksites in partnership with contracted vendors
- Breast Cancer Campaign
  - Continue the District's breast cancer campaign, "Mission for Breast Cancer Awareness," which focuses on increasing awareness outside of the nationally recognized October Breast Cancer Awareness Month
- HealthCare Blue Book
  - Increase searches by 20% on both the website and mobile application
  - Increase log-ins by 20%
  - Increase savings to the healthcare program as a result of the utilization of this tool
  - Integrate HealthCare Blue Book and Cigna with a single-sign-on platform
- Health Coaching
  - Continue the District's educational campaign educating employees on the Registered Dietician resource available in house through the District's dedicated health coach
  - Increase coaching by 20%
  - Target the top health risks, including hypertension, obesity, and diabetes through personalized coaching



### Procurement Trainings & Prompt Payment for Certified Vendors

In 2021-2022, Procurement Management Services, in response to the Disparity Study, will continue providing procurement trainings on a regular basis to school-site and District staff, as well as prompt payment options for certified goods and services vendors. These trainings will cover basic procurement rules, review of applicable School Board policies, vendor search features in SAP, SAP shopping carts training, and search for awarded bids. Also, certified vendors providing goods and services may receive payment for services within 14 days of receipt of a properly completed invoice and verification of services/goods provided.

### Online Bidding Options

In an effort to provide more transparency and enhance recordkeeping, Procurement Management Services will provide online bidding options for vendors. In addition, the procurement life-cycle will be monitored for vendor performance and additional metrics to better assist small certified vendors and their options for successful bidding.

### Strategic Sourcing Team Meetings and Multi-year Forecasting

In 2021-2022, Procurement Management Services will continue facilitating cross-functional teams of District staff (including Procurement, OEO, and staff from all major buying areas) to review historical data, analyze market and supplier capabilities, and perform gap and risk analyses for markets in which M-DCPS makes purchases.

Procurement Management Services publishes a multi-year forecast list of bidding opportunities. The multi-year forecast list provides current contract names and expiration dates, as well as upcoming bidding opportunities. Updated monthly, this list will be published on the Procurement website and distributed to potential vendors at all vendor workshops and matchmaking events.

Additionally, in 2021-2022, Procurement Management Services and OEO will continue to offer and promote debrief sessions for awarded solicitations, particularly to firms that did not receive an award.

### Supplier Development Program

In response to the Disparity Study results and Board Policy 6320.06, *Diversity, Equity, and Inclusion in Business Operations and Practices*, Procurement Management Services developed the Supplier Development Program, which will continue to assist the Office of Economic Opportunity (OEO) in building prospective vendor capacity. Up to 30 small, micro, and minority vendors are invited to attend a two-hour class, one day per week for six weeks to dissect the bidding processes used by the District, receive assistance in the development of a budget and step-by-step completion of a bid, develop individual responses to bids, including an executive summary and capability statement, design marketing plans, and participate in discussions related to fears/pitfalls regarding doing business with government entities. At the completion of the program, all eligible firms that are not certified with the District will obtain certification. These firms will be reviewed by OEO for possible participation in its Mentor Protégé program. Lastly, vendors will be given up to five participation points on future solicitations. Vendor testimonials regarding the success of this program are available on the Highlights section of the Procurement website.

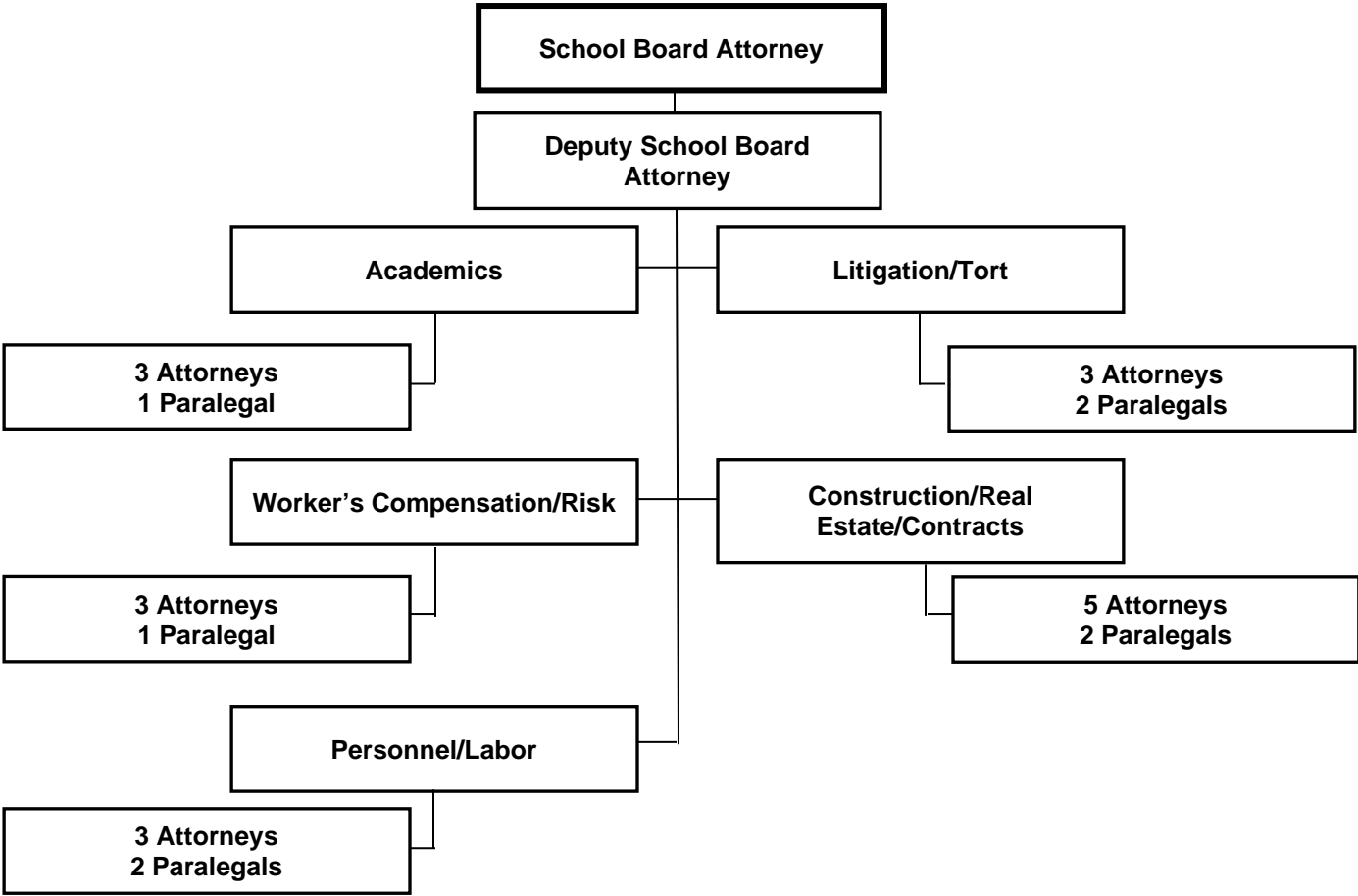
### ***Measures of Success***

- The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the GFOA's Distinguished Budget Award in prior years. M-DCPS is now the proud recipient of the long-awaited GFOA Award for Best Practices in School Budgeting for the year ended June 30, 2019. This award is the highest form of recognition in governmental budgeting and reflects the commitment of the School Board and staff to meeting the highest principles of governmental budgeting. M-DCPS was one of only ten

districts that received this award. The District has gone through the application process for 2018-2019 and 2019-2020 and is awaiting word on the outcome for both fiscal years.

- The GFOA awarded M-DCPS the Certificate of Achievement for Excellence in Financial Reporting for 35 consecutive years.
- The Association of School Business Officials (ASBO) has awarded the District the International Certificate of Excellence in Financial Reporting for 37 consecutive years. This is an astonishing achievement and reaffirms the strength of the District's Financial Services staff.
- The District's prior year Ending Fund Balance exceeded the 5.5% level established in Board policy and will continue to be the metric for financial health.

# SCHOOL BOARD ATTORNEY'S OFFICE



## **School Board Attorney's Office**

As has been the case for many years now, the School Board Attorney's Office (SBAO) caseload continues to increase in many areas. At the same time, the SBAO has significantly decreased the District's outside legal costs by effectively utilizing its in-house attorneys to represent and advocate in litigation and legal matters involving the school district.

The SBAO is fully committed to the District's goal of student achievement as articulated in *Infinite Possibilities*, the M-DCPS 2021-2026 Strategic Plan, concentrating its efforts on the five pillars: Relevant, Rigorous, & Innovative Academics; Safe, Healthy & Supportive Learning Environments; Highly Effective Teachers, Leaders, & Staff; Informed, Engaged & Empowered Stakeholders; and Effective and Sustainable Operational Practices. The SBAO works collaboratively with Cabinet-level administrators and departments to be more effective in serving and protecting our students.

Through its work and consultation with District administration, the SBAO aided in the development of the Millage Levy Referendum that was overwhelming approved by the voters of Miami-Dade County in November of 2018 to support instructional personnel and school safety. The SBAO continues its support of the referendum in its representation of the Board in litigation involving claims against referendum proceeds from third parties.

In these uncertain times during the ongoing state emergency due to the COVID-19 pandemic, the SBAO has assisted District administration with, among other things, meeting state and federal compliance issues relative to distance learning, labor and employment matters, student and employee safety, the conduct of virtual Board meetings, and the establishment of policies to address issues associated with the current pandemic.

### **PILLARS**

#### **EFFECTIVE AND SUSTAINABLE OPERATIONAL PRACTICES**

The SBAO represents the School Board, the Superintendent, and the District in a variety of legal matters.

#### **Workers' Compensation**

Commencing in early 2017, the SBAO extensively expanded its in-house workers' compensation law practice. At present, SBAO attorneys are handling in excess of 100 litigated workers' compensation claims that have been filed against the District. During 2020, 31 new litigated workers' compensation claims were assigned to SBAO attorneys.

The utilization of the SBAO in the legal defense of the numerous workers' compensation claims filed against the District each year has resulted in significant cost savings for the District. Legal fees paid to outside workers' compensation defense counsel decreased significantly from the prior five-year average of \$2,424,790 to \$1,540,907 in 2020.

#### **Office of Risk and Benefits Management Support**

The SBAO provides extensive legal support to the Office of Risk and Benefits Management. This includes legal analysis and recommendations required for administration of the District's self-insured general liability and workers' compensation programs. Furthermore, the SBAO provided legal guidance for the issuance of RFPs for various insurance products, the drafting of insurance and risk and safety contracts, and legal reviews to ensure compliance with applicable laws,

regulations, and contractual obligations. The SBAO also works with the Office of Risk and Benefits Management staff to process and maximize recovery of funds for the District in insurance fraud investigations and claims, property damage, and motor vehicle accident claims. The SBAO also provides legal support and analysis of subrogation claims made against at-fault third parties for the purpose of obtaining reimbursement of payment made by the District's self-insurance health care plan.

The SBAO further provides legal counsel to District staff and Gallagher Bassett Services and defends in-house litigated claims in areas such as general liability, workers' compensation, personnel, employment discrimination, and insurance subrogation. The SBAO provides legal advice and recommendations on claims-handling strategies in order to reduce costs and prevent otherwise unnecessary litigation expenditures. SBAO attorneys are immediately assigned to work collaboratively with Gallagher Bassett Services claim representatives on all pre-suit claims involving alleged civil rights violations, discrimination, sexual assaults, battery, fatalities, or other serious claims having potentially high financial impacts.

### **Contracts**

Based upon a review, it was determined that the SBAO opened 1,065 new contracts from January 1, 2020, to December 31, 2020. This breaks down to approximately 3 contracts per day or 4 contracts per business day, every business day of the last year. Each of these agreements must be scanned, assigned to an attorney, reviewed and revised, and eventually routed by SBAO staff and attorneys.

In response of the COVID-19 pandemic, the SBAO diligently worked to assure that all District contracts continued to be received, reviewed, and responded to in a timely manner, and as always with the highest of legal standards. In accordance with directives issued by the State of Florida and the Superintendent, the SBAO oversaw a complete transition to electronic contract management and routing for all agreements. This transition included internal electronic distribution to SBAO attorneys, remote review of the relevant documents by SBAO attorneys and staff, electronic routing, and electronic signatures.

As always, the SBAO continues updating the District's standard form agreements to incorporate the requirements of laws, rules, and regulations. This was especially evident this year as all the standard forms and agreements needed to be reviewed and revised in light of COVID-19. The SBAO oversaw the inclusion of new language incorporated into all agreements that were reviewed by the SBAO during the past year. All revised forms are uploaded to the online District forms bank. The SBAO continues to assist District staff in ensuring that updated forms are used in order to ensure that the School Board's interests are protected. Some of the significant agreements the SBAO assisted District staff in negotiating include: (i) School Nurses for all schools, including EMT's, paramedics, and firefighters; (ii) Cyber Security Enhancements; (iii) Apprenticeship Participation Agreement; (iv) CARES Act Grant; (v) COVID testing availability and sites; (vi) Medical Officer Consultant; (vii) CareATC Clinic Service Agreement; (viii) Verizon Innovative Learning Labs; (ix) Zoom Communications Licenses; (x) Mental Health Assistance Plan; (xi) Dual Enrollment and Articulation Agreements with Universities and Colleges; (xii) Bilingual Agreements with Spain, Portugal, and France; (xiii) Numerous Programs with CareerSource; (xiv) Cooperating Agreement with Miami-Dade County and other parties for the Summer Youth Internship Program; and (xv) Cooperative Agreement for the Future Bound Miami Consortium.

Traditionally, the SBAO reviews every contract for prom, homecoming, senior breakfast, and graduation for all District high schools. During the pandemic, many of these events were cancelled

and replaced with virtual graduations. The 2020-2021 school year witnessed the renewal of in-person graduations, and the SBAO reviewed the contracts and ensured that these events complied with Board Policy as well as state and federal law. As always, the SBAO has drafted and reviewed contracts regarding filming locations and releases, television rights, sideline credentials, Royalty Trademark Agreements, as well as contracts for travel for interscholastic tournaments for high school athletics.

The SBAO continues to advise District staff and the School Board on the negotiation of management and facilities agreements with District-managed charter schools, interlocal agreements, school concurrency, professional services, construction, academics, information technology, intellectual property, and third-party service providers, including the drafting of agreements, performing reviews of titles and real estate closings, and matters relating to procurement.

**HIGHLY EFFECTIVE TEACHERS, LEADERS, & STAFF**

During the 2020 calendar year, the SBAO continued to provide extensive legal advice and representation to District staff regarding all employment matters, including claims under federal and state statutes as well as employee disciplinary matters. During 2020, there was a drastic increase in the number of personnel matters litigated before the Division of Administrative Hearings (DOAH) and handled by the SBAO. Since January 1, 2020, the four in-house personnel and employment attorneys handled twenty-two (22) cases at different stages of litigation, including cases in state and federal courts, appellate courts, and the DOAH. From pre-litigation defense through trials, appeals, dismissals, summary judgment, or settlement, the interests of the District have been vigorously defended. The case distribution was as follows:

|                              |    |
|------------------------------|----|
| State and Federal Litigation | 8  |
| Appellate                    | 0  |
| DOAH                         | 14 |

During 2020, the SBAO conducted nine (9) hearings/trials before DOAH. During the same period, the SBAO conducted extensive legal reviews for both the Office of Professional Standards (OPS) and the Office of Civil Rights Compliance (CRC), ensuring that District staff can be confident in making informed personnel decisions. The approximate numbers of reviews conducted during 2020 were:

|                   |      |
|-------------------|------|
| OPS Legal Reviews | 108  |
| CRC Legal Reviews | 30   |
| ADA Legal Reviews | 1800 |

**RELEVANT, RIGOROUS, & INNOVATIVE ACADEMICS**

The SBAO continues to provide extensive representation and advice in matters involving various student-related policies and procedures. The SBAO provides advice and representation to resolve disputes involving students with disabilities pursuant to the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Rehabilitation Act of 1973. The SBAO also handles various complaints and lawsuits alleging Title VI and Title IX discrimination, disciplinary issues, and other types of complaints and legal claims involving students. Since the last report to the Board, the SBAO has worked with District staff in handling the following cases and pre-suit matters related to student-specific legal claims:

|   |      |
|---|------|
| Florida Division of Administrative Hearings | 20   |
| United States District Court                | 1    |
| Pre-Litigation matters                      | ~150 |

The SBAO has continued to assist District staff with responses to complaints filed with the United States Department of Education's Office for Civil Rights (OCR) and the Florida Department of Education and in negotiating and implementing resolution agreements where warranted.

The SBAO assisted the Curriculum and Instruction staff in reviewing and updating the Student Progression Plan. Similarly, the SBAO continued to assist staff of K-12 and Adult Education programs in reviewing new legislation and updating current Board policies, including fundamental changes resulting from legislation.

SBAO attorneys provided ongoing legal assistance to the Mental Health, Student Services, ESE, and School Operations departments and school sites regarding Threat Assessment and Mental Health Team procedures in response to the Marjory Stoneman Douglas High School Public Safety Act (SB 7026) and continued monitoring of bills proposed in this area.

The SBAO worked closely with District staff, the M-DCPS Civil Rights Compliance Office (CRC) in particular, in revising School Board policies and procedures in response to the United States Department of Education's revised 2020 Title IX Regulations, which went into effect on August 14, 2020, and substantially altered the way complaints of sexual harassment and retaliation were to be handled at the school-site and District levels. Within the three-month period between issuance of the final regulations and the effective date for implementation nationwide, the SBAO and CRC staff collaborated on a new and comprehensive Title IX Sexual Harassment Manual. The SBAO and CRC also coordinated a large-scale, two-day training with an outside vendor, which addressed correctly and uniformly responding to reports of sexual harassment and retaliation, in accordance with best practices and the new regulations. Beyond that, the SBAO reviewed forms created by the CRC for use by school administrators in responding to sexual harassment complaints promptly, proactively, and in compliance with federal law.

In response to changes made to the School Environmental Safety Incident Reporting (SESIR) Regulations and the Title IX Regulations, the SBAO worked closely with School Operations to revise the Code of Student Conduct for the 2020-2021 school year.

In light of the pandemic, the SBAO worked closely with the Department of Exceptional Student Education (ESE) on various legal issues. The SBAO assisted staff in developing the Distance Learning Implementation Plan (DLIP) which outlined how Individualized Education Plans (IEPs) would be implemented during school closures and during My School Online. Additionally, the SBAO worked with colleagues in the Council of the Great City Schools to develop guidance and strategies on numerous issues surrounding Exceptional Student Education. The SBAO also participated in a working group through the Council of the Great City Schools to defend the Board in a nationwide class action lawsuit brought forth in New York.

The SBAO assisted the District's Federal & State Compliance Office, Student Services Department, and school sites with ongoing student records and registration issues, including specific student records, student records correction requests, and unique issues affecting homeless students and students receiving services from the Department of Children and Families and/or Department of Juvenile Justice. The SBAO continued to provide advice on magnet and other school choice programs.

On a daily basis, the SBAO addresses a high volume of calls from principals, assistant principals, Region staff, and District administration on daily operational issues concerning students. Attorneys answer calls and written correspondence on issues such as child custody matters, student records, court subpoenas, court orders, domestic violence restraining orders, academic accountability, extra-curricular activities, student discipline, school assignments, student rights and special education/accommodations.

### **Charter Schools**

The SBAO provides extensive legal assistance related to charter schools in a variety of ways through charter school application reviews, legal opinions, contract negotiations, District charter management agreements, and many other legal matters relating to charter schools:

|   |    |
|---|----|
| Review of Charter Applications  | 6  |
| Charter contracts, renewals, amendments, consolidations, and performance-based agreements | 31 |

The SBAO assisted the Chief Auditor and the staff involved in District charter management by providing legal advice and written opinions. Legal advice was also provided to Charter School Compliance & Support and School Operations on all facets of charter school compliance and contracts, charter school program reviews, and the processes required for additional Schools of Hope that have noticed intent to open in Miami-Dade County.

For a number of years, the SBAO has provided extremely competitive internship opportunities to both high school students and law students. This program provides practical working experience in a legal office and helps these students gain a better understanding and foundation of the legal field as a whole. Due to the pandemic, this program was conducted through virtual means during fiscal year 2020.

The SBAO continues to work with the law schools at the University of Miami, St. Thomas University, Florida International University, and Nova Southeastern University by offering internships, externships, and pro-bono opportunities. These partnerships allow law students to work closely with practicing attorneys on a wide variety of legal matters while developing legal reading and writing skills in a practical setting.

### **INFORMED, ENGAGED & EMPOWERED STAKEHOLDERS**

The SBAO served as Parliamentarian and provided legal assistance to the School Health Advisory Committee (SHAC), Attendance Boundary Committee (ABC) during this year's attendance boundary change process, the Diversity Equity and Excellence Advisory Committee (DEEAC), the Ethics Advisory Committee, Teacher Task Force, Contractor Prequalification Review Committee, Goalsetting Committee, 21st Century General Obligation Bond Committee, the Secure Our Future Advisory Committee, the SBE/MBE and M/WBE Advisory Committee, and other Board advisory committees.

The SBAO provided multiple and varied trainings throughout the year to staff and collaborated with staff to update policies across almost every area of School Board operations.



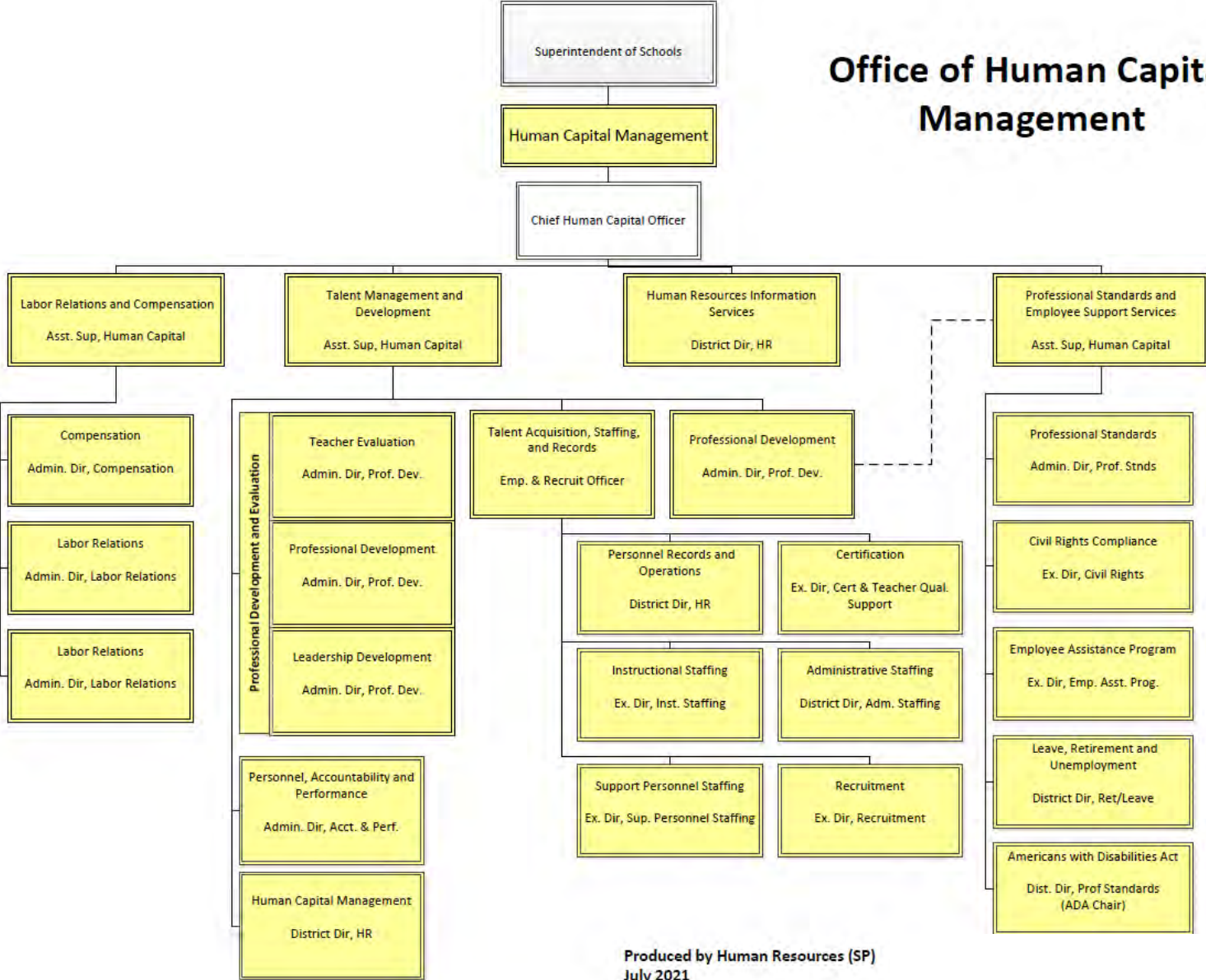
### ***2021-2022 Initiatives***

The SBAO plans to continue to enhance its District outreach through specialized training on relevant legal topics, particularly to District-level and school-site administrators. The SBAO also plans to increase opportunities for its attorneys to participate in and earn additional continuing legal education credits. In order to protect the integrity and viability of the SBAO's database management system, the SBAO is presently upgrading and transitioning to an online system in order to ensure it remains compatible with District software. The upgrade will also include a service that the SBAO currently pays for separately, which will result in a cost savings for the office.

### ***Measures of Success***

The SBAO has achieved continued success in administrative, state, and federal tribunals, including courts of appeals, whether through obtaining dismissals with prejudice of pending claims, summary judgment, jury verdicts, or appellate opinions in the School Board's favor. While litigation is not the only measure of success in legal matters, it is a relevant and desirable indicator. The SBAO also considers the provision of legal counsel to the District in its effort to eliminate or minimize exposure to liability as a measure of success.

# Office of Human Capital Management



Produced by Human Resources (SP)  
July 2021

# Office of Human Capital Management

## Division Overview

Miami-Dade County Public Schools' (M-DCPS) Office of Human Capital Management (HCM) supports the District's singular goal of increasing student achievement through strategic recruitment strategies, innovative approaches to employee retention and professional development, deliberate succession management planning, and comprehensive retirement support. Human Capital Management is comprised of several departments aligned within four key areas: Talent Management and Development; Labor Relations and Compensation; Professional Standards and Employee Support Services; and Human Capital Information Services. The work of HCM is centered on Pillar III of the District's Strategic Plan: Highly Effective Teachers, Leaders and Staff.

The Division of Talent Management and Development includes Recruitment and Staffing; Personnel Records; Certification; HR Information System; Personnel Accountability and Performance; and the Office of Professional Development and Evaluation. Each of these departments has built teams of future-focused specialists who develop and manage cutting-edge programs aimed at identifying, recruiting, developing, and strengthening human capital across all M-DCPS employee groups.

- The Office of Recruitment and Staffing conducts strategic recruitment and pre-service programs to meet current and future staffing needs and develops quality applicant pools from which M-DCPS can draw strong, capable employees. This office implements innovative and specialized recruitment programs for career changers and non-education majors along with in-house pipeline programs for current non-instructional employees to develop skills and earn certification to become teachers. This department also administers a rigorous, competitive interview process for leadership positions within M-DCPS, and identifies and hires talented individuals into technology, academic, finance, human resources, and school operations leadership roles. These leaders are key to moving the District forward in the right direction and positively impact student achievement.
- The Office of Professional Development and Evaluation (OPDE) offers a constantly refined and evolving menu of professional learning opportunities for all employees to strengthen their knowledge and skills. This office provides mentoring and coaching for new and early career teachers, career lattice opportunities for accomplished teacher leaders, and capacity building and career ladders for new and aspiring administrators. The OPDE also collaborates with local university partners to provide undergraduate degree programs for selected employee groups and to articulate college credit toward advanced degrees for participation in District programs. In addition, OPDE oversees performance management and evaluation systems for instructional personnel, with a focus on improving teacher practice to increase student achievement.

- The Office of Personnel Accountability and Performance administers evaluations for non-instructional employees and District and school-site administrative personnel and coordinates pay incentive programs.

The Office of Labor Relations and Compensation Administration negotiates five distinct labor contracts; interprets contractual provisions; forges trusting, high-quality relationships between the District and labor unions; and explores, develops, and implements novel approaches to compensation and employee benefits. This office also oversees the resolution of legal challenges related to contractual agreements and represents the District in arbitration hearings. In addition, Labor Relations facilitates negotiations in support of the District's innovative programs that are designed to increase student achievement.

Employee Support Services consists of the Office of Professional Standards (OPS); the Office of Retirement, Leave, and Reemployment Assistance; the Office of Civil Rights Compliance (CRC); the Employee Assistance Program (EAP); and the Americans with Disabilities Act (ADA) Office.

- The Office of Professional Standards directs employment actions to maintain and promote ethical performance standards in accordance with School Board Policies, contractual stipulations, state and federal statutes, and competent practice in concert with the District Strategic Plan. This office also functions as a liaison between the District and the Florida Educational Practices Commission for certificated employees with disciplinary issues.
- The Office of Retirement, Leave, and Reemployment Assistance educates employees on the Florida Retirement System (FRS) retirement process and ensures District compliance with state statutes related to retirement and reemployment. This office also adjudicates District leaves of absence, including those authorized under the Family and Medical Leave Act (FMLA), responds to Florida's Department of Economic Opportunity regarding requests for unemployment assistance, and represents the District at contested unemployment compensation hearings.
- The CRC, EAP, and ADA offices provide ongoing support for employees. The CRC office investigates complaints of harassment and discrimination based on protected categories; provides proactive training on discrimination/harassment and cultural sensitivity; conducts fair, impartial, and timely investigations; and responds to complaints/charges filed with state and/or federal enforcement agencies. The EAP office provides confidential support to M-DCPS employees and their immediate family members. The ADA office ensures the District's compliance with federal laws, state statutes, and School Board Policies regarding the employment of qualified individuals with disabilities and the efficient processing of employees' requests for services/accommodations.

## **2021-2022 Initiatives and Measures of Success**

To further enhance the priorities delineated in Pillar III – Highly Effective Teachers, Leaders, & Staff of *Infinite Possibilities*, M-DCPS' 2021-2026 Strategic Plan, HCM will focus on the following projects and initiatives during the 2021-2022 academic year:

**Principal Mentorship Training:** The OPDE, in partnership with the National Association of Elementary/Secondary School Principals (NAESP), will provide training to a core group of experienced principals on the appropriate skills and tools to promote leadership consistent with *Leading Learning Communities: Pillars, Practices, and Priorities for Effective Principals*. These individuals will support novice and newly hired principals to fully develop their leadership skills through ongoing, consistent, individualized professional development and expert coaching. As a result of this initiative, 100% of novice and newly hired principals will be assigned a trained mentor principal.

**Project REDI (Recruiting, Empowering and Developing Inclusive) Male Teachers and Leaders** is devoted to increasing and building the men of color teaching and leadership talent pools in (M-DCPS). The program will recruit, engage, and provide professional development, career guidance, and networking opportunities for male teachers of color interested in becoming educational leaders. All participants attend core learning sessions and receive tiered levels of support to meet their specific needs via three distinct leadership tracks. This initiative will identify 30 men of color to participate in 2021-2022.

**Miami LEARNS:** Miami Leading Educator Advancement and Recognition through Networks of Support (Miami LEARNS) is a \$26.6 million grant awarded by the United States Department of Education's (USDOE) Teacher and School Leader Incentive Program (TSL). The goal is to increase student achievement and close the achievement gap in the 18 participating high-need schools by implementing a cohesive and effective Human Capital Management System that recognizes, develops, supports, and compensates instructional and leadership excellence. Miami LEARNS provides educators with career lattice and career ladder teacher leadership pathways, professional development, differentiated compensation, and support to build Communities of Practice and increase Collective Teacher Efficacy. For the 2021-2022 school year, 60% of eligible teachers at Miami LEARNS schools will opt in to participate in the Miami LEARNS Performance-Based Compensation System.

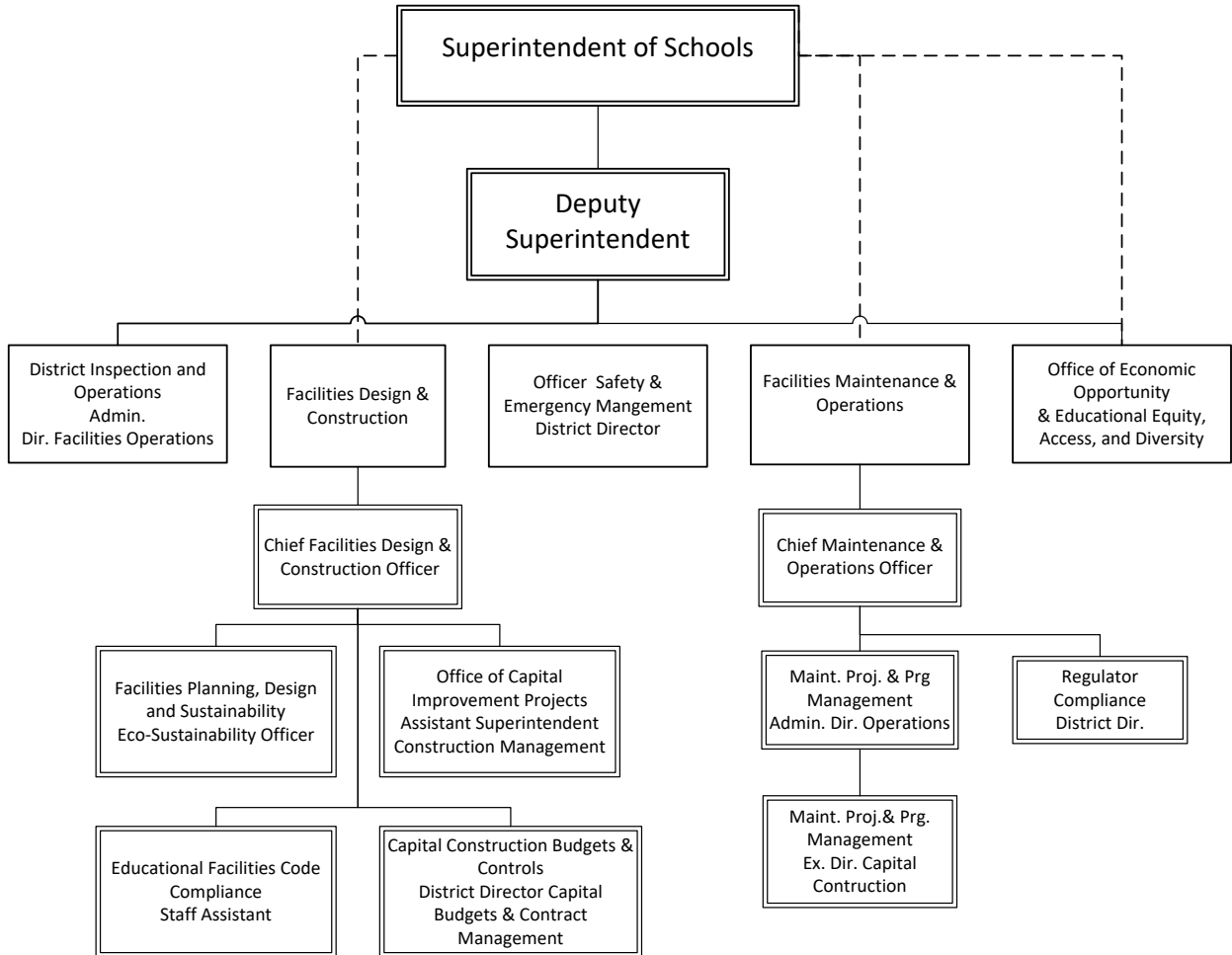
**Teachers CHOICE:** Miami-Dade County Public Schools has been awarded a \$12 million, five-year grant by the USDOE for its commitment to transforming professional learning. Teachers CHOICE (Creating High-impact Opportunities for Innovation, Collaboration and Equity) aims to enhance instructional practice and improve the achievement of high-need students. Teachers CHOICE will develop, implement, and test a high-quality, teacher-directed, professional learning program to empower and retain a diverse teacher workforce. The initiative will also increase the District's professional development programs, enhance instructional practice, and increase student achievement. Moreover, the District will engage with the Florida Department of Education to create a teacher-

directed professional development choice model and a Florida Teacher Leadership Endorsement. During 2021-2022, 75% of educators at Teachers CHOICE schools will opt in, and 80% of those who opt in will earn a minimum of 12 Master Plan Points through teacher-directed professional learning.

**Diversity, Equity and Inclusion:** The OPDE has collaborated with the Office of Educational Equity, Access, and Diversity (OEEAD) to launch a Diversity, Equity, and Inclusion (DEI) initiative through Culturally Responsive Pedagogy to train and normalize social constructs, promote systemic change strategies, and enhance the feeling of equity and equality amongst the workforce and wider community in the areas of racial diversity, academic and socio-economic equity, and gender and sexual orientation inclusion. As a result of this initiative, 11 DEI modules will be fully developed, and 90% of school principals will participate in DEI training during 2021-2022.

**Title IX Awareness Campaign:** The Office of Civil Rights Compliance will provide extensive Title IX training for all District staff through the recruitment and development of a larger Title IX Team. In addition, the department will develop and implement an initiative asking counselors and school resource officers to carry out a five-day campaign geared toward promoting campus safety in middle and high schools. The campaign will provide information regarding campus safety and Title IX (i.e., sexual harassment). During 2021-2022, the campus safety campaign will be implemented in 50% of secondary schools, and 80% of school-site administrators will participate in Title IX professional development. The remaining secondary schools will fully participate during 2022-2023.

# OFFICE OF SCHOOL FACILITIES



# **OFFICE OF SCHOOL FACILITIES**

## **Overview**

The core mission of M-DCPS' Office of School Facilities (OSF) is to provide professional facilities support services in a timely and cost-effective manner to ensure a safe learning environment for students, faculty, and staff to promote student achievement. With over 45 million square feet and over 400 facilities across the county, it is imperative that OSF continuously pursue innovative projects and project delivery, as well as timely and sustained preventative physical plant maintenance. The bureau's core mission, activities, and performance fully align with the objectives of *Infinite Possibilities*, the District's 2021-2026 Strategic Plan, which envisions a consistent standard of excellence for school facilities, maintenance, and the pursuit of sustainable practices that will reduce the District's overall consumption of energy and water while also increasing the waste diversion generated at its facilities. These measures will place the District on a path to achieving 100% clean energy use by the end of this decade. The public's trust in the District and OSF was further authenticated by the 2012 passage of a General Obligation Bond (GOB) by an overwhelming voter majority, and this trust is being faithfully discharged with the delivery of the Bond program. An external audit performed in 2019 by S. Davis & Associates P.A and an internal audit follow-up in 2021 further validates the work being performed.

The District continues the implementation of the GOB program with over 1,100 projects at various stages of development, from planning to close-out, all of which positively contribute to an enhanced 21<sup>st</sup> century learning environment across M-DCPS. OSF's work is built around Pillar II – Safe, Healthy, & Supportive Learning Environments and Pillar V – Effective & Sustainable Operational Practices.

## **Division Functions**

The Office of School Facilities is structured into two distinct units – the Office of Facilities Design and Construction and the Office of School Facilities Maintenance and Operations – and six departments: Facilities Planning, Design and Sustainability; Capital Improvement Projects; Capital Budgets & Contract Management; Educational Facilities Code Compliance; District Inspections, Operations and Emergency Management; and Facilities Operations – Maintenance. The departments within OSF work closely with the Office of Economic Opportunity, which was created following the passage of the \$1.2 billion General Obligation Bond (GOB) in 2012. The office was created with the goal of promoting equity in the business opportunities afforded to local, small, women, and minority vendors through the Bond.

## **2021-2022 Initiatives**

OSF is focused on the continued execution of the GOB Program, the successful execution of Project 20-1500, and the deployment of web-based cleaning standards and protocols for custodial staff and school-site administrators that will result in increasingly healthier and cleaner schools. The implementation of a centralized system used for facilities project and documentation tracking will continue to evolve to improve the accuracy and expediency of information disseminated to project teams, consultants, and the community. Focus on the implementation of the District's sustainability plan is a major part of the OSF, particularly as we strive toward the goal of reaching 100% clean energy by 2030.

Keeping the community informed and engaged will remain a priority, including the expansion of the Adopt-a-School Program where members of the 21<sup>st</sup> Century Schools Bond Advisory



Committee accompany project teams to any school(s) they choose. Another effort being expanded for increased community involvement is the extensive use of different social media platforms, key in informing the public on the progress of the GOB program as well as the measures and initiatives of OSF.

The success of the Bond program will continue to be measured by the commissioning of architects and contractors, completion of projects, and by expanded participation in the program by small, micro, woman-owned, veteran-owned, and minority-owned business enterprises. Construction on critical projects, including those at Coral Gables Senior High School, M.A.S.T. @ FIU, and Miami Palmetto Senior High School, will remain a key focus in the coming year, as well as the drive to implement green/sustainable initiatives in every project. The success of Project 20-1500 will be measured by the successful completion of the transactional aspect of the negotiations with the approved proposer. The success of the web-based tool and training protocols for custodial staff and school-site administrators will be measured by a decrease in the number of negative health inspection findings or citations.

### **Facilities Operations – Maintenance Initiatives (FOM)**

Facilities Operations - Maintenance (FOM) continues to make improvements to the environment by replacing existing fluorescent light bulbs with energy-efficient LED lighting systems, installing water bottle filling stations at school campuses, and installing MERV 13 filters and bi-polar ionization technology at selected sites. During the 2021-2022 school year, FOM plans to upgrade HVAC systems in approximately 50 schools. Additionally, projects to address building envelope issues, including roof repair and replacement, are planned for several school facilities.

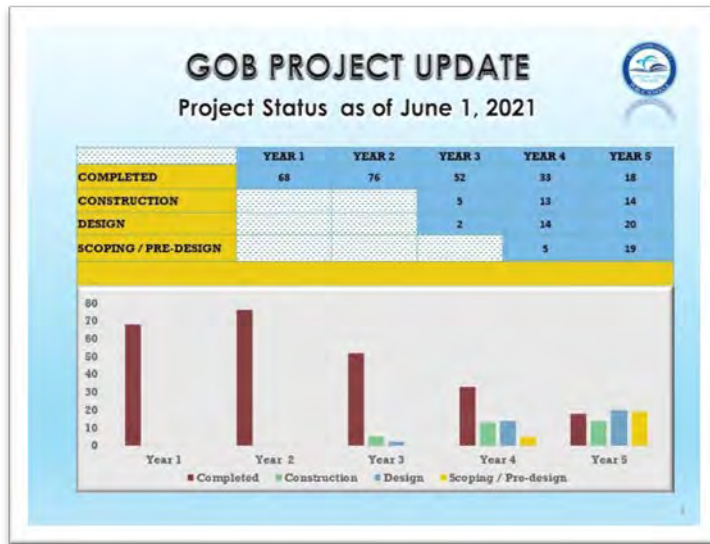
### **Office of Economic Opportunity (OEO)**

During FY 2020-2021, OEO continued increasing the number of prequalified and certified firms. by holding virtual meetings and events as a result of the COVID-19 pandemic. Of the \$867 million GOB dollars spent, 53% of all dollars were expended with local certified Small/Micro, Minority/Women, and Veteran businesses. During 2006-2012, the District had no utilization of African-American and Non-Minority Women prime contractors. As of June 2021, there are 20 African-American and 10 Non-Minority Women firms prequalified with M-DCPS, for a total of 202 prequalified firms. During this timeframe, more than \$46 million dollars were expended with African-American prime contractors for architects and professional engineering services.

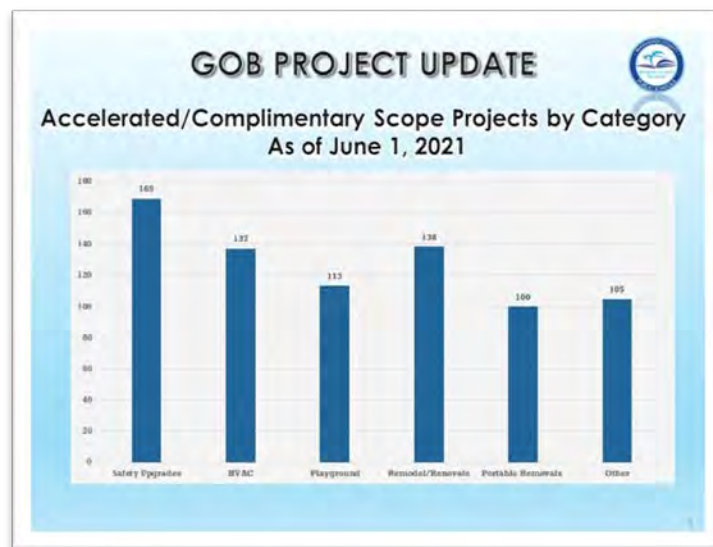
As of June 2021, OEO has 1,240 certified businesses in Goods and Services; Maintenance and Maintenance-Related Services; and Construction and Construction-Related Services.

School Facilities Design & Construction; Maintenance & Operations; and OEO remain committed to fulfilling the promises made in connection with the GOB referendum by delivering a high-quality product, expanding opportunities for Small/Micro Business Enterprise (S/MBE) and Minority/Women Business Enterprise (M/WBE) firms, and establishing a succession plan that assures program continuity, transparency, and accountability.

## GOB Project Initiatives



Approximately 340 main GOB projects (over \$2.0M construction cost) have been completed or are in the planning/design phases. Projects typically include: building replacements, envelope protection, air quality improvements, energy management, interior renovations, technology advancements, playgrounds, campus-wide site improvements, and safety and security enhancements such as PA systems, fire-alarm system upgrades, surveillance cameras, hardware, security fencing, and limited points of entry.



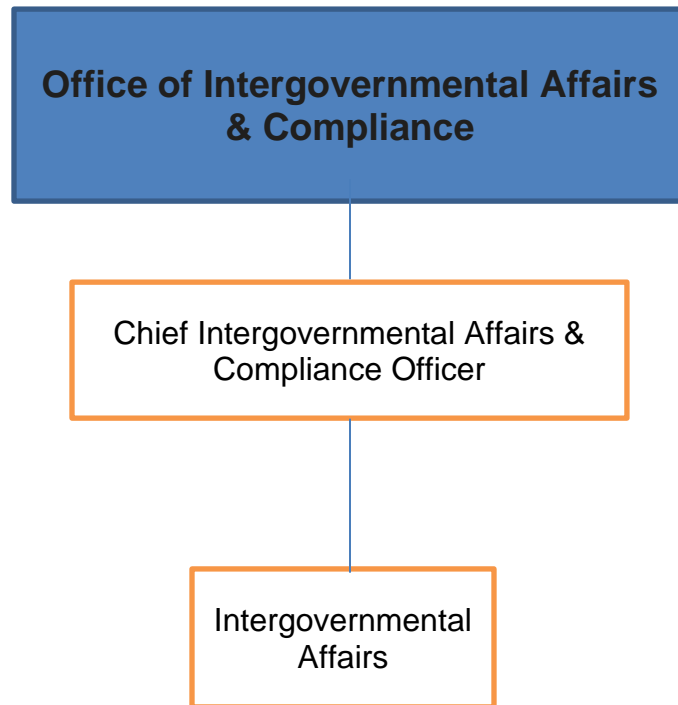
Approximately 760 accelerated projects have been completed or are in the planning/design phases. The accelerated delivery of these project scopes is essential to the operation and maintenance of school facilities and benefits student achievement. These scopes often include playgrounds, HVAC replacements, roofing renovations, demolition of portables, painting, and critical safety and security upgrades. These accelerated projects will continue to be a priority in 2021-2022.



GOB Program expenditures exceeded \$960 million when considering contracted services. As the program progresses over the remaining years, projects with significantly larger budgets, such as Miami Palmetto Senior High School, MAST @ FIU, and the Biscayne Gardens/Thomas Jefferson K-8 Conversion, will achieve final completion.

These accomplishments are the result of the work and collaboration among all departments within OSF.

# OFFICE OF INTERGOVERNMENTAL AFFAIRS & COMPLIANCE



## **Bureau Overview**

The Office of Intergovernmental Affairs & Compliance supports student achievement through the acquisition of state, federal, and supplemental funding to the school district and the development of partnerships with local governments and agencies. The bureau addresses legislative issues; intergovernmental relations on local, state, federal, and international levels; and is responsible for monitoring compliance with Board Policy, State Board Rules, and various statutory requirements.

## **Intergovernmental Affairs**

The Intergovernmental Affairs team advances the School Board's legislative program. Miami-Dade County Public Schools has a vested interest in the legislative process, as a high percentage of the District's operating revenues come directly from state funds and the state-mandated Required Local Effort (RLE) millage levy. The team also urges the President and Congress to invest in public education and fully fund the cost of implementing the Elementary and Secondary Education Act (ESEA), thus avoiding potentially damaging reductions in education funding and services. The Office also manages 20 education compacts with various municipalities and the county. These partnerships are a vehicle for stronger community relations and serve to leverage resources for education needs in support of student achievement.

## **2021-2022 Initiatives**

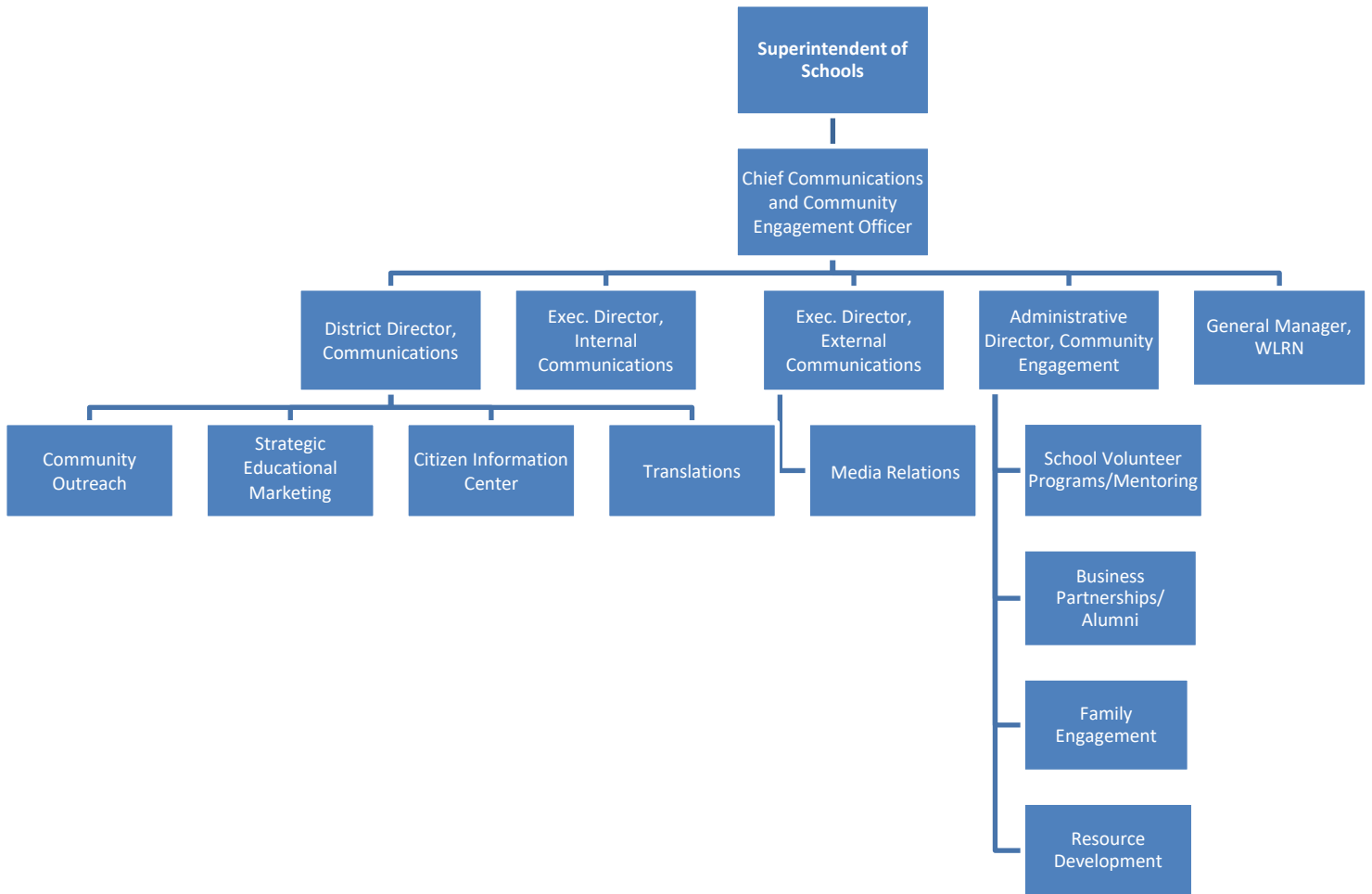
- Develop the School Board's state and federal legislative priorities for 2021-2022.
- Collaborate with local municipalities to: (1) continue or increase municipal supplementary support of local education programs; and (2) increase the number of Interlocal Agreements (ILA), Joint-Use Agreements (JUA), and/or Educational Compacts signed with M-DCPS.
- Collaborate with Broward and other large districts, as well as the Florida School Boards Association and the Greater Florida Consortium of School Boards, to develop unified positions on legislative priorities.
- Continue to advocate for a revision of the Florida Price Level Index equalization in the Florida Education Finance Program.
- Utilize social media and parent networks to share legislative updates regarding public education in Florida.
- Continue to advocate at the state level for an increase of at least 5% in the Base Student Allocation (BSA) and for an increase in Florida's total student funding that is closer to the national average of about \$11,000 per student.
- Continue to advocate for an increase or, at a minimum, level funding in all categories of federal entitlement funding.
- Continue to advocate for increased funding in the Individual with Disabilities Education Act (IDEA) to the guaranteed level of 40% of the costs to meet special education mandates and fully fund the government's promised share of ESEA.
- Continue to advocate for additional federal funding and flexibility through the American Rescue Plan Act and other acts to mitigate the impact of the COVID-19 pandemic on local education agencies (LEAs).
- Continue to collaborate with the Council of the Great City Schools to advocate for unified positions on Congressional legislative priorities related to COVID-19 relief funding, infrastructure funding, and workforce development funding.
- Continue to advocate for additional federal funding for local school safety needs, inclusive of infrastructure hardening needs, mental health services for students, and school security personnel.
- Continue to advocate for increases and avoid proposed cuts in targeted discretionary federally funded programs that impact local school districts.

- Influence federal legislation and regulation in the areas of net neutrality, school choice and voucher programs, school safety guidelines, as well as immigrant youth.

### **Measures of Success**

Key Performance Indicators include approved School Board state and federal legislative priorities; numerous community meetings to share School Board's legislative platform; five new or renewed education ILAs, JUAs, or compacts; passage of legislative priorities inclusive of increasing the Base Student Allocation by at least \$50 per student, funds to support higher teacher salaries, flexibility with locally levied 1.5 mill capital outlay revenues, and District Cost Differential equitable formula revision; amended or defeated legislation that would have adversely impacted the District's operations; increase in state total student funding; preservation of federal entitlement funding; and an increase in the amount and flexibility of federal relief funding for LEAs.

# OFFICE OF COMMUNICATIONS AND COMMUNITY ENGAGEMENT



## **Office of Communications and Community Engagement**

Miami-Dade County Public Schools' Office of Communications and Community Engagement (OCCE) directs and oversees the planning, development, and execution of the District's communication and outreach activities to include translation services, public information, automated messaging, social media, marketing, media, and stakeholder engagement.

The OCCE is the primary bureau responsible for District and school messaging to effectively communicate student and school academic progress, academic enrichment opportunities, employee accomplishments, budget and financial matters that impact education, and crisis messaging. The OCCE collaborates with schools and other bureaus across the District to ensure that every stakeholder is informed, engaged, and empowered. Through various media and communication platforms such as, but not limited to, opinion editorials, radio programs and interviews, television appearances, social media and marketing campaigns, and video vignettes, the OCCE seeks to consistently share accurate information with the community regarding M-DCPS achievements, initiatives, and programs.

The OCCE supports student learning, often beyond the classroom, by engaging students, parents, and community stakeholders in mutually beneficial partnerships and programs, including Business Partnerships, Academic Year Internships, School Volunteers, Mentoring, Alumni Relations, Family Engagement, and Resource Development. Educating our youth is a shared responsibility and only together can we improve student success and increase their learning opportunities.

The OCCE meets the priorities of the District's Strategic Blueprint through a series of year-round activities. This engagement is critical to the success of our school district and in building equitable communities. Activities include:

- Responding to news inquiries in English, Spanish and Haitian-Creole.
- Writing and distributing or placing news releases, media advisories, op-eds, articles, and feature stories in print media, television, and radio that provide information and updates related to District and school initiatives, programs, activities, and business and employment opportunities.
- Providing outreach to Spanish- and Haitian-Creole-speaking communities through appearances on radio and television programs, production of weekly radio and television programs, and direct community outreach.
- Maintaining a regular presence through Radyo Lekòl, the District's Haitian-Creole language radio show which airs on three stations, as well as frequent guest appearances on multiple English and Spanish language radio stations.
- Ensuring consistent and effective messaging and outreach efforts to drive engagement and strengthen awareness of District programs and initiatives.
- Disseminating key messaging, as well as specific District employee communications through the District's automated messaging system.



- Developing social media strategies to increase awareness of the District's educational options, programs, and initiatives, as well as promoting the diverse, rigorous, and career-focused academic programs at all schools.
- Overseeing training and customer service support to encourage all schools and departments to take advantage of cost-effective marketing resources, such as social media and public relations.
- Creating strategic marketing campaigns beyond digital media to promote the District's priorities and to elevate the brand recognition of M-DCPS.
- Providing customer service support through social media platforms.
- Coordinating the District's compliance with Florida's Government-In-The-Sunshine and Public Records laws by managing the posting of meetings on the District's online calendar, facilitating the procedure through which members of the public may sign up to speak at School Board meetings, and processing all public records requests received by the District.
- Translating District documents and messaging to ensure that stakeholders receive information in their preferred language.
- Securing and formalizing relationships between schools and organizations wishing to bring resources that support educational success in our schools and throughout the District.
- Alumni outreach, including highlighting post-graduate successes, providing online communities for alumni networking, and supporting active alumni groups at schools.
- Supporting school volunteer programs and mentoring initiatives, including tutoring, mentoring, and reading to students, as well as providing assistance in classrooms, media centers, and offices.
- Providing professional development and support for families and schools with the goal of building and strengthening partnerships between home, school, and the District so that all students are successful.
- Identifying, cultivating, and securing both financial and in-kind support for the school system, particularly for needy students and families in crisis.
- Managing the Academic Year Internship Program to give high school juniors and seniors real-life work experiences.
- Utilizing broadcast medium WLRN-TV Channel 17 and other services provided by the station for maximum impact regarding K-12 early education and parental engagement.
  - WLRN is the PBS Learning Media provider for Miami-Dade and Broward counties. This online, digital library has thousands of classroom-ready resources that transform learning by providing the innovative tools needed to succeed in the 21st century classroom. With PBS Learning Media, educators and students across the country have access to a customizable resource designed to improve teacher effectiveness and student achievement. WLRN PBS Learning Media is available free of charge at [WLRN.org](http://WLRN.org).
  - WLRN is South Florida's PBS Ready to Learn station airing 50 hours of award-winning children's programming weekly. WLRN-TV also presents the best of the PBS nationally recognized series to complement locally produced and acquired content. WLRN's daytime children's programming reaches an audience between the ages of 2 and 11.
  - A formal high school internship program was successfully launched for the 2018-2019 academic school year and continues to an important function of

- WLRN's educational mission. WLRN, in partnership with the OCCE, currently provides high school students the opportunity to experience real-life professional roles in an award-winning media enterprise. Station department heads create professional positions that include internship descriptions and responsibilities, job skill requirements, and expected weekly schedules. Each student is required to work five hours (one credit) or 10 hours (two credits) weekly. Students are evaluated on a quarterly basis for their work.
- Coordinating public service announcements through WLRN Radio FM 91.3 to inform the public of important news and events in the school district.
  - WLRN's originally produced award-winning documentaries and short stories are made available online to M-DCPS teachers and students, providing an educational resource that reflects the diverse interests of the community that we call home. These unique South Florida stories range from history, nature, culture, and the arts, and can be accessed at WLRN's video portal (<https://video.wlrn.org>).

### **Upcoming Initiatives**

Looking ahead to 2021-2022, OCCE will focus on enhancing and diversifying communication strategies, particularly in underrepresented communities. Utilizing multi-dimensional communication strategies, we can reach multiple audiences through a variety of modes while expanding our reach and sharing compelling content. We will also work to improve and amplify meaningful two-way communication with stakeholders to ensure equity and access. Finally, we want to empower all stakeholders to be active participants and advocates in public education.

Some of the work in this area includes:

- Producing new media in the form of multi-lingual podcasts.
- Expanding the placement of District-created content in print and digital media.
- Ensuring that community-based organizations (CBOs) and other partners are included in email communications.
- Developing external communications campaigns highlighting and utilizing our diverse stakeholders.
- Promoting acceptance and understanding of diverse cultures.
- Utilizing a variety of digital platforms and collaborating with other bureaus/school sites to ensure employees are receiving important District news and information.
- Creating on-demand and live professional development opportunities on best practices in communication strategies for school-site personnel.
- Providing professional development opportunities to school sites on effective family engagement strategies.
- Providing professional development opportunities and support to school-site personnel on conducting in-person and virtual meetings with stakeholders.
- Facilitating two-way communication with stakeholders.
- Aligning family engagement efforts throughout the District.
- Supporting school sites in identifying advocates for public education through the establishment of PTAs and other parent advocacy groups.
- Providing opportunities for families to have a voice in school-site and District decision-making.

- Providing additional opportunities to strengthen families' capacity to support their child(ren).
- Identifying schools in need of additional support in the form of school volunteers, Dade Partners, and alumni.
- Identifying additional partnerships and building capacity to provide resources that address the diverse needs of our students, families, and schools.
- Streamlining the partnership process for delivery of services to students, families, and schools.
- Enhancing the Districtwide tracking platform for partnerships.
- Promoting and utilizing virtual platforms for delivery of internship and mentoring services to students.
- Developing a campaign that highlights success stories to recruit internship providers and mentors.
- Providing professional development opportunities to school-site personnel to increase the number of adults serving as internship providers and mentors.

### **Measures of Success**

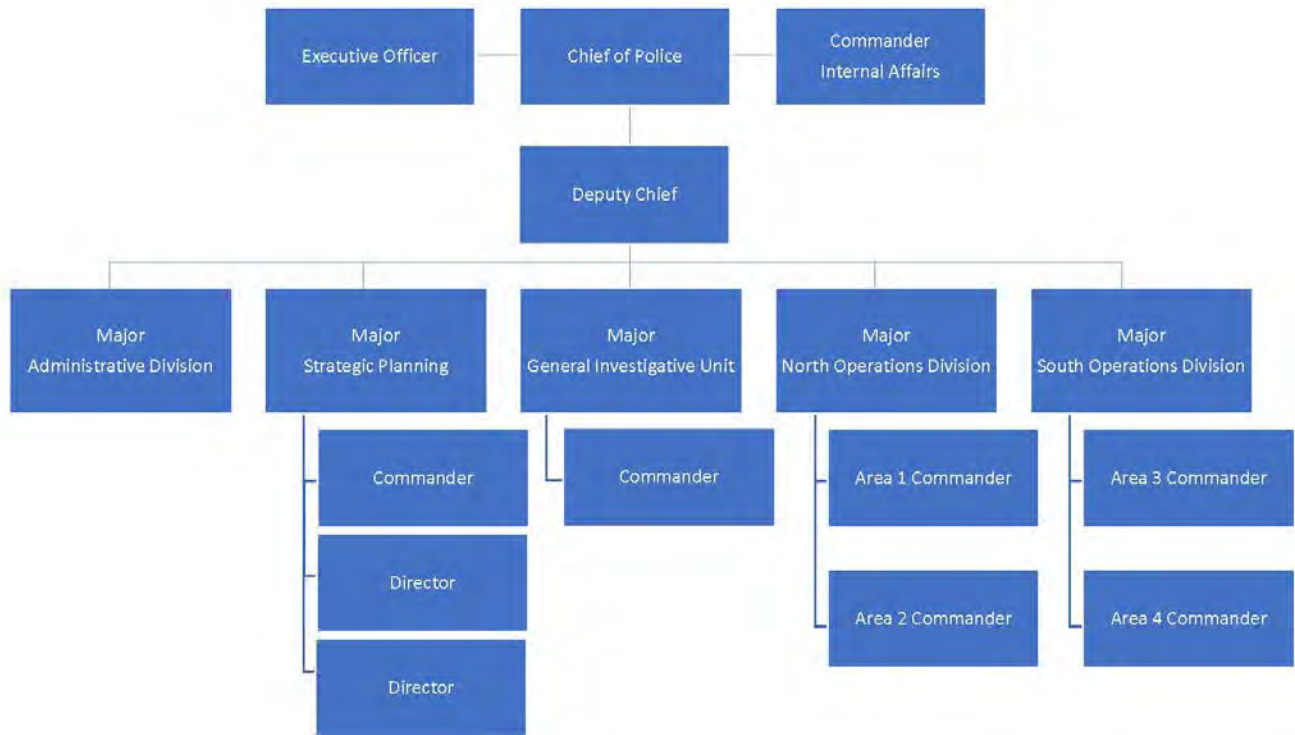
The following Key Performance Indicators (KPIs) will be used to measure success:

- Number of CBOs who receive communication email blasts
- Number of M-DCPS stories published in diverse media
- Number of podcasts
- Number of impressions, reach, and views garnered on social media
- Number of campaigns designed to promote acceptance and understanding
- Number of employees receiving automated messages
- Number of professional development opportunities offered and number of participants
- Number of schools conducting in-person and virtual meetings
- Percentage point increase in parents agreeing they can engage with their child's school
- Utilization report for two-way communications platform
- Number of cross-bureau collaboration meetings
- Number of schools with parent organizations
- Number of participants in district advisory groups
- Number of school sites offering family training
- Number of participants in family workshops
- Number of schools utilizing school volunteers
- Number of schools with documented Dade Partners
- Number of community outreach touchpoints
- Monetary and in-kind resources provided by school volunteers and Dade Partners
- Number of mentors
- Number of internship providers
- Number of students participating in internships

In summary, the work of the OCCE touches nearly every aspect of school and District operations, from academics and school construction to legislative and fiscal priorities as well as human capital. Communications and community engagement are critical

components for student success. When regular and ongoing interaction between all the adults in a student's life occur, meaningful relationships of mutual understanding and trust are developed. Finding new and innovative ways to address the linguistic, cultural, and socioeconomic barriers that prevent engagement so that all families and community members can contribute to the education of our students is necessary. By adopting new practices at all levels of the school system, we can embrace the assets that our families and community members bring in transforming the educational experience and improving the outcomes of our schools, teachers, and students.

# SCHOOL POLICE



# School Police

## Bureau Overview

The Miami-Dade Schools Police Department (MDSPD) is charged with providing a safe learning environment for the students, staff, and community of Miami-Dade County Public Schools (M-DCPS). The Department also supports District operations in several critical areas by:

- Reporting incidents as determined by statutory requirements to external government stakeholders, i.e., Florida Department of Education (FDOE), Federal Bureau of Investigation (FBI), and the Florida Department of Law Enforcement (FDLE).
- Conducting follow-up investigative services for Part 1 and Part 2 Crimes and Personnel Investigations.
- Ensuring compliance with Jessica Lunsford Act requirements.
- Coordinating District security for all District facilities.
- Using innovative strategies, technology, and data analysis to effectively prevent and reduce criminal activity in and around schools.
- Complying with the mandates in accordance with SB 7026/7030 by:
  - Staffing all District schools with School Resource Officers (SROs);
  - Establishing MOUs with local jurisdictions.
  - Implementing and utilizing the Florida Safe Schools Assessment Tool (FSSAT);
  - Coordinating with the District's Department of Mental Health Services on school site threat assessments.
  - Conducting vulnerability and security integrity analyses at school sites.
  - Conducting monthly lock-down/active shooter drills with school administrators; and
  - Submitting School Environmental Safety Incident Reports to the FDOE's Office of Safe Schools.
- Deploying the Incident Containment Team (ICT) in critical incident situations.
- Facilitating Civilian Response to Active Shooter Events (CRASE) Training for school site personnel.
- Facilitating Advanced Law Enforcement Rapid Response Training (ALERRT), a multi-agency active shooter training.

The functions of the MDSPD support several of the strategic pillars in Infinite Possibilities, the District's 2021-2026 Strategic Plan, including Pillar II – Safe, Healthy, & Supportive Learning Environments. Specific MDSPD initiatives that support this pillar include the Department's partnership with the Miami Electronic Crimes Task Force, the State Attorney's Gang Strike Force, and the FBI's Public Corruption Task Force. Additionally, the MDSPD oversees the Random Metal Detection Program, and it conducts several drills throughout the school year to evaluate law enforcement resources and response. It also facilitates the COMPSTAT process to analyze trend data and simultaneously increase efficiency while decreasing crime.

The MDSPD also supports Pillar IV – Informed, Engaged, & Empowered Stakeholders by coordinating several activities to help raise safety awareness and share available information and resources across the community. The MDSPD supports or oversees numerous programs, including the 5000 Role Models of Excellence Program; the Kindergarten Cop Program; the Police Explorer Program; the Gun Awareness Campaign; pedestrian and bicycle safety initiatives; See Something, Say Something; the Gun Bounty Program; and the Youth Crime Watch.

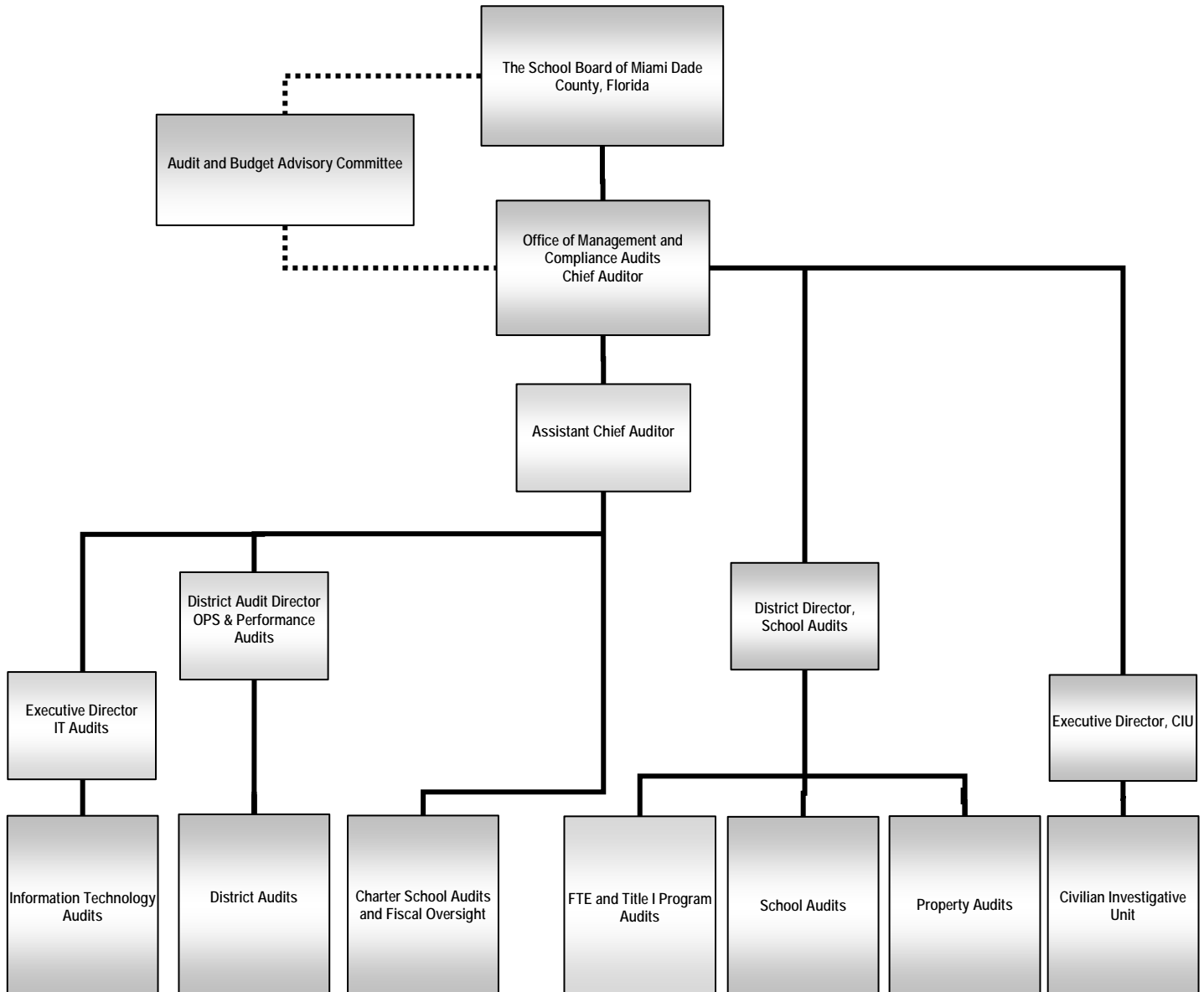
Pillar III – Highly Effective Teachers, Leaders, & Staff is also supported by the activities of the MDSPD, particularly in terms of the training provided to M-DCPS school resource officers as well school-site administrators. The MDSPD also supports Pillar V – Effective & Sustainable

Operational Practices by overseeing the District's fingerprinting process and ensuring compliance with requirements of the Jessica Lunsford Act.

**2021-2022 Initiatives and Measures of Success**

In 2021-2022, the MDSPD will expand the Police Explorer Program; conduct the District's first Citizens' Police Academy; obtain reaccreditation status from the Commission of Florida Accreditation. Key Performance Indicators will include the number of Police Explorer posts in high schools, middle schools, and K-8 centers; the number of graduates from the Citizens' Police Academy; and reaccreditation status from the Commission of Florida Accreditation.

# OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS





The Office of Management and Compliance Audits (OMCA) is responsible for performing the internal audit function of the District. The office's mission is to provide an independent appraisal activity as a service to the School Board through the Audit and Budget Advisory Committee (the ABAC or the Committee). The internal audit process assists management in maintaining an internal control environment that is conducive to safeguarding and preserving the school system's assets and resources, improving the general effectiveness of its operations, and assuring compliance with applicable laws, policies and procedures.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Through the internal audit process, the office provides the School Board, the Superintendent, and the ABAC with an independent and objective evaluation of the operation of the school system. To accomplish this task, internal audit staff perform examinations of the financial records in accordance with generally accepted auditing standards; ascertains the reliability and adequacy of accounting and reporting systems and procedures; performs an independent appraisal of the adequacy and effectiveness of internal controls; assures compliance with policies and procedures established by the Board and the administration, and with State and Federal laws and regulations; improves the efficiency of the school system's operations by providing recommendations in audit reports; and ascertains the extent to which the assets of the school system are accounted for and safeguarded from loss.

### ***Support to the ABAC, and General Purpose and Membership of the ABAC***

The OMCA is responsible for providing administrative support to the ABAC and for ensuring the smooth operations of the Committee's affairs.

The general purpose of the ABAC is to review and make recommendations to the School Board and Superintendent on fiscal management matters presented to the Committee by either the School Board or the Superintendent. The ABAC serves as the principal advisory committee to assist the Board in fulfilling its fiduciary responsibilities on budgeting, financial reporting, accounting and business policies and practices, and is the Board's principal agent in ensuring the independence of the District's external and internal auditors.

The members of the ABAC consist of eleven (11) voting members and alternates from the community not employed by the School District or having any direct or indirect business dealings with the School District. These include nine (9) voting members/alternates appointed by each Board member; one (1) voting member/alternate appointed by the Superintendent; and one (1) voting member/alternate appointed by the Miami-Dade County Council of PTAs/PTSAs. In addition, the Committee includes one (1) Board member and alternate appointed by the Chair of the Board. The Board member or alternate appointed to the ABAC shall vote on all matters that come before the ABAC. Alternates may only vote in the absence of the member.

In addition to the voting members, there is one (1) non-voting ABAC member from the District to be appointed by the Superintendent; and the Chief Auditor, who serves as the District's liaison and who provides administrative and logistical support to the Committee.

The members' term of service is two (2) fiscal years. The ABAC shall elect a chair and vice-chair from its community members, which may not serve more than four (4) consecutive years as either chair or vice-chair.

At a minimum, the Committee meets six times a year to discuss both internal and external audit reports, budgetary issues and audit-related projects and reviews.

### ***Internal Audit Services***

The OMCA conducts both financial and non-financial audits, investigations, and reviews throughout the year. The activities of the office are guided by the annual Audit Plan which is assembled and recommended, with input from various stakeholders, by the ABAC. The requirement for the implementation of an Audit Plan is established in School Board Policy 6835, *Office of Management and Compliance Audits*.

The Plan is subsequently forwarded, along with the ABAC's recommendations, to the School Board for its approval. This Plan is formulated on a risk-based methodology which takes into account those areas of financial and operational risk of the District. The projects enumerated in this Plan are executed on the basis of available resources within OMCA.

### ***Non-Audit Services***

Aside from carrying out the internal audit function of the District, OMCA performs non-audit services that provide value-added benefits to the District's operations. Specifically:

- The office acts as the District's audit liaison with various external federal, state, and local audit entities.
- Under its advisory capacity, the office assists management in maintaining an internal control environment that is conducive to safeguarding and preserving the school system's assets and resources, improving the general effectiveness of its operations, and assuring compliance with applicable laws, policies and procedures.
- Audit staff provides recommendations to principals on best practices and financial procedures, and actively participates during the Money Does Matter Support Program established by School Operations. Audit staff also participates in the Principal/Assistant Principal Induction Program offered through the Office of Professional Development. Additionally, as non-voting members, audit staff participates in various committees related to Charter Schools and Construction. Some of the most significant ones are:
  - Charter School Application Review Committee
  - Charter School Contract Review Committee
  - Construction Services Selection Committee
  - Small/Micro Business Enterprise (S/MBE) Program Goal Setting Committee
  - 21st Century Schools Bond Advisory Committee

### ***Office Composition***

The office is divided into four primary divisions: School and Property Audits (the largest), District Audits, Information Technology Audits, and Charter School Audits. In addition, OMCA is responsible for overseeing the Civilian Investigative Unit. This unit investigates non-criminal incidents of misconduct made against Miami-Dade County Public Schools personnel as assigned by the District's Incident Review Team. At the conclusion of an investigation, the CIU forwards an investigative report and findings to the Office of Professional Standards (OPS) for administrative disposition. The work of this unit is separate from the audit function.

## **2021-2022 Initiatives**

In support of Pillar V – Effective & Sustainable Operational Practices in Infinite Possibilities, the District's 2021-2026 Strategic Plan, OMCA will perform internal audits of schools and District offices as well as review operations to accomplish the following objectives:

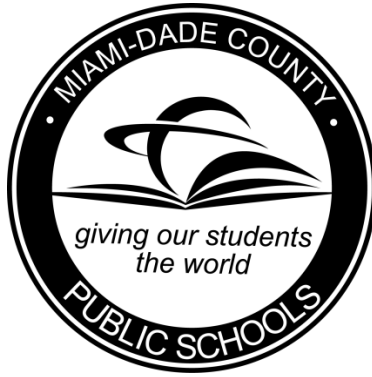
- Assess the adequacy of new accounting systems, review financial activities of internal funds of the schools to express an opinion on the financial statements, and evaluate compliance with District policy.
- Improve the safeguarding of property and equipment inventories at school and non-school sites.
- Evaluate District processes and operations for improved efficiencies.
- Monitor the implementation of the General Obligation Bond (GOB) Program to ensure the efficacy of operations and the effective utilization of these funds.
- Review independent financial audit reports submitted by charter schools and community-based organizations and present them to the Audit and Budget Advisory Committee for its review, input, and transmittal to the School Board.
- Provide recommendations for best business practices for improved operations.

As it relates to CIU casework:

- Ensure that non-criminal investigations are conducted with objectivity, fairness and a full appreciation of employee rights, while at the same time maintaining the legal integrity of the investigative process.

## **Measures of Success**

- For the School Audits Division, the Audit Plan establishes the division's overall key performance indicator to complete internal school audits of 75 to 85 percent of the total population of approximately 360 traditional schools in the District. This also includes additional indicators corresponding to FTE and Title I audits (which are part of the internal audits performed by a small group of specialized internal auditors) performed at selected schools, on a risk-based approach.
- For the Property Audits Division, the Plan establishes the division's overall key performance indicator to complete property audits of 100% of the school sites and non-school sites during the summer months.
- For the Charter School Division, the goal is to complete the review of the audited financial statements of approximately 140 charter schools in the District. Pursuant to contract with the School Board, charter schools are required to undergo a yearly audit that is performed by an external independent auditor. These audited financial statements are submitted for review, presented to the Audit and Budget Advisory Committee for discussion, and transmitted to the School Board.
- For the District and Information Technology Audits Divisions, the target is to complete approximately 80% of internal audits planned for the year.
- For the Civilian Investigative Unit, due to the time-sensitive nature of the (non-criminal) cases, the target is to complete each individual case within forty-five (45) business days from date of assignment, barring any extenuating circumstances.



**THREE-YEAR COMPARISON – ALL FUNDS  
FY 2021-22 TENTATIVE BUDGET**

|                           | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> | <b>INCREASE<br/>(DECREASE)<br/>OVER<br/>FY 2020-21</b> |
|---------------------------|--|---|--|--|
| General Fund              | \$ 3,504,574,576                         | \$ 3,545,357,913                            | \$ 3,704,298,706                           | \$ 158,940,793   |
| Debt Service Funds        | 423,776,807                              | 448,610,913                                 | 450,156,284                                | 1,545,371  |
| Capital Outlay Funds      | 1,119,932,035                            | 1,094,535,283                               | 1,330,258,271                              | 235,722,988  |
| Special Revenue Funds     | 463,098,807                              | 860,858,116                                 | 1,932,269,714                              | 1,071,411,598  |
| Proprietary Fund          | 435,558,943                              | 464,729,160                                 | 526,555,868                                | 61,826,708   |
| Fiduciary Fund            | 27,977,775                               | 26,161,161                                  | 25,050,858                                 | (1,110,303)  |
| <b>Sub-Totals</b>         | <b>\$ 5,974,918,943</b>                  | <b>\$ 6,440,252,546</b>                     | <b>\$ 7,968,589,701</b>                    | <b>\$ 1,528,337,155</b>                                |
| Less: Proprietary Fund*   | (435,558,943)                            | (464,729,160)                               | (526,555,868)                              | (61,826,708)   |
| Less: Interfund Transfers | (426,745,242)                            | (452,419,496)                               | (433,854,305)                              | 18,565,191   |
| <b>TOTALS</b>             | <b>\$ 5,112,614,758</b>                  | <b>\$ 5,523,103,890</b>                     | <b>\$ 7,008,179,528</b>                    | <b>\$ 1,485,075,638</b>                                |

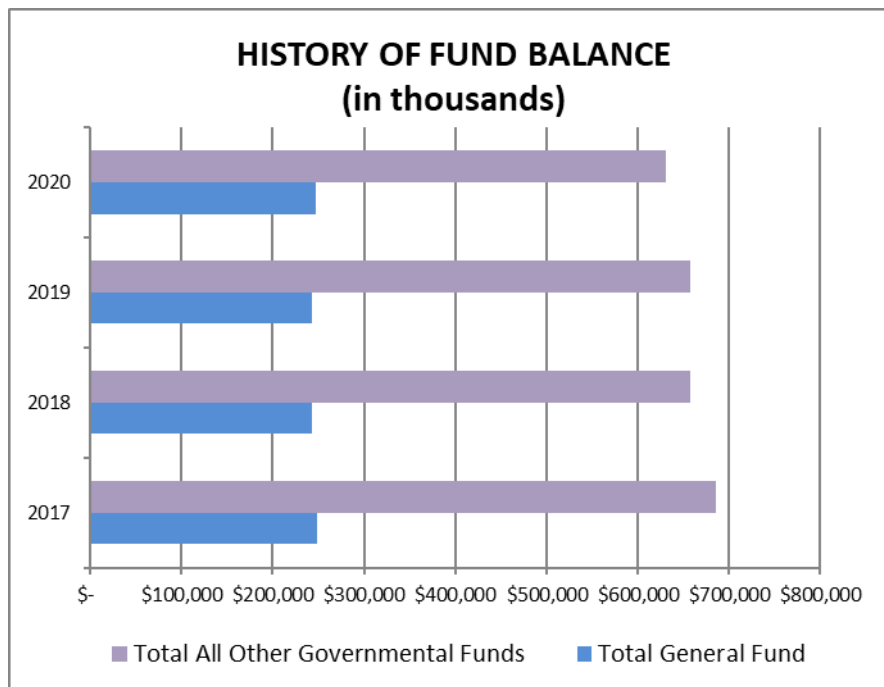
\*The Proprietary Fund is used to record health care self-insurance revenues and expenditures. The Proprietary Fund is not included in the totals to avoid duplication of expenditures.

## SUMMARY OF REVENUES & APPROPRIATIONS – ALL FUNDS FY 2021-22 TENTATIVE BUDGET

|   | GENERAL<br>FUND         | DEBT<br>SERVICE<br>FUNDS | CAPITAL<br>OUTLAY<br>FUNDS | SPECIAL<br>REVENUE<br>FUNDS | PROPRIETARY<br>FUND   | FIDUCIARY<br>FUND    | TOTAL<br>ALL<br>FUNDS   |
|---|-------------------------|--------------------------|----------------------------|-----------------------------|-----------------------|----------------------|-------------------------|
| <b>REVENUES</b>   |                         |                          |                            |                             |                       |                      |                         |
| Federal   | \$ 15,095,000           | \$ -                     | \$ 6,756,921               | \$ 1,905,271,952            | \$ -                  | \$ -                 | \$ 1,927,123,873        |
| State   | 1,179,716,972           | 1,431,450                | 55,752,342                 | 1,678,574                   | -                     | -                    | 1,238,579,338           |
| Local:  |                         |                          |                            |                             |                       |                      |                         |
| Property Taxes  | 1,914,456,682           | 63,264,586               | 527,204,887                | -                           | -                     | -                    | 2,504,926,155           |
| Other   | 54,437,522              | 101,000                  | 24,075,625                 | 5,923,498                   | 404,061,000           | 2,854,697            | 491,453,342             |
| <b>Total Revenues</b>                                       | <b>\$ 3,163,706,176</b> | <b>\$ 64,797,036</b>     | <b>\$ 613,789,775</b>      | <b>\$ 1,912,874,024</b>     | <b>\$ 404,061,000</b> | <b>\$ 2,854,697</b>  | <b>\$ 6,162,082,708</b> |
| <b>TRANSFERS FROM OTHER FUNDS</b>                           | <b>\$ 200,045,047</b>   | <b>\$ 233,809,258</b>    | <b>\$ -</b>                | <b>\$ -</b>                 | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ 433,854,305</b>   |
| NON-REVENUE SOURCES   | -                       | -                        | 270,800,000                | -                           | -                     | -                    | 270,800,000             |
| NET POSITION  | -                       | -                        | -                          | -                           | 122,494,868           | 22,196,161           | 144,691,029             |
| FUND BALANCE FROM PRIOR YEAR                                | 340,547,483             | 151,549,990              | 445,668,496                | 19,395,690                  | -                     | -                    | 957,161,659             |
| <b>TOTAL REVENUES<br/>AND OTHER SOURCES</b>                 | <b>\$ 3,704,298,706</b> | <b>\$ 450,156,284</b>    | <b>\$ 1,330,258,271</b>    | <b>\$ 1,932,269,714</b>     | <b>\$ 526,555,868</b> | <b>\$ 25,050,858</b> | <b>\$ 7,968,589,701</b> |
| Less: Transfers   |                         |                          |                            |                             |                       |                      | (433,854,305)           |
| Less: Proprietary Fund                                      |                         |                          |                            |                             |                       |                      | (526,555,868)           |
| <b>TOTAL ALL FUNDS</b>                                      |                         |                          |                            |                             |                       |                      | <b>\$ 7,008,179,528</b> |
| <b>APPROPRIATIONS</b>                                       |                         |                          |                            |                             |                       |                      |                         |
| Instructional   | \$ -                    | \$ -                     | \$ -                       | \$ 1,177,129,820            | \$ -                  | \$ -                 | \$ 1,177,129,820        |
| Instructional Support                                       | 78,132,250              | -                        | -                          | 221,886,270                 | -                     | -                    | 300,018,520             |
| Other   | 3,487,303,957           | 279,939,788              | 877,288,385                | 520,844,060                 | 432,913,000           | 4,015,000            | 5,602,304,190           |
| <b>Total Appropriations</b>                                 | <b>\$ 3,565,436,207</b> | <b>\$ 279,939,788</b>    | <b>\$ 877,288,385</b>      | <b>\$ 1,919,860,150</b>     | <b>\$ 432,913,000</b> | <b>\$ 4,015,000</b>  | <b>\$ 7,079,452,530</b> |
| <b>TRANSFERS TO OTHER FUNDS</b>                             | <b>\$ -</b>             | <b>\$ -</b>              | <b>\$ 433,854,305</b>      | <b>\$ -</b>                 | <b>\$ -</b>           | <b>\$ -</b>          | <b>\$ 433,854,305</b>   |
| <b>FUND BALANCE - End of Year</b>                           |                         |                          |                            |                             |                       |                      |                         |
| Unassigned Fund Balance                                     | \$ 93,717,674           | \$ -                     | \$ -                       | \$ -                        | \$ -                  | \$ -                 | \$ 93,717,674           |
| Assigned Fund Balance                                       | 45,144,825              | -                        | -                          | -                           | -                     | -                    | 45,144,825              |
| Non-Spendable Fund Balance                                  | -                       | -                        | -                          | 2,250,000                   | -                     | -                    | 2,250,000               |
| Restricted Fund Balance                                     | -                       | 170,216,496              | 19,115,581                 | 10,159,564                  | -                     | -                    | 199,491,641             |
| Ending Net Position   | -                       | -                        | -                          | -                           | 93,642,868            | 21,035,858           | 114,678,726             |
| <b>Total Fund Balance</b>                                   | <b>\$ 138,862,499</b>   | <b>\$ 170,216,496</b>    | <b>\$ 19,115,581</b>       | <b>\$ 12,409,564</b>        | <b>\$ 93,642,868</b>  | <b>\$ 21,035,858</b> | <b>\$ 455,282,866</b>   |
| <b>TOTAL APPROPRIATIONS, TRANSFERS<br/>AND FUND BALANCE</b> | <b>\$ 3,704,298,706</b> | <b>\$ 450,156,284</b>    | <b>\$ 1,330,258,271</b>    | <b>\$ 1,932,269,714</b>     | <b>\$ 526,555,868</b> | <b>\$ 25,050,858</b> | <b>\$ 7,968,589,701</b> |
| Less: Transfers   |                         |                          |                            |                             |                       |                      | (433,854,305)           |
| Less: Proprietary Fund                                      |                         |                          |                            |                             |                       |                      | (526,555,868)           |
| <b>TOTAL ALL FUNDS</b>                                      |                         |                          |                            |                             |                       |                      | <b>\$ 7,008,179,528</b> |

## HISTORY OF JUNE 30 FUND BALANCES – GOVERNMENTAL FUNDS (amounts expressed in thousands)

|   | <u>2017</u>              | <u>2018</u>              | <u>2019</u>              | <u>2020</u>              |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>General Fund:</b>                      |                          |                          |                          |                          |
| Nonspendable                              | \$ 6,868                 | \$ 7,899                 | \$ 7,508                 | \$ 9,613                 |
| Restricted                                | 10,146                   | 10,436                   | 17,999                   | 12,054                   |
| Assigned                                  | 56,529                   | 72,452                   | 110,933                  | 38,619                   |
| Unassigned                                | 148,726                  | 158,378                  | 107,017                  | 186,508                  |
| <b>Total General Fund</b>                 | <u>\$ 222,269</u>        | <u>\$ 249,165</u>        | <u>\$ 243,457</u>        | <u>\$ 246,794</u>        |
| <b>All Other Governmental Funds:</b>      |                          |                          |                          |                          |
| Non-Spendable:                            |                          |                          |                          |                          |
| Capital Project                           | 16,257                   | 16,037                   | 16,078                   | 16,123                   |
| Special Revenue                           | 2,425                    | 2,864                    | 5,339                    | 5,339                    |
| Restricted:                               |                          |                          |                          |                          |
| Special Revenue                           | 29,943                   | 40,112                   | 9,165                    | 9,501                    |
| Debt Service                              | 65,009                   | 93,830                   | 122,775                  | 133,798                  |
| Capital Projects                          | 644,800                  | 532,241                  | 503,992                  | 466,088                  |
| Assigned:                                 |                          |                          |                          |                          |
| Capital Projects                          | 235                      | 85                       | 45                       | -                        |
| <b>Total All Other Governmental Funds</b> | <u>\$ 758,669</u>        | <u>\$ 685,169</u>        | <u>\$ 657,394</u>        | <u>\$ 630,849</u>        |
| <b>Total Governmental Funds</b>           | <u><u>\$ 980,938</u></u> | <u><u>\$ 934,334</u></u> | <u><u>\$ 900,851</u></u> | <u><u>\$ 877,643</u></u> |



## BUDGET OVERVIEW

M-DCPS' FY 2021-22 Budget stands at \$7 billion. This marks the highest point since FY 2008-09, at which point the budget was spiraling downward at an alarming rate until it finally hit bottom at \$3.7 billion in FY 2012-13. The District has experienced very trying times since that point but none as challenging as what has been experienced due to the COVID-19 pandemic.

The scope and impact of COVID-19 upon every facet of our daily lives, every operational function of our school district could have been devastating, but it wasn't. It was hard and it was challenging, but it once again revealed a strength of purpose and capacity for innovation within M-DCPS. The loss of FTE alone could have signified a \$61M loss of revenue and the new requirements related to the new health protocols have been costly. However, as in years past, every hurdle has been faced with honesty, clarity, and a commitment to ensure that challenges were addressed to ensure that our district meets its strategic plan's vision and mission; this remains our ultimate focus. Even under the worst of circumstances our District staff and students have much to be proud of.

One of the most significant indicators of student achievement is the graduation rate. The Class of 2020 was able to achieve a remarkable milestone even in the face of the unprecedented disruption of March 2020. This graduating class was able to achieve a remarkable milestone improving the overall M-DCPS graduation rate from 85.6% to 89.6% for the 2019-2020 academic year. This rate marks the highest graduation rate M-DCPS has achieved since the Florida Department of Education began tracking graduation statistics with modern methods in the late 1990's. This is just one of several major accomplishments.

Financially, the District has been able to build and maintain an operating reserve level to ensure that it can protect the multitude of programs it offers its students as well as protecting its workforce from the anticipated decrease in funding as a result of the projected loss of FTE. Unlike FY 2020-21, the state will not be holding school districts harmless and will not jump in to assist with the revenue loss caused by the projected loss of FTE.

Unfortunately, funding decisions from Tallahassee continually fail to reward our academic growth and financial efficiency. FY 2021-22 will commence with a funding decrease of \$231.53 per student for Miami-Dade and this decrease comes with legislatively-mandated appropriation increases. During the 2021 Legislative Session, the Legislature approved House Bill 7045 into law resulting in several changes to the state funded scholarship programs which make it easier for students to qualify. As a result of the changes made via this bill, we have set up a reserve to be able to absorb the expected increase in Family Empowerment Scholarship (FES) FTE and consequent reduction in revenue for M-DCPS. Our legislative group continues to work with our legislature in order to improve the process by which the district cost differential is calculated among other legislative priorities.

The federal funding the district has received and will receive for the next few years related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act as well as the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) will allow our district to further protect its workforce and will provide much needed financing. These grants will allow our district to be able to purchase the technology our district needs in order to best serve our students no matter what modality is required for them to learn under any circumstances.



Above and beyond the federal funding we will receive to help us mitigate the effects of the COVID-19 pandemic, our district continues to seek supplemental funding through grant opportunities. We will continue to reach out to partners and stakeholders throughout the community to leverage resources that can support our students and our schools.

Even though we will be receiving a sizable amount of federal funding, these funds must be used for specific purposes. Therefore, given the education budget passed by the Florida Legislature, there will be little flexibility to provide for the expansion of programs for students, salary increases, or even address normal cost increases. However, through skillful and disciplined financial management, we have ensured that the District will remain on firm financial footing. Throughout the budget process the limited operating funds provided have been allocated to ensure that we stay true to the District's guiding principles and strategic plan. Those principles include improving student achievement, protecting the classroom, protecting the workforce, and maintaining the fiscal stability of the District.

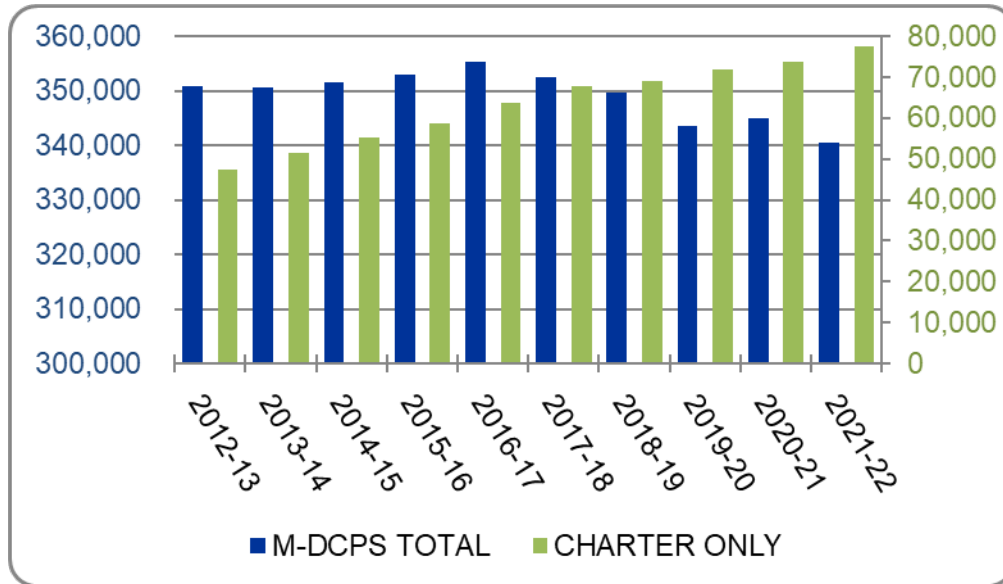
We cannot thank our voters enough for placing their trust in our District and for their approval of referendum #362 on November 6, 2018. Through their vote they have acknowledged the fact that our instructional personnel deserved better salaries for their heroic efforts in teaching our students as well as their proven results. With their approval we will be able to compensate them as well as provide our students with the safety and security they deserve.

The Capital Outlay fund reflects an increase of \$236 million from FY 2020-21 to FY 2021-22. This reflects the massive amount of work currently being completed under the G.O. Bond approved by the voters in 2012. As spelled out in the Capital Outlay section and Appendix B of this document, a great deal of projects are currently underway, and many more have either already been completed or are in the design phase right now.

The Special Revenue funds are projected to increase in FY 2021-22 mainly due to all of the grants which will be provided via the CARES, CRRSA, and ARP Acts. The grants are emergency relief funds which are to be used to address the impact the COVID-19 pandemic has had and continues to have on elementary and secondary schools across the Nation. These funds are meant to support districts as they work to reopen schools safely, maximize in-person instructional time, address the educational inequities that have been exacerbated by the COVID-19 pandemic, and address students' social, emotional, mental health and academic needs.

The FY 2021-22 Budget reflects a budget which is very much in tune with our district's strategic plan where spending must be in line with our mission to provide relevant learning experiences that foster life-long curiosity and enable all students to achieve their full academic, personal, and civic potential. Our district's goal is to have students who are inspired, feel valued, are educated, and empowered so they may thrive in and beyond the classroom.

## UNWEIGHTED FTE TRENDS



Source: Projected FTE amount reported to the State on a yearly basis.

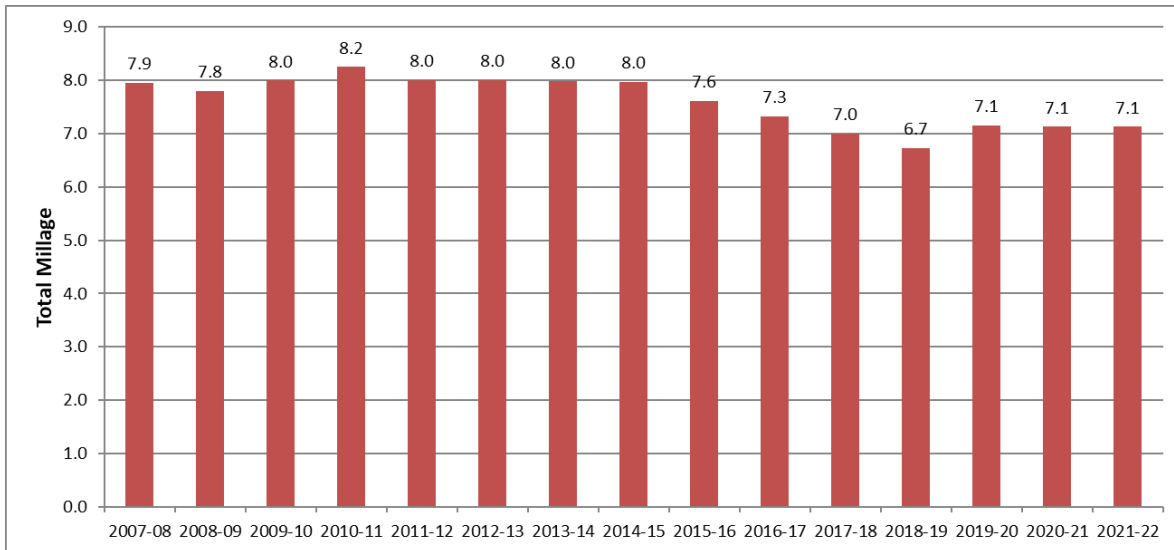
**UNWEIGHTED FTE TRENDS:** The number of public school students in Miami-Dade was on an upward swing from FY 2010-11 up through FY 2016-17, and it has been decreasing ever since. The FY 2020-21 FTE gives the impression that our FTE may be on an upswing but unfortunately that is not the case. Our district’s FTE came in almost 10,000 below the originally projected figure and the decrease for M-DCPS FTE was even higher at 11,223. The net decrease for our district as a whole was less due to the increase in the FTE for charters and Family Empowerment Scholarships (FES).

For FY 2021-22, M-DCPS total unweighted FTE depicted above is estimated to be 340,484 (which includes charter school FTE as well); this reflects a decrease over the initial amount projected for FY 2020-21 of 3,108 in FTE. Effective FY 2019-20, the FTE related to FES was added to districts’ FTE even though they do not receive funding related to this FTE, similar to the treatment of McKay Scholarships FTE.

The chart above shows the upward trend in charter school enrollment. In FY 2021-22, an estimated 77,504 students are expected to attend charter schools in Miami-Dade. This continual increase has forced the District to make significant changes as to how it deals with overhead costs as well as its construction and maintenance needs.

The potential always exists in Miami-Dade for an unanticipated population increase as political and economic instability impacts South and Central America, the Caribbean Basin, and Europe. However, due to the COVID pandemic, the influx of foreign students is not expected to be significant for FY 2021-22.

## PROPERTY TAX MILLAGE HISTORY



**A decrease of .002 in total millage is recommended.** There was an increase in Required Local Effort (RLE) established by the Florida Legislature during the 2021 legislative session. The RLE differs from the state runs provided by the Legislature due to a prior period funding adjustment. Total RLE is up by .011 mills. The shift of .061 mills from Discretionary Operating to Capital Outlay was eliminated in FY 2016-17 and will remain the same for FY 2021-22. The District continues to levy the maximum Discretionary Operating millage of .748. Debt Service millage is decreasing by .013 mills. FY 2021-22 includes Additional Voted Millage of .750 related to Referendum 362 approved by Miami-Dade County Voters on November 6, 2018. The total millage is decreasing by .002.

It should be noted that the proposed **state-required 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. The total proposed millage levy consists of the following:

|  | FY 2020-21<br>Actual<br>Levy | FY 2021-22<br>Recommended<br>Levy* | Increase/<br>(Decrease) |
|--|------------------------------|------------------------------------|-------------------------|
| State Required Local Effort (RLE)        | 3.938                        | 3.949                              | 0.011                   |
| Discretionary Operating                  | 0.748                        | 0.748                              | 0.000                   |
| Additional Discretionary Operating (.25) | 0.000                        | 0.000                              | 0.000                   |
| Sub-Total Locally Levied                 | 4.686                        | 4.697                              | 0.011                   |
| Discretionary Capital                    | 1.500                        | 1.500                              | 0.000                   |
| Sub-Total Non Voted Millage              | 6.186                        | 6.197                              | 0.011                   |
| Debt Service (Voted)                     | 0.193                        | 0.180                              | (0.013)                 |
| Additional Voted Millage**               | 0.750                        | 0.750                              | 0.000                   |
| Sub-Total Voted Millage                  | 0.943                        | 0.930                              | (0.013)                 |
| <b>Total Millage Levy</b>                | <b>7.129</b>                 | <b>7.127</b>                       | <b>(0.002)</b>          |

\* Subject to adjustment by the Commissioner of Education, pursuant to Florida Law.

\*\* Millage related to Miami-Dade County Referendum 362 included on November 6, 2018 ballot.

**When using the average assessed value**, the school property tax for FY 2021-22 in Miami-Dade County would increase by approximately \$69.78, which consists of a \$70.23 increase due to higher assessed values and a \$0.45 decrease due to a lower millage rate.

The school property tax for FY 2021-22 for a **typical homeowner** in Miami-Dade County would increase \$23.57 which consists of a \$24.01 increase due to a higher assessed value and a \$0.44 decrease due to a decrease in the millage rate. This calculation assumes the homeowner resides in the same home, townhome or condominium as the prior year and has not improved the property (e.g. additional garage or room). In this example, the homeowner is limited to an increase in the assessed value based on the increase in the Consumer Price Index (CPI) or 3% whichever is lower. The CPI increase was 1.4%; therefore, the typical homeowner is limited to a 1.4% increase in assessed value for 2021.

|                           | Average<br>Assessment<br>During<br>FY 2020-21 | Average<br>Assessment<br>During<br>FY 2021-22 | Typical<br>Assessment<br>During<br>FY 2021-22 |
|---------------------------|---|---|---|
| Assessed Value*           | 240,579 **                                    | 250,431 **                                    | 243,947 ***                                   |
| Less: Homestead Exemption | <u>(25,000)</u>                               | <u>(25,000)</u>                               | <u>(25,000)</u>                               |
| Taxable Value             | 215,579                                       | 225,431                                       | 218,947                                       |
| Total Levy                | 7.129   | 7.127   | 7.127   |
| Amount of School Taxes    | <u><u>1,536.86</u></u>                        | <u><u>1,606.65</u></u>                        | <u><u>1,560.44</u></u>                        |

\* Includes single family homes, townhomes and condominiums. Represents homestead property.

\*\* Estimated by Property Appraiser's Office

\*\*\* Maximum of 1.4% increase to homeowner of same property without improvements.

**PROTECTING THE CLASSROOM:** Our \$4.0 billion Five Year Capital Plan includes General Obligation Bonds (GO Bond) from the successful passage of the \$1.2 billion GO Bond referendum that voters resoundingly approved in November 2012 and which are directly benefiting the learning environment across Miami-Dade County Public Schools.

The District continues to accelerate the implementation of the GO Bond program with projects at various stages of development and completion. Classrooms continue to be transformed into 21<sup>st</sup> Century instructional spaces to elevate the quality of the physical plant to the quality of the education being delivered. New technology, windows, energy efficient air conditioning and lighting, playgrounds and play area improvements, parent drop-off areas and other site upgrades such as covered walkways are some of the improvements already completed in a number of schools. This summer, as in prior years, construction will intensify at many schools to meet completion goals and provide a fresh new start for the 2021-22 school year.

As the implementation of the GO Bond program accelerates, the District has continued to analyze and implement financing strategies that reflect its commitment to the taxpayers to minimize the GO Bond's impact. The relevance of this strategy to the taxpayers is that by closely tying expenditures to projected cash flow needs, the District is able to maintain a reasonable tax burden as promised.

Capital Plan Highlights

- Financing in the capital plan includes \$270.8 million of \$1.2 billion 2012 voter-approved GO Bonds.
- Beginning Fund Balance for FY 2021-22 is projected at \$445.67 million, more than 6 times FY 2013-14's record low of \$68.8 million. Prior to the GO Bond passage, capital fund balances had experienced rapidly declining balances due to declining revenues and its impact on local financing.
- Although the 2017 Florida legislature mandated that school districts' capital millage be shared with charter schools, the state has fully covered the charter capital allocation in FY 2018-19 through 2021-22. Although this is not guaranteed going forward, the Five Year Capital plan assumes that the State Legislature will continue to fully fund the charter capital allocation projected at \$42 million annually through FY 2025-2026. The five-year financial impact of this financial strategy is that it frees up over \$210 million to assist the General fund with the funding of maintenance and other capital eligible expenditures as well as fund capital deficiencies in the District's aging physical plant which are public assets.
- State revenues, primarily consisting of Public Education Capital Outlay (PECO) and primarily earmarked for Charter Schools, represent less than 5% of total FY 2021-22 District revenue. In FY 2021-22, the Florida legislature did not fund PECO for traditional K-12 public schools but fully funded the charter capital allocation. Statewide PECO appropriations have been allocated as follows:

State PECO Maintenance Allocation for K-12  
and PECO for Charter Schools

| Entity          | 2021-22        | 2020-21        | FY 2019-20     |
|-----------------|----------------|----------------|----------------|
| Charter Schools | \$ 182,864,353 | \$ 169,600,000 | \$ 158,209,945 |
| Public Schools  | -              | -              | -              |
| Total           | \$ 182,864,353 | \$ 169,600,000 | \$ 158,209,945 |

## 2020-21 USE OF FUNDS BY BUREAU

This chart lists the major funding sources the District utilizes and distinguishes what bureaus use the specified funding sources.

| Department                          | General Fund | Capital Funds | Food Service Fund | Federal Direct | Federal Through Local | Federal Through State | Foundations | Other Local Funds |
|-------------------------------------|--------------|---------------|-------------------|----------------|-----------------------|-----------------------|-------------|-------------------|
| OFFICE OF THE SUPERINTENDENT        | X            |               |                   |                |                       |                       | X           |                   |
| OFFICE OF COMMUNICATIONS            | X            |               |                   |                |                       | X                     | X           | X                 |
| ACADEMICS AND TRANSFORMATION        | X            | X             | X                 | X              | X                     | X                     | X           | X                 |
| INTERGOV AFFAIRS, GRANTS ADMIN      | X            |               |                   |                |                       | X                     |             |                   |
| SCHOOL OPERATIONS                   | X            | X             | X                 | X              | X                     | X                     | X           | X                 |
| POLICE AND DISTRICT SECURITY        | X            |               |                   |                | X                     | X                     |             | X                 |
| BOARD ATTORNEY                      | X            | X             |                   |                |                       |                       |             |                   |
| HUMAN CAPITAL MANAGEMENT            | X            |               | X                 | X              | X                     | X                     |             |                   |
| FINANCIAL SERVICES                  | X            | X             | X                 | X              | X                     | X                     | X           | X                 |
| SCHOOL FACILITIES                   | X            | X             |                   |                |                       | X                     |             |                   |
| FACILITIES OPERATIONS, CONSTRUCTION | X            | X             |                   |                |                       |                       |             |                   |
| FACILITIES OPERATIONS, MAINTENANCE  | X            | X             |                   |                |                       | X                     |             |                   |
| TRANSPORTATION                      | X            | X             |                   |                | X                     | X                     |             |                   |
| FOOD SERVICE                        | X            |               | X                 |                | X                     |                       |             |                   |
| INFORMATION TECHNOLOGY              | X            | X             | X                 | X              | X                     | X                     |             |                   |
| MANAGEMENT AND COMPLIANCE AUDITS    | X            |               |                   |                |                       | X                     |             |                   |

## SUMMARY OF REVENUES AND APPROPRIATIONS GENERAL FUND

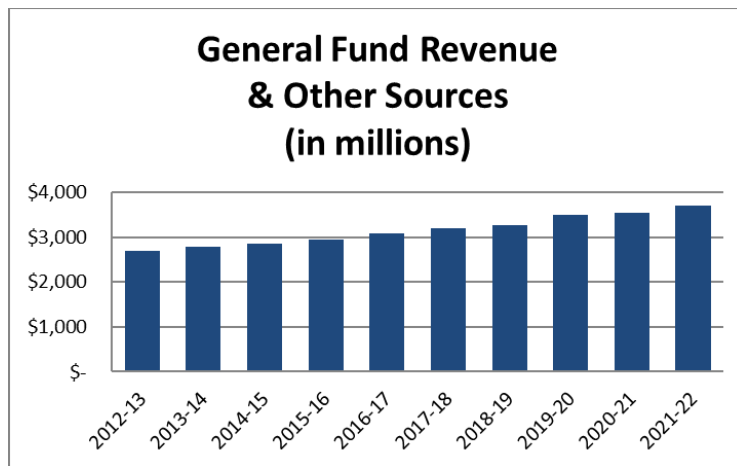
|   | FY 2019-20<br>ACTUAL<br>RESULTS | FY 2020-21<br>PROJECTED<br>RESULTS | FY 2021-22<br>TENTATIVE<br>BUDGET |
|---|---------------------------------|------------------------------------|-----------------------------------|
| <b>REVENUES</b>   |                                 |                                    |                                   |
| <b>FEDERAL</b>  | \$ 32,027,401                   | \$ 27,246,135                      | \$ 15,095,000                     |
| <b>STATE:</b>   |                                 |                                    |                                   |
| Florida Education Finance Program   | \$ 682,247,412                  | \$ 698,817,319                     | \$ 725,308,830                    |
| Workforce Development   | 80,670,340                      | 80,670,340                         | 80,670,340                        |
| Other Categorical Programs  | 419,721,342                     | 399,041,967                        | 371,213,299                       |
| Miscellaneous State Revenue   | 4,379,503                       | 4,704,805                          | 2,524,503                         |
| <b>Total State Revenues</b>   | <b>\$ 1,187,018,597</b>         | <b>\$ 1,183,234,431</b>            | <b>\$ 1,179,716,972</b>           |
| <b>LOCAL:</b>   |                                 |                                    |                                   |
| Property Taxes  | \$ 1,772,575,430                | \$ 1,843,109,000                   | \$ 1,914,456,682                  |
| Miscellaneous Local Revenues  | 74,712,394                      | 40,908,421                         | 54,437,522                        |
| <b>Total Local Revenues</b>   | <b>\$ 1,847,287,824</b>         | <b>\$ 1,884,017,421</b>            | <b>\$ 1,968,894,204</b>           |
| Transfers From Other Funds  | \$ 189,051,300                  | \$ 204,065,944                     | \$ 200,045,047                    |
| Non-Revenue Sources (1)   | \$ 5,732,107                    | \$ -                               | \$ -                              |
| Fund Balance From Prior Year  | \$ 243,457,347                  | \$ 246,793,982                     | \$ 340,547,483                    |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>                                   | <b>\$ 3,504,574,576</b>         | <b>\$ 3,545,357,913</b>            | <b>\$ 3,704,298,706</b>           |
| <b>APPROPRIATIONS</b>   |                                 |                                    |                                   |
| Salaries  | \$ 1,767,937,400                | \$ 1,699,124,910                   | \$ 1,741,780,564                  |
| Fringe Benefits   | 585,241,472                     | 651,332,290                        | 665,362,804                       |
| Non-Salary  | 904,601,722                     | 1,011,443,802                      | 1,158,292,839                     |
| <b>Total Appropriations</b>   | <b>\$ 3,257,780,594</b>         | <b>\$ 3,361,901,002</b>            | <b>\$ 3,565,436,207</b>           |
| <b>FUND BALANCE - END OF YEAR</b>   |                                 |                                    |                                   |
| Non-Spendable (2)   | \$ 9,612,724                    | \$ -                               | \$ -                              |
| Restricted (3)  | 12,053,782                      | -                                  | -                                 |
| Assigned (4)  | 38,618,841                      | 89,739,237                         | 45,144,825                        |
| Unassigned (5)  | 186,508,635                     | 93,717,674                         | 93,717,674                        |
| <b>Total Fund Balance - End of Year</b>                                     | <b>\$ 246,793,982</b>           | <b>\$ 183,456,911</b>              | <b>\$ 138,862,499</b>             |
| <b>TOTAL APPROPRIATIONS, TRANSFERS<br/>&amp; FUND BALANCE - END OF YEAR</b> | <b>\$ 3,504,574,576</b>         | <b>\$ 3,545,357,913</b>            | <b>\$ 3,704,298,706</b>           |

**NOTES:**

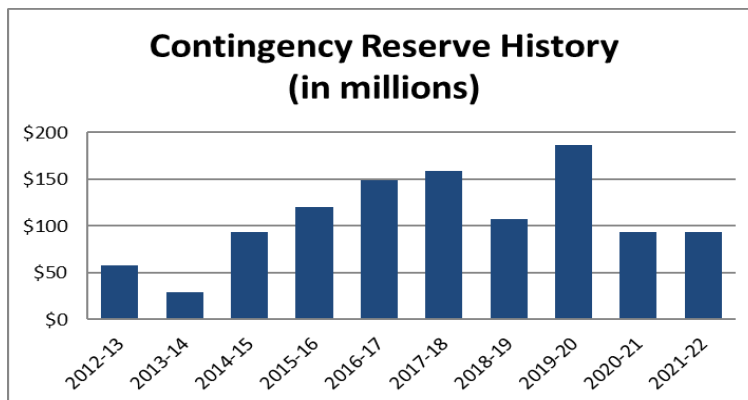
- (1) Non-revenue sources include: Capital Leases, Sale of Equipment and Insurance Recoveries.
- (2) Non-Spendable Fund Balance consist of prepaid insurance and inventory.
- (3) Restricted Fund Balance includes state required carryover programs (i.e. categoricals).
- (4) Assigned Fund Balance for FY 2019-20 includes amounts designated for estimated rebudgets, obligations and encumbrances. These amounts are reflected as appropriations in FY 2020-21 and FY 2021-22. The amount shown under Assigned Fund Balance for FY 2020-21 is made up of a Tax Yield reserve as well as an additional amount reserved for potential revenue shortfalls due to COVID-19 effect on revenues. The Assigned Fund Balance for 2021-22 is solely related to Tax Yield reserves.
- (5) Unassigned Fund Balance reflects the amount of Contingency for all years shown.
- (6) The Beginning Fund Balance for FY 2021-22 has been increased by \$157,090,572 from the 2nd resolution in order to to reflect the most current projected ending fund balance for FY 2020-21.

## A DECADE OF THE GENERAL FUND REVENUE & CONTINGENCY RESERVE

The General Fund is the revenue source that supports the majority of the District's operations. The cost of providing a world class education to our students has grown consistently over the past decade. Unfortunately, the funding of the general fund has not seen the same consistency. The FY 2021-22 Budget represents the ninth year-over-year increase. However, that increase in revenue in the last several years was due to FTE growth, or increases earmarked for specific usage. Therefore, the increase is restricted and does not represent an increase of available funds for the operations of the District. Revenues for 2021-22 reflect over \$263 million from ad valorem taxes approved by the voters earmarked to improve compensation for high quality teachers and instructional personnel and to increase school safety and security personnel.



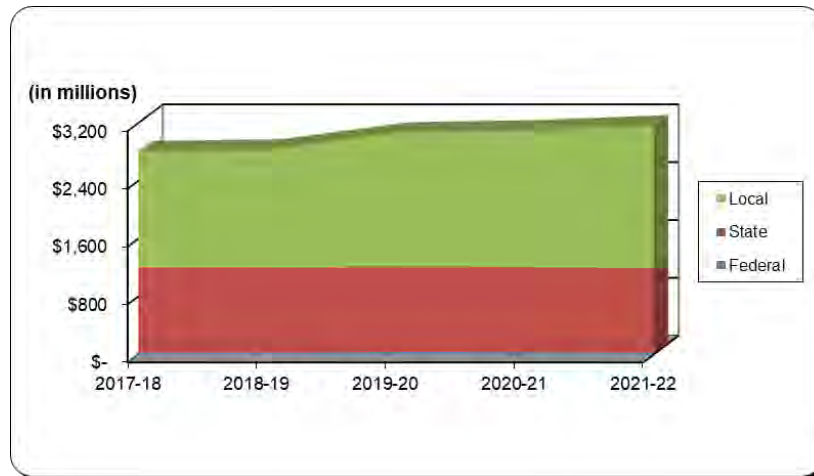
The District has made a remarkable recovery as a result of its sound financial management. The FY 2021-22 budget will start with an unassigned fund balance at 3% of revenue, with assigned fund balances putting us over the 4.4% mark. The drop in FY 2013-14 was due to a significant reduction in tax collections which then spiked in FY 2017-18 as a result of a tax roll which had grown over 41% from the tax roll which existed in FY 2013-14.





## MAJOR SOURCES OF REVENUE GENERAL FUND

The District derives its operating income from a variety of federal, state and local sources. The major categories of these income sources for the general fund are briefly described below.



### STATE SOURCES

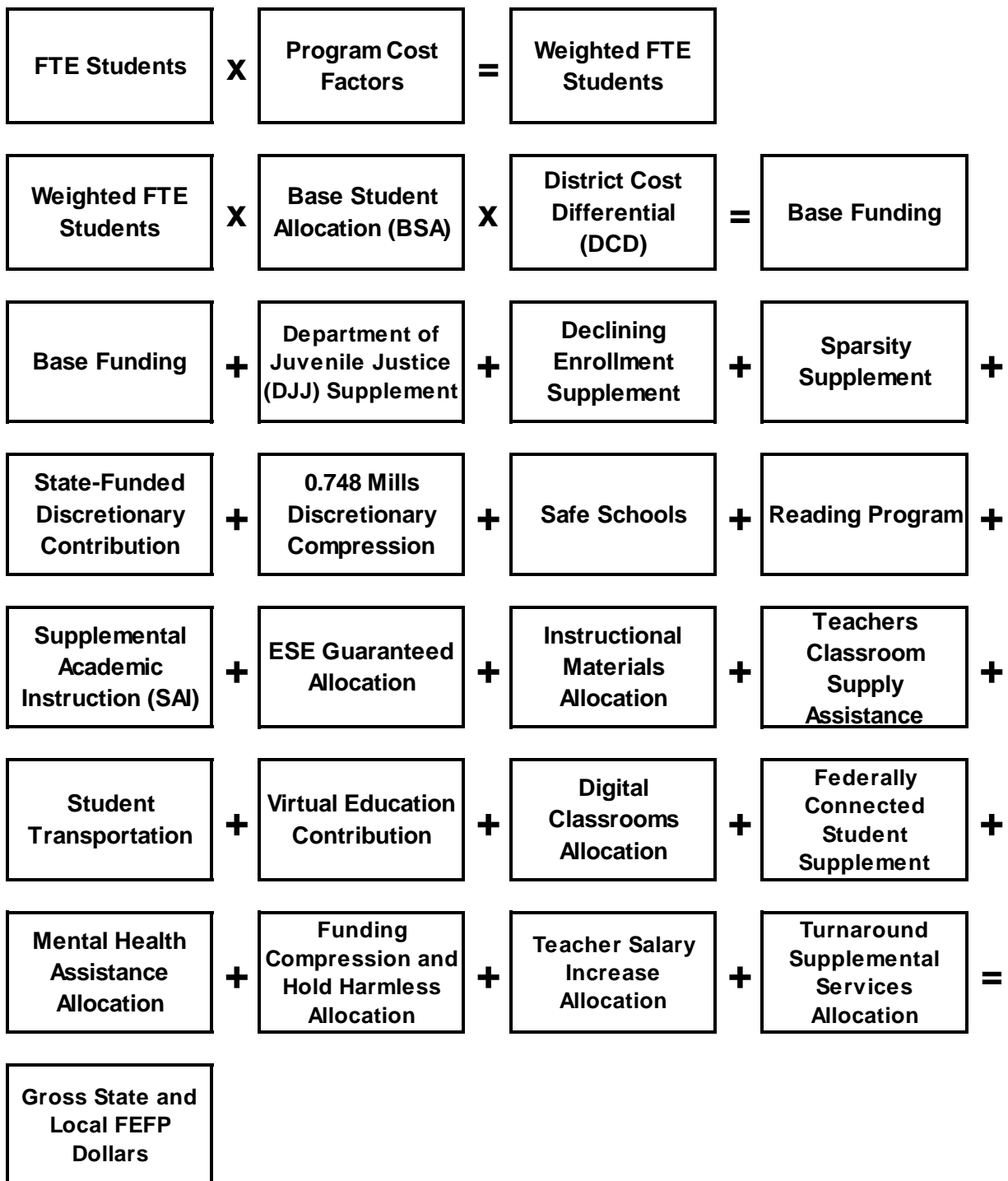
**Florida Education Finance Program:** One of the major sources of support our district receives is distributed under the provisions of the Florida Education Finance Program (FEFP), which was enacted by the State Legislature in 1973. FEFP funds are based on full-time equivalent student enrollment (FTE) through a formula that takes into account (i) varying program costs, (ii) cost differentials among districts, and (iii) a minimum required level of local support. Program cost factors are determined by the State Legislature. The amount of FEFP funds disbursed by the state is adjusted three times during each year to reflect changes in FTE and other variables comprising the formula.

To participate in FEFP funding, the District must levy a minimum ad valorem property tax millage for operating purposes which is set annually by the Legislature. For FY 2021-22, this Required Local Effort (RLE) levy is currently estimated to be 3.847 mills. This revised millage rate is subject to change on July 19 based on statewide tax rolls certified by the Department of Revenue.

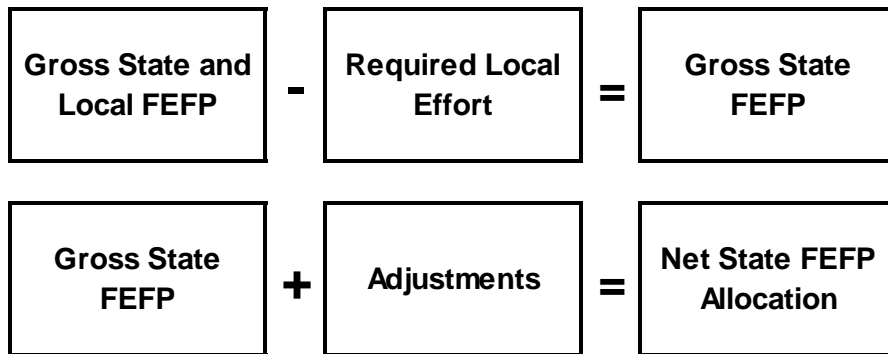
State FEFP revenue is estimated to increase by \$26.5 million from the current FY 2020-21 budget. The increase is due to 1) the restoring of McKay and Family Empowerment Scholarships, 2) the elimination of the Emergency Order Funding Adjustment, 3) the elimination of the Funding Compression and Hold Harmless allocation, 4) the elimination of the negative Proration to Appropriation, and 5) an increase in the Teacher Salary Increase Allocation. It should be noted that the Legislature increased the RLE rate which decreases the State's component of the FEFP.

Other State revenue decreased by \$30 million primarily due to a \$31.6 million decrease in Class Size Reduction, partially offset by a projected increase in revenue from our Voluntary Pre-K program of \$3.7 million along with a net decrease of \$2.1 million in other Miscellaneous State revenues.

The following is a graphical depiction of the FEFP formula controlled by the State:



The Net State FEFP for the support of school district education activities is derived from Gross State and Local FEFP Dollars in the following manner:



The Gross State and Local FEFP Dollars, less the RLE, result in the Gross State FEFP. Adjustments, whether positive or negative, are determined by the State and then added to obtain the Net State FEFP Allocation.

**Revision to FTE Reporting:** The most recent change in FTE reporting is the inclusion of FTE related to Family Empowerment Scholarships (FES) effective FY 2019-20. Even though this FTE is reported as part of the FTE for our district, we do not receive funding related to it just like the FTE related to McKay Scholarships. Effective FY 2013-14, a revised methodology for reporting FTE was established by the Department of Education. The first change was to limit a student's FTE to a maximum of 1.0 across all delivery models including virtual classes. If a student takes a course through the Virtual School (not on MDCPS campus), the course will be counted under the Virtual School first and deducted from the district's FTE. The second change, affecting all students, is the spreading of FTE in weighted programs over the entire school day. In prior years the FTE in weighted programs was calculated as a fraction of 25 hours maximum per week. The fraction is now divided by the total hours the student is in school (typically 30 hours per week) thus shifting FTE out of ESOL, ESE and Career Education to basic programs.

**State Categorical Programs:** These are special program appropriations which supplement other district revenues but must be expended for purposes established by the Legislature. State categorical funding is expected to decrease by \$27.8 million in FY 2021-22 mostly due to a decrease in Class Size Reduction of \$31.6 million, and an increase in Voluntary Pre-K of \$3.7 million.

The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation in the following manner:



The Categorical Program Funds and any Special Allocations are added to the Net State FEFP Allocation to obtain the Total State Funding.

## **LOCAL SOURCES**

The primary source of local revenues is ad valorem real and tangible personal property taxes. School boards are not empowered to levy any other taxes. In addition, the district earns interest on cash invested and collects other miscellaneous revenues.

The Florida constitution limits the non-voted millage rate that school boards may levy to 10 mills (\$10 per \$1,000 of taxable real and personal property value). Chapter 1011, Florida Statutes, further limits the non-voted millage levy for operational purposes to an amount set each year by the State Appropriations Act. Within this limit, each school district, in order to participate in the State's appropriation of FEFP funds for current operations, must levy the millage for "required local effort," which is set each year by the State Legislature.

Effective FY 2010-11, budgeted revenues from ad valorem taxes are based on applying millage levies at 96 percent of the non-exempt assessed valuation of real and personal property within Miami-Dade County.

MDCPS will receive local tax revenues from additional voted levy in FY 2021-22 as a result of the approval by voters of referendum #362 on November 6, 2018.

Local revenue is estimated to increase by \$84.9 million from the current FY 2020-21 budget. The increase is primarily due to the increase in ad valorem taxes of \$71.4 million as well as other local revenues from the District's Community School program and an increase in Federal Indirect Cost reimbursements generated by additional federal COVID-19 relief funding during FY 2021-22.

## **FEDERAL SOURCES**

Federal revenue sources are presently projected to decrease by \$12.2 million. The decrease in Federal revenue is mostly due to the fact that we will not continue to budget the funds we were trying to collect from FEMA related to the damages and costs incurred from Hurricane Irma. We will reflect whatever revenue is collected when it is collected. The other decrease in federal sources relate to the Restart Program grant which was provided starting in FY 2018-19 and rolled forward to FY 2020-21. The net decrease in federal revenue also includes a projected reduction of \$2.5 million for Medicaid Reimbursement.

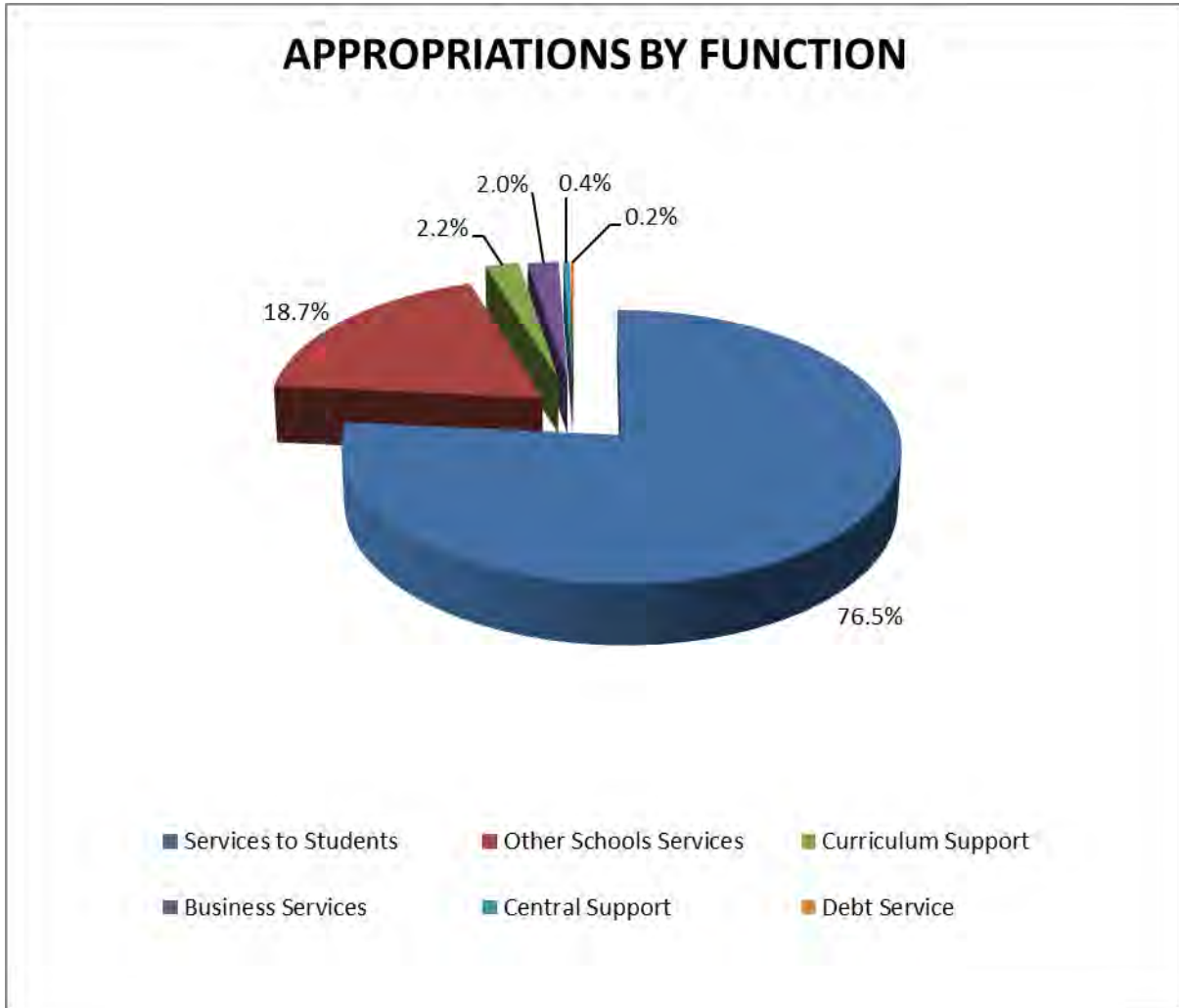
## WHERE DOES THE MONEY GO? FY 2021-22

In these lean budget years, the District's spending decisions have been steered by its guiding principles of focusing on student achievement while maintaining fiscal solvency and protecting an effective workforce and taxpayer interests. In keeping with those principles 95.2% of the District's resources are spent on school level services.

|   | FY 2020-21                |                     | FY 2021-22                |                     |
|---|---------------------------|---------------------|---------------------------|---------------------|
|   | Adopted Budget            |                     | Tentative Budget          |                     |
|   | Totals                    | %                   | Totals                    | %                   |
|   | (\$ Millions)             |                     | (\$ Millions)             |                     |
| <b>SCHOOL LEVEL SERVICES</b>  |                           |                     |                           |                     |
| TEACHING  | \$ 2,332.51               | 67.4                | \$ 2,520.35               | 70.7                |
| STUDENT SERVICES  | 137.44                    | 4.0                 | 135.39                    | 3.8                 |
| TRANSPORTATION  | 71.50                     | 2.1                 | 72.55                     | 2.0                 |
| <b>SUB-TOTAL - DIRECT SERVICES TO STUDENTS</b>  | <b><u>\$2,541.45</u></b>  | <b><u>73.5</u></b>  | <b><u>\$ 2,728.30</u></b> | <b><u>76.5</u></b>  |
| <br>  |                           |                     |                           |                     |
| CUSTODIAL/SECURITY SERVICES   | \$ 469.13                 | 13.6                | \$ 404.14                 | 11.3                |
| SCHOOL ADMINISTRATION   | 187.38                    | 5.4                 | 193.43                    | 5.4                 |
| FACILITIES ACQUISITION & CONSTRUCTION   | 44.78                     | 1.3                 | 42.00                     | 1.2                 |
| COMMUNITY SERVICES  | 33.48                     | 1.1                 | 29.98                     | 0.8                 |
| <b>TOTAL SCHOOL LEVEL SERVICES</b>  | <b><u>\$ 3,276.22</u></b> | <b><u>94.9</u></b>  | <b><u>\$ 3,397.85</u></b> | <b><u>95.2</u></b>  |
| <br>  |                           |                     |                           |                     |
| <b>CURRICULUM SUPPORT</b>   |                           |                     |                           |                     |
| INSTRUCTION & CURRICULUM DEVELOPMENT  | \$ 38.50                  | 1.1                 | \$ 37.00                  | 1.0                 |
| INSTRUCTIONAL STAFF TRAINING  | 1.86                      | 0.0                 | 1.91                      | 0.1                 |
| INSTRUCTIONAL SUPPORT   | 39.26                     | 1.1                 | 39.22                     | 1.1                 |
| <b>TOTAL CURRICULUM SUPPORT</b>   | <b><u>\$ 79.62</u></b>    | <b><u>2.2</u></b>   | <b><u>\$ 78.13</u></b>    | <b><u>2.2</u></b>   |
| <br>  |                           |                     |                           |                     |
| <b>BUSINESS SERVICES</b>  |                           |                     |                           |                     |
| FISCAL SERVICES [Includes accounting, budget, payroll, accounts payable, and cash management] | \$ 14.43                  | 0.4                 | \$ 13.74                  | 0.4                 |
| CENTRAL SERVICES [Includes purchasing, personnel, data processing and warehousing services]   | 56.99                     | 1.7                 | 55.34                     | 1.6                 |
| <b>TOTAL BUSINESS SERVICES</b>  | <b><u>\$ 71.42</u></b>    | <b><u>2.1</u></b>   | <b><u>\$ 69.08</u></b>    | <b><u>2.0</u></b>   |
| <br>  |                           |                     |                           |                     |
| <b>CENTRAL ADMINISTRATION</b>   |                           |                     |                           |                     |
| BOARD OF EDUCATION  | \$ 9.50                   | 0.3                 | \$ 8.88                   | 0.3                 |
| GENERAL ADMINISTRATION  | 6.02                      | 0.2                 | 4.87                      | 0.1                 |
| GENERAL SUPPORT   | 2.23                      | 0.1                 | 1.28                      | 0.0                 |
| <b>TOTAL CENTRAL ADMINISTRATION</b>   | <b><u>\$ 17.75</u></b>    | <b><u>0.6</u></b>   | <b><u>\$ 15.03</u></b>    | <b><u>0.4</u></b>   |
| <br>  |                           |                     |                           |                     |
| <b>DEBT SERVICE</b>   | <b><u>5.40</u></b>        | <b><u>0.2</u></b>   | <b><u>5.35</u></b>        | <b><u>0.2</u></b>   |
| <br>  |                           |                     |                           |                     |
| <b>TOTAL APPROPRIATIONS</b>   | <b><u>\$ 3,450.41</u></b> | <b><u>100.0</u></b> | <b><u>\$ 3,565.44</u></b> | <b><u>100.0</u></b> |
| <br>  |                           |                     |                           |                     |
| <b>TRANSFERS TO OTHER FUNDS</b>   | <b><u>\$ -</u></b>        |                     | <b><u>\$ -</u></b>        |                     |
| <br>  |                           |                     |                           |                     |
| <b>ENDING FUND BALANCE</b>  | <b><u>135.87</u></b>      |                     | <b><u>138.86</u></b>      |                     |
| <br>  |                           |                     |                           |                     |
| <b>TOTAL APPROPRIATIONS, TRANSFERS OUT &amp; ENDING FUND BALANCE</b>                          | <b><u>\$3,586.28</u></b>  |                     | <b><u>\$3,704.30</u></b>  |                     |

# WHERE DOES THE MONEY GO?

FY 2021-22

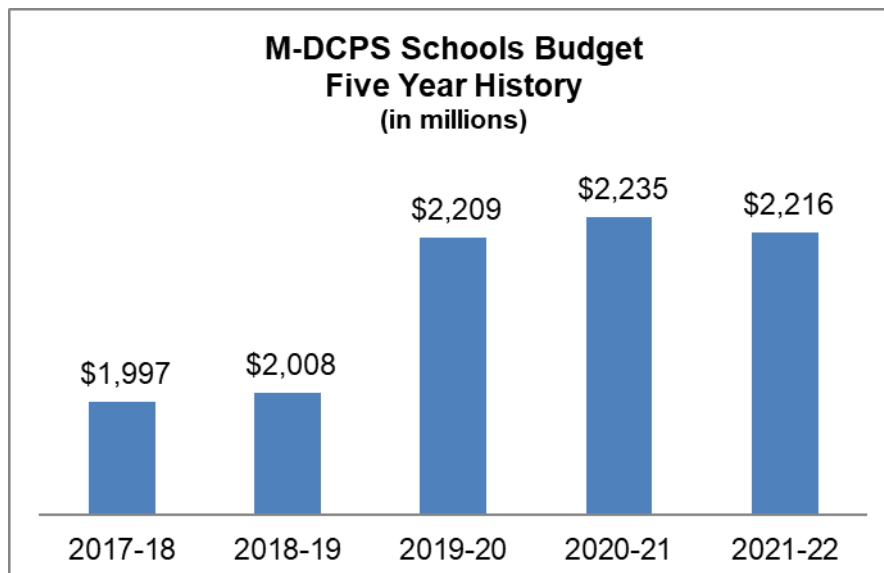


## GENERAL FUND DETAIL BY SECTION

### M-DCPS Managed Schools

The General Fund budget for M-DCPS managed schools in FY 2021-22 is \$2.22 billion. Of that amount 94% is appropriated for salary expenditures. The total budget for M-DCPS managed schools reflects a 1.12% decrease when compared to the previous year's adopted budget. This decrease is mainly due to the decrease in generated positions as a result of the decrease in FTE. The decrease does not appear as large as it truly is due to the fact that it is being masked by three other increases: 1) the reinstatement of the appropriation for McKay as of tentative. This amount had already been reduced as of adoption in the previous year, 2) the increase expected related the Referendum #362 funds due the projected increase in our tax roll, 3) the increase in the fringe rate, including the State-mandated rise in Florida Retirement System rates. This highlights the huge benefit provided by the Referendum #362 funds approved by our voters to provide instructional staff with well-deserved raises which would have otherwise not been available to them given our current state funding.

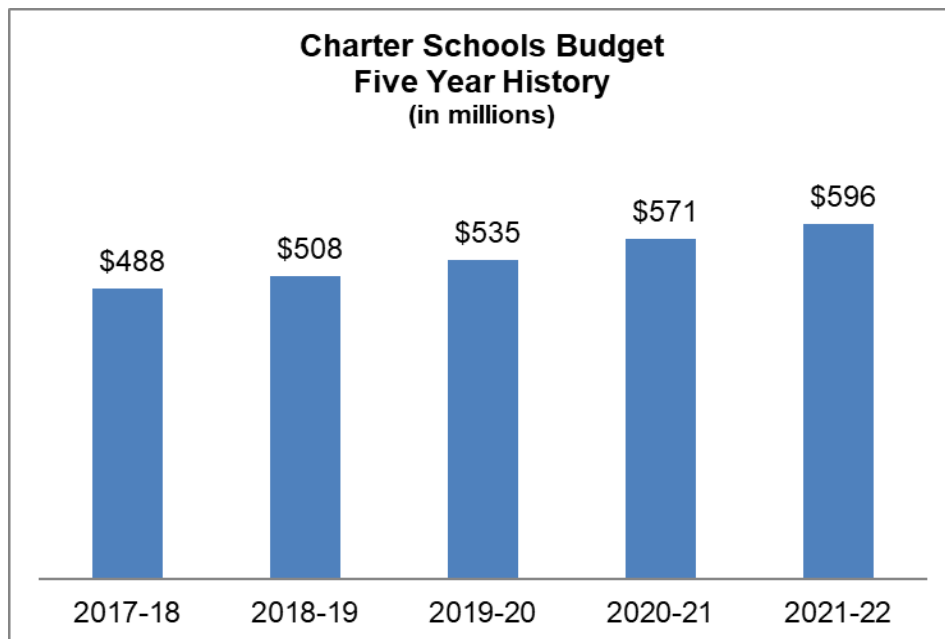
| 2021-22 TENTATIVE BUDGET      |                |                         |                          |                       |                         |
|-------------------------------|----------------|-------------------------|--------------------------|-----------------------|-------------------------|
|                               | Employee Count | Full-Time Salary        | Hourly/<br>Overtime/Subs | Non-Salary            | Grand Total             |
| Adult Education               | 458            | \$ 42,419,352           | \$ 29,510,429            | \$ 6,481,015          | \$ 78,410,796           |
| Alternative Education         | 394            | \$ 34,661,869           | \$ 584,525               | \$ 9,355,232          | \$ 44,601,627           |
| Bilingual Programs            | 874            | \$ 74,571,469           | \$ 616,855               | \$ 760,731            | \$ 75,949,055           |
| Career & Technical Education  | 384            | \$ 40,135,794           | \$ 322,351               | \$ 564,363            | \$ 41,022,508           |
| Community Schools             | 109            | \$ 7,299,795            | \$ 20,640,855            | \$ 898,598            | \$ 28,839,248           |
| Elementary School Programs    | 6,047          | \$ 510,882,519          | \$ 20,382,899            | \$ 12,411,514         | \$ 543,676,932          |
| Exceptional Student Education | 5,103          | \$ 444,685,898          | \$ 5,066,864             | \$ 66,315,350         | \$ 516,068,111          |
| K - 8 Center Programs         | 2,579          | \$ 216,627,308          | \$ 9,585,959             | \$ 5,966,465          | \$ 232,179,731          |
| Middle School Programs        | 2,179          | \$ 186,213,374          | \$ 6,977,087             | \$ 5,328,005          | \$ 198,518,466          |
| Schools of Choice             | 216            | \$ 20,854,278           | \$ 204,741               | \$ 6,799,077          | \$ 27,858,096           |
| Senior High School Programs   | 4,227          | \$ 389,523,800          | \$ 10,947,011            | \$ 27,940,960         | \$ 428,411,772          |
| <b>Total</b>                  | <b>22,570</b>  | <b>\$ 1,967,875,456</b> | <b>\$ 104,839,577</b>    | <b>\$ 142,821,310</b> | <b>\$ 2,215,536,342</b> |



**Charter Schools**

The General Fund budget for charter schools is \$596 million. This represents an increase over prior year’s adopted budget of 4.0%. The vast majority of this budget is an appropriation for the payout of revenue to charter schools. In the State of Florida, public school districts are required to act as the financial flow-through for charter schools residing in their district. The reason for the large increase despite a relatively small increase in funding from the State is two-fold: 1) an anticipated increase in FTE for charter schools of around 3.6k students, 2) the portion of the new Teacher Salary Increase which charters will receive, and 3) the increase in PECO funds which the State will provide to charter schools for FY 2021-22. Districts are required to provide certain operational and instructional support for these schools. To cover the resulting expenses, districts may collect 5% on the first 250 students and a lesser 2% on the first 250 students at State-defined high-performing charter schools and charter school systems. The amount listed below does not include an additional \$12.7 million worth of categorical funds which will be allocated to charters for their portion of the state categorical funds.

| 2021-22 Tentative Budget     |                |                     |                   |                       |                       |
|------------------------------|----------------|---------------------|-------------------|-----------------------|-----------------------|
|                              | Employee Count | Full-Time Salary    | Hourly/ Overtime  | Non-Salary            | Grand Total           |
| <b>Total Charter Schools</b> | <b>14</b>      | <b>\$ 1,787,986</b> | <b>\$ 103,845</b> | <b>\$ 594,323,480</b> | <b>\$ 596,215,311</b> |

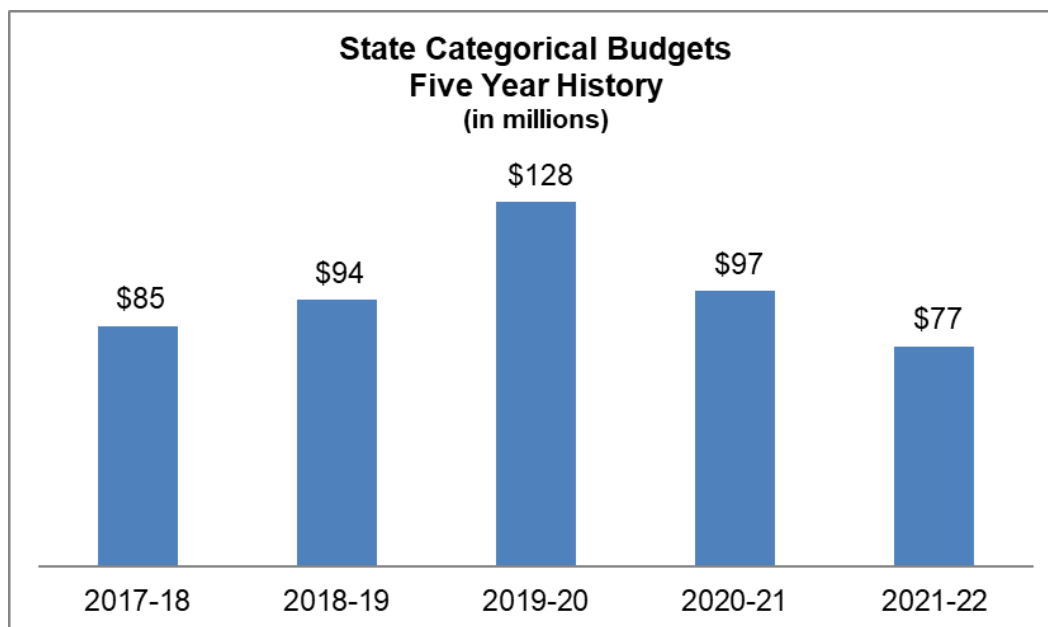




## State Categorical Programs

As discussed earlier, categoricals are special program appropriations which supplement other district revenues but must be expended for purposes established by the Legislature. The total FY 2021-22 Budget for categorical programs is \$77.17M. This represents a .15% decrease from the previous year's adopted budget primarily due to the fact that VPK-Head Start positions will be shifted to the new federal funds provided to assist with this program as well as other VPK programs. This decrease is partially offset by an increase in the Mental Health Assistance allocation. The funds listed below include amounts owed to charters for their portion, a little over \$12.7 million.

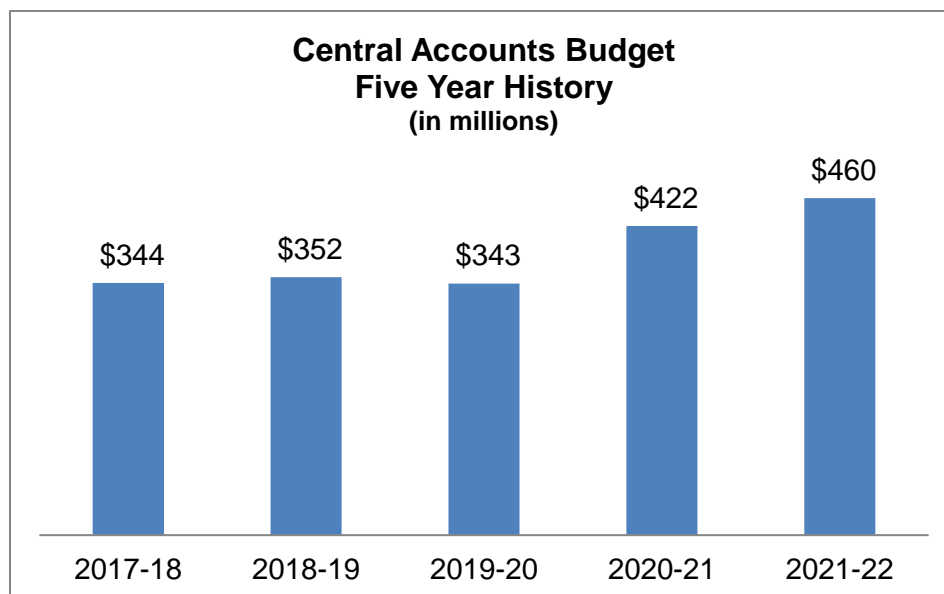
| Program                                      | 2021-22 TENTATIVE BUDGET |                      |                     |                      | Grand Total          |
|--|--------------------------|----------------------|---------------------|----------------------|----------------------|
|  | Employee Count           | Full-Time Salary     | Hourly/OT/Subs      | Non-Salary           |                      |
| Adults With Disabilities                     | 0                        | \$ -                 | \$ -                | \$ 1,125,208         | \$ 1,125,208         |
| Digital Classroom Allocation                 | 0                        | \$ -                 | \$ -                | \$ 184,665           | \$ 184,665           |
| DJJ Supplemental Allocation                  | 1                        | \$ 274,761           | \$ -                | \$ -                 | \$ 274,761           |
| Elem Schools Extended Day - SAI              | 0                        | \$ 5,118,998         | \$ -                | \$ -                 | \$ 5,118,998         |
| FDLRS General Revenue                        | 0                        | \$ 35,321            | \$ -                | \$ 16,612            | \$ 51,933            |
| Florida Teachers Classroom Supply Assistance | 0                        | \$ -                 | \$ -                | \$ 6,548,656         | \$ 6,548,656         |
| Full Service Schools                         | 3                        | \$ 236,767           | \$ 476,463          | \$ 23,000            | \$ 736,230           |
| Instructional Materials                      | 0                        | \$ -                 | \$ -                | \$ 27,788,079        | \$ 27,788,079        |
| Mental Health Assistance Allocation          | 83                       | \$ 7,833,112         | \$ 30,543           | \$ 5,602,192         | \$ 13,465,847        |
| Pre-K Fee - Supported                        | 84                       | \$ 3,967,689         | \$ 1,167,159        | \$ -                 | \$ 5,134,848         |
| Reading Program                              | 0                        | \$ 31,514            | \$ 148,551          | \$ 3,308,669         | \$ 3,488,734         |
| Safe Schools-After School                    | 1                        | \$ 53,464            | \$ 513,670          | \$ 13,000            | \$ 580,133           |
| SFW Individual Training                      | 0                        | \$ -                 | \$ -                | \$ 8,000             | \$ 8,000             |
| Turnaround School Supplemental Services      | 0                        | \$ 178,825           | \$ -                | \$ -                 | \$ 178,825           |
| Voluntary Pre-K                              | 323                      | \$ 8,804,588         | \$ 2,011,421        | \$ -                 | \$ 10,816,008        |
| VPK (Head Start)                             | 125                      | \$ 1,669,555         | \$ -                | \$ -                 | \$ 1,669,555         |
| <b>Total</b>                                 | <b>620</b>               | <b>\$ 28,204,593</b> | <b>\$ 4,347,806</b> | <b>\$ 44,618,081</b> | <b>\$ 77,170,479</b> |



## Central Accounts

District-wide costs which do not necessarily fit in any one section are budgeted in Central Accounts. The three largest portions of Central Accounts are Undistributed School Allocations, Utilities and the District's Reserves. Part of the reserves for FY 2021-22 is a \$36M set aside for an anticipated FY 2020-21 tax collection shortfall, as well as an estimated shortfall of \$9M for FY 2021-22. Undistributed School Allocations grew mostly due to the amount appropriated for Family Empowerment Scholarships. The Salary Lapse total is made up of both the anticipated budget savings resulting from open positions throughout the year, as well as the total amount of supplements budgeted for FY 2021-22 since those salary appropriations are reflected both in individual budget lines as well as the average full-time salaries used to build the budget.

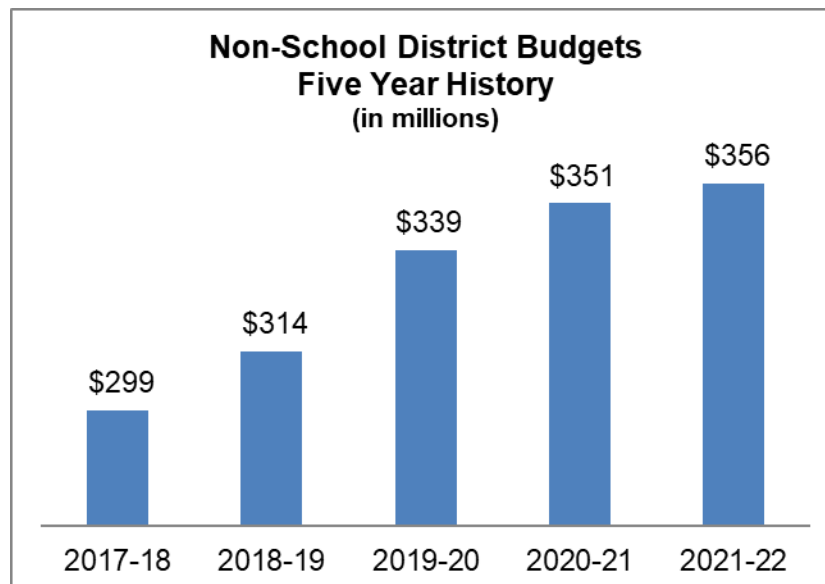
| Program  | 2021-22 Tentative Budget |                     |                       | Grand Total           |
|--|--------------------------|---------------------|-----------------------|-----------------------|
|  | Full-Time Salary         | Hourly/OT/Subs      | Non-Salary            |                       |
| Capital Abatements                                 | \$ (8,732,098)           | \$ -                | \$ (6,818,327)        | \$ (15,550,425)       |
| Equipment Maintenance                              | \$ -                     | \$ -                | \$ 8,675,715          | \$ 8,675,715          |
| Leave and Worker's Comp Costs                      | \$ 6,438,359             | \$ -                | \$ -                  | \$ 6,438,359          |
| Miscellaneous Central Distributions                | \$ 1,862,027             | \$ -                | \$ 11,066,024         | \$ 12,928,051         |
| Non-Standard Substitute Expenses                   | \$ 2,011,765             | \$ 3,359,238        | \$ -                  | \$ 5,371,003          |
| Property/Flood Insurance                           | \$ -                     | \$ -                | \$ 20,863,930         | \$ 20,863,930         |
| Rebudgets/Encumbrances                             | \$ -                     | \$ -                | \$ 71,090,572         | \$ 71,090,572         |
| Reserves - Tax Collection Shortfall 2020-21        | \$ -                     | \$ -                | \$ 35,985,763         | \$ 35,985,763         |
| Reserves - Tax Collection Shortfall 2021-22        | \$ -                     | \$ -                | \$ 9,159,062          | \$ 9,159,062          |
| Reserves - Unassigned Contingency                  | \$ -                     | \$ -                | \$ 93,717,674         | \$ 93,717,674         |
| Salary Lapse                                       | \$ (91,375,590)          | \$ -                | \$ -                  | \$ (91,375,590)       |
| Tax Adjustment Administration Share                | \$ -                     | \$ -                | \$ 2,000,000          | \$ 2,000,000          |
| Tax Anticipation Notes                             | \$ -                     | \$ -                | \$ 5,350,000          | \$ 5,350,000          |
| Training Supplements & Tuition Reimbursement       | \$ -                     | \$ -                | \$ 978,500            | \$ 978,500            |
| Undistributed School Allocations                   | \$ 58,907,752            | \$ 1,222,226        | \$ 118,649,736        | \$ 178,779,713        |
| UTD Officers Temporary Duty & Subs                 | \$ -                     | \$ 33,570           | \$ -                  | \$ 33,570             |
| Utilities  | \$ -                     | \$ -                | \$ 86,041,939         | \$ 86,041,939         |
| Vacation/Sick Leave Pay-Out & Other Staff Services | \$ 29,227,542            | \$ -                | \$ -                  | \$ 29,227,542         |
| <b>Total</b>                                       | <b>\$ (1,660,244)</b>    | <b>\$ 4,615,034</b> | <b>\$ 456,760,588</b> | <b>\$ 459,715,377</b> |



## Non-School District Budgets

The General Fund budget for M-DCPS' non-school departments is \$356M. This represents a 1.4% increase from FY 2020-21 adopted budget. This is primarily due to the referendum funds which are designated for security. The rest of the variance is due to an increase in the fringe rate, mostly related to the State-mandated rise in Florida Retirement System rates. The budgets for departments that are commonly referred to as "Central Office" have decreased an astonishing 45% collectively since 2007-08, and the number of "Central Office" personnel has dropped 54%.

| Bureau                                   | 2021-22 Tentative Budget |                       |                     |                      | Grand Total           |
|--|--------------------------|-----------------------|---------------------|----------------------|-----------------------|
|  | Sum of Employee Count    | Full-Time Salary      | Hourly/Overtime     | Non-Salary           |                       |
| Academics & Transformation               | 96                       | \$ 10,722,665         | \$ 643,574          | \$ 7,406,809         | \$ 18,773,048         |
| Board Attorney                           | 26                       | \$ 3,678,077          |                     | \$ 393,028           | \$ 4,071,105          |
| Board Memebers                           | 34                       | \$ 2,812,604          | \$ 17,217           | \$ 962,076           | \$ 3,791,897          |
| Communications & Community Engagement    | 40                       | \$ 3,466,837          | \$ 62,795           | \$ 603,838           | \$ 4,133,471          |
| Facilities Operations, Construction      | 37                       | \$ 3,998,949          | \$ 38,568           | \$ 9,023,049         | \$ 13,060,566         |
| Facilities Operations, Maintenance       | 821                      | \$ 68,689,886         | \$ 1,031,939        | \$ 13,451,427        | \$ 83,173,252         |
| Financial Services                       | 175                      | \$ 16,326,823         | \$ 96,220           | \$ 2,082,239         | \$ 18,505,282         |
| Human Capital Management                 | 136                      | \$ 14,455,179         | \$ 250,698          | \$ 704,825           | \$ 15,410,702         |
| Information Technology Services          | 246                      | \$ 24,397,272         | \$ 449,722          | \$ 3,269,850         | \$ 28,116,845         |
| Inspector General                        | 6                        | \$ 699,226            |                     | \$ 179,540           | \$ 878,766            |
| Intergovernmental Affairs and Compliance | 15                       | \$ 1,450,588          | \$ 85,519           | \$ 129,779           | \$ 1,665,886          |
| Management & Compliance Audits           | 39                       | \$ 3,818,285          |                     | \$ 422,760           | \$ 4,241,045          |
| Police & District Security               | 503                      | \$ 46,033,688         | \$ 1,037,975        | \$ 5,926,947         | \$ 52,998,610         |
| School Facilities                        | 145                      | \$ 10,621,161         | \$ 311,089          | \$ 1,385,942         | \$ 12,318,192         |
| School Operations                        | 163                      | \$ 14,899,333         | \$ 401,870          | \$ 3,315,547         | \$ 18,616,750         |
| Superintendent                           | 28                       | \$ 3,180,773          | \$ 1,833            | \$ 373,116           | \$ 3,555,721          |
| Transportation                           | 1,399                    | \$ 61,527,148         | \$ 843,304          | \$ 9,979,608         | \$ 72,350,060         |
| <b>Grand Total</b>                       | <b>3,909</b>             | <b>\$ 290,778,494</b> | <b>\$ 5,272,323</b> | <b>\$ 59,610,380</b> | <b>\$ 355,661,196</b> |



# GENERAL FUND MULTI-YEAR PROJECTION

## OVERVIEW

This multi-year projection represents a forecast of the District's revenue and appropriations for the next three fiscal years. The projections shown allow the District to begin the planning process and ensure the District is on sound financial footing for the intermediate future.

The District receives 85% of General Fund revenue from Total Potential State & Local FEFP funds – which is set annually by the Florida Legislature. Even assuming all other funding sources (Grants, Capital Outlay, Food Service, etc.) are relatively stable, since Florida's FEFP formulas are based on the idea of relatively equitable funding distribution across all sixty-seven (67) Florida counties, projecting the District's entire budget is highly dependent on the annual legislative process that occurs during each year's session in Tallahassee. While the District aggressively pursues new grants and other revenue generating opportunities, the hard truth is that other than working tirelessly to be the premier destination of education opportunities for students and families in Miami-Dade, there is little the School Board can do to affect revenue other than continuously build and maintain strong relationships with our local and state Florida legislative delegation.

## ASSUMPTIONS

Based on historical trend analysis, State-released data, and contractual commitments, the District utilizes the following annual assumptions and rates of increase to develop the projections:

|  | 2021-22<br>Budgeted | 2022-23<br>Projected | 2023-24<br>Projected | 2024-25<br>Projected |
|--|---------------------|----------------------|----------------------|----------------------|
| <b>ASSUMPTIONS</b>   |                     |                      |                      |                      |
| <i>Revenue:</i>  |                     |                      |                      |                      |
| uFTE   | 340,551             | 340,438              | 341,298              | 341,919              |
| General Fund Revenue Statewide (in millions)*  | \$ 35,399.2         | \$ 36,807.2          | \$ 38,106.8          | \$ 39,514.8          |
| Estimate % Increase from Prior Year  |                     | 3.98%                | 3.53%                | 3.69%                |
| Estimated growth in tax roll   |                     | 4.1%                 | 5.1%                 | 5.4%                 |
| Tax Roll (in millions)   | \$ 356,396.5        | \$ 371,008.8         | \$ 389,930.2         | \$ 410,986.4         |
| <i>Assumption: State will adjust RLE to allow M-DCPS to levy 100% of tax roll growth</i> |                     |                      |                      |                      |

\* Statewide figures include recurring funds only

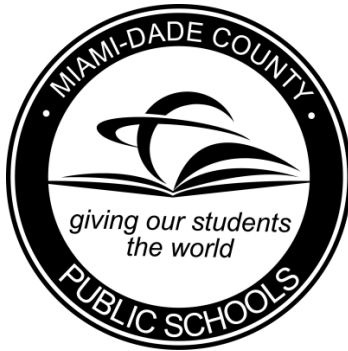
### *Appropriations*

|   |      |      |      |
|---|------|------|------|
| % Increase in Salaries (Non-Referendum)   | 1.0% | 1.0% | 3.0% |
| % Increase in Healthcare/Fringe Costs   | 3.0% | 3.0% | 3.0% |
| % Growth of Charter Schools   | 2%   | 2%   | 2%   |
| <i>Assumption: Charter school increase will impact M-DCPS enrollment, thus 70% of increase comes out of M-DCPS salaries</i> |      |      |      |
| <i>Note: Charter school \$ growth factors in FTE increase and FEFP/Property Tax increase</i>                                |      |      |      |
| % Change in Purchased Services  | 0.5% | 0.5% | 0.5% |
| % Change in Energy  | 1%   | 1%   | 1%   |
| % Change in Materials & Supplies  | 1%   | 1%   | 1%   |
| % Change in Capital Outlay  | 1%   | 1%   | 1%   |
| % Change in Other   | 1%   | 1%   | 1%   |

## PROJECTIONS

Using the above assumptions, the following are the General Fund projections through FY 2024-25. The current plan reflects a pathway for the District to maintain a strong Unassigned Ending Fund Balance despite increases in charter school and scholarship enrollment that outpaces overall projected enrollment growth.

|   | 2021-22<br>Budgeted            | 2022-23<br>Projected           | 2023-24<br>Projected           | 2024-25<br>Projected           |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>REVENUE</b> (in millions)                      |                                |                                |                                |                                |
| <i>Federal</i>                                    | \$ 15,095,000                  | \$ 15,095,000                  | \$ 15,095,000                  | \$ 15,095,000                  |
| <i>State</i>                                      |                                |                                |                                |                                |
| FEFP  | \$ 725,308,830                 | \$ 754,157,924                 | \$ 780,785,965                 | \$ 809,635,058                 |
| Workforce Development                             | 80,670,340                     | 80,670,340                     | 80,670,340                     | 80,670,340                     |
| Other Categorical Programs                        | 371,213,299                    | 385,978,275                    | 399,606,515                    | 414,371,491                    |
| Misc. State Revenue                               | 2,524,503                      | 2,624,915                      | 2,717,596                      | 2,818,008                      |
| <i>Local</i>                                      |                                |                                |                                |                                |
| Property Taxes                                    | \$ 1,650,854,238               | \$ 1,718,539,262               | \$ 1,806,184,764               | \$ 1,903,718,741               |
| 2018 Referendum                                   | 263,602,444                    | 274,410,144                    | 288,405,062                    | 303,978,935                    |
| Misc. Local Revenue                               | 54,437,522                     | 54,437,522                     | 54,437,522                     | 54,437,522                     |
| Transfer from Other Funds                         | \$ 200,045,047                 | \$ 200,045,047                 | \$ 200,045,047                 | \$ 200,045,047                 |
| Beginning Fund Balance                            | \$ 340,547,483                 | \$ 138,862,499                 | \$ 58,700,897                  | \$ 55,844,745                  |
| <b>Total Revenue</b>                              | <b><u>\$ 3,704,298,706</u></b> | <b><u>\$ 3,624,820,927</u></b> | <b><u>\$ 3,686,648,707</u></b> | <b><u>\$ 3,840,614,887</u></b> |
| <b>APPROPRIATIONS</b> (in millions)               |                                |                                |                                |                                |
| Salaries  | \$ 1,478,178,120               | \$ 1,409,384,982               | \$ 1,396,169,951               | \$ 1,407,777,209               |
| Fringe Benefits                                   | 666,097,428                    | 686,080,351                    | 706,662,761                    | 727,862,644                    |
| Charter School Payments                           | 596,215,311                    | 629,893,767                    | 668,906,453                    | 712,160,512                    |
| Purchased Services                                | 269,564,055                    | 270,911,875                    | 272,266,435                    | 273,627,767                    |
| Energy  | 60,382,027                     | 60,985,847                     | 61,595,706                     | 62,211,663                     |
| Materials & Supplies                              | 162,906,948                    | 164,536,017                    | 166,181,378                    | 167,843,191                    |
| Capital Outlay                                    | 14,048,073                     | 14,188,554                     | 14,330,439                     | 14,473,744                     |
| Other Expenses                                    | 55,176,725                     | 55,728,492                     | 56,285,777                     | 56,848,635                     |
| 2018 Referendum                                   | 263,602,444                    | 274,410,144                    | 288,405,062                    | 303,978,935                    |
| Reserves - Contingency & Tax Collection Shortfall | 138,862,499                    | 58,700,897                     | 55,844,745                     | 113,830,588                    |
| <b>Total Appropriations</b>                       | <b><u>\$ 3,705,033,630</u></b> | <b><u>\$ 3,624,820,927</u></b> | <b><u>\$ 3,686,648,707</u></b> | <b><u>\$ 3,840,614,887</u></b> |



## **DEBT SERVICE FUNDS**

Debt Service Funds are used to account for all financial resources that are restricted, committed, or assigned to expend for principal and interest, and related fees on long term debt.

While adhering to its debt management policy and guidelines described below, the District was able to provide future cash relief to the capital outlay program. On May 3, 2021 the District successfully closed on \$67,855,000 par value of Certificates of Participation (COP) Series 2021A which fully refunded, on a forward basis, COP Series 2011B and provided \$15,208,379 in debt service savings. Additionally, on April 29, 2021, the District successfully closed on \$86,000,000 par value of Certificates of Participation (COP) 2021B which fully refunded, on a taxable basis, the Series 2013A (\$76,995,000) and 2013B (\$9,005,000) This refunding provided \$11,513,389 in debt service savings.

### **Debt Management Policy and Guidelines**

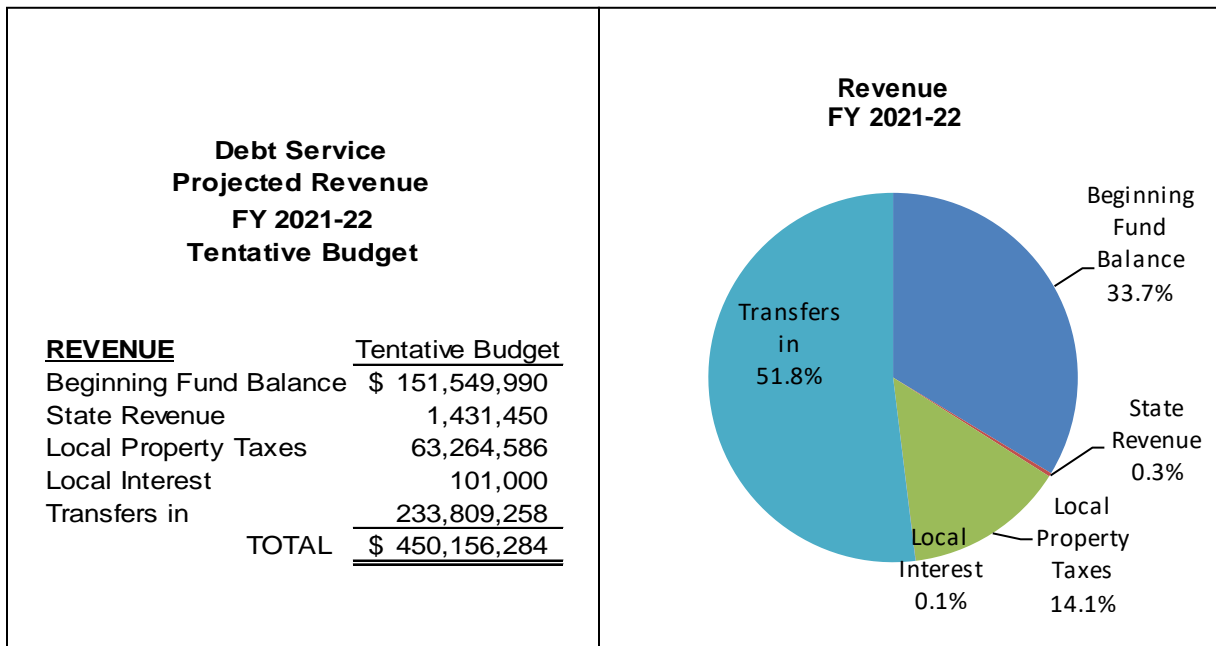
The District's debt management policy, formally adopted in School Board Policy 6145, provides guidelines for issuing debt and managing the debt portfolio in order to ensure the long-term financial strength of the Board. Debt is issued to fund the District's Capital Program, including the construction of new school buildings, renovations, equipment, vehicles, and information technology systems. Debt may also be issued to fund working capital reserves for operations, as needed, and for large scale investments or funding needs of the Board, as appropriate. The guiding principles and objectives of the Board's debt policies include:

- Provide the lowest cost of funds.
- Reduce risks by establishing and monitoring risk management strategies such as liability matching and use of derivative products to hedge interest rate exposure.
- Maintain the confidence of the rating agencies and investor markets.
- Comply with all State and Federal requirements regarding the sale of debt and the investment and expenditure of proceeds.
- Maintain the integrity and transparency of the underwriter selection process and all other outside providers in the debt management process.
- Monitor the development and market acceptance of new municipal market products to evaluate suitability to the Board's needs.

The District's debt policies and portfolio are periodically reviewed by the Treasury Advisory Committee, a panel of financial professionals who act in an independent and advisory role and provide the Board with expert advice including prudent debt management.

**SUMMARY OF DEBT SERVICE FUNDS  
FY 2021-22**

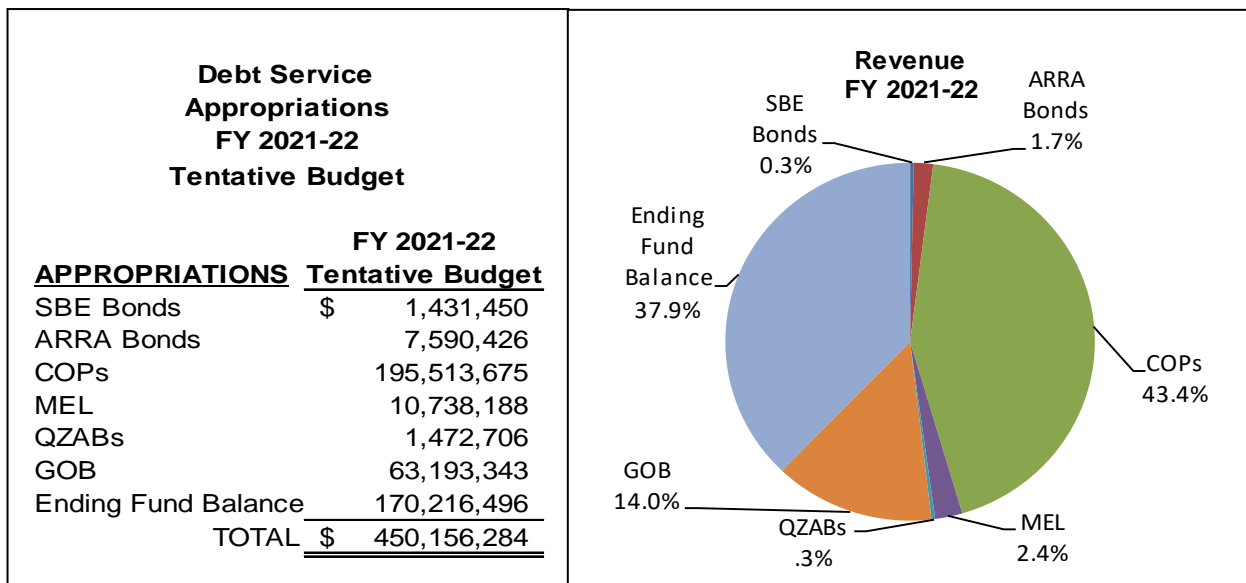
|  | <u>SBE<br/>Fund</u>        | <u>ARRA<br/>Fund</u>         | <u>COP<br/>Fund</u>          | <u>Master<br/>Equipment<br/>Lease</u> |
|--|----------------------------|------------------------------|------------------------------|---------------------------------------|
| <b>Revenues</b>                                |                            |                              |                              |                                       |
| State  | \$ 1,431,450               | \$ -                         | \$ -                         | \$ -                                  |
| Local-Property Taxes                           | -                          | -                            | -                            | -                                     |
| Other-Interest                                 | -                          | -                            | -                            | -                                     |
| <b>Total Revenues</b>                          | <u>\$ 1,431,450</u>        | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                           |
| <b>Transfers From Capital Funds</b>            | -                          | 23,601,213                   | 195,513,675                  | 10,738,188                            |
| <b>Fund Balance-Prior Year</b>                 | <u>182,238</u>             | <u>108,425,225</u>           | <u>452,571</u>               | <u>156,385</u>                        |
| <b>Total Revenues<br/>&amp; Other Sources</b>  | <u><u>\$ 1,613,688</u></u> | <u><u>\$ 132,026,438</u></u> | <u><u>\$ 195,966,246</u></u> | <u><u>\$ 10,894,573</u></u>           |
| <b>Appropriations</b>                          |                            |                              |                              |                                       |
| Principal                                      | \$ 1,125,000               | \$ -                         | \$ 121,475,000               | \$ 10,364,172                         |
| Interest                                       | 306,450                    | 7,590,426                    | 74,038,675                   | 374,016                               |
| <b>Total Appropriations</b>                    | <u>\$ 1,431,450</u>        | <u>\$ 7,590,426</u>          | <u>\$ 195,513,675</u>        | <u>\$ 10,738,188</u>                  |
| <b>Fund Balance-End of Year</b>                |                            |                              |                              |                                       |
| Restricted                                     | <u>182,238</u>             | <u>124,436,012</u>           | <u>452,571</u>               | <u>156,385</u>                        |
| <b>Total Appropriations<br/>&amp; Reserves</b> | <u><u>\$ 1,613,688</u></u> | <u><u>\$ 132,026,438</u></u> | <u><u>\$ 195,966,246</u></u> | <u><u>\$ 10,894,573</u></u>           |





## SUMMARY OF DEBT SERVICE FUNDS FY 2021-22

|  | Qualified Zone<br>Academy<br>Bonds | General<br>Obligation<br>Bonds | Total<br>Debt<br>Service |
|--|------------------------------------|--------------------------------|--------------------------|
| <b>Revenues</b>                                |                                    |                                |                          |
| State  | \$ -                               | \$ -                           | \$ 1,431,450             |
| Local-Property Taxes                           | -                                  | 63,264,586                     | 63,264,586               |
| Other-Interest                                 | 78,000                             | 23,000                         | 101,000                  |
| <b>Total Revenues</b>                          | <b>\$ 78,000</b>                   | <b>\$ 63,287,586</b>           | <b>\$ 64,797,036</b>     |
| <b>Transfers From Capital Funds</b>            | 3,956,182                          | -                              | 233,809,258              |
| <b>Fund Balance-Prior Year</b>                 | <b>16,556,688</b>                  | <b>25,776,883</b>              | <b>151,549,990</b>       |
| <b>Total Revenues<br/>&amp; Other Sources</b>  | <b>\$ 20,590,870</b>               | <b>\$ 89,064,469</b>           | <b>450,156,284</b>       |
| <b>Appropriations</b>                          |                                    |                                |                          |
| Principal                                      | \$ -                               | \$ 19,090,000                  | \$ 152,054,172           |
| Interest                                       | 1,472,706                          | 44,103,343                     | 127,885,616              |
| <b>Total Appropriations</b>                    | <b>\$ 1,472,706</b>                | <b>\$ 63,193,343</b>           | <b>\$ 279,939,788</b>    |
| <b>Fund Balance-End of Year</b>                |                                    |                                |                          |
| Restricted                                     | 19,118,164                         | 25,871,126                     | 170,216,496              |
| <b>Total Appropriations<br/>&amp; Reserves</b> | <b>\$ 20,590,870</b>               | <b>\$ 89,064,469</b>           | <b>\$ 450,156,284</b>    |



**Abbreviations**

|   |  |
|---|--|
| SBE –State Board of Education                                       | MEL –Master Equipment/Technology Lease |
| ARRA –American Recovery and Reinvestment Act                        | COP –Certificates of Participation     |
| QSCBs/BABs –Qualified School Construction Bonds/Build America Bonds | GOB –General Obligation Bonds          |

**SUMMARY OF DEBT SERVICE FUNDS  
FY 2021-22  
FIVE YEAR HISTORY**

**REVENUE**

|   | FY 2017-18<br>Actual  | FY 2018-19<br>Actual  | FY 2019-20<br>Actual  | FY 2020-21<br>Projected | FY 2021-22<br>Tentative<br>Revenue | Increase/<br>(Decrease) |
|---|-----------------------|-----------------------|-----------------------|-------------------------|------------------------------------|-------------------------|
| <b>State Sources</b>  |                       |                       |                       |                         |                                    |                         |
| CO&DS Withheld<br>for SBE Bonds                             | \$ 1,869,633          | \$ 1,608,692          | \$ 1,433,361          | \$ 1,459,817            | \$ 1,431,450                       | \$ (28,367)             |
| SBE/COBI Bond Interest                                      | 11,205                | 3,466                 | 1,999                 | -                       | -                                  | -                       |
| <b>Total State</b>  | \$ 1,880,838          | \$ 1,612,158          | \$ 1,435,360          | \$ 1,459,817            | \$ 1,431,450                       | \$ (28,367)             |
| <b>Local Sources</b>  |                       |                       |                       |                         |                                    |                         |
| District School Tax   | \$ 63,446,382         | \$ 70,026,013         | \$ 39,622,416         | \$ 63,867,321           | \$ 63,264,586                      | \$ (602,735)            |
| Interest Revenue  | 777,253               | 1,256,098             | 407,018               | 94,000                  | 101,000                            | 7,000                   |
| Net Increase/Decrease in<br>Fair Value of Investments       | 727,668               | 6,549,149             | -                     | -                       | -                                  | -                       |
| <b>Total Local</b>  | \$ 64,951,303         | \$ 77,831,460         | \$ 50,742,813         | \$ 63,961,321           | \$ 63,365,586                      | \$ (595,735)            |
| <b>Other Financing Sources</b>                              |                       |                       |                       |                         |                                    |                         |
| Proceeds of Refunding<br>Bonds/SBE                          | \$ 119,995,000        | \$ 142,682,000        | \$ 147,984,000        | 153,855,000             | \$ -                               | \$ (153,855,000)        |
| Premium on Refunding<br>Bonds/COPs                          | -                     | 124,356               | 79,852                | -                       | -                                  | -                       |
| Payments to Refunded<br>Bond Escrow Agent                   | (119,801,561)         | (141,350,760)         | (146,934,000)         | (153,246,581)           | -                                  | 153,246,581             |
| Transfers in  | 288,569,292           | 234,821,929           | 247,693,942           | 248,783,470             | 233,809,258                        | (14,974,212)            |
| <b>Total Other Financing<br/>Sources</b>                    | \$ 288,762,731        | \$ 236,277,525        | \$ 248,823,794        | \$ 249,391,889          | \$ 233,809,258                     | \$ (15,582,631)         |
| <b>Beginning Fund Balance</b>                               | 65,008,668            | 93,829,951            | 122,774,840           | 133,797,886             | 151,549,990                        | 17,752,104              |
| <b>TOTAL REVENUE,<br/>TRANSFERS, &amp; FUND<br/>BALANCE</b> | <u>\$ 420,603,540</u> | <u>\$ 409,551,094</u> | <u>\$ 423,776,807</u> | <u>\$ 448,610,913</u>   | <u>\$ 450,156,284</u>              | <u>\$ 1,545,371</u>     |

**EXPENDITURES**

|   | FY 2017-18<br>Actual  | FY 2018-19<br>Actual  | FY 2019-20<br>Actual  | FY 2020-21<br>Projected | FY 2021-22<br>Tentative<br>Appropriations | Increase/<br>(Decrease) |
|---|-----------------------|-----------------------|-----------------------|-------------------------|---|-------------------------|
| Redemption of Principal   | \$ 169,985,651        | \$ 138,363,965        | \$ 149,979,463        | \$ 163,205,991          | \$ 152,054,172                            | \$ (11,151,819)         |
| Interest  | 156,593,150           | 146,956,071           | 138,867,550           | 133,461,512             | 127,885,616                               | (5,575,896)             |
| Dues, Fees, & Other   | 194,788               | 1,456,218             | 1,131,908             | 393,420                 | -   | (393,420)               |
| <b>Total Expenditures</b>                                       | 326,773,589           | 286,776,254           | 289,978,921           | 297,060,923             | 279,939,788                               | \$ (17,121,135)         |
| Ending Fund Balance   | 93,829,951            | 122,774,840           | 133,797,886           | 151,549,990             | 170,216,496                               | 18,666,506              |
| <b>TOTAL EXPENDITURES,<br/>TRANSFERS &amp; FUND<br/>BALANCE</b> | <u>\$ 420,603,540</u> | <u>\$ 409,551,094</u> | <u>\$ 423,776,807</u> | <u>\$ 448,610,913</u>   | <u>\$ 450,156,284</u>                     | <u>\$ 1,545,371</u>     |

## STATE BOARD OF EDUCATION (SBE) FUND

Capital Outlay Bonds are issued by the State Board of Education on behalf of the District and are referred to as SBE or Capital Outlay Bond Issue (COBI) Bonds. Pursuant to the Florida Constitution, bonds may have up to a thirty year maturity and are secured by a pledge of the District's portion of state revenues from the sale of automobile license plates (referred to as motor vehicle license taxes or tag revenue). Net proceeds from the bond sale are distributed to the District and deposited into Capital Outlay Funds for eligible capital projects. Principal and interest payments, investment of Debt Service Fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

Since 1995, the state has sold over \$176 million of SBE bonds on behalf of M-DCPS, of which \$6.5 million remain outstanding, with final maturity in FY 2030.

Information for budget and accounting transactions are provided by the state.

|  | <b>2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|--|---------------------------------------|--|---|
| <b>REVENUES</b>                                |                                       |  |   |
| <b>State Sources</b>                           |                                       |  |   |
| CO & DS withheld for SBE Bonds                 | \$ 1,433,361                          | \$ 1,459,817                             | \$ 1,431,450                            |
| SBE/COBI Bond Interest                         | 1,999                                 | -  | -                                       |
| <b>Sub-Total</b>                               | <b>\$ 1,435,360</b>                   | <b>\$ 1,459,817</b>                      | <b>\$ 1,431,450</b>                     |
| <b>Non Revenue Source</b>                      |                                       |  |   |
| Proceeds of Refunding Bonds                    | \$ 649,000                            | \$ -                                     | \$ -                                    |
| Premium on Refunding Bonds                     | 79,852                                | -  | -                                       |
| <b>Sub-Total</b>                               | <b>\$ 728,852</b>                     | <b>\$ -</b>                              | <b>\$ -</b>                             |
| <b>FUND BALANCE FROM PRIOR YEAR</b>            | <u>209,216</u>                        | <u>182,238</u>                           | <u>182,238</u>                          |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>      | <u><b>\$ 2,373,428</b></u>            | <u><b>\$ 1,642,055</b></u>               | <u><b>\$ 1,613,688</b></u>              |
| <b>APPROPRIATIONS</b>                          |                                       |  |   |
| Bond Principal                                 | \$ 1,048,000                          | \$ 1,098,000                             | \$ 1,125,000                            |
| Interest                                       | 412,283                               | 361,817                                  | 306,450                                 |
| Other Debt Service                             | 730,907                               | -  | -                                       |
| <b>Sub-Total</b>                               | <b>\$ 2,191,190</b>                   | <b>\$ 1,459,817</b>                      | <b>\$ 1,431,450</b>                     |
| <b>FUND BALANCE - END OF YEAR</b>              |                                       |  |   |
| Restricted                                     | <u>182,238</u>                        | <u>182,238</u>                           | <u>182,238</u>                          |
| <b>TOTAL APPROPRIATIONS<br/>&amp; RESERVES</b> | <u><b>\$ 2,373,428</b></u>            | <u><b>\$ 1,642,055</b></u>               | <u><b>\$ 1,613,688</b></u>              |

## AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) ECONOMIC STIMULUS FUNDS

On February 17, 2009, the American Recovery and Reinvestment Act (ARRA) of 2009 was enacted to provide a stimulus to the economy. This federal stimulus provided much needed cash relief to the capital program with an infusion of \$226 million in Qualified School Construction Bonds (QSCBs) and Build America Bonds (BABs) with near interest-free payments and the ability to defer payments for five years. Debt service payments were between \$2 - \$2.5 million annually for the first five years, \$11.9 million in FY 2016 and projected at \$20.7 million annually from FY 2017 through FY 2026. QSCBs mature in FY 2027. BABs debt service payments continue from FY 2028 through FY 2032 at \$6.4 million annually. The ARRA debt will be retired through a discounted sinking fund where the annual deposits are invested in a guaranteed investment contract, or other investments that will yield the additional amount needed to retire the principal at maturity

|   | <b>2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|---------------------------------------|--|---|
| <b>REVENUES</b>   |                                       |  |   |
| Local Sources-Interest                                      | \$ 12,318                             | \$ -                                     | \$ -                                    |
| Net Increase (Decrease) in Fair Market Value of Investments | 8,961,430                             | -  | -                                       |
| <b>Sub-Total</b>  | <b>\$ 8,973,748</b>                   | <b>\$ -</b>                              | <b>\$ -</b>                             |
| <b>NON REVENUE SOURCES</b>                                  |                                       |  |   |
| Proceeds of Refunding                                       | \$ 28,100,000                         |  | \$ -                                    |
| Deposit to Escrow   | (27,990,000)                          |  | -                                       |
| <b>Sub-Total</b>  | <b>\$ 110,000</b>                     | <b>\$ -</b>                              | <b>\$ -</b>                             |
| <b>TRANSFERS</b>  |                                       |  |   |
| From Capital Outlay Funds                                   | \$ 24,299,436                         | \$ 23,732,392                            | \$ 23,601,213                           |
| <b>Sub-Total</b>  | <b>\$ 24,299,436</b>                  | <b>\$ 23,732,392</b>                     | <b>\$ 23,601,213</b>                    |
| <b>FUND BALANCE FROM PRIOR YEAR</b>                         | <u>67,514,215</u>                     | <u>92,740,116</u>                        | <u>108,425,225</u>                      |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>                   | <u><u>\$100,897,399</u></u>           | <u><u>\$116,472,508</u></u>              | <u><u>\$132,026,438</u></u>             |
| <b>APPROPRIATIONS</b>                                       |                                       |  |   |
| Bond Principal  | \$ -                                  | \$ -                                     | \$ -                                    |
| Interest  | 8,047,283                             | 8,047,283                                | 7,590,426                               |
| Other Debt Service  | 110,000                               |  | -                                       |
| <b>Sub-Total</b>  | <b>\$ 8,157,283</b>                   | <b>\$ 8,047,283</b>                      | <b>\$ 7,590,426</b>                     |
| <b>FUND BALANCE - END OF YEAR</b>                           |                                       |  |   |
| Restricted  | <u>92,740,116</u>                     | <u>108,425,225</u>                       | <u>124,436,012</u>                      |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b>                  | <u><u>\$100,897,399</u></u>           | <u><u>\$116,472,508</u></u>              | <u><u>\$132,026,438</u></u>             |

## CERTIFICATES OF PARTICIPATION (COPs) FUND

Certificates of Participation (COPs) represent undivided interests in a dedicated revenue stream (i.e. lease-purchase agreement payments). COPs proceeds are used to construct or purchase facilities or equipment, acquired by the School Board through a lease-purchase agreement with the School Board Foundation, a tax-exempt organization considered part of the reporting entity under generally accepted accounting principles, and created for the specific purpose of selling COPs. Net COPs proceeds are budgeted in a COPs Capital Outlay Fund and debt service payments are budgeted in a COPs Debt Service Fund. Debt payments are funded primarily through a transfer from the Local Optional Millage Levy Capital Outlay Fund. Since 1988, over \$3.2 billion in COPs (net of refundings) have been sold to finance the purchase, construction and renovation of facilities, land, appurtenant equipment, motor vehicles, buses, and technology (see pages 6-20 through 6-23). Approximately \$1.84 billion in COPs remain outstanding, with final maturity in FY 2037 and with total debt service payments of approximately \$2.35 billion.

The District successfully sold \$153,640,000 par value of Certificates of Participation (COP) Series 2021A and 2021B which fully refunded COP Series 2011B, 2013A, and 2013B and terminated the interest rate swaps associated with those COPs. The District executed the refunding to provide \$26,713,156 in debt service savings while reducing the District's exposure to the London Interbank Offered Rate (LIBOR) which is set to be replaced by 2021.

|   | 2019-20<br>ACTUAL<br>RESULTS | 2020-21<br>PROJECTED<br>RESULTS | 2021-22<br>TENTATIVE<br>BUDGET |
|---|------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                              |                                 |                                |
| Local Sources-Interest                                      | \$ 131,358                   | \$ 4,000                        | \$ -                           |
| Net Increase (Decrease) in Fair Market Value of Investments | -                            | -                               | -                              |
| <b>Sub-Total</b>  | <u>\$ 131,358</u>            | <u>\$ 4,000</u>                 | <u>\$ -</u>                    |
| <b>TRANSFERS</b>  |                              |                                 |                                |
| From Capital Outlay Funds                                   | 204,942,656                  | 207,449,207                     | 195,513,675                    |
| <b>Sub-Total</b>  | <u>\$ 204,942,656</u>        | <u>\$ 207,449,207</u>           | <u>\$ 195,513,675</u>          |
| <b>NON REVENUE SOURCES</b>                                  |                              |                                 |                                |
| Proceeds of Refunding COPs                                  | \$ 119,235,000               | \$ 153,855,000                  | \$ -                           |
| Deposit to Escrow   | (118,944,000)                | (153,246,581)                   | -                              |
| <b>FUND BALANCE FROM PRIOR YEAR</b>                         | 499,369                      | 233,572                         | 452,571                        |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>                   | <u><u>\$ 205,864,383</u></u> | <u><u>\$ 208,295,198</u></u>    | <u><u>\$ 195,966,246</u></u>   |
| <b>APPROPRIATIONS</b>                                       |                              |                                 |                                |
| Bond Principal  | \$ 117,675,420               | \$ 124,370,000                  | \$ 121,475,000                 |
| Interest  | 87,664,391                   | 83,079,207                      | 74,038,675                     |
| Other Debt Service  | 291,000                      | 393,420                         | -                              |
| <b>Sub-Total</b>  | <u>\$ 205,630,811</u>        | <u>\$ 207,842,627</u>           | <u>\$ 195,513,675</u>          |
| <b>FUND BALANCE - END OF YEAR</b>                           |                              |                                 |                                |
| Restricted  | 233,572                      | 452,571                         | 452,571                        |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b>                  | <u><u>\$ 205,864,383</u></u> | <u><u>\$ 208,295,198</u></u>    | <u><u>\$ 195,966,246</u></u>   |

## MASTER EQUIPMENT LEASE AGREEMENT

In FY 2005-06, a Master Equipment/Technology Lease (MEL) Program was implemented as an alternative form of financing to lower the cost of borrowing for significant equipment acquisitions, school buses, instructional technology updates, and the District's Enterprise Resource Planning (ERP) Project which began successful implementation in FY 2009-10. The MEL program also provided relief to the collateral requirements of the COPs Program. Final lease payments are scheduled to pay out in FY 2022-23.

In June of 2013 and September of 2016, the School Board approved the expansion of the Master Equipment Lease program to include funding of \$63.45 million respectively and \$27.90 million in digital devices. This expansion supports the District's 21<sup>st</sup> century technology vision to transform and modernize classrooms through the provision of digital learning tools and experiences for students while complying with the statutory requirement to align curriculum with digital devices and make the transition to digital instruction. In FY 2014-15, the MEL program was also expanded to fund \$4.4 million for vehicles. Final lease payments are scheduled to pay out in FY 2024-25.

|  | <b>2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|--|---------------------------------------|--|---|
| <b>REVENUES</b>                            |                                       |  |   |
| <b>Local</b>                               |                                       |  |   |
| Local Sources-Interest                     | \$ -                                  | \$ -                                     | \$ -                                    |
| <b>TRANSFERS</b>                           |                                       |  |   |
| From Capital Outlay Funds                  | \$ 14,461,694                         | \$ 13,632,106                            | \$ 10,738,188                           |
| <b>Sub-Total</b>                           | <u>\$ 14,461,694</u>                  | <u>\$ 13,632,106</u>                     | <u>\$ 10,738,188</u>                    |
| <b>FUND BALANCE FROM PRIOR YEAR</b>        | <u>156,385</u>                        | <u>156,385</u>                           | <u>156,385</u>                          |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>  | <u>\$ 14,618,079</u>                  | <u>\$ 13,788,491</u>                     | <u>\$ 10,894,573</u>                    |
| <b>APPROPRIATIONS</b>                      |                                       |  |   |
| Bond Principal                             | \$ 13,971,043                         | \$ 13,047,990                            | \$ 10,364,172                           |
| Interest                                   | 490,651                               | 584,116                                  | 374,016                                 |
| <b>Sub-Total</b>                           | <u>\$ 14,461,694</u>                  | <u>\$ 13,632,106</u>                     | <u>\$ 10,738,188</u>                    |
| <b>FUND BALANCE - END OF YEAR</b>          |                                       |  |   |
| Restricted                                 | <u>156,385</u>                        | <u>156,385</u>                           | <u>156,385</u>                          |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b> | <u>\$ 14,618,079</u>                  | <u>\$ 13,788,491</u>                     | <u>\$ 10,894,573</u>                    |

## QUALIFIED ZONE ACADEMY BONDS (QZABs)

In 1997, the Taxpayer Relief Act created the QZAB financial instrument, an interest-free bond that school districts may apply for in order to fund school modernization. QZABs reduce the burden of interest payments by giving financial institutions holding the bonds a tax credit in lieu of interest. The District must still pay back the principal amount borrowed and a small portion, if any, of the interest not covered by the tax credit provided by the U.S. Government. QZABs will be retired through a discounted sinking fund where the annual deposits are invested in a guaranteed investment contract, or other investments that will yield the additional amount needed to retire the principal at maturity.

During the first issue of QZABs in FY 2000, the Florida Department of Education awarded the District the majority of bonding authority allocated to the State with \$24.5 million out of \$40 million. Since then, the District has issued an additional \$76.8 million in QZABs to fund additional technology, capital and vocational projects. A total of \$52.08 million in QZABs remain outstanding and are scheduled to mature in FY 2035-36. The primary sources of funds for required debt service payments are transfers from QZAB interest earnings and the Local Optional Millage Levy Capital Outlay Fund.

|   | <b>2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|---------------------------------------|--|---|
| <b>REVENUES</b>   |                                       |  |   |
| Local Sources-Interest                                      | \$ 145,109                            | \$ 40,000                                | \$ 78,000                               |
| Net Increase (Decrease) in Fair Market Value of Investments | 1,751,949                             | -  | -                                       |
| <b>Sub-Total</b>  | <u>\$ 1,897,058</u>                   | <u>\$ 40,000</u>                         | <u>\$ 78,000</u>                        |
| <b>TRANSFERS</b>  |                                       |  |   |
| From Capital Outlay Funds                                   | \$ 3,990,157                          | \$ 3,969,765                             | \$ 3,956,182                            |
| <b>Sub-Total</b>  | <u>\$ 3,990,157</u>                   | <u>\$ 3,969,765</u>                      | <u>\$ 3,956,182</u>                     |
| <b>FUND BALANCE FROM PRIOR YEAR</b>                         | <u>16,128,816</u>                     | <u>20,541,675</u>                        | <u>16,556,688</u>                       |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>                   | <u>\$ 22,016,031</u>                  | <u>\$ 24,551,440</u>                     | <u>\$ 20,590,870</u>                    |
| <b>APPROPRIATIONS</b>                                       |                                       |  |   |
| Bond Principal  | \$ -                                  | \$ 6,520,000                             | \$ -                                    |
| Interest  | 1,474,356                             | 1,474,752                                | 1,472,706                               |
| <b>Sub-Total</b>  | <u>\$ 1,474,356</u>                   | <u>\$ 7,994,752</u>                      | <u>\$ 1,472,706</u>                     |
| <b>FUND BALANCE - END OF YEAR</b>                           |                                       |  |   |
| Restricted  | <u>20,541,675</u>                     | <u>16,556,688</u>                        | <u>19,118,164</u>                       |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b>                  | <u>\$ 22,016,031</u>                  | <u>\$ 24,551,440</u>                     | <u>\$ 20,590,870</u>                    |

## GENERAL OBLIGATION BOND (GOB) FUND

Voters previously authorized the issuance of \$980 million of GO Bonds in March of 1988 for school construction, renovations and equipment which matured in FY 2016-17. On November 6, 2012, Miami-Dade County voters authorized the issuance of \$1.2 billion of General Obligation (GO) Bonds for the modernization and construction of public school facilities, including educational technology upgrades. The 2012 GO Bonds will be sold strategically pursuant to the District's capital cash flow needs and market conditions. The bonds will bear interest at market rates, mature within thirty years, and will be secured by the full faith, credit and ad valorem taxing power of the District. In 2013 the District issued its first GO Bonds totaling \$190 million in par value; followed by a second issue in 2014 for \$96.5 million, a third issue in 2015 for \$192.7 million, a fourth issue in 2016 for \$200 million, and a fifth issue in 2017 for \$250 million.

The GOB Debt Service Fund is used to record principal and interest payments. The ad valorem millage is levied annually in an amount to cover the debt service requirements. Fund balance at the end of each year must be sufficient to make debt service payments due during September of the next fiscal year, before tax revenues are collected. The recommended millage rate for FY 2021-22 is .180 mills, which is .013 mills lower than FY 2020-21.

|   | <b>2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|---------------------------------------|--|---|
| <b>REVENUES</b>   |                                       |  |   |
| <b>Local Sources</b>  |                                       |  |   |
| District School Tax   | \$ 39,622,416                         | \$ 63,867,321                            | \$ 63,264,586                           |
| Interest Revenue  | 118,233                               | 50,000                                   | 23,000                                  |
| Net Increase (Decrease) in Fair Market Value of Investments |                                       |  | -                                       |
| <b>Total Revenue</b>  | <b>\$ 39,740,649</b>                  | <b>\$ 63,917,321</b>                     | <b>\$ 63,287,586</b>                    |
| <b>FUND BALANCE FROM PRIOR YEAR</b>                         | <u>38,266,839</u>                     | <u>19,943,900</u>                        | <u>25,776,883</u>                       |
| <b>TOTAL REVENUES &amp; BALANCE</b>                         | <u><b>\$ 78,007,488</b></u>           | <u><b>\$ 83,861,221</b></u>              | <u><b>\$ 89,064,469</b></u>             |
| <b>APPROPRIATIONS</b>                                       |                                       |  |   |
| Bond Principal  | \$ 17,285,000                         | \$ 18,170,000                            | \$ 19,090,000                           |
| Interest  | 40,778,588                            | 39,914,338                               | 44,103,343                              |
| <b>Sub-Total</b>  | <u>\$ 58,063,588</u>                  | <u>\$ 58,084,338</u>                     | <u>\$ 63,193,343</u>                    |
| <b>FUND BALANCE - END OF YEAR</b>                           |                                       |  |   |
| Restricted  | <u>\$ 19,943,900</u>                  | <u>\$ 25,776,883</u>                     | <u>\$ 25,871,126</u>                    |
| <b>TOTAL APPROPRIATIONS &amp; RESERVES</b>                  | <u><b>\$ 78,007,488</b></u>           | <u><b>\$ 83,861,221</b></u>              | <u><b>\$ 89,064,469</b></u>             |



## DEBT SERVICE AS A PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE OF PROPERTY

| Series                                       | Original Issue Date | Maturity Date | Interest Rate(s) | Original Principal   | Outstanding Principal | FY 2021-22 Debt Service Payments * | Total Remaining Debt Service |
|--|---------------------|---------------|------------------|----------------------|-----------------------|------------------------------------|------------------------------|
| <b>State Board of Education (SBE) Bonds:</b> |                     |               |                  |                      |                       |                                    |                              |
| 2011ARef                                     | 01/05/12            | 01/01/23      | 3.00-5.00%       | \$ 725,000           | \$ 205,000            | \$ 106,150                         | \$ 214,300                   |
| 2014ARef                                     | 05/22/14            | 07/01/24      | 2.00-5.00%       | 2,963,000            | 1,142,000             | 403,100                            | 1,259,650                    |
| 2017ARef                                     | 4/27/2017           | 01/01/28      | 3.00-5.00%       | 5,201,000            | 4,056,000             | 639,340                            | 4,829,630                    |
| 2019ARef                                     | 1/17/2019           | 1/1/2029      | 5.00%            | 787,000              | 683,000               | 94,150                             | 854,400                      |
| 2020ARef                                     | 1/14/2020           | 01/01/30      | 2.00-5.00%       | 649,000              | 431,000               | 188,710                            | 513,370                      |
| <b>SBE subtotal</b>                          |                     |               |                  | <b>\$ 10,325,000</b> | <b>\$ 6,517,000</b>   | <b>\$ 1,431,450</b>                | <b>\$ 7,671,350</b>          |

### Certificates of Participation (COPs) Lease Purchase Agreements:

|                      |          |          |              |                         |                         |                       |                         |
|----------------------|----------|----------|--------------|-------------------------|-------------------------|-----------------------|-------------------------|
| 2006C                | 05/10/06 | 10/01/21 | 3.875-5.000% | \$ 53,665,000           | \$ 4,900,000            | \$ 5,022,500          | \$ 5,022,500            |
| 2006D                | 12/21/06 | 10/01/21 | 3.625-5.000% | 10,570,000              | 3,190,000               | 3,269,750             | 3,269,750               |
| 2012A                | 07/05/12 | 08/01/29 | 5%           | 149,365,000             | 68,430,000              | 2,759,063             | 86,504,595              |
| 2014A                | 03/11/14 | 05/01/31 | 5%           | 70,980,000              | 70,980,000              | 3,549,000             | 103,036,500             |
| 2014C                | 06/30/14 | 5/01/24  | 2.21%        | 4,085,000               | 1,335,000               | 464,504               | 1,394,450               |
| 2014D                | 11/20/14 | 11/01/31 | 4-5%         | 276,995,000             | 222,080,000             | 26,240,875            | 288,689,250             |
| 2015A                | 01/21/15 | 05/01/32 | 5%           | 306,820,000             | 243,320,000             | 30,066,000            | 321,994,750             |
| 2015B                | 07/30/15 | 05/01/28 | 1.0-5.0%     | 239,630,000             | 206,685,000             | 38,711,340            | 247,549,420             |
| 2015C                | 07/31/15 | 05/01/25 | 5%           | 33,565,000              | 33,565,000              | 1,678,250             | 40,278,000              |
| 2015D                | 12/16/15 | 02/01/34 | 3.5-5.0%     | 345,890,000             | 325,560,000             | 20,807,450            | 436,189,150             |
| 2016A                | 02/03/16 | 05/01/32 | 5%           | 66,425,000              | 66,425,000              | 3,321,250             | 101,054,500             |
| 2016B                | 02/03/16 | 08/01/27 | 5%           | 55,995,000              | 44,885,000              | 15,168,720            | 54,500,970              |
| 2016C                | 04/07/16 | 02/01/33 | 3.25-5.0%    | 100,495,000             | 68,170,000              | 2,761,000             | 99,797,500              |
| 2018A                | 05/03/18 | 08/01/26 | 2.84%        | 119,995,000             | 90,685,000              | 17,658,194            | 98,292,011              |
| 2019A                | 03/29/19 | 08/01/27 | 1.91%        | 87,265,000              | 69,765,000              | 10,479,317            | 74,562,395              |
| 2019B                | 03/29/19 | 07/15/27 | 2.0%         | 54,630,000              | 48,995,000              | 3,944,950             | 53,765,850              |
| 2019C                | 12/13/19 | 05/01/37 | 2.47%        | 119,235,000             | 115,135,000             | 5,083,835             | 149,723,645             |
| 2021A                | 05/01/21 | 05/01/31 | 2.43%        | 67,855,000              | 67,855,000              | 1,913,877             | 81,912,552              |
| 2021B                | 04/29/21 | 06/30/32 | 2.15%        | 86,000,000              | 86,000,000              | 2,613,800             | 102,678,471             |
| <b>COPs subtotal</b> |          |          |              | <b>\$ 2,249,460,000</b> | <b>\$ 1,837,960,000</b> | <b>\$ 195,513,675</b> | <b>\$ 2,350,216,259</b> |

\*Includes principal and interest payments only for debt outstanding as of June 30, 2021.

## DEBT SERVICE AS A PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE OF PROPERTY (continued)

| Series   | Original Issue Date | Maturity Date | Interest Rate(s) | Original Principal     | Outstanding Principal   | FY 2021-22 Debt Service Payments * | Total Remaining Debt Service |
|--|---------------------|---------------|------------------|------------------------|-------------------------|------------------------------------|------------------------------|
| <b>Qualified School Construction Bonds (QSCBs) &amp; Build America Bonds (BABs):</b> |                     |               |                  |                        |                         |                                    |                              |
| 2009B  | 12/15/09            | 12/15/26      | N/A              | \$ 104,000,000         | \$ 104,000,000          | \$ 7,989,352                       | \$ 39,946,765                |
| 2010A  | 06/24/10            | 06/15/27      | 0.85%            | 96,290,000             | 96,290,000              | 14,065,842                         | 84,395,052                   |
| 2020A  | 06/15/20            | 06/30/32      | 2.99%            | 28,100,000             | 28,100,000              | 1,546,019                          | 42,504,962                   |
| <b>QSCB/BABs subtotal</b>  |                     |               |                  | <b>\$ 228,390,000</b>  | <b>\$ 228,390,000</b>   | <b>\$ 23,601,213</b>               | <b>\$ 166,846,779</b>        |
| <b>Master Equipment Lease (MEL) Agreements:</b>                                      |                     |               |                  |                        |                         |                                    |                              |
| Buses  |                     | 01/15/23      | 2.1225%          | \$ 23,799,700          | \$ 4,464,690            | \$ 2,687,361                       | \$ 4,571,089                 |
| Schedule 13  |                     | 11/01/21      | 1.5813%          | 27,900,000             | 2,875,248               | 2,893,917                          | 2,893,917                    |
| Schedule 14  |                     | 11/01/25      | 1.2986%          | 24,721,512             | 17,454,472              | 5,156,910                          | 18,049,185                   |
| <b>MEL subtotal</b>  |                     |               |                  | <b>\$ 76,421,212</b>   | <b>\$ 24,794,410</b>    | <b>\$ 10,738,188</b>               | <b>\$ 25,514,191</b>         |
| <b>Qualified Zone Academy Bonds (QZABs):</b>   |                     |               |                  |                        |                         |                                    |                              |
| 2006   | 12/15/06            | 12/15/22      | N/A              | \$ 2,599,392           | \$ 2,599,392            | \$ 129,511                         | \$ 129,511                   |
| 2010   | 11/10/10            | 11/01/29      | 0.15%            | 24,480,000             | 24,480,000              | 2,319,165                          | 20,438,850                   |
| 2015   | 10/06/15            | 09/15/34      | 1.11%            | 25,000,000             | 25,000,000              | 1,507,506                          | 20,102,082                   |
| <b>QZABs subtotal</b>  |                     |               |                  | <b>\$ 52,079,392</b>   | <b>\$ 52,079,392</b>    | <b>\$ 3,956,182</b>                | <b>\$ 40,670,443</b>         |
| <b>General Obligation Bonds (GOB):</b>   |                     |               |                  |                        |                         |                                    |                              |
| 2013   | 07/24/13            | 03/15/43      | 5.0%             | \$ 190,005,000         | \$ 165,160,000          | \$ 12,548,000                      | \$ 276,037,250               |
| 2014A  | 02/11/14            | 03/15/44      | 5.0%             | 96,475,000             | 85,950,000              | 6,372,500                          | 146,560,250                  |
| 2015   | 08/12/15            | 03/15/45      | 3.50-5.0%        | 192,720,000            | 172,530,000             | 11,470,862                         | 276,512,852                  |
| 2016   | 8/02/2016           | 03/15/46      | 5.0%             | 200,000,000            | 184,360,000             | 13,013,000                         | 327,563,748                  |
| 2017   | 08/12/15            | 05/02/47      | 3.25-5.0%        | 250,000,000            | 233,055,000             | 14,691,476                         | 383,844,912                  |
| <b>GOBs subtotal</b>   |                     |               |                  | <b>\$ 929,200,000</b>  | <b>\$ 841,055,000</b>   | <b>\$ 58,095,838</b>               | <b>\$ 1,410,519,012</b>      |
| <b>Total</b>   |                     |               |                  | <b>\$3,545,875,604</b> | <b>\$ 2,990,795,802</b> | <b>\$293,336,546</b>               | <b>\$ 4,001,438,034</b>      |
| <b>Debt Service as a Percent of Total Assessed Value</b>                             |                     |               |                  |                        |                         | <b>0.080%</b>                      | <b>1.093%</b>                |
| <b>Total Taxable Assessed Value</b>  |                     |               |                  |                        |                         |                                    | <b>\$ 366,114,505,026</b>    |

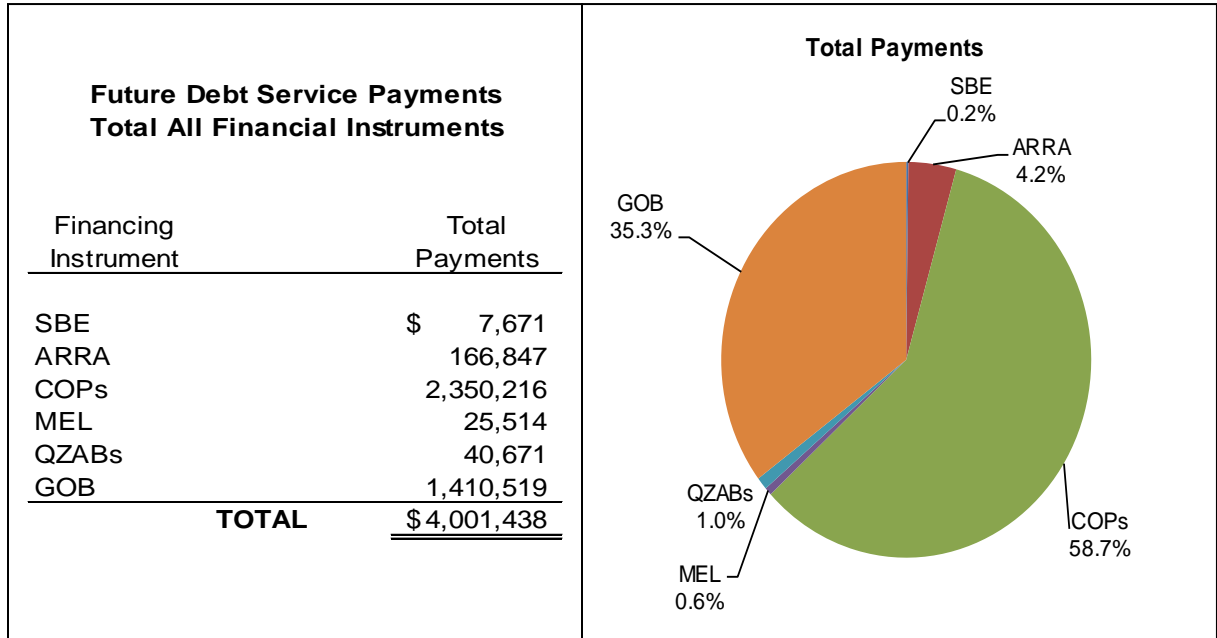
\*Includes principal and interest payments only for debt outstanding as of June 30, 2021.

\*\*QZAB 2015 has staggered maturity dates of 9/15/22, 9/15/25, and 9/15/34.

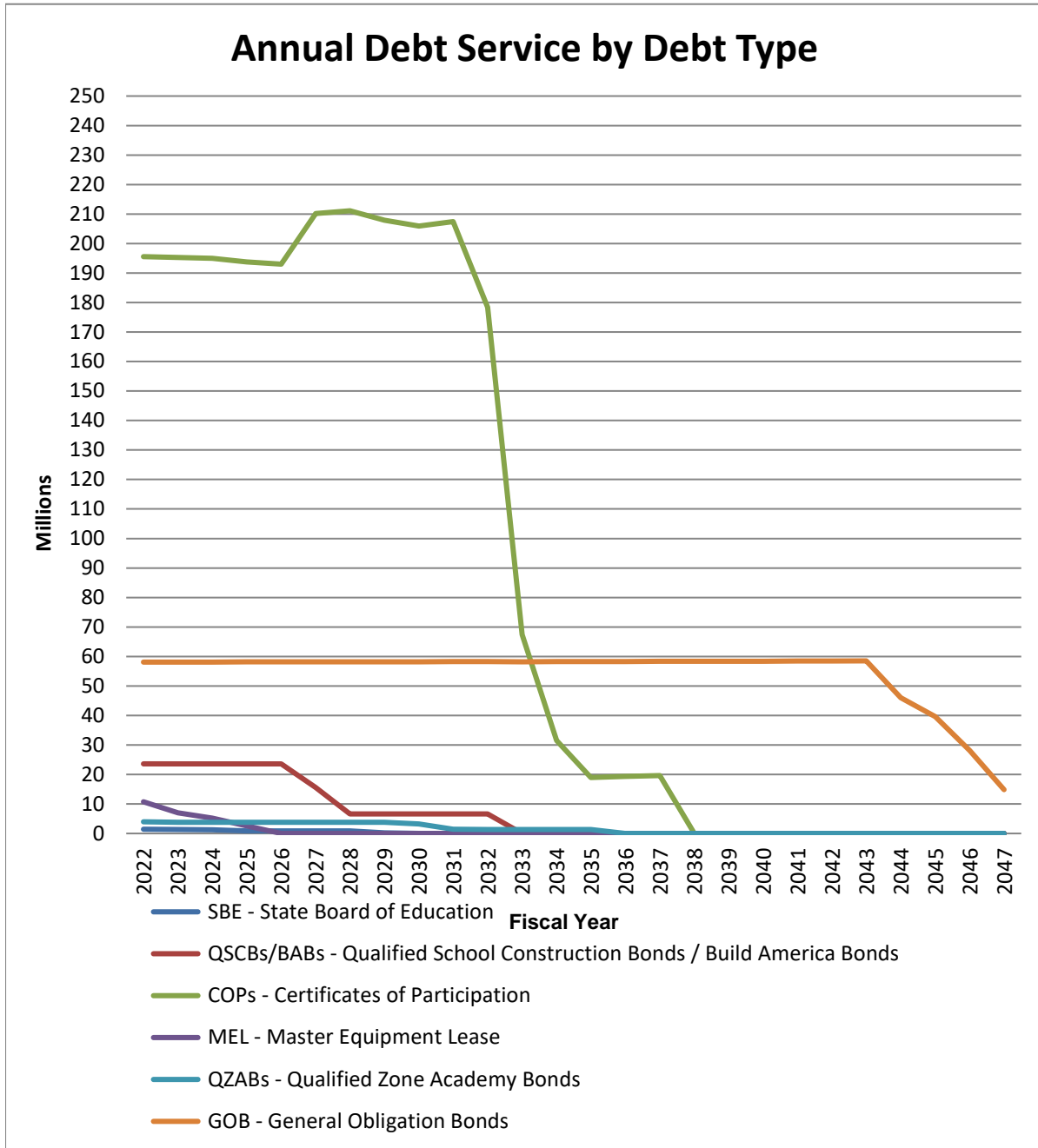
## FUTURE DEBT SERVICE REQUIREMENTS For Debt Outstanding as of June 30, 2021 (000's)

Note: Debt service obligations differ from those listed in the 2020-21 Executive Summary because of additional debt issuances, changes in variable interest rates and restructuring of debt.

| Year Ended<br>June 30: | SBE             | ARRA-<br>QSCBs/<br>BABs | COPs               | MEL              | QZABs            | GOB                | TOTAL              |
|------------------------|-----------------|-------------------------|--------------------|------------------|------------------|--------------------|--------------------|
| 2022                   | \$ 1,431        | \$ 23,601               | \$ 195,514         | \$ 10,738        | \$ 3,956         | \$ 58,096          | \$ 293,336         |
| 2023                   | 1,317           | 23,599                  | 195,260            | 7,041            | 3,823            | 58,116             | 289,156            |
| 2024                   | 1,248           | 23,597                  | 194,977            | 5,157            | 3,818            | 58,128             | 286,925            |
| 2025                   | 833             | 23,599                  | 193,733            | 2,578            | 3,812            | 58,144             | 282,699            |
| 2026                   | 853             | 23,597                  | 193,014            | -                | 3,805            | 58,172             | 279,441            |
| <b>2027 FORWARD</b>    | <b>1,989</b>    | <b>48,854</b>           | <b>1,377,718</b>   | <b>-</b>         | <b>21,457</b>    | <b>1,119,863</b>   | <b>2,569,881</b>   |
| <b>Total</b>           | <b>\$ 7,671</b> | <b>\$166,847</b>        | <b>\$2,350,216</b> | <b>\$ 25,514</b> | <b>\$ 40,671</b> | <b>\$1,410,519</b> | <b>\$4,001,438</b> |



## FUTURE DEBT SERVICE REQUIREMENTS For Debt Outstanding as of June 30, 2021



**ESTIMATED LEGAL DEBT MARGIN ON BONDED DEBT  
AS OF JUNE 30, 2021  
(\$ Millions)**

The Florida State Board of Education Administrative Rule 6A-1.037 (2) establishes a parameter on bonded indebtedness for school districts. Limits are computed as ten percent of the assessed value of taxable property for the most current year. The District can bond approximately \$35.79 billion with voter approval. Funds may be used for schools listed in the advertised project list. The District's most recent General Obligation Bonds were issued in FY 2017 and will be retired in FY 2047.

Limit of bonded indebtedness:

|  |                |                    |
|--|----------------|--------------------|
| 10 % of the net assessed value of taxable<br>Property in 2021 (approximately \$366,114.51) |                | \$36,611.45        |
| Gross bonded debt*   | \$ 847.57      |                    |
| Less amounts available in<br>Debt Service Funds**  | <u>(25.17)</u> |                    |
| Less amount applicable to debt limit   |                | <u>(822.40)</u>    |
| Legal debt margin on bonded debt   |                | <u>\$35,789.05</u> |

\* Includes outstanding bonds issued by the District and bonds issued by the state on behalf of the District and repaid from the District's share of Florida Motor Vehicle License taxes.

\*\* Includes estimated cash on hand available on June 30, 2021.

## BOND AND NOTE RATINGS

In 2019, Moody's Investor Services upgraded the District's GO and COP's rating to "Aa2" and "Aa3" respectively. However, as a direct result of their new US K-12 School Districts Methodology, which de-emphasizes several strengths of our District, they changed these ratings back to "Aa3" and "A1", giving both a stable outlook. Moody's noted in their rating outlook the likelihood that the District's financial position over the next few years will remain strong.

Complete ratings are as follows:

|  | Moody's     | Standard and Poor's |
|--|-------------|---------------------|
| Short Term: Tax Anticipation Notes       | MIG 1       |                     |
| Long Term: General Obligation Bonds      | Aa3, Stable | AA-, Stable         |
| Long Term: Certificates of Participation | A1, Stable  | A+, Stable          |

### Moody's Investor Service: Ratings for Short-Term Municipal Debt

- MIG 1 This designation denotes best quality.
- MIG 2 This designation denotes high quality.
- MIG 3 This designation denotes favorable quality.
- MIG 4 This designation denotes adequate quality.

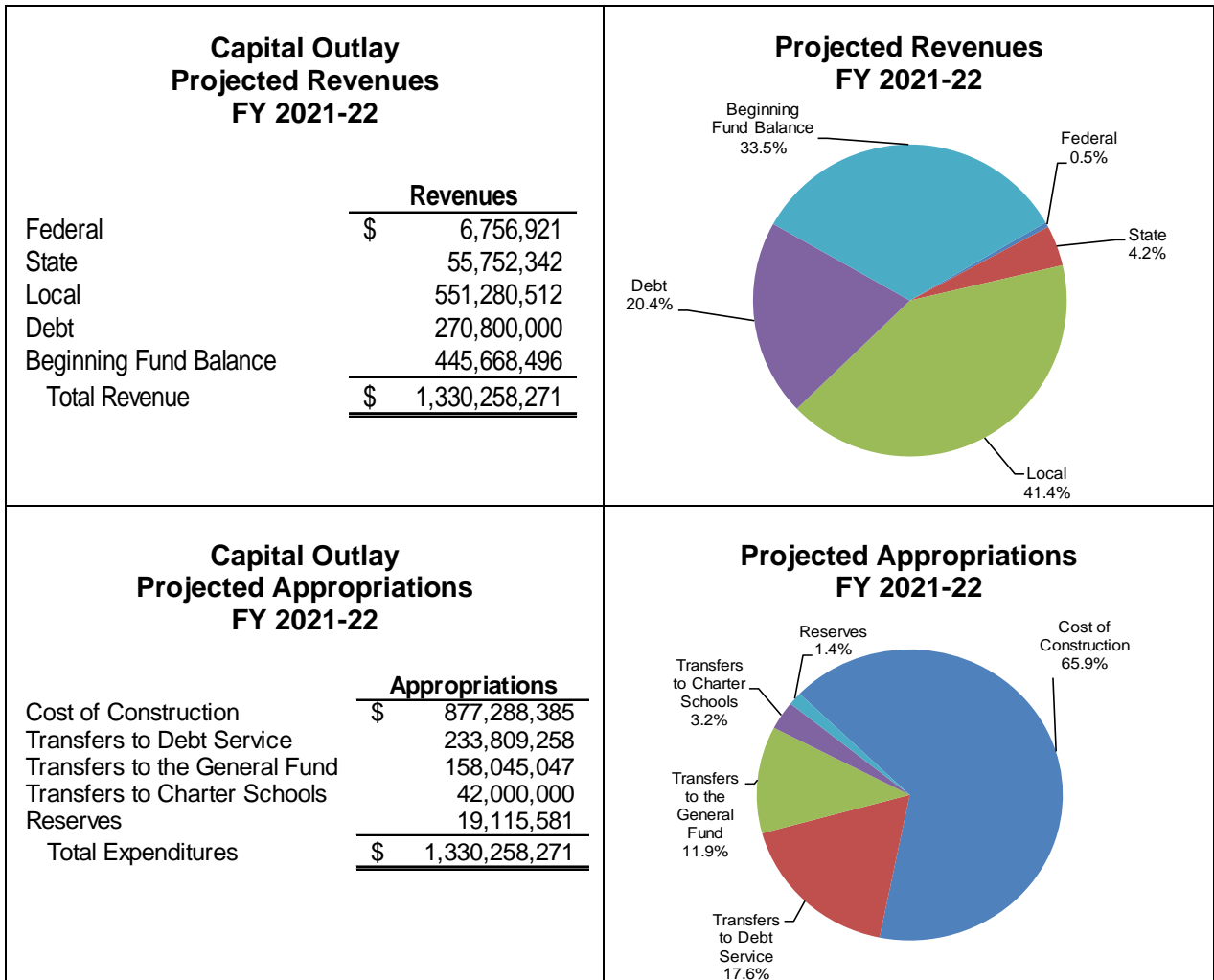
| <u>Moody's</u> | <u>S&amp;P</u> | <u>Credit worthiness</u>  |
|----------------|----------------|---|
| Aaa            | AAA            | An obligor has EXTREMELY STRONG capacity to meet its financial commitments.   |
| Aa1            | AA+            | An obligor has VERY STRONG capacity to meet its financial commitments. It differs from the highest-rated obligors only to a small degree. |
| Aa2            | AA             |   |
| Aa3            | AA-            |   |
| A1             | A+             | An obligor has STRONG capacity to meet its financial commitments but is somewhat more susceptible to the adverse effects of changes.      |
| A2             | A              |   |
| A3             | A-             |   |
| Baa1           | BBB+           | An obligor has ADEQUATE capacity to meet its financial commitments.   |
| Baa2           | BBB            |   |
| Baa3           | BBB-           |   |
| Ba1            | BB+            | An obligor is LESS VULNERABLE in the near term than other lower-rated obligors.   |
| Ba2            | BB             |   |
| Ba3            | BB-            |   |
| B1             | B+             | An obligor is MORE VULNERABLE than the obligors rated 'BB', but the obligor currently has the capacity to meet its financial commitments. |
| B2             | B              |   |
| B3             | B-             |   |
| Caa            | CCC            | An obligor is CURRENTLY VULNERABLE.   |
| Ca             | CC             | An obligor is CURRENTLY HIGHLY VULNERABLE.  |
|                | C              | The obligor is CURRENTLY HIGHLY VULNERABLE to nonpayment.   |
| C              | D              | An obligor has failed to pay its financial obligations when due.  |

# CAPITAL PROJECT FUNDS

Capital Outlay funds are used to acquire capital assets or improve the useful life of existing capital assets i.e. land acquisition, building and construction, equipment, additions, and renovations. Capital assets have useful lives extending beyond a single reporting period, are not physically consumed by use, and have economic usefulness that declines over time.

## Budget Highlights

- FY 2021-22 is the first year of a \$3.97 billion Five Year Capital plan provided on page 6-11 for FY 2021-22 through FY 2025-26. See Appendix B for detailed schedules.
- The FY 2021-22 capital budget is funded primarily by local property taxes (Local Optional Millage Levy - LOML) of \$527.20 million, and Beginning Fund Balance of \$445.67 million, which is 28.9% General Obligation Bonds (GO Bonds).
- Financing in the Five-Year Plan includes \$270.8 million of \$1.2 billion voter approved GO Bonds.
- Federal revenue in the Five-Year plan includes \$33.8 million from IRS ARRA Rebates.
- State revenues, primarily earmarked for Charter Schools, represent approximately 4.2% of total revenue for FY 2021-22.
- As a result of legislative action, the State is funding the full charter capital allocation for FY 2021-22. It is anticipated that this will continue through FY 2025-26.
- Transfers to Debt Service, the General Fund and to Charter Schools represent nearly 33% of appropriations in 2021-22.



## CAPITAL OUTLAY PROGRAM FOR FY 2021-2022

The overwhelming approval by Miami-Dade County voters of the November 2012, \$1.2 billion General Obligation Bond (GOB) referendum, has enabled the District to undertake a comprehensive program aimed at renovating and upgrading existing facilities, adding new capacity where needed, installing new classroom technology and upgrading school safety/security systems.

Facility renovations constitute most of the work and focus on addressing the most critical needs, such as impact-resistant windows and air quality improvements through new air conditioning components, controls such as advanced air-filtration systems, bi-polar ionization and energy management systems. Projects have been prioritized to include interior renovations that enhance the learning environment using energy efficient LED classroom lighting and state-of-the-art technology. Site improvements have been advanced and include drop-off areas, covered walkways, new playgrounds and resurfaced play courts. Safety and security enhancements have included public-address (P.A.) and fire alarm systems upgrades, surveillance cameras, security hardware, fencing and limited points of entry which have assumed greater importance.

### **General Obligation Bond Program Implementation**

FY 2020-21 has been a challenging year due to the Covid-19 pandemic. However, the Office of School Facilities has taken the opportunity to accelerate several projects due to the reduced number of students at school sites. From March 2020 through March 2021, the District has commissioned 9 projects for a total investment of \$132.5 million and awarded 11 projects with another \$128.3 million invested. In addition, the District has made payments to vendors for an additional \$139.6 million during the same period.

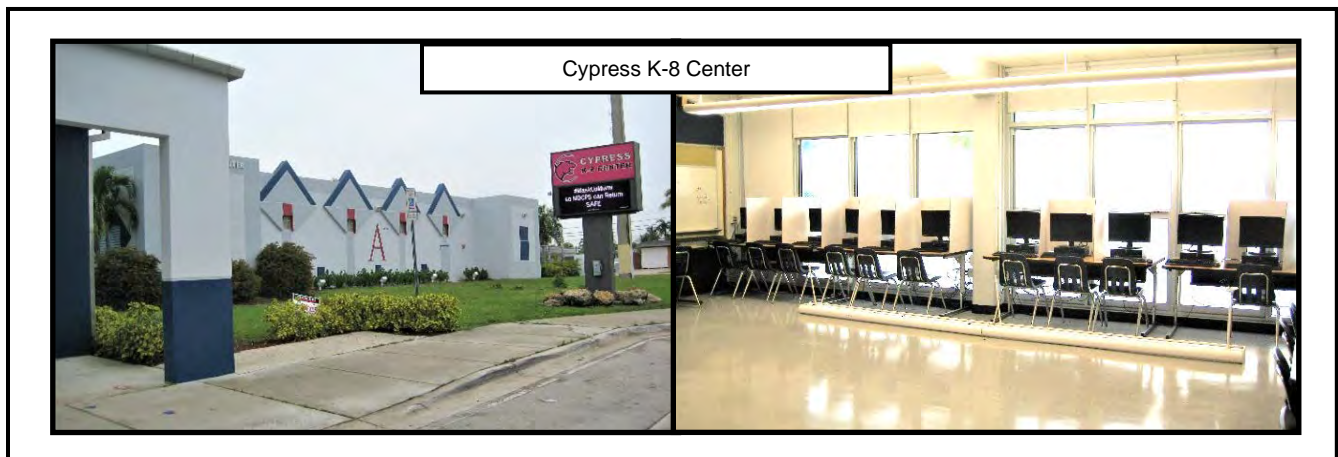
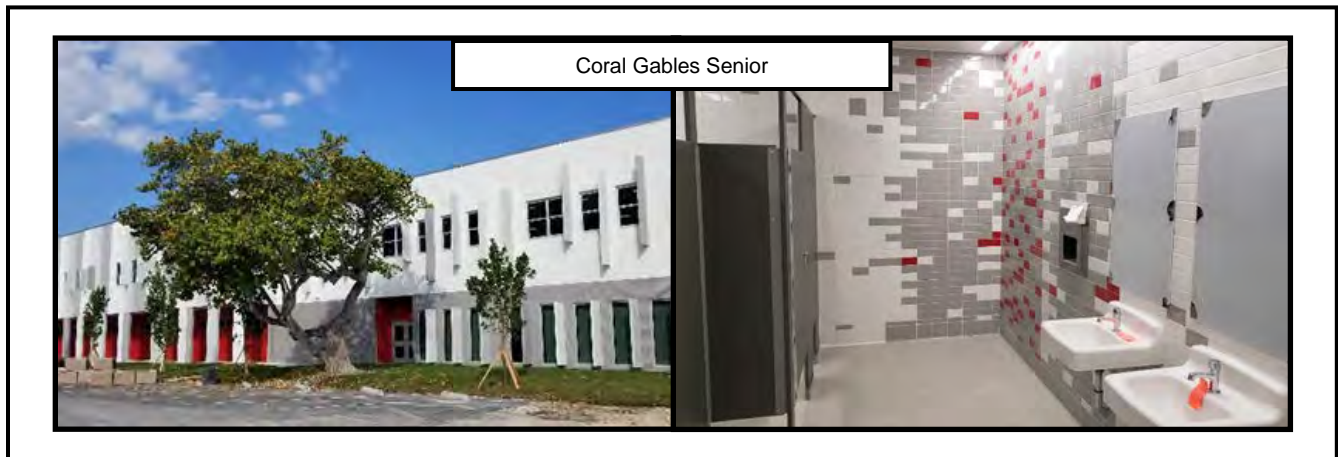
As the \$1.2 billion GOB Program approaches the \$900 million mark in actual expenditures, the final phase of the GOB implementation shifts to larger budgeted projects which involve greater site reconfiguration or partial facility replacements. Additionally, remaining balances from completed projects are pooled together and supplemented with other funding sources to finance new projects to address identified unmet needs at schools.

Significant projects that are currently in the planning, design or construction phases include:

- **Biscayne Gardens ES/Thomas Jefferson MS** – K-8 Conversion/Replacement
- **Dr. Frederica S. Wilson/Skyway ES** – Partial Replacement/Renovation
- **Charles Drew K-8 Center/MS** – K-8 Conversion/Partial Replacement
- **Broadmoor ES/Madison MS** – K-8 Conversion
- **MAST @ FIU Biscayne Bay Campus** – New Senior High School Facility
- **Miami Beach South Pointe ES** - Renovation
- **West Lakes Preparatory Academy** – Phase 3
- **M. A. Milam K-8 Center** – Renovation
- **J. C. Bermudez Doral SHS** – Addition/Renovation Phase 2
- **Miami Springs SHS** – Renovation
- **Coral Gables SHS**- Partial Replacement/Renovation
- **Glades MS** - Renovation
- **Kendall Square K-8 Center** – Phase 2
- **New Elementary School** at SW 157 Avenue and 174 Street
- **Everglades K-8 Center** – Renovation
- **Jane Roberts K-8 Center** - Renovation
- **Miami Palmetto SHS** – Partial Replacement and Renovation



The following photos depict a sampling of recently completed or current construction projects district-wide:



New K-5 at SW 157 Avenue and 174 Street

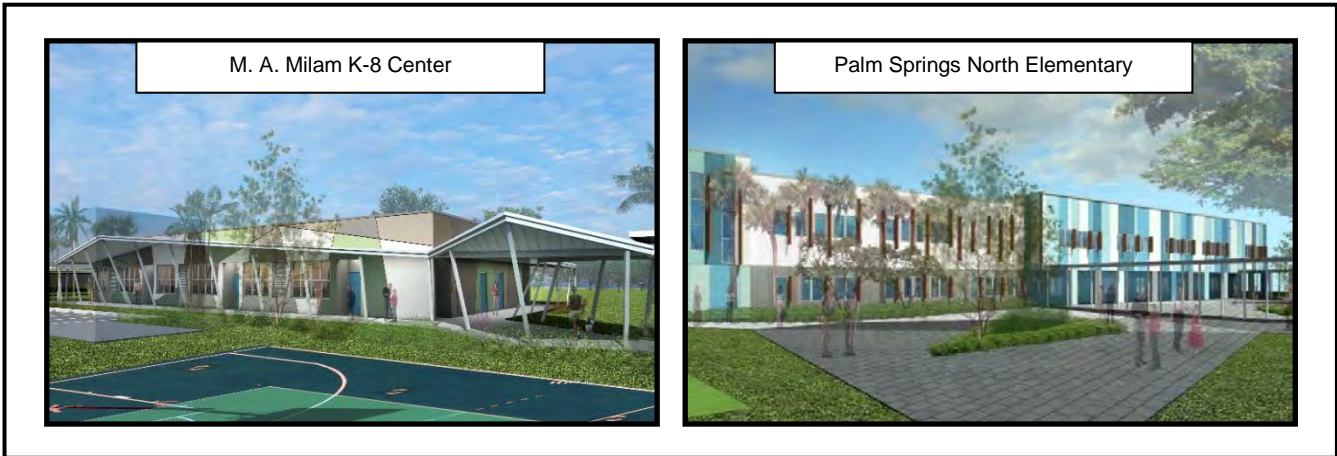
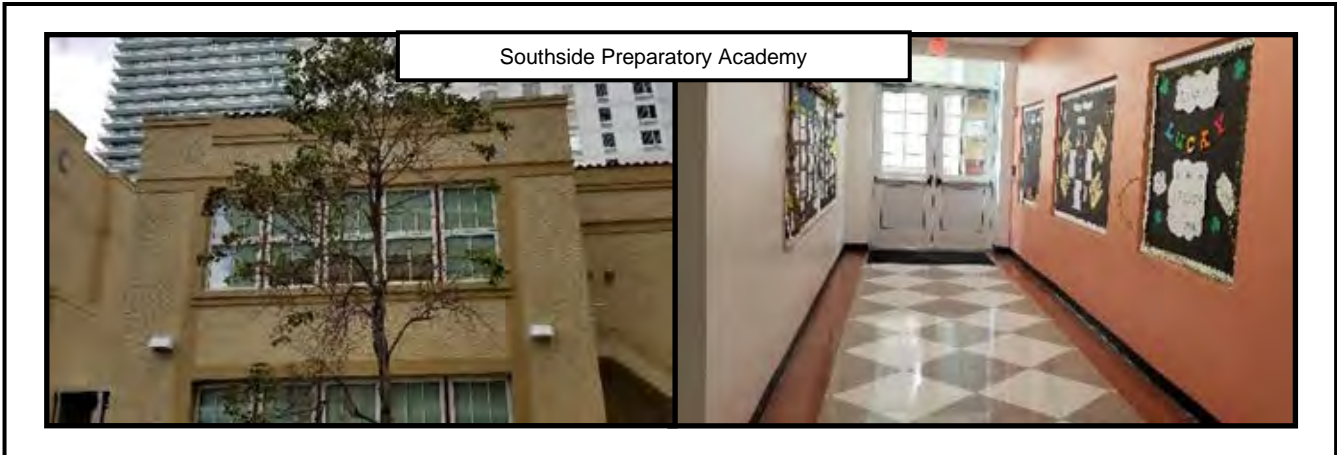


Lillie C. Evans K-8 Center



Miami Palmetto Senior





**Transparency and Accountability:**

A recently completed M-DCPS Internal Audit has made one recommendation related to the written approval of allowances and contingencies in the M-DCPS Specification Guide. The recommendation will require the alignment of the language included in the specification guidelines with the general conditions of the contracts for construction to reflect that the TRC is an authorized representative of the School Board for purposes of approval of allowance and contingency adjustments when three (3) bids are not obtained. In general, findings were favorable, and processes were considered to meet accounting principles.

**Small Business Participation and Mentoring:**

The Office of Economic Opportunity (OEO) continues to make strides to certify new businesses as small, micro, minority/women, and veteran business enterprises, in an effort to increase economic opportunities for these businesses and facilitate their participation in the economic benefit that is being generated by the bond. The main OEO focus areas remain certification, prequalification, compliance and community engagement.

Certifications as of April 2021 are depicted below:

| NUMBER OF FIRMS | M/WBE CERTIFICATION BREAKDOWN                   | PERCENTAGE |
|-----------------|---|------------|
| 619             | Hispanic-American                               | 55.52%     |
| 366             | African-American                                | 32.82%     |
| 93              | Non-Minority Woman                              | 8.34%      |
| 35              | Asian-American                                  | 3.14%      |
| <u>2</u>        | Native-American                                 | .18%       |
| <u>1,115</u>    | <b>TOTAL NUMBER OF FIRMS CERTIFIED AS M/WBE</b> |            |

| TOTAL NUMBER OF FIRMS CERTIFIED AS VETERAN |   |            |
|--|---|------------|
| <u>62</u>                                  | <b>VETERAN</b>                                      |            |
| NUMBER OF FIRMS                            | SBE / MBE CERTIFICATION BREAKDOWN                   | PERCENTAGE |
| 360  | SBE   | 33.33%     |
| <u>720</u>                                 | MBE   | 66.67%     |
| <u>1,080</u>                               | <b>TOTAL NUMBER OF FIRMS CERTIFIED AS SBE / MBE</b> |            |

Additionally, as of March 2021, OEO has pre-qualified 200 business entities in accordance with Florida Statutes, which in turn allows them to compete for business with the District for capital project work in a number of construction areas. The breakdown by certification held is as follows:

| 200**                 | TOTAL PREQUALIFIED FIRMS* |
|-----------------------|---------------------------|
| *As of March 17, 2021 |                           |
| 52                    | Prequalified SBE Firms    |
| 104                   | Prequalified M/WBE Firms  |
| 37                    | Prequalified MBE Firms    |
| 2                     | Prequalified VBE Firms    |

**\*\*Note: Certified firms may hold more than one designation (i.e. M/WBE, SBE, MBE, or VBE)**

### **GO Bond Financing Strategy**

The District’s financing strategy has adapted and evolved very effectively to address changing market conditions:

- As a result of improved cash-flow forecasting models that have been implemented, the District has been able to delay issuing the final \$270.8 million GOB tranche, thereby eliminating additional debt service expenditures for the District, and further tax impact to taxpayers. The District anticipates the final GOB tranche will be issued in the final quarter of FY 2022 should expenditures remain steady.
- Consequently, more efficient financing forecasts also allow for unused balances to remain invested appropriately, and generate additional interest income, a figure which amounts to over \$20.0 million since GOB inception.

### **Project Management**

The District continues to optimize resources by outsourcing program management support services through a Program Management firm. This provides maximum flexibility with human capital needs related to bond implementation.

**FY 2021-22 FUNDING SOURCES AND BALANCES  
AVAILABLE FOR APPROPRIATIONS  
(\$ In Millions)**

|   | Tentative<br>Budget<br>FY 2021-22 |
|---|-----------------------------------|
| FUNDING SOURCE:                         |                                   |
| Charter School Capital Outlay           | \$ 42.00                          |
| IRS ARRA Rebate                         | 6.76                              |
| Capital Outlay & Debt Service (CO & DS) | 13.75                             |
| Fuel Tax Rebates                        | 0.22                              |
| Local Optional Millage Levy (LOML)      | 527.20                            |
| GO Bonds - Deferred                     | 270.80                            |
| Deferred Downtown Doral Ground Lease    | 3.52                              |
| Impact Fees                             | 19.90                             |
| Interest                                | 0.44                              |
| Beginning Fund Balance                  | 445.67                            |
| Total                                   | \$ 1,330.26                       |

**FY 2021-22 APPROPRIATIONS BY MAJOR CATEGORY**

|   | Tentative<br>Budget<br>FY 2021-22 |
|---|-----------------------------------|
| CARRY FORWARD PROJECTS BALANCES (see Appendix B for detail) | \$ 717.55                         |
| CAPITAL PROJECTS: (see Appendix B for detail)               |                                   |
| Impact Fee Projects   | \$ 17.10                          |
| Project Construction Management - Capital Outlay Abatement  | 10.00                             |
| Capital Projects  | 82.81                             |
| Offsite Road Improvements                                   | 0.22                              |
| Comprehensive Needs   | 8.57                              |
| Roofing   | 2.26                              |
| Critical Systems Lifecycle Needs                            | 12.14                             |
| ADA (Lawsuit Projects)                                      | 8.00                              |
| Safety to Life  | 6.94                              |
| Energy Management Contracts                                 | 0.60                              |
| Maintenance Service Contracts                               | 7.40                              |
| Total Capital Projects                                      | \$ 156.04                         |
| TRANSFER TO OPERATING BUDGET:                               |                                   |
| Instructional Equipment Transfer                            | \$ 0.50                           |
| Maintenance Services Transfer                               | 135.28                            |
| Property Insurance  | 19.61                             |
| Charter School Capital Outlay                               | 42.00                             |
| Leases for School Facilities                                | 2.65                              |
| Total Transfers to Operating Budget                         | \$ 200.04                         |
| LONG TERM OBLIGATIONS:                                      |                                   |
| Master Lease COPs Debt Service-LOML (includes QZABs)        | \$ 191.18                         |
| Master Lease COPs Debt Service-Impact Fees                  | 8.29                              |
| Master Equipment & Technology Lease                         | 10.74                             |
| Debt Service for 2010 QSCBs & BABs                          | 23.60                             |
| Total Long Term Obligations                                 | \$ 233.81                         |
| RESERVES:   |                                   |
| Millage Reserve   | \$ 16.68                          |
| Carry Forward GO Bonds Reserve                              | 2.44                              |
| Total Reserves  | \$ 19.12                          |
| PROJECT TECHNOLOGY and EQUIPMENT:                           |                                   |
| Technology Purchases  | \$ 2.00                           |
| Purchase Electric School Buses                              | 1.20                              |
| School Copiers  | 0.50                              |
| Total Technology and Equipment                              | \$ 3.70                           |
| Total   | \$ 1,330.26                       |

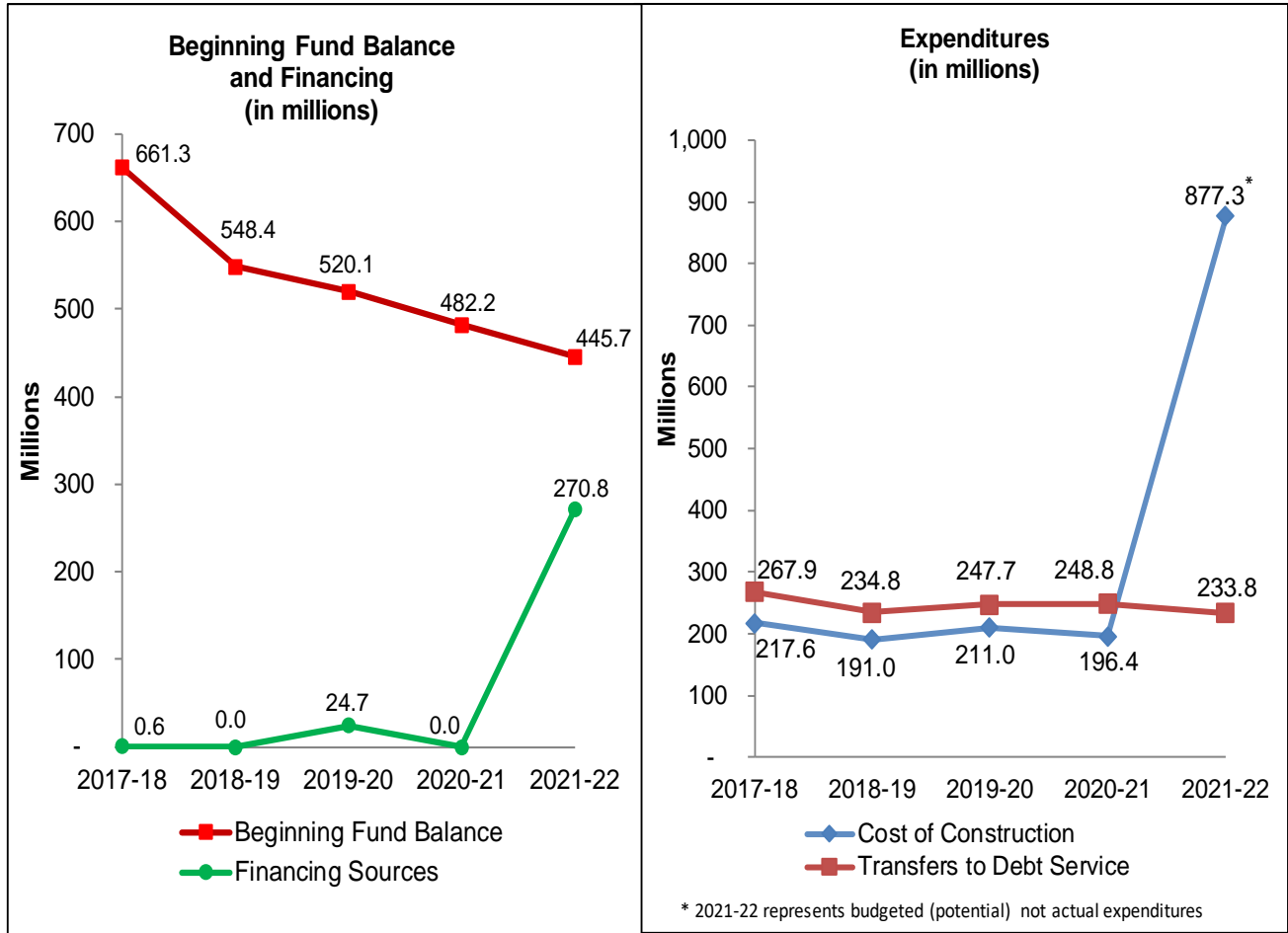
# CAPITAL OUTLAY FUNDS-FIVE YEAR HISTORY

| <b>REVENUE</b>  | FY 2017-18<br>Actual    | FY 2018-19<br>Actual    | FY 2019-20<br>Actual    | FY 2020-21<br>Projected | FY 2021-22<br>Tentative Revenue           | Increase/<br>(Decrease)    |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---|----------------------------|
| <b>Federal Sources</b>                                  |                         |                         |                         |                         |   |                            |
| Internal Revenue Rebate                                 | \$ 6,778,694            | \$ 6,807,583            | \$ 6,852,901            | \$ 6,756,921            | \$ 6,756,921                              | \$ -                       |
| <b>State Sources</b>                                    |                         |                         |                         |                         |   |                            |
| Charter Schools Capital                                 | \$ 11,996,621           | \$ 34,503,031           | \$ 37,819,207           | \$ 41,945,190           | \$ 42,000,000                             | \$ 54,810                  |
| Educational Facilities School Security Grant            | -                       | 12,183,523              | -                       | 11,073,880              | -   | (11,073,880)               |
| Land Sale Proceeds - YWPA & FDOT                        | -                       | -                       | -                       | 15,236,600              | -   | (15,236,600)               |
| CO and DS   | 13,075,026              | 13,430,643              | 13,767,833              | 13,752,342              | 13,752,342                                | -                          |
| Fuel Tax Rebates  | 280,588                 | 319,786                 | -                       | -                       | -   | -                          |
| PECO  | 6,124,755               | 6,245,236               | -                       | -                       | -   | -                          |
| <b>Total State</b>                                      | <b>\$ 31,476,990</b>    | <b>\$ 66,682,219</b>    | <b>\$ 51,587,040</b>    | <b>\$ 82,008,012</b>    | <b>\$ 55,752,342</b>                      | <b>\$ (26,255,670)</b>     |
| <b>Local Sources</b>                                    |                         |                         |                         |                         |   |                            |
| District School Tax                                     | \$ 436,254,639          | \$ 458,767,734          | \$ 481,716,835          | \$ 495,761,304          | \$ 527,204,887                            | \$ 31,443,583              |
| Interest Revenue  | 7,100,203               | 7,216,043               | 4,463,392               | 1,158,000               | 440,000                                   | (718,000)                  |
| Fuel Tax Rebates  | -                       | -                       | 501,066                 | 220,000                 | 220,000                                   | -                          |
| Net Increase/Decrease in Fair Value of Investments      | 154,694                 | 154,381                 | -                       | -                       | -   | -                          |
| Gifts/Settlements/Other Local                           | 629,502                 | 1,072,378               | 737,090                 | 415,554                 | -   | (415,554)                  |
| Land Sale Proceeds                                      | -                       | -                       | 2,956,039               | -                       | -   | -                          |
| Frederick Douglass Elementary                           | -                       | -                       | 1,039,984               | 1,462,723               | -   | (1,462,723)                |
| Miami Beach Senior High                                 | -                       | -                       | 668,589                 | 318,150                 | -   | (318,150)                  |
| Norman S. Edelcup/Sunny Isles Beach K-8                 | -                       | 350,085                 | -                       | -                       | -   | -                          |
| Interlocal Agreement - City of North Miami              | -                       | 7,000,000               | -                       | -                       | -   | -                          |
| Caribbean K-8 Center                                    | 495,022                 | 175,214                 | -                       | -                       | -   | -                          |
| Charles R. Hadley Elementary                            | -                       | -                       | -                       | 524,150                 | -   | (524,150)                  |
| Fairlawn Elementary                                     | -                       | -                       | -                       | -                       | -   | -                          |
| Coconut Palm K-8 Academy                                | 999,548                 | 3,072,195               | -                       | 2,612,038               | -   | (2,612,038)                |
| Gateway Environmental K-8 Learning Center               | -                       | 1,009,646               | -                       | -                       | -   | -                          |
| Miami Southridge Senior High                            | -                       | 363,640                 | -                       | -                       | -   | -                          |
| West Lakes Prep   | -                       | -                       | 520,784                 | -                       | -   | -                          |
| Wheatley, Phillis Elementary                            | -                       | -                       | -                       | 522,962                 | -   | (522,962)                  |
| SEED School of Miami @ Westview Middle Campus           | 244,099                 | 2,000,000               | 2,488,000               | -                       | -   | -                          |
| College Football Playoff Foundation Inc.                | -                       | -                       | 223,350                 | 521,150                 | -   | (521,150)                  |
| Nathaniel Traz Powell Stadium                           | -                       | -                       | 34,263                  | -                       | -   | -                          |
| Downtown Doral Charter Construction                     | 185,881                 | -                       | 19,975                  | 2,362                   | -   | (2,362)                    |
| Downtown Doral Charter Ground Lease                     | 140,625                 | 140,625                 | 140,625                 | 140,625                 | 3,515,625                                 | (1) 3,375,000              |
| Impact Fees   | 22,927,598              | 20,366,639              | 21,144,817              | 19,900,000              | 19,900,000                                | -                          |
| <b>Total Local</b>                                      | <b>\$ 469,131,811</b>   | <b>\$ 501,688,580</b>   | <b>\$ 516,654,809</b>   | <b>\$ 523,559,018</b>   | <b>\$ 551,280,512</b>                     | <b>\$ 27,721,494</b>       |
| <b>Other Financing Sources</b>                          |                         |                         |                         |                         |   |                            |
| GO Bonds - Deferred                                     | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ 270,800,000                            | (1) \$ 270,800,000         |
| Master Equipment Lease                                  | -                       | -                       | 24,721,512              | -                       | -   | -                          |
| Loss Recoveries   | 618,997                 | -                       | -                       | -                       | -   | -                          |
| <b>Total Other Financing Sources</b>                    | <b>\$ 618,997</b>       | <b>\$ -</b>             | <b>\$ 24,721,512</b>    | <b>\$ -</b>             | <b>\$ 270,800,000</b>                     | <b>\$ 270,800,000</b>      |
| <b>Beginning Fund Balance</b>                           | <b>\$ 661,291,688</b>   | <b>\$ 548,363,471</b>   | <b>\$ 520,115,773</b>   | <b>\$ 482,211,332</b>   | <b>\$ 445,668,496</b>                     | <b>(1) \$ (36,542,836)</b> |
| <b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>     | <b>\$ 1,169,298,180</b> | <b>\$ 1,123,541,853</b> | <b>\$ 1,119,932,035</b> | <b>\$ 1,094,535,283</b> | <b>\$ 1,330,258,271</b>                   | <b>\$ 235,722,988</b>      |
| <b>EXPENDITURES</b>                                     |                         |                         |                         |                         | FY 2021-22<br>Tentative<br>Appropriations | Increase/<br>(Decrease)    |
| <b>(Function 7400 &amp; 9200)</b>                       |                         |                         |                         |                         |   |                            |
| Site & Site Improvements                                | \$ 8,074,090            | \$ 6,599,379            | \$ 12,938,619           | \$ 8,907,241            | \$ 27,588,200                             | \$ 18,680,959              |
| Building  | 57,593,068              | 59,974,351              | 66,216,447              | 69,483,250              | 238,063,331                               | 168,580,081                |
| Remodeling  | 118,227,579             | 106,710,790             | 93,504,205              | 111,269,606             | 582,668,136                               | 471,398,530                |
| Equipment   | 15,660,767              | 16,363,496              | 37,875,139              | 6,777,683               | 22,116,114                                | 15,338,431                 |
| Motor Vehicles and Buses                                | 142,776                 | -                       | 28,466                  | -                       | 3,026,824                                 | 3,026,824                  |
| Dues and Fees   | 134,730                 | 28,623                  | 45,816                  | -                       | 112,062                                   | 112,062                    |
| Other   | 870,330                 | 1,371,552               | 366,769                 | 9,511                   | 3,713,718                                 | 3,704,207                  |
| <b>Total Expenditures</b>                               | <b>\$ 217,593,940</b>   | <b>\$ 191,048,191</b>   | <b>\$ 210,975,461</b>   | <b>\$ 196,447,291</b>   | <b>\$ 877,288,385</b>                     | <b>\$ 680,841,094</b>      |
| <b>Transfers Out (Function 9700)</b>                    |                         |                         |                         |                         |   |                            |
| To General Fund   | \$ 135,445,593          | \$ 177,555,960          | \$ 179,051,300          | \$ 203,636,027          | \$ 200,045,047                            | \$ (3,590,980)             |
| To Debt Service   | 267,895,176             | 234,821,929             | 247,693,942             | 248,783,469             | 233,809,258                               | (14,974,211)               |
| <b>Total Transfers Out</b>                              | <b>\$ 403,340,769</b>   | <b>\$ 412,377,889</b>   | <b>\$ 426,745,242</b>   | <b>\$ 452,419,496</b>   | <b>\$ 433,854,305</b>                     | <b>\$ (18,565,191)</b>     |
| <b>Ending Fund Balance</b>                              |                         |                         |                         |                         |   |                            |
| Nonspendable  | \$ 16,037,482           | \$ 16,078,393           | \$ 16,122,983           | \$ -                    | \$ -                                      | \$ -                       |
| Restricted  | 532,241,159             | 503,992,185             | 466,088,349             | 445,668,496             | 19,115,581                                | (426,552,915)              |
| Assigned  | 84,830                  | 45,195                  | -                       | -                       | -   | -                          |
| <b>Total Ending Fund Balance</b>                        | <b>\$ 548,363,471</b>   | <b>\$ 520,115,773</b>   | <b>\$ 482,211,332</b>   | <b>\$ 445,668,496</b>   | <b>\$ 19,115,581</b>                      | <b>\$ (426,552,915)</b>    |
| <b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b> | <b>\$ 1,169,298,180</b> | <b>\$ 1,123,541,853</b> | <b>\$ 1,119,932,035</b> | <b>\$ 1,094,535,283</b> | <b>\$ 1,330,258,271</b>                   | <b>\$ 235,722,988</b>      |

Note (1): Carry Forward appropriations are the sum of deferred GO Bonds, deferred Doral Ground Lease and Ending Fund Balance from the prior year.

See Appendix B pages 1-12 for carry forward detail.

# HISTORICAL HIGHLIGHTS



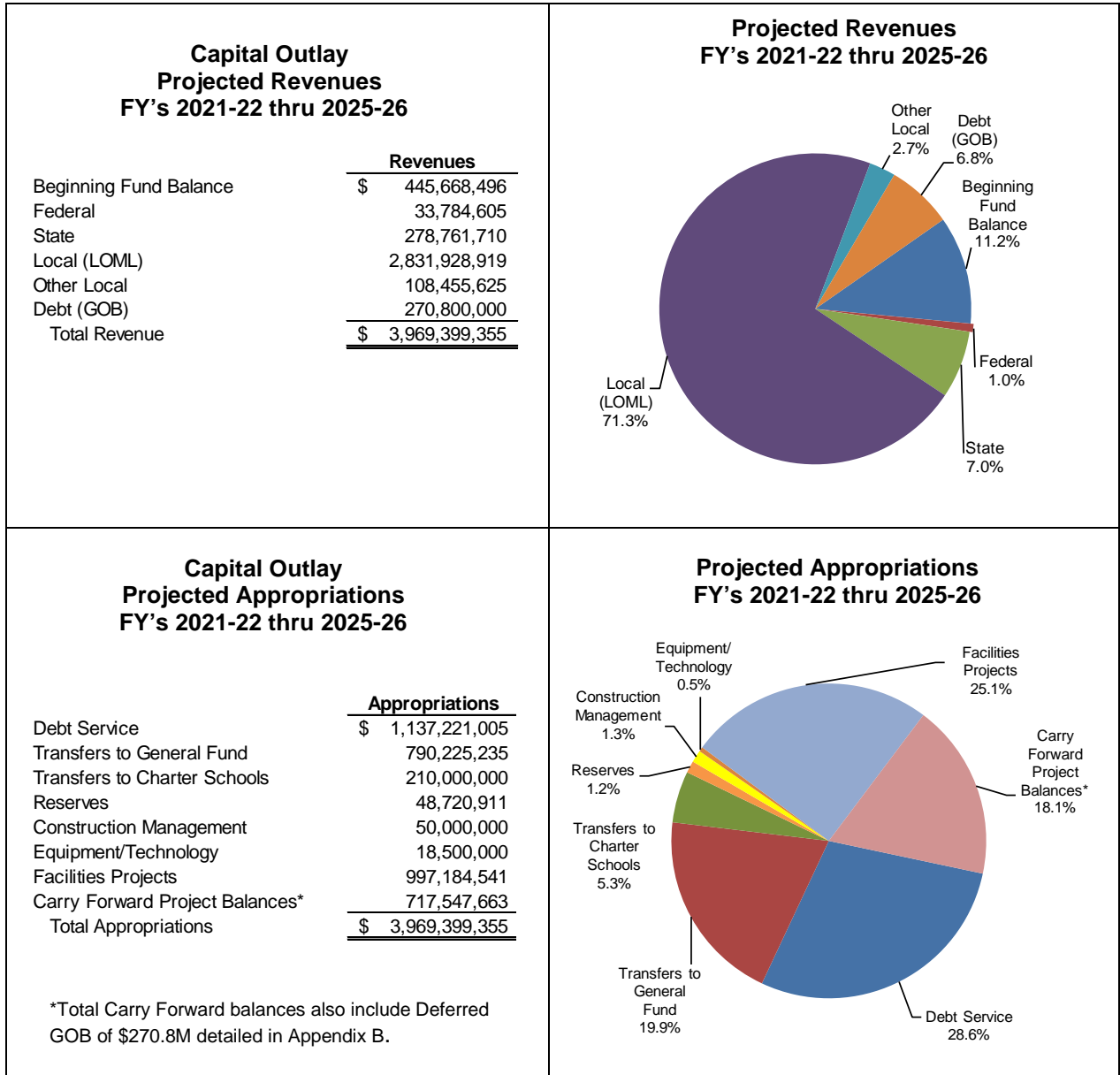
- Beginning Fund Balance for FY 2021-22 is projected at \$445.7 million. Prior to the GO Bond passage, fund balance had experienced an alarming 86% decrease from FY 2010-11's Fund Balance of \$492.57 million due to both a decline in revenues and its impact on local financing.
- In November 2012, voters approved a \$1.2 billion GOB referendum. Financing fluctuations reflect the strategic timing of GO Bond issuances with capital project cash flow needs.
- Prudent debt management continues to fund the capital program. Capital Transfers to Debt Service reflect a successful restructuring of COPs debt providing cash relief and net present value savings.
- From FY 2017-18 to FY 2021-22, the overall projected increase in the Cost of Construction is primarily due to the implementation of GO Bond funded projects.



**Miami-Dade County Public Schools**  
**Capital Outlay Revenue & Appropriations Analysis**  
**Fiscal Years 2021-22 through 2025-26**

|  | 2021-22<br>Amount       | 2022-23<br>Amount     | 2023-24<br>Amount     | 2024-25<br>Amount     | 2025-26<br>Amount     | Five Year Total<br>Amount |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------|
| <b>Revenue Source</b>                      |                         |                       |                       |                       |                       |                           |
| Beginning Fund Balance                     | \$ 445,668,496          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 445,668,496            |
| Deferred GO Bonds                          | 270,800,000             | -                     | -                     | -                     | -                     | 270,800,000               |
| Deferred Doral Ground Lease                | 3,515,625               | -                     | -                     | -                     | -                     | 3,515,625                 |
| Total Carry Forward Balances               | \$ 719,984,121          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 719,984,121            |
| IRS ARRA Rebate                            | \$ 6,756,921            | \$ 6,756,921          | \$ 6,756,921          | \$ 6,756,921          | \$ 6,756,921          | \$ 33,784,605             |
| Charter School Capital Outlay              | \$ 42,000,000           | \$ 42,000,000         | \$ 42,000,000         | \$ 42,000,000         | \$ 42,000,000         | \$ 210,000,000            |
| CO & DS                                    | 13,752,342              | 13,752,342            | 13,752,342            | 13,752,342            | 13,752,342            | 68,761,710                |
| <b>Subtotal State</b>                      | <b>\$ 55,752,342</b>    | <b>\$ 55,752,342</b>  | <b>\$ 55,752,342</b>  | <b>\$ 55,752,342</b>  | <b>\$ 55,752,342</b>  | <b>\$ 278,761,710</b>     |
| <b>LOML - 1.5 mills</b>                    |                         |                       |                       |                       |                       |                           |
| Tax Roll Value (July 2020)                 | 366,114,505,026         | 369,880,700,000       | 388,852,000,000       | 409,745,900,000       | 432,024,200,000       | 1,966,617,305,026         |
| % change in Tax Roll                       | 3.66%                   | 1.03%                 | 5.13%                 | 5.37%                 | 5.44%                 |                           |
| <b>Local Optional Millage Levy</b>         | <b>\$ 527,204,887</b>   | <b>\$ 532,628,208</b> | <b>\$ 559,946,880</b> | <b>\$ 590,034,096</b> | <b>\$ 622,114,848</b> | <b>\$ 2,831,928,919</b>   |
| Impact Fees                                | 19,900,000              | 19,900,000            | 19,900,000            | 19,900,000            | 19,900,000            | 99,500,000                |
| Interest                                   | 440,000                 | 900,000               | 1,000,000             | 1,000,000             | 1,000,000             | 4,340,000                 |
| Fuel Tax Rebates                           | 220,000                 | 220,000               | 220,000               | 220,000               | 220,000               | 1,100,000                 |
| <b>Subtotal Local</b>                      | <b>\$ 547,764,887</b>   | <b>\$ 553,648,208</b> | <b>\$ 581,066,880</b> | <b>\$ 611,154,096</b> | <b>\$ 643,234,848</b> | <b>\$ 2,936,868,919</b>   |
| <b>Total Revenue</b>                       | <b>\$ 1,330,258,271</b> | <b>\$ 616,157,471</b> | <b>\$ 643,576,143</b> | <b>\$ 673,663,359</b> | <b>\$ 705,744,111</b> | <b>\$ 3,969,399,355</b>   |
| <b>Appropriations</b>                      |                         |                       |                       |                       |                       |                           |
| <b>Debt Service:</b>                       |                         |                       |                       |                       |                       |                           |
| COPs Net of Imp Fee COP Debt               | \$ 191,177,607          | \$ 199,083,453        | \$ 198,795,249        | \$ 197,545,304        | \$ 198,819,457        | \$ 985,421,070            |
| Add'l D/S QSCB & BABs                      | 23,601,213              | 23,598,970            | 23,596,728            | 23,599,485            | 23,597,098            | 117,993,494               |
| Equip/Tech Lease Pymt                      | 10,738,188              | 7,040,638             | 5,156,910             | 2,578,455             | -                     | 25,514,191                |
| Sub-Total Debt Service                     | \$ 225,517,008          | \$ 229,723,061        | \$ 227,548,887        | \$ 223,723,244        | \$ 222,416,555        | \$ 1,128,928,755          |
| Impact Fee Debt Service                    | 8,292,250               | -                     | -                     | -                     | -                     | 8,292,250                 |
| <b>Total Debt Service</b>                  | <b>\$ 233,809,258</b>   | <b>\$ 229,723,061</b> | <b>\$ 227,548,887</b> | <b>\$ 223,723,244</b> | <b>\$ 222,416,555</b> | <b>\$ 1,137,221,005</b>   |
| <b>Transfers to General Fund:</b>          |                         |                       |                       |                       |                       |                           |
| Charter School CO from State               | \$ 42,000,000           | \$ 42,000,000         | \$ 42,000,000         | \$ 42,000,000         | \$ 42,000,000         | \$ 210,000,000            |
| Maintenance Transfer                       | 135,283,131             | 135,283,131           | 135,283,131           | 135,283,131           | 135,283,131           | 676,415,655               |
| Leases for School Facilities               | 2,647,385               | 2,647,385             | 2,647,385             | 2,647,385             | 2,647,385             | 13,236,925                |
| Equipment                                  | 500,000                 | 500,000               | 500,000               | 500,000               | 500,000               | 2,500,000                 |
| Impact Fee Audit                           | 8,900                   | 8,900                 | 8,900                 | 8,900                 | 8,900                 | 44,500                    |
| Property Insurance                         | 19,605,631              | 19,605,631            | 19,605,631            | 19,605,631            | 19,605,631            | 98,028,155                |
| <b>Non-Charter Tfrs. To General</b>        | <b>\$ 158,045,047</b>   | <b>\$ 158,045,047</b> | <b>\$ 158,045,047</b> | <b>\$ 158,045,047</b> | <b>\$ 158,045,047</b> | <b>\$ 790,225,235</b>     |
| <b>Total Transfer to General</b>           | <b>\$ 200,045,047</b>   | <b>\$ 200,045,047</b> | <b>\$ 200,045,047</b> | <b>\$ 200,045,047</b> | <b>\$ 200,045,047</b> | <b>\$ 1,000,225,235</b>   |
| <b>Millage Reserve</b>                     | <b>\$ 16,679,123</b>    | <b>\$ 7,063,525</b>   | <b>\$ 7,422,530</b>   | <b>\$ 7,780,584</b>   | <b>\$ 7,338,691</b>   | <b>\$ 46,284,453</b>      |
| <b>Construction Management</b>             | <b>\$ 10,000,000</b>    | <b>\$ 10,000,000</b>  | <b>\$ 10,000,000</b>  | <b>\$ 10,000,000</b>  | <b>\$ 10,000,000</b>  | <b>\$ 50,000,000</b>      |
| <b>Technology/Equipment:</b>               |                         |                       |                       |                       |                       |                           |
| Technology                                 | \$ 2,000,000            | \$ 2,000,000          | \$ 2,000,000          | \$ 2,000,000          | \$ 2,000,000          | \$ 10,000,000             |
| Electric Buses                             | \$ 1,200,000            | \$ 1,200,000          | \$ 1,800,000          | \$ 1,800,000          | \$ -                  | \$ 6,000,000              |
| School Copiers                             | 500,000                 | 500,000               | 500,000               | 500,000               | 500,000               | 2,500,000                 |
| <b>Subtotal-Technology/Equip.</b>          | <b>\$ 3,700,000</b>     | <b>\$ 3,700,000</b>   | <b>\$ 4,300,000</b>   | <b>\$ 4,300,000</b>   | <b>\$ 2,500,000</b>   | <b>\$ 18,500,000</b>      |
| <b>Facilities Projects</b>                 |                         |                       |                       |                       |                       |                           |
| Carry Forward Projects                     | \$ 717,547,663          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 717,547,663            |
| Carry Forward Reserves/Contingency         | 2,436,458               | -                     | -                     | -                     | -                     | 2,436,458                 |
| Subtotal for Carry Forward Balances        | \$ 719,984,121          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 719,984,121            |
| Impact Fee Projects                        | 17,102,592              | 19,701,000            | 19,701,000            | 19,701,000            | 19,701,000            | 95,906,592                |
| Capital Projects                           | 82,811,508              | 99,798,216            | 125,213,135           | 158,767,940           | 181,511,457           | 648,102,256               |
| Offsite Road Improvements                  | 220,000                 | 220,000               | 220,000               | 220,000               | 220,000               | 1,100,000                 |
| Comprehensive Needs                        | 8,566,528               | 8,566,528             | 8,566,528             | 8,566,528             | 12,000,000            | 46,266,112                |
| Roofing                                    | 2,265,026               | 2,265,026             | 5,483,948             | 5,483,948             | 5,483,948             | 20,981,896                |
| Critical Systems Lifecycle Needs           | 12,137,825              | 12,137,825            | 12,137,825            | 12,137,825            | 21,590,170            | 70,141,470                |
| ADA (Lawsuit Projects)                     | 8,000,000               | 8,000,000             | 8,000,000             | 8,000,000             | 8,000,000             | 40,000,000                |
| Safety to Life                             | 6,937,243               | 6,937,243             | 6,937,243             | 6,937,243             | 6,937,243             | 34,686,215                |
| Energy Management Contracts                | 600,000                 | 600,000               | 600,000               | 600,000               | 600,000               | 3,000,000                 |
| Maintenance Service Contracts              | 7,400,000               | 7,400,000             | 7,400,000             | 7,400,000             | 7,400,000             | 37,000,000                |
| <b>Subtotal Facilities Projects</b>        | <b>\$ 866,024,843</b>   | <b>\$ 165,625,838</b> | <b>\$ 194,259,679</b> | <b>\$ 227,814,484</b> | <b>\$ 263,443,818</b> | <b>\$ 1,717,168,662</b>   |
| <b>Total Five Year Plan Appropriations</b> | <b>\$ 1,330,258,271</b> | <b>\$ 616,157,471</b> | <b>\$ 643,576,143</b> | <b>\$ 673,663,359</b> | <b>\$ 705,744,111</b> | <b>\$ 3,969,399,355</b>   |

## REVENUES AND APPROPRIATIONS FIVE YEAR PLAN FY 2021-22 THROUGH FY 2025-26



- The major source of revenue over the next five years, representing 71.3% of total revenue is the Local Optional Millage Levy (LOML), and the next largest source representing 11.2% of total appropriations is Beginning Fund Balance which is 28.9% GOB.
- The largest appropriation representing approximately 28.6% of total appropriations over the next five years is Debt Service, while the next largest appropriation representing approximately 25.1% of total appropriations is Facilities Projects.

For a detailed description of current revenue sources as well as potential revenue sources for the capital program, see Appendix B pages 41-48.

## APPROPRIATIONS

New appropriation projections are summarized by major category on page 6-8.

### **Capital Projects:**

Appropriations for FY 2021-22 include \$146.05 million of new capital projects. The capital program continues to have construction in progress and an estimated carry forward balance of \$719.98 million. See Appendix B for program funding detail.

### **Transfers to the Operating Budget:**

The following lists the transfers to the General Fund planned for FY 2021-22 in the amount of \$200.05 million. The transfer will remain constant through FY 2025-26.

| Description                   | FY 2021-22<br>Amount |
|-------------------------------|----------------------|
| Maintenance Transfer          | \$ 135,283,131       |
| Leases for School Facilities  | 2,647,385            |
| Equipment                     | 500,000              |
| Impact Fee Audit              | 8,900                |
| Property Insurance            | 19,605,631           |
| subtotal                      | \$ 158,045,047       |
| <b>Charter Capital Outlay</b> |                      |
| From the State                | \$ 42,000,000        |
| Total                         | \$ 200,045,047       |

### **Long Term Obligations:**

As shown on page 6-11 and detailed on page 6-20, debt service requirements funded by capital for the Master Lease COPS, QZABs, Master Equipment & Technology Lease, and ARRA QSCBs and BABs will be \$233.81 million in FY 2021-22 and are projected to be \$229.72 million, \$227.55 million, \$223.72 million and \$222.42 million for fiscal years 2022-23 through 2025-26, respectively.

### **Reserves:**

A millage reserve of \$16.68 million, \$7.06 million, \$7.42 million, \$7.78 million and \$7.34 million for fiscal years 2021-22 through 2025-26, respectively, is included in the five-year capital plan to mitigate any shortfall in property tax collections. In addition, a GO Bonds carry forward reserve of \$2.007 million is projected for FY 2021-22. This reserve is composed of \$.007 million for projects and \$2 million to mitigate any unfavorable future market conditions for future bond sales.

### **Capital Outlay Abatement:**

The Capital Outlay Abatement allocation funds the cost of a program management firm, the salaries of construction managers, as well as other positions and services in the Facilities Bureau which support the capital program. Historically, it has been approximately 8% of total construction in progress and that rate is being used to cap the overhead charged to projects. The FY 2021-22 capital outlay abatement is projected at \$10 million and will be charged directly to capital projects and programs.

## IMPACT OF THE DISTRICT'S CAPITAL INVESTMENTS ON THE OPERATING BUDGET

With the scheduled opening and expansions of new schools in FY 2021-22, the Operating Budget must absorb additional support and utilities costs related to the added square footage. There are 11 capital projects scheduled for completion with the following additional operating costs estimated to be \$3,600,903. Please note that maintenance and operations costs do not reflect an increase in the maintenance or custodial allocation, rather it reflects an average district cost per square foot applied to the additional square footage. The multiplier used is FLDOE's most recent available Florida School District Annual Plant Maintenance & Operations Cost Report from FY 2019-20.

| School  | Added Student Stations | Addition of Educational Square Footage | Additional Personnel Costs incl Support Pool Allocation | Maintenance Costs | Operations Costs | Total Impact on Operating |
|---|------------------------|--|---|-------------------|------------------|---------------------------|
| District Cost per Sq Ft Multiplier from FLDOE 2019-20 Florida School District Annual Plant Maintenance & Operations Cost Report |                        |  |   | \$ 2.07           | \$ 6.51          |                           |
| M.A. Milam K-8 Center - 6 classroom building addition   | 22                     | 5,932                                  | 18,370  | 12,279            | 38,617           | 69,266                    |
| Biscayne Gardens Elementary - 2 story building addition   | 554                    | 34,500                                 | 197,331   | 71,415            | 224,595          | 493,341                   |
| Palm Springs North Elementary - 2 story building addition   | 466                    | 24,500                                 | 212,075   | 50,715            | 159,495          | 422,285                   |
| Fairlawn Elementary School - New 2 story classroom addition   | 50                     | 1,500                                  | -   | 3,105             | 9,765            | 12,870                    |
| Shenandoah Middle School Addition   | 154                    | 7,994                                  | 198,636   | 16,548            | 52,041           | 267,225                   |
| Charles Hadley Elementary School - classroom addition   | 32                     | 1,120                                  | -   | 2,318             | 7,291            | 9,609                     |
| West Homestead K-8 conversion   | 216                    | 11,695                                 | 171,074   | 24,209            | 76,134           | 271,417                   |
| Dr. Toni Bilbao Preparatory Academy - Addition of MS grades 6-8   | 454                    | 38,072                                 | 215,468   | 78,809            | 247,849          | 542,126                   |
| Comstock Elementary - 3 story building addition   | 474                    | 38,140                                 | 192,431   | 78,950            | 248,291          | 519,672                   |
| New K-5 at SW 157th Ave & 174th St. - Venetian Park   | 750                    | 59,225                                 | 484,941   | 122,596           | 385,555          | 993,092                   |
| Total   | 3,172                  | 222,678                                | \$ 1,690,326  | \$ 460,944        | \$ 1,449,633     | \$ 3,600,903              |

## REVENUES TRENDS

### CLASS SIZE REDUCTION REVENUE

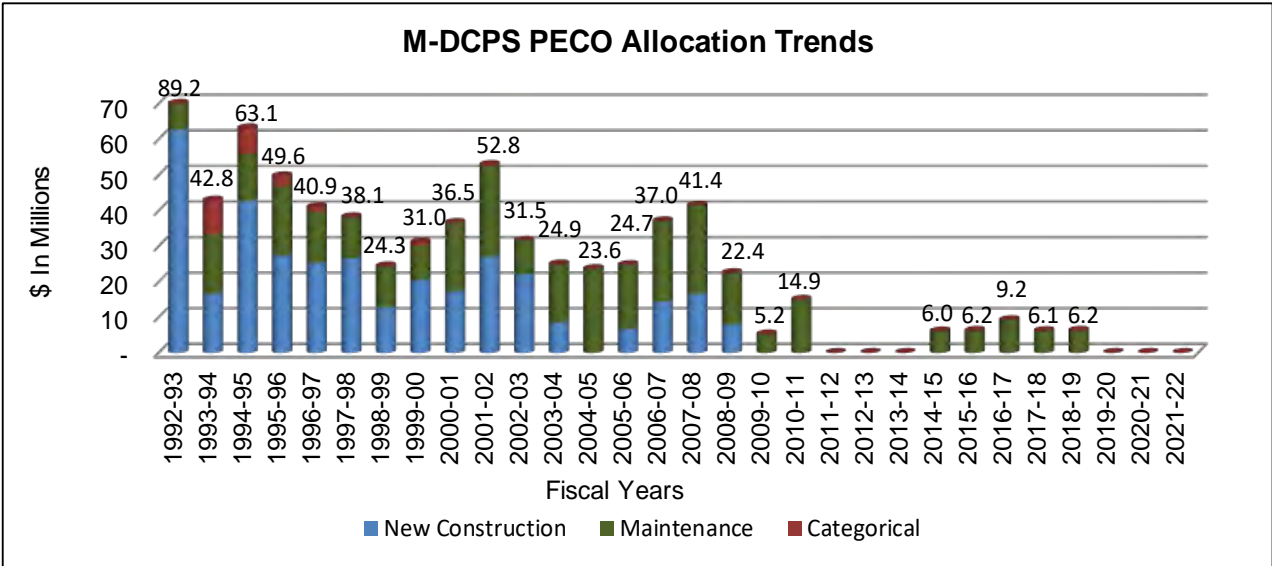
Florida voters passed a constitutional amendment (Amendment 9) in 2002 requiring school class sizes to be capped by the 2011 school year at 18 students in grades K-3, 22 in grades 4-8, and 25 in high schools. MDCPS received a disproportionate 5.48% share of the total statewide funding, and less than 5% of the Classrooms for Kids allocations since 2004-05 as follows:

(In \$ Millions)

| Fiscal Year | M-DCPS Allocation | State Allocation | M-DCPS Share % |
|-------------|-------------------|------------------|----------------|
| 2003-04     | \$ 45.56*         | \$ 600.0         | 7.59%          |
| 2004-05     | 4.98              | 100.0            | 4.98%          |
| 2005-06     | 4.11              | 83.4             | 4.93%          |
| 2006-07     | 53.50             | 1,100.0          | 4.86%          |
| 2007-08     | 30.62             | 650.0            | 4.71%          |
| Total       | <u>\$138.77</u>   | <u>\$2,533.4</u> | <u>5.48%</u>   |

\* Excludes \$4.77 million Effort Recognition Funds created by the legislature along with the Classrooms for Kids program in 2003-04.

The State has not appropriated capital funding for class size reduction since FY 2007-08 and further state capital funding is not anticipated.



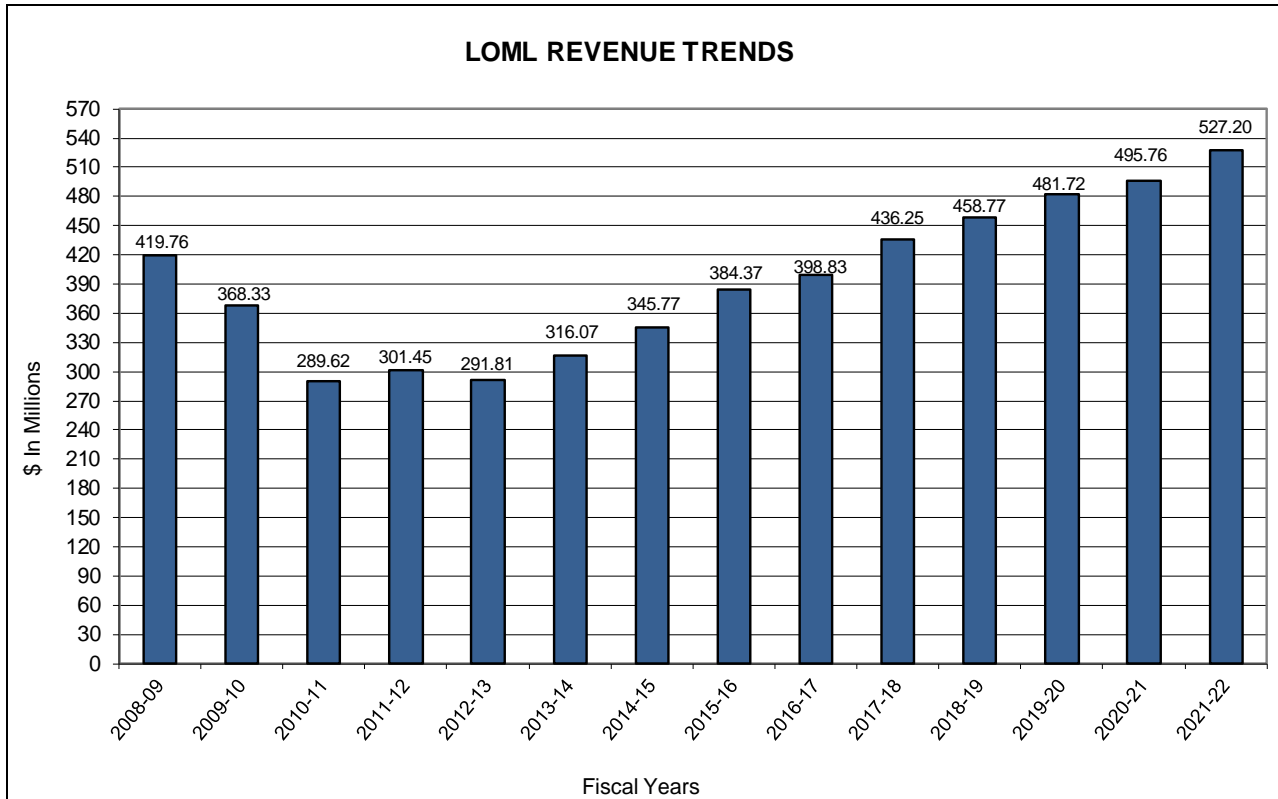
- Since 1992, MDCPS' PECO allocation has dropped from \$89.2 million to \$0 million, reflecting the shift of capital funding from the state to local taxpayers.
- In FY 2020-21, just as in FY 2019-20, the Florida legislature did not fund PECO for traditional K-12 public schools. This was also the case from FY 2011-12 through FY 2013-14.
- Categorical PECO funding has been significantly reduced since FY 1994-95. The last categorical PECO funding was allocated during FY 2001-02. Previously received allocations included:
 

|                         |                                    |
|-------------------------|------------------------------------|
| Full-Service Schools    | Science/Technology Labs            |
| Retrofit for Technology | Technology Education Lab Equipment |
| Fire Safety/ADA         | Environmental Center               |
| WLRN Digital Conversion |                                    |

**LOCAL OPTIONAL MILLAGE LEVY – LOML**

LOML is a capital revenue source authorized by 1011.71 Florida statutes that originates from the proceeds of a non-voted millage up to 1.5 mills. This capital millage is set annually by school boards and is used for long term capital planning. Annually, School Boards adopt a Five Year Facilities Work Program that details prioritized capital appropriations by school.

In 2017, the Florida legislature passed House Bill 7069 requiring that in certain fiscal years school districts share LOML revenue with charter schools. In FY 2016-17 the District was obligated to share \$16.9 million of LOML revenue with charter schools. For each fiscal year since then, the State has fully funded the capital outlay allocation for charter schools and it is assumed that this will continue for the outer years of the five-year capital plan.



|                 | 08-09 | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 |
|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Millage Levied  | 1.75  | 1.75  | 1.55  | 1.60  | 1.561 | 1.561 | 1.561 | 1.561 | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  |
| Maximum Millage | 2.00  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  | 1.75  |

- For FY 2021-22, debt service obligations represent over 43% of LOML proceeds, while remaining proceeds fund the transfers to the General Fund, maintenance, equipment, facilities leases, construction management, property insurance premiums, maintenance service contracts, capital projects, and a millage reserve.
- For FY 2021-22, the Florida Legislature funded the capital outlay allocation for charter schools.
- For FY 2009-10, the Florida Legislature decreased the maximum allowable millage for capital purposes from 1.75 mills to 1.50 mills, with the flexibility of shifting .25 mills back to Capital Outlay from the Operating budget. This millage swaps shifts the burden of education funding from the state to local taxpayers.
- Debt capacity for the District is limited by the millage swap described above.
- After remaining constant at 1.561 mills from FY 2012-13 through FY 2015-16, the Capital Millage was reduced to 1.5 mills for FY 2016-17 through FY 2021-22.

**PROPOSED USES OF LOCAL OPTIONAL MILLAGE LEVY  
FY 2021-22  
Proposed Rate = 1.5 mills**

|  |  |                |
|--|--|----------------|
| <b>PROG TRANSFERS TO GENERAL FUND</b>        |  |                |
| 0810   | Instructional Equipment                        | \$ 500,000     |
| 1569   | Leases Instructional Facilities                | 2,647,385      |
| 1570   | Maintenance Services Transfer                  | 128,526,210    |
| 1572   | Property Insurance                             | 19,605,631     |
|  | Total Transfers to General Fund                | \$ 151,279,226 |
| <br><b>TRANSFERS TO DEBT SERVICE</b>         |  |                |
| 0922   | Master Equipment & Technology Lease            | \$ 10,738,188  |
| 0923   | QZAB Debt Service                              | 3,956,182      |
| 0925   | Impact Fee COPs Debt Service                   | 5,653,842      |
| 0942   | Master Lease COPs                              | 187,221,425    |
| 0943   | ARRA Debt Service                              | 23,601,213     |
|  | Total Transfers to Debt Service                | \$ 231,170,850 |
| <br><b>CAPITAL PROJECTS &amp; TECHNOLOGY</b> |  |                |
| Various                                      | Capital Projects - (see Appendix B for Detail) | \$ 78,615,510  |
| 0110   | Copiers Districtwide                           | 500,000        |
| 0150   | Purchase Electric School Buses                 | 1,200,000      |
| 0600   | Energy Management Contracts                    | 600,000        |
| 0996   | Technology Purchases                           | 2,000,000      |
| 1123   | Maintenance Service Contracts                  | 7,400,000      |
| 1319   | DOE Plant Survey                               | 500,000        |
| 1351   | Critical Systems Life Cycle Needs              | 12,137,825     |
| 1500   | Safety to Life Renovations                     | 6,937,243      |
| 1508   | ADA Projects                                   | 42,682         |
| 1511   | Comprehensive Needs                            | 8,566,528      |
| 1571   | Project/Constuction Management - CO Abatement  | 9,575,900      |
|  | Total Capital Projects & Technology            | \$ 128,075,688 |
| <br><b>RESERVES</b>                          |  |                |
| 0001   | Millage Reserve                                | \$ 16,679,123  |
|  | Total Reserves                                 | 16,679,123     |
|  | Total  | \$ 527,204,887 |



## **IMPACT FEE REVENUE**

Once a very robust revenue source, impact fee collections experienced an 87% decline from its peak in FY 2004-05 to FY 2011-12, as a result of the real estate market decline. Signs of economic recovery are seen in the last few years. The following schedule lists revenues received to date since the impact fee ordinance went into effect on October 1, 1995.

Over \$582.47 million has been received and appropriated in specific benefit district accounts, projects and debt service. Impact fees are estimated at \$19.90 million for each fiscal year from 2021-22 through 2025-26. Impact Fees must be expended in compliance with the Interlocal Agreement in 3 specific geographic benefit areas.

| Fiscal Year | Total        | % Change | Fiscal Year | Total          | % Change |
|-------------|--------------|----------|-------------|----------------|----------|
| 1995-1996   | \$ 6,905,602 |          | 2008-2009   | 5,203,747      | -53.16%  |
| 1996-1997   | 18,152,623   | 162.87%  | 2009-2010   | 5,626,910      | 8.13%    |
| 1997-1998   | 18,882,698   | 4.02%    | 2010-2011   | 7,078,370      | 25.79%   |
| 1998-1999   | 22,533,411   | 19.33%   | 2011-2012   | 8,338,716      | 17.81%   |
| 1999-2000   | 20,372,624   | -9.59%   | 2012-2013   | 20,920,975     | 150.89%  |
| 2000-2001   | 25,610,659   | 25.71%   | 2013-2014   | 21,041,444     | 0.58%    |
| 2001-2002   | 29,295,848   | 14.39%   | 2014-2015   | 34,930,191     | 66.01%   |
| 2002-2003   | 27,859,892   | -4.90%   | 2015-2016   | 29,570,873     | -15.34%  |
| 2003-2004   | 44,073,928   | 58.20%   | 2016-2017   | 19,924,475     | -32.62%  |
| 2004-2005   | 63,501,102   | 44.08%   | 2017-2018   | 22,927,598     | 15.07%   |
| 2005-2006   | 42,715,754   | -32.73%  | 2018-2019   | 20,366,639     | -11.17%  |
| 2006-2007   | 25,156,965   | -41.11%  | 2019-2020   | 21,144,817     | 3.82%    |
| 2007-2008   | 11,108,464   | -55.84%  | 2020-2021   | 9,228,198      | -56.36%  |
|             |              |          | Total       | \$ 582,472,523 |          |

\*includes land donations.

\*\*through 2nd quarter.

# DISTRICT DEBT OBLIGATIONS AND ISSUANCES

## DEBT OBLIGATIONS

Debt Service on the COPs is funded by the Local Optional Millage Levy (LOML), impact fee collections, and COPs interest earnings. The debt service for the Master Equipment Lease Programs is also funded by LOML. The table below lists the estimated debt service requirements (in millions) for the next five years.

| <b>LOML COPs Series</b>    | <b>FY2021-22</b> | <b>FY2022-23</b> | <b>FY2023-24</b> | <b>FY2024-25</b> | <b>FY2025-26</b> |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| 2012A                      | \$ 2.76          | \$ 4.96          | \$ 4.48          | \$ 4.25          | \$ 4.45          |
| 2014A                      | 3.55             | 3.55             | 3.55             | 3.55             | 3.55             |
| 2014C                      | 0.46             | 0.47             | 0.47             | -                | -                |
| 2014D                      | 26.24            | 26.24            | 26.22            | 26.23            | 26.24            |
| 2015A                      | 30.07            | 29.19            | 29.19            | 29.20            | 29.19            |
| 2015B                      | 38.71            | 40.05            | 39.94            | 5.60             | 41.56            |
| 2015C                      | 1.68             | 1.68             | 1.68             | 35.24            | -                |
| 2015D                      | 20.81            | 39.83            | 39.91            | 40.13            | 40.44            |
| 2016A                      | 3.32             | 3.32             | 3.32             | 3.32             | 3.32             |
| 2016B                      | 15.17            | 1.57             | 1.57             | 1.57             | 1.57             |
| 2016C                      | 2.76             | 2.76             | 2.76             | 2.76             | 2.76             |
| 2018A                      | 17.66            | 17.65            | 17.66            | 17.65            | 10.24            |
| 2019A                      | 10.48            | 10.53            | 10.59            | 10.65            | 10.70            |
| 2019B                      | 3.94             | 3.95             | 3.93             | 3.94             | 11.20            |
| 2019C                      | 5.08             | 4.99             | 5.18             | 5.11             | 5.26             |
| 2021A                      | 1.91             | 1.91             | 1.91             | 1.91             | 1.91             |
| 2021B                      | 2.61             | 2.61             | 2.61             | 2.62             | 2.62             |
| <b>LOML COPs Subtotal</b>  | <b>\$187.21</b>  | <b>\$ 195.26</b> | <b>\$ 194.97</b> | <b>\$ 193.73</b> | <b>\$ 195.01</b> |
| <b>QZAB Series*</b>        | <b>3.96</b>      | <b>3.82</b>      | <b>3.82</b>      | <b>3.81</b>      | <b>3.81</b>      |
| <b>LOML COPs-QZAB S</b>    | <b>\$191.17</b>  | <b>\$ 199.08</b> | <b>\$ 198.79</b> | <b>\$ 197.54</b> | <b>\$ 198.82</b> |
| <b>Impact Fee COPs Sei</b> |                  |                  |                  |                  |                  |
| 2006C                      | \$ 5.02          | \$ -             | \$ -             | \$ -             | \$ -             |
| 2006D (Ref)                | 3.27             | -                | -                | -                | -                |
| <b>Impact Fee COPs Sul</b> | <b>\$ 8.29</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>MEL</b>                 |                  |                  |                  |                  |                  |
| Buses 2012                 | \$ 2.69          | \$ 1.88          | \$ -             | \$ -             | \$ -             |
| Digital Devices            | 8.05             | 5.16             | 5.16             | 2.58             | -                |
| <b>MEL Subtotal</b>        | <b>\$ 10.74</b>  | <b>\$ 7.04</b>   | <b>\$ 5.16</b>   | <b>\$ 2.58</b>   | <b>\$ -</b>      |
| <b>ARRA-QSCBs-BABs S</b>   |                  |                  |                  |                  |                  |
| QSCBs 2009B                | \$ 7.99          | \$ 7.99          | \$ 7.99          | \$ 7.99          | \$ 7.99          |
| QSCBs 2010A                | 14.07            | 14.07            | 14.07            | 14.07            | 14.07            |
| BABs 2020A(Ref)            | 1.55             | 1.54             | 1.54             | 1.54             | 1.54             |
| <b>QSCBs-BABs Subtot:</b>  | <b>\$ 23.61</b>  | <b>\$ 23.60</b>  | <b>\$ 23.60</b>  | <b>\$ 23.60</b>  | <b>\$ 23.60</b>  |
| <b>Total Debt Service</b>  | <b>\$233.81</b>  | <b>\$ 229.72</b> | <b>\$ 227.55</b> | <b>\$ 223.72</b> | <b>\$ 222.42</b> |

\*ARRA and QZAB debt service includes sinking fund payments.

**DEBT ISSUANCES** The following tables represent prior issuances and funded projects.

**MASTER LEASE CERTIFICATES OF PARTICIPATION (COPs)**

| <b>SERIES</b>    | <b>SALE PROCEEDS*</b> | <b>PROJECTS FUNDED</b>  |   |
|------------------|-----------------------|---|---|
| <b>1988</b>      | \$ 50,000,000         | Braddock, G. Holmes Senior  |   |
| <b>1994-A</b>    | \$163,500,000         | Hurston, Z. Elementary<br>Saunders, L.C. Elementary<br>Fascell, D. Elementary<br>Reeves, H. Elementary<br>Smith, John I. Elementary   | Bell, Paul Middle<br>Jan Mann Alt. Middle<br>Coral Reef Sr.<br>Purchase Portables<br>Administration Bldg. Annex   |
| <b>1996-A</b>    | \$163,500,000         | Whigham, E. Elementary<br>Wyche, C. Elementary<br>Hartner, E. Elementary<br>Santa Clara Elementary<br>PLC "A" at Hadley Elementary<br>PLC "B" at Hialeah Gardens Elementary                       | PLC "C" at Greynolds Park Elementary<br>PLC "D" at Kensington Park Elementary<br>Warehouse Purchase and Renovation<br>School Buses<br>Replace Main Frame Computer                                       |
| <b>1996-B</b>    | \$141,915,000         | Caribbean Elementary<br>Lentin, L. Elementary<br>Krop, Dr. M. Senior<br>PLC "K" at Bryan Elementary<br>PLC "N" at Ashe Elementary<br>PLC "Q" at Porter Elementary<br>PLC "S" at Gordon Elementary | PLC "T" at Gordon Elementary<br>PLC "V" at Graham Elementary<br>Lindsey Hopkins T.E.C. Parking Garage<br>Retrofit for Technology<br>Energy Cost Containment Improvements<br>S/S "B1" at Ada Merritt K-8 |
| <b>1998-99</b>   | \$ 66,850,000         | Booker T. Washington Conversion<br>Miami Lakes Tech Conversion<br>Vocational Equipment<br>Technology Retrofit   | Vehicle Replacement<br>Drivers Education<br>Maintenance/Materials Management<br>Stores and Distribution<br>Facilities Operations  |
| <b>2000-01</b>   | \$184,700,000         | Ferguson, J. Senior High<br>Coral Park Senior Additions<br>Palmetto Senior Gym<br>School Buses<br>WLRN Tower – Distance Learning Project  | Energy Cost Containment Improvements<br>High School Dining Shelters<br>Fire Code Repairs<br>Central West Transportation<br>School Police Vehicles<br>Vocational Equipment                               |
| <b>2002-03 A</b> | \$149,925,600         | Fire Code Repairs<br>Modular Additions<br>Reagan/Doral Senior (S/S "FFF")   | South Miami Senior Addition<br>RANs Repayment<br>Graham Elementary  |
| <b>2002-03 D</b> | \$176,850,000         | Modular Additions<br>Miami Jackson Sr. Replacement<br>Miami Norland Sr. Gym<br>E.B. Thomas El. K-8 Conversion<br>Miami Killian Sr. Addition   | Southwest Miami Sr. Addition<br>School Buses<br>Technical Education Labs<br>Comprehensive Needs   |
| <b>2006-A</b>    | \$207,989,000         | S/S "CCC-1" – S. Dade Sr. Repl.<br>New Modular – Palm Lakes El.<br>Modular Addition at Coral Reef Sr.   | Modular Addition at Pinecrest El.<br>Winston K-8 Conversion – Winston Park El.<br>Comprehensive Needs<br>Modular Addition at Mia. Palmetto Sr.  |

\*Includes non project sale related items such as dues and fees, and sale discounts as appropriate.

**MASTER LEASE CERTIFICATES OF PARTICIPATION (continued)**

| <b>SERIES</b>         | <b>SALE PROCEEDS*</b> | <b>PROJECTS FUNDED</b>  |  |
|-----------------------|-----------------------|---|--|
| <b>2006-B</b>         | \$212,443,000         | Modular Addition at S. Hialeah El.<br>South Miami K-8 Conversion<br>Early Childhood Center (Joella Goode, Wyche El. relief)<br>Early Childhood Center (M.S. Douglas El. relief)<br>Goulds Elementary (S/S "A-1"-Chapman, Naranja, Redland El. Relief)   | Spanish Lakes Elementary (S/S "U-1" Joella Good, Palm Springs North El. Relief)<br>West Hialeah Gardens Elementary (S/S "V-1" – E.R. Graham El., Ben Sheppard El. Relief)<br>Ponce de Leon Middle renovations<br>Comprehensive Needs   |
| <b>2007-A</b>         | \$332,571,672         | Hialeah Gardens Middle (S/S "MM- 1"-Marti Mid/Milam K-8, Filer S/Hialeah MA/Palm Springs MS Relief)<br>Hialeah Gardens Sr. (S/S "JJJ"-Goleman Senior Relief)  | Miami Central Senior High School (Additions, Remodeling & Renovations)<br>Zelda Glazer Middle (S/S "UU-1"-Bell, Thomas, Curry MS Relief)<br>Comprehensive Needs  |
| <b>2007-B &amp; C</b> | \$195,944,876         | Andover Middle (S/S "PP-1" )<br>Mandarin Lakes K-8 (S/S "DD-1"- Relief of Leisure City K-8, Peskoe El. & Chapman El.)<br>Comprehensive Needs  | Coconut Palm K-8 (S/S "CC-1"-Relief of Pine Villa El., Redland El. & Middle)<br>Aventura Waterways K-8 (S/S-"D" –Relief of Virginia Boone/Highland Oaks El., Madie Ives El.)<br>Sunset Elementary  |
| <b>2008-B</b>         | \$550,000,000         | Bay Harbor K-8 Conversion<br>Holmes El. Replacement<br>Arch Creek El. (S/S "E-1"-Phase II & III)<br>Dr. Rolando Espinosa K-8 (S/S "P-1"-EB Thomas Relief)<br>Dr. Manuel Barreiro El. (S/S "W-1" Jane Roberts/Dante Fascell/BF Ashe Relief EL.)<br>Terra Sr. High (S/S "YYY-1" Palmetto/Killian/Sunset SHS's Relief)<br>Braddock Sr. Modular Addition<br>Alonzo & Tracy Mourning Sr. | Site - Secondary Learning Ctr. (T1)- Doral<br>S/S HHH1 Site Acquisition<br>Addition @ Southwood Middle<br>K-8 Conversion @ Leewood ES<br>K-8 Conversion @ Vineland ES<br>Gateway Environmental K-8 (S/S "TT1" Campbell Drive Relief)<br>EF Stirrup El. Addition<br>Young Men's Academy<br>Sunny Isles Beach K-8 S/S "BB-1" Bay Harbor ES/Highland Oaks ES/MS Relief<br>Addition @ Coral Way K-8<br>Miami Senior High-Addition & Renovations<br>Comprehensive Needs |
| <b>2009-A</b>         | \$300,520,000         | Southside Elementary School<br>N. Mia Sr. High School Repl.<br>(State School "BBB-1")   | Mia. Carol City Sr. High School Repl.<br>(State School "LLL")<br>Comprehensive Needs   |
| <b>2014-C</b>         | \$4,000,000           | Madie Ives K-8  |  |

**QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCBs)**

| <b>SERIES</b> | <b>SALE PROCEEDS*</b> | <b>PROJECTS FUNDED</b>  |   |
|---------------|-----------------------|---|---|
| <b>2009B</b>  | \$104,000,000         | Miami Central Senior<br>Miami Carol City Senior                         | Southwest Miami Senior<br>Comprehensive Needs       |
| <b>2010A</b>  | \$ 96,290,030         | Florida City Elementary<br>North Dade Middle<br>Miami Carol City Senior | International Studies Senior<br>Comprehensive Needs |

**BUILD AMERICA BONDS (BABs)**

| <b>SERIES</b> | <b>SALE PROCEEDS*</b> | <b>PROJECTS FUNDED</b>                                  |                             |
|---------------|-----------------------|---|-----------------------------|
| <b>2010B</b>  | \$ 27,990,433         | Miami Carol City Senior<br>Bob Graham Ed. Ctr. Addition | Medical Technologies Senior |

\*Includes non project sale related items such as dues and fees, and sale discounts as appropriate.

**QUALIFIED ZONE ACADEMY BONDS (QZABs)**

| <b>SERIES</b> | <b>SALE PROCEEDS*</b> | <b>PROJECTS FUNDED</b>                         |                     |
|---------------|-----------------------|--|---------------------|
| <b>2000</b>   | \$ 24,508,401         | Capital Projects                               | Technology Projects |
| <b>2001</b>   | \$ 15,000,000         | Capital Projects<br>Technology Projects        | Vocational Projects |
| <b>2003</b>   | \$ 9,743,635          | Technology Projects                            |                     |
| <b>2006</b>   | \$ 2,599,392          | Technology Projects                            |                     |
| <b>2011</b>   | \$ 24,000,000         | Technology Projects<br>Safety to Life Projects | ADA Projects        |
| <b>2015</b>   | \$ 25,000,000         | Technology Projects                            | Capital Projects    |

\*Includes non project sale related items such as dues and fees, and sale discounts as appropriate. QZAB technology funding has historically included appropriations for software, hardware, instructional technology, media materials and professional development.

## **MASTER EQUIPMENT & TECHNOLOGY LEASE**

In FY 2005-06, a Master Equipment/Technology Lease Program was implemented as an alternative form of financing to lower the cost of borrowing for significant equipment acquisitions, the Enterprise Resource Planning (ERP) Project, instructional technology updates, and to provide relief to the collateral requirements of the COPs Program. The following MEL proceeds reflect equipment appropriations that have active lease payments under this program, along with the \$24.7 million expansion for FY 2019-20 to fund additional digital devices.

| Equipment Type  | Total                 | FISCAL YEARS        |                     |                     |                     |             |                     |
|-----------------|-----------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|
|                 |                       | 2011-12             | 2013-14             | 2014-15             | 2016-17             | 2018-19     | 2019-20             |
| ACELO           | \$ 1,200,000          |                     |                     | 1,200,000           |                     |             |                     |
| Buses           | 23,799,700            | 23,799,700          |                     |                     |                     |             |                     |
| Digital Devices | 63,450,000            |                     | 37,188,860          | 26,261,140          |                     |             |                     |
| Digital Devices | 52,621,512            |                     |                     |                     | 27,900,000          | -           | 24,721,512          |
| Vehicles        | 4,358,029             |                     |                     | 4,358,029           |                     |             |                     |
| <b>Total</b>    | <b>\$ 145,429,241</b> | <b>\$23,799,700</b> | <b>\$37,188,860</b> | <b>\$31,819,169</b> | <b>\$27,900,000</b> | <b>\$ -</b> | <b>\$24,721,512</b> |

- In June of 2013, the School Board approved the expansion of the MEL program to include funding of \$63.45 million in digital devices. This expansion supports the District's 21<sup>st</sup> century technology vision to transform and modernize classrooms through the provision of digital learning tools and experiences for students while complying with the statutory requirement to align curriculum with digital devices and make the transition to digital instruction. Subsequently, in September of 2016, the School Board approved an additional \$78.90 million for digital devices.
- Debt service on the digital devices is projected to be \$8.05M, \$5.16M, \$5.16M and \$2.58M from FY 2021-22 through FY 2024-25, respectively.

## **IMPACT FEES COPS**

| <b><u>SERIES</u></b> | <b><u>AMOUNT</u></b> | <b><u>PROJECTS FUNDED</u></b>   |
|----------------------|----------------------|---|
| 2000A                | \$ 101,000,000       | Sibley, Hubert Elementary<br>David Lawrence K-8 (S/S "QQ-1"-FIU North)<br>Varela, Felix (S/S "EEE") Senior<br>Bob Graham K-8 Educ. Center (S/S "C"-Elementary)  |
| 2001C                | \$ 42,700,000        | Key Biscayne Elementary Addition<br>Westland Hialeah Sr. (S/S "WWW" -Miami Springs Sr. Relief)<br>MLC "TT" (Middle school component of Graham Educ. Ctr)  |
| 2005A                | \$ 57,600,000        | Miami Beach Senior<br>Westland Hialeah Sr. (S/S "WWW" -Miami Springs Sr. Relief)<br>F.C. Martin Elementary<br>Pine Villa Modular Addition<br>Coral Way El.-Middle Learning Center   |
| 2006C                | \$ 54,903,500        | Modular – Caribbean El.                      Modular – Kendale Lakes El.<br>Modular – Flagler El.                          Modular – Redland El.<br>Modular – Hurston El.                        Modular – Citrus Grove El.<br>Modular – Kennedy Middle                Modular – Rockway Middle<br>Ojus Elementary Addition |

**SUMMARY OF REVENUE & APPROPRIATIONS  
SPECIAL REVENUE FUNDS  
2021-22 TENTATIVE BUDGET**

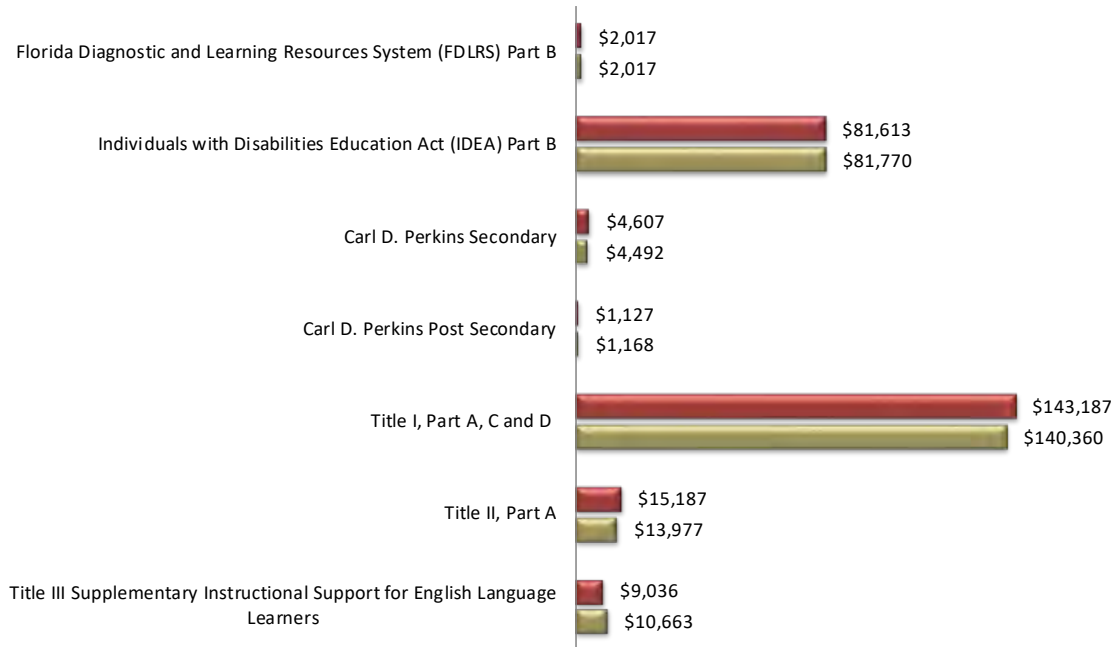
|   | <u>CONTRACTED<br/>PROGRAMS<br/>FUND</u> | <u>CARES/<br/>CRRSA/<br/>ARP<br/>FUNDS</u> | <u>FOOD<br/>SERVICE<br/>FUND</u> | <u>MISC.<br/>SPECIAL<br/>REVENUE<br/>FUND</u> | <u>TOTAL<br/>SPECIAL<br/>REVENUE<br/>FUNDS</u> |
|---|---|--|----------------------------------|---|--|
| <b>REVENUES</b>                               |   |  |                                  |   |  |
| Federal                                       | \$ 372,435,422                          | \$ 1,408,436,530                           | \$ 136,468,002                   | \$ -  | \$ 1,917,339,954                               |
| State   | -                                       | -  | 1,818,995                        | -   | 1,818,995                                      |
| Local   | 2,544,588                               | 703,675                                    | 12,052,470                       | 44,578  | 15,345,311                                     |
| <b>Total Revenues</b>                         | <b>\$ 374,980,010</b>                   | <b>\$ 1,409,140,205</b>                    | <b>\$ 150,339,467</b>            | <b>\$ 44,578</b>                              | <b>\$ 1,934,504,260</b>                        |
| FUND BALANCE FROM PRIOR YEAR                  | \$ -                                    | \$ -                                       | \$ 10,962,920                    | \$ 339,714                                    | \$ 11,302,634                                  |
| <b>TOTAL REVENUES<br/>&amp; OTHER SOURCES</b> | <b>\$ 374,980,010</b>                   | <b>\$ 1,409,140,205</b>                    | <b>\$ 161,302,387</b>            | <b>\$ 384,292</b>                             | <b>\$ 1,945,806,894</b>                        |
| <b>APPROPRIATIONS</b>                         |   |  |                                  |   |  |
| Instructional                                 | \$ 209,945,824                          | \$ 967,183,996                             | \$ -                             | \$ -  | \$ 1,177,129,820                               |
| Instructional Support                         | 142,309,258                             | 79,577,012                                 | -                                | -   | 221,886,270                                    |
| Other   | 22,724,928                              | 362,379,197                                | 158,828,194                      | 70,879  | 544,003,198                                    |
| <b>Sub-Total Appropriations</b>               | <b>\$ 374,980,010</b>                   | <b>\$ 1,409,140,205</b>                    | <b>\$ 158,828,194</b>            | <b>\$ 70,879</b>                              | <b>\$ 1,943,019,288</b>                        |
| <b>FUND BALANCE- End of Year</b>              |   |  |                                  |   |  |
| Nonspendable                                  | \$ -                                    | \$ -                                       | \$ 2,474,193                     | \$ -  | \$ 2,474,193                                   |
| Restricted                                    | -                                       | -  | -                                | 313,413                                       | 313,413  |
| <b>Sub-Total Fund Balance</b>                 | <b>\$ -</b>                             | <b>\$ -</b>                                | <b>\$ 2,474,193</b>              | <b>\$ 313,413</b>                             | <b>\$ 2,787,606</b>                            |
| <b>TOTAL APPROPRIATIONS</b>                   | <b>\$ 374,980,010</b>                   | <b>\$ 1,409,140,205</b>                    | <b>\$ 161,302,387</b>            | <b>\$ 384,292</b>                             | <b>\$ 1,945,806,894</b>                        |





## CONTRACTED PROGRAMS 2 YEAR COMPARISON ENTITLEMENT AWARDS (in thousands)

■ AWARDS 2020-21   ■ AWARDS 2021-22



Grant Funds are allocated from the Florida Department of Education (FLDOE), Federal Government and local resources. These funds are used to enhance programs and services provided such as professional development, parental involvement, tutoring, and support and attention for students with special needs (IDEA), throughout various Miami-Dade County school sites. The major programs are IDEA Part B, Title II, Title I Parts A, C, D, Carl Perkins, and Title III.

As the graph above shows, some of the federal funds reported in this fund are being decreased. However, our district will continue to maximize the use of these funds in order to provide the services needed by our students and schools. The awarded grant funds cover salaries and benefits, as well as purchased services, energy services, materials and supplies, capital outlay, and other expenses.

Amounts shown in graph exclude roll forward amounts for both FY 2020-21 and FY 2021-22.

## SUMMARY OF REVENUE & APPROPRIATIONS CONTRACTED PROGRAMS FUND

The Contracted Programs Fund contains various categorical grants awarded to the School Board by the FLDOE, Federal Government, and various other governmental agencies and foundations. The FY 2021-22 Tentative Budget represents the projected unexpended balances from FY 2020-21 programs which overlap years and new grants approved by the funding agency.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the Contracted Programs Fund does not reflect any fund balance.

|                             | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET*</b> |
|-----------------------------|--|---|---|
| <b>REVENUES</b>             |  |   |   |
| Federal                     | \$ 293,168,290                           | \$ 390,196,167                              | \$ 372,435,422                              |
| State                       | -  | -   |   |
| Local                       | 2,718,258                                | 5,693,667                                   | 2,544,588                                   |
| <b>TOTAL REVENUES</b>       | <b>\$ 295,886,548</b>                    | <b>\$ 395,889,834</b>                       | <b>\$ 374,980,010</b>                       |
| <br><b>APPROPRIATIONS*</b>  |  |   |   |
| Salaries                    | \$ 166,412,095                           | \$ 218,095,711                              | \$ 200,314,321                              |
| Employee Benefits           | 56,588,173                               | 83,453,576                                  | 75,558,472                                  |
| Purchased Services          | 46,813,580                               | 68,211,818                                  | 64,496,562                                  |
| Energy Services             | 29,004                                   | 39,589                                      | 37,498                                      |
| Materials & Supplies        | 6,176,445                                | 5,938,349                                   | 6,749,640                                   |
| Capital Outlay              | 7,918,369                                | 10,530,669                                  | 19,048,985                                  |
| Other Expenses              | 11,948,882                               | 9,620,122                                   | 8,774,532                                   |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ 295,886,548</b>                    | <b>\$ 395,889,834</b>                       | <b>\$ 374,980,010</b>                       |

\* FY 2021-22 balances include amounts estimated to be carried forward from FY 2020-21. Budget will be adjusted by program when final carry forward is completed in late August 2021.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
CONTRACTED PROGRAMS FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>  | <b>AMOUNT</b>                       |
|---|-------------------------------------|
| Florida Diagnostic and Learning Resources System (FDLRS) □ Part B             | \$ 2,017,355                        |
| Individuals with Disabilities Education Act (IDEA) Part B                     | 80,342,411                          |
| Individuals with Disabilities Education Act (IDEA) Part B Preschool           | 1,427,655                           |
| IDEA SEDNET Multi-Agency Part B   | 86,328                              |
| IDEA SEDNET Multi-Agency Network Trust  | 47,393                              |
| Carl D. Perkins Secondary   | 4,492,370                           |
| Carl D. Perkins Post Secondary  | 1,167,538                           |
| Title I, Part A   | 138,302,878                         |
| Title I, Part C   | 1,846,745                           |
| Title I, Part D   | 210,687                             |
| Title II, Part A  | 13,977,178                          |
| Title III - Supplementary Instructional Support for English Language Learners | 10,663,073                          |
| Title IX- Project Upstart   | 170,000                             |
| Head Start  | 11,659,303                          |
| Early Head Start  | 2,825,992                           |
| SAVES Cost Reimbursement  | 5,982,012                           |
| Total New Grants  | <u>\$ 275,218,918</u>               |
| Estimated Carry Forward from FY 2020-21                                       | <u>\$ 99,761,092</u>                |
| <b>FY 2021-22 TENTATIVE BUDGET</b>  | <b><u><u>\$ 374,980,010</u></u></b> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
SPECIAL REVENUE – CONTRACTED PROGRAMS  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS                | SALARIES<br>100       | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|-----------------------|-----------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ 209,945,824        | \$ 100,918,356        | \$ 35,104,466               | \$ 49,204,426                | \$ -                      | \$ 5,679,821                        | \$ 17,492,682            | \$ 1,546,073             |
| Instructional Support Contr. Pgms.                                      | 6000        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ 41,664,887         | \$ 28,344,476         | \$ 11,167,542               | \$ 1,799,454                 | \$ 7,563                  | \$ 242,987                          | \$ 102,865               | \$ -                     |
| Instructional Media Services  | 6200        | \$ 2,917,098          | \$ 1,782,797          | \$ 664,915                  | \$ 438,577                   | \$ -                      | \$ 26,999                           | \$ 3,810                 | \$ -                     |
| Instruction & Curriculum Development                                    | 6300        | \$ 40,690,503         | \$ 25,660,265         | \$ 9,656,373                | \$ 4,501,860                 | \$ 29,935                 | \$ 571,020                          | \$ 255,256               | \$ 15,794                |
| Instructional Staff Training  | 6400        | \$ 51,714,334         | \$ 34,974,880         | \$ 13,268,068               | \$ 3,153,882                 | \$ -                      | \$ 188,315                          | \$ 102,865               | \$ 26,324                |
| Instructional Support   | 6500        | \$ 5,322,436          | \$ -                  | \$ -                        | \$ 4,514,759                 | \$ -                      | \$ -                                | \$ 807,677               | \$ -                     |
| Board of Education  | 7100        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ 7,361,708          | \$ 140,220            | \$ 37,779                   | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ 7,183,709             |
| School Administration   | 7300        | \$ 27,587             | \$ 20,031             | \$ 7,556                    | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400        | \$ 268,591            | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ 268,591               | \$ -                     |
| Fiscal Services   | 7500        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ 1,520,202          | \$ 901,414            | \$ 279,566                  | \$ 290,235                   | \$ -                      | \$ 33,748                           | \$ 15,239                | \$ -                     |
| Transportation Services   | 7800        | \$ 12,766,232         | \$ 7,311,473          | \$ 5,319,316                | \$ 135,443                   | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ 313,300            | \$ 260,409            | \$ 52,891                   | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ 467,308            | \$ -                  | \$ -                        | \$ 457,926                   | \$ -                      | \$ 6,750                            | \$ -                     | \$ 2,632                 |
| Debt Services   | 9200        | \$ -                  | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |             | <b>\$ 374,980,010</b> | <b>\$ 200,314,321</b> | <b>\$ 75,558,472</b>        | <b>\$ 64,496,562</b>         | <b>\$ 37,498</b>          | <b>\$ 6,749,640</b>                 | <b>\$ 19,048,985</b>     | <b>\$ 8,774,532</b>      |
| <b>OTHER FINANCING USES:</b>  |             |                       |                       |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |             |                       |                       |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                       |                       |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                       |                       |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930         |                       |                       |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                       |                       |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                       |                       |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970         |                       |                       |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                       |                       |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | <b>9700</b> |                       |                       |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL OTHER FINANCING USES</b>                                       |             |                       |                       |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700        |                       |                       |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |             | <b>\$ 374,980,010</b> |                       |                             |                              |                           |                                     |                          |                          |

**CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES)  
CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL  
APPROPRIATIONS (CRRSA)  
AMERICAN RESCUE PLAN (ARP)  
FUNDS**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act as well as the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act have provided federal funding via the Elementary and Secondary School Emergency Relief (ESSER) Fund, the American Rescue Plan ESSER (ARP-ESSER) program and the Governor’s Emergency Education Relief (GEER) Funds.

The U.S. Department of Education (Department) awarded grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) that receive funds under part A of Title I of the Elementary and Secondary Education Act of 1965 (ESEA), including charter schools that are LEAs, with emergency relief funds to address the impact the COVID-19 pandemic has had, and continues to have, on elementary and secondary schools across the Nation. This includes the development and implementation of plans for educational services and continued learning, whether school campuses are open or closed and the development of plans for the return to normal operations. ESSER funds were further funded under the CRRSA Act and the American Rescue Plan (ARP).

The District is in the process of getting community and stakeholder feedback for the draft spending plan of ESSER funds through the CRRSA and ARP acts. The carefully drafted plan has initiatives that fall in the four key areas of: 1) accelerate learning, 2) promote mental and physical health, 3) prepare for and avoid potential future closures, and 4) maintain operations and retain employees. Each initiative is also tied to the District’s new 2021-2026 strategic plan, *Infinite Possibilities*. Any changes necessary after consulting with the community will be incorporated into the plan, and then brought back to the School Board for final approval before submission to the State.

The CARES Act also established the Governor’s Emergency Education Relief (GEER) fund which was further funded under the CRRSA Act. Under GEER funds, the Department awarded grants to Governors for the purpose of providing LEAs, institutions of higher education (IHEs), and other education-related entities with emergency support as a result of the COVID-19 pandemic. GEER funds for an LEA are intended to support its ability to continue to provide educational services to its students and to support the ongoing functionality of the LEA.

## **Funding Requirements, Reporting, and Additional Information**

Each one of these funds comes with their individual requirements which must be met as well as a listing of ineligible uses. More details can be found at the following websites:

- CARES Act and CRRSA Act ESSER: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>
- CARES Act and CRRSA Act GEER: <https://oese.ed.gov/offices/education-stabilization-fund/governors-emergency-education-relief-fund/>
- ARP ESSER: <https://oese.ed.gov/offices/american-rescue-plan/american-rescue-plan-elementary-and-secondary-school-emergency-relief/>

For reporting purposes, the State is requiring school districts to use the following funds for these funding sources within the Special Revenue funds:

- Fund 441-Elementary and Secondary School Emergency Relief (ESSER)
- Fund 442-Other CARES Act Relief (includes GEER)
- Fund 443-Elementary and Secondary Schools Emergency Relief Fund II (ESSER II)
- Fund 444-Other CRRSA Act Relief Fund (including GEER II)
- Fund 445-Elementary and Secondary Schools Emergency Relief Fund III (ESSER III)-(ARP)
- Fund 446-Other American Rescue Plan (ARP) Relief- (including GEER III)



**SUMMARY OF REVENUE & APPROPRIATIONS  
SPECIAL REVENUE FUNDS – CARES, CRRSA, & ARP FUNDS  
FY 2021-22 TENTATIVE BUDGET**

|   | ESSER<br>FUND               | OTHER CARES<br>ACT RELIEF<br>FUND | ESSER II FUND                | OTHER CRRSA<br>ACT RELIEF<br>FUND | ESSER III<br>FUND              | OTHER ARP<br>FUND        | TOTAL<br>CARES/CRRSA/<br>ARP FUNDS<br>SPECIAL<br>REVENUE<br>FUNDS |
|---|-----------------------------|-----------------------------------|------------------------------|-----------------------------------|--------------------------------|--------------------------|---|
| <b>REVENUES</b>                               |                             |                                   |                              |                                   |                                |                          |   |
| Federal                                       | \$ 40,975,898               | \$ 8,070,773                      | \$ 306,810,649               | \$ 431,750                        | \$ 1,052,147,460               | \$ -                     | \$ 1,408,436,530  |
| State   | -                           | -                                 | -                            | -                                 | -                              | -                        | -   |
| Local   | -                           | -                                 | -                            | -                                 | -                              | 703,675                  | 703,675   |
| <b>Total Revenues</b>                         | <b>\$ 40,975,898</b>        | <b>\$ 8,070,773</b>               | <b>\$ 306,810,649</b>        | <b>\$ 431,750</b>                 | <b>\$ 1,052,147,460</b>        | <b>\$ 703,675</b>        | <b>\$ 1,409,140,205</b>   |
| FUND BALANCE FROM PRIOR YEAR                  | \$ -                        | \$ -                              | \$ -                         | \$ -                              | \$ -                           | \$ -                     | \$ -  |
| <b>TOTAL REVENUES<br/>&amp; OTHER SOURCES</b> | <b><u>\$ 40,975,898</u></b> | <b><u>\$ 8,070,773</u></b>        | <b><u>\$ 306,810,649</u></b> | <b><u>\$ 431,750</u></b>          | <b><u>\$ 1,052,147,460</u></b> | <b><u>\$ 703,675</u></b> | <b><u>\$ 1,409,140,205</u></b>                                    |
| <b>APPROPRIATIONS</b>                         |                             |                                   |                              |                                   |                                |                          |   |
| Instructional                                 | \$ 31,545,740               | \$ 6,644,127                      | \$ 145,897,530               | \$ 431,750                        | \$ 782,664,849                 | \$ -                     | \$ 967,183,996  |
| Instructional Support                         | 4,751,809                   | 1,192,551                         | 64,612,263                   | -                                 | 8,316,714                      | 703,675                  | 79,577,012  |
| Other   | 4,678,349                   | 234,095                           | 96,300,856                   | -                                 | 261,165,897                    | -                        | 362,379,197   |
| <b>Sub-Total Appropriations</b>               | <b>\$ 40,975,898</b>        | <b>\$ 8,070,773</b>               | <b>\$ 306,810,649</b>        | <b>\$ 431,750</b>                 | <b>\$ 1,052,147,460</b>        | <b>\$ 703,675</b>        | <b>\$ 1,409,140,205</b>   |
| <b>FUND BALANCE- End of Year</b>              |                             |                                   |                              |                                   |                                |                          |   |
| Nonspendable                                  | \$ -                        | \$ -                              | \$ -                         | \$ -                              | \$ -                           | \$ -                     | \$ -  |
| Restricted                                    | -                           | -                                 | -                            | -                                 | -                              | -                        | -   |
| <b>Sub-Total Fund Balance</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                       | <b>\$ -</b>                  | <b>\$ -</b>                       | <b>\$ -</b>                    | <b>\$ -</b>              | <b>\$ -</b>   |
| <b>TOTAL APPROPRIATIONS</b>                   | <b><u>\$ 40,975,898</u></b> | <b><u>\$ 8,070,773</u></b>        | <b><u>\$ 306,810,649</u></b> | <b><u>\$ 431,750</u></b>          | <b><u>\$ 1,052,147,460</u></b> | <b><u>\$ 703,675</u></b> | <b><u>\$ 1,409,140,205</u></b>                                    |

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER) Fund. The FY 2021-22 Tentative Budget represents the projected unexpended balances from FY 2020-21 programs which overlap years.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the ESSER Fund does not reflect any fund balance.

|                             | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET*</b> |
|-----------------------------|--|---|---|
| <b>REVENUES</b>             |  |   |   |
| Federal                     | \$ -                                     | \$ 119,372,698                              | \$ 40,975,898                               |
| State                       | -  | -   | -   |
| Local                       | -  | -   | -   |
| <b>TOTAL REVENUES</b>       | <b>\$ -</b>                              | <b>\$ 119,372,698</b>                       | <b>\$ 40,975,898</b>                        |
| <b>APPROPRIATIONS*</b>      |  |   |   |
| Salaries                    | \$ -                                     | \$ 71,265,501                               | \$ 3,565,082                                |
| Employee Benefits           | -  | 28,458,452                                  | 814,231                                     |
| Purchased Services          | -  | 12,331,198                                  | 30,970,678                                  |
| Materials & Supplies        | -  | 1,718,968                                   | 2,381,388                                   |
| Capital Outlay              | -  | 1,790,590                                   | 995,234                                     |
| Other Expenses              | -  | 3,807,989                                   | 2,249,285                                   |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ -</b>                              | <b>\$ 119,372,698</b>                       | <b>\$ 40,975,898</b>                        |

\* FY 2021-22 balances include amounts estimated to be carried forward from FY 2020-21. Budget will be adjusted by program when final carry forward is completed in late August 2021.



**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
ESSER FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>                    | <b>AMOUNT</b>               |
|---|-----------------------------|
| Estimated Carry Forward from FY 2020-21 | <u>\$ 40,975,898</u>        |
| <b>FY 2021-22 TENTATIVE BUDGET</b>      | <b><u>\$ 40,975,898</u></b> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
ESSER FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS               | SALARIES<br>100     | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|----------------------|---------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ 31,545,740        | \$ 1,508,763        | \$ 451,889                  | \$ 29,139,472                | \$ -                      | \$ 435,969                          | \$ 9,647                 | \$ -                     |
| Instructional Support Contr. Pgms.                                      | 6000        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ 2,158,305         | \$ -                | \$ -                        | \$ 1,155,838                 | \$ -                      | \$ 1,002,467                        | \$ -                     | \$ -                     |
| Instructional Media Services  | 6200        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                                    | 6300        | \$ 14,063            | \$ 5,465            | \$ 8,598                    | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Staff Training  | 6400        | \$ 1,679,261         | \$ 1,364,473        | \$ 146,064                  | \$ 141,801                   | \$ -                      | \$ 2,063                            | \$ 24,860                | \$ -                     |
| Instructional Support   | 6500        | \$ 900,180           | \$ -                | \$ -                        | \$ 79,778                    | \$ -                      | \$ -                                | \$ 820,402               | \$ -                     |
| Board of Education  | 7100        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ 2,757,043         | \$ 361,613          | \$ 131,145                  | \$ 5,000                     | \$ -                      | \$ 4,000                            | \$ 6,000                 | \$ 2,249,285             |
| School Administration   | 7300        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Fiscal Services   | 7500        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ 89,950            | \$ 67,672           | \$ 22,218                   | \$ 60                        | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800        | \$ 40,074            | \$ -                | \$ -                        | \$ 40,074                    | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ 1,791,282         | \$ 257,096          | \$ 54,317                   | \$ 408,655                   | \$ -                      | \$ 936,889                          | \$ 134,325               | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200        | \$ -                 | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |             | <b>\$ 40,975,898</b> | <b>\$ 3,565,082</b> | <b>\$ 814,231</b>           | <b>\$ 30,970,678</b>         | <b>\$ -</b>               | <b>\$ 2,381,388</b>                 | <b>\$ 995,234</b>        | <b>\$ 2,249,285</b>      |
| <b>OTHER FINANCING USES:</b>  |             |                      |                     |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |             |                      |                     |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                      |                     |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                      |                     |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930         |                      |                     |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                      |                     |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                      |                     |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970         |                      |                     |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                      |                     |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | <b>9700</b> |                      |                     |                             |                              |                           |                                     |                          |                          |
| TOTAL OTHER FINANCING USES  |             |                      |                     |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700        |                      |                     |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |             | <b>\$ 40,975,898</b> |                     |                             |                              |                           |                                     |                          |                          |

## SUMMARY OF REVENUES & APPROPRIATIONS OTHER CARES ACT RELIEF FUND

The Special Revenue Funds include the Other CARES Act Relief Fund. The state has required school districts to use this fund to record activity related to funds received from the Governor's Emergency Education Relief (GEER) Fund for summer recovery as well as other miscellaneous CARES Act funds. The FY 2021-22 Tentative Budget represents the projected unexpended balances from FY 2020-21 programs which overlap years.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the Other CARES Act Relief Fund does not reflect any fund balance.

|                             | <u>FY 2019-20<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2020-21<br/>PROJECTED<br/>RESULTS</u> | <u>FY 2021-22<br/>TENTATIVE<br/>BUDGET*</u> |
|-----------------------------|--|---|---|
| <b>REVENUES</b>             |  |   |   |
| Federal                     | \$ 75,213                                | \$ 38,059,216                               | \$ 8,070,773                                |
| State                       | -  | -   | -   |
| Local                       | -  | -   | -   |
| <b>TOTAL REVENUES</b>       | <u>\$ 75,213</u>                         | <u>\$ 38,059,216</u>                        | <u>\$ 8,070,773</u>                         |
| <b>APPROPRIATIONS*</b>      |  |   |   |
| Salaries                    | \$ 4,275                                 | \$ 8,765,038                                | \$ 1,855,471                                |
| Employee Benefits           | 738                                      | 1,762,142                                   | 369,641                                     |
| Purchased Services          | 70,200                                   | 3,056,154                                   | 634,363                                     |
| Materials & Supplies        | -  | 5,137,994                                   | 1,467,267                                   |
| Capital Outlay              | -  | 19,274,324                                  | 3,741,610                                   |
| Other Expenses              | -  | 63,564                                      | 2,421                                       |
| <b>TOTAL APPROPRIATIONS</b> | <u>\$ 75,213</u>                         | <u>\$ 38,059,216</u>                        | <u>\$ 8,070,773</u>                         |

\* FY 2021-22 balances include amounts estimated to be carried forward from FY 2020-21. Budget will be adjusted by program when final carry forward is completed in late August 2021.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
OTHER CARES ACT RELIEF FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>                    | <b>AMOUNT</b>              |
|---|----------------------------|
| Estimated Carry Forward from FY 2020-21 | <u>\$ 8,070,773</u>        |
| <b>FY 2021-22 TENTATIVE BUDGET</b>      | <u><b>\$ 8,070,773</b></u> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
OTHER CARES ACT RELIEF FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS              | SALARIES<br>100     | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|---------------------|---------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ 6,644,127        | \$ 1,344,660        | \$ 274,680                  | \$ 132,709                   | \$ -                      | \$ 1,196,116                        | \$ 3,695,962             | \$ -                     |
| Instructional Support Contr. Pgms.                                      | 6000        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ 978,952          | \$ 159,942          | \$ 32,196                   | \$ 499,434                   | \$ -                      | \$ 260,440                          | \$ 26,940                | \$ -                     |
| Instructional Media Services  | 6200        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                                    | 6300        | \$ 99,862           | \$ 83,682           | \$ 13,935                   | \$ -                         | \$ -                      | \$ -                                | \$ 2,245                 | \$ -                     |
| Instructional Staff Training  | 6400        | \$ 113,737          | \$ 103,535          | \$ 10,202                   | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support   | 6500        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Board of Education  | 7100        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ 2,421            | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ 2,421                 |
| School Administration   | 7300        | \$ 2,225            | \$ 1,855            | \$ 370                      | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Fiscal Services   | 7500        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800        | \$ 2,220            | \$ -                | \$ -                        | \$ 2,220                     | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ 93,911           | \$ 51,582           | \$ 15,155                   | \$ -                         | \$ -                      | \$ 10,711                           | \$ 16,463                | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ 133,318          | \$ 110,215          | \$ 23,103                   | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200        | \$ -                | \$ -                | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |             | <b>\$ 8,070,773</b> | <b>\$ 1,855,471</b> | <b>\$ 369,641</b>           | <b>\$ 634,363</b>            | <b>\$ -</b>               | <b>\$ 1,467,267</b>                 | <b>\$ 3,741,610</b>      | <b>\$ 2,421</b>          |
| <b>OTHER FINANCING USES:</b>  |             |                     |                     |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |             |                     |                     |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                     |                     |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                     |                     |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930         |                     |                     |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                     |                     |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                     |                     |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970         |                     |                     |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                     |                     |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | <b>9700</b> |                     |                     |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL OTHER FINANCING USES</b>                                       |             |                     |                     |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700        |                     |                     |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |             | <b>\$ 8,070,773</b> |                     |                             |                              |                           |                                     |                          |                          |

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER II FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The FY 2021-22 Tentative Budget represents the projected unexpended balances from FY 2020-21 provided as an advanced lump sum plus the rest of the amount awarded for the ESSER II grant.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the ESSER II Fund does not reflect any fund balance.

|                             | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET*</b> |
|-----------------------------|--|---|---|
| <b>REVENUES</b>             |  |   |   |
| Federal                     | \$ -                                     | \$ 161,723,611                              | \$ 306,810,649                              |
| State                       | -  | -   | -   |
| Local                       | -  | -   | -   |
| <b>TOTAL REVENUES</b>       | <b>\$ -</b>                              | <b>\$ 161,723,611</b>                       | <b>\$ 306,810,649</b>                       |
| <b>APPROPRIATIONS*</b>      |  |   |   |
| Salaries                    | \$ -                                     | \$ 70,432,692                               | \$ 80,963,838                               |
| Employee Benefits           | -  | 35,018,440                                  | 32,580,592                                  |
| Purchased Services          | -  | 46,727,379                                  | 104,094,324                                 |
| Materials & Supplies        | -  | 8,218,791                                   | 66,972,037                                  |
| Capital Outlay              | -  | 1,326,309                                   | 16,771,874                                  |
| Other Expenses              | -  | -   | 5,427,984                                   |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ -</b>                              | <b>\$ 161,723,611</b>                       | <b>\$ 306,810,649</b>                       |

\* FY 2021-22 balances include amounts estimated to be carried forward from FY 2020-21. Budget will be adjusted by program when final carry forward is completed in late August 2021.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
ESSER II FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>   | <b>AMOUNT</b>                       |
|--|-------------------------------------|
| Remaining Balance of ESSER II Award to be Recorded During FY 2021-22 | \$ 252,305,699                      |
| Estimated Carry Forward from FY 2020-21 Related to Advance Lump Sum  | <u>\$ 54,504,950</u>                |
| <b>FY 2021-22 TENTATIVE BUDGET</b>                                   | <b><u><u>\$ 306,810,649</u></u></b> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
ESSER II FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS                | SALARIES<br>100      | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|-----------------------|----------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ 145,897,530        | \$ 25,932,718        | \$ 5,352,991                | \$ 44,177,631                | \$ -                      | \$ 66,717,543                       | \$ 3,716,647             | \$ -                     |
| Instructional Support Contr. Pgms.                              | 6000        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ 46,400,059         | \$ 2,096,963         | \$ 449,612                  | \$ 43,813,301                | \$ -                      | \$ 40,183                           | \$ -                     | \$ -                     |
| Instructional Media Services                                    | 6200        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                            | 6300        | \$ 8,074,418          | \$ 1,837,879         | \$ 407,257                  | \$ 5,829,282                 | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Staff Training                                    | 6400        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support   | 6500        | \$ 10,137,786         | \$ 218,602           | \$ 48,871                   | \$ 6,807,769                 | \$ -                      | \$ -                                | \$ 3,062,544             | \$ -                     |
| Board of Education  | 7100        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ 5,580,853          | \$ 89,060            | \$ 32,581                   | \$ 31,228                    | \$ -                      | \$ -                                | \$ -                     | \$ 5,427,984             |
| School Administration   | 7300        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                           | 7400        | \$ 9,992,683          | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ 9,992,683             | \$ -                     |
| Fiscal Services   | 7500        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ 1,430,037          | \$ 1,003,952         | \$ 211,774                  | \$ -                         | \$ -                      | \$ 214,311                          | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800        | \$ 3,435,113          | \$ -                 | \$ -                        | \$ 3,435,113                 | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ 75,862,170         | \$ 49,784,664        | \$ 26,077,506               | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200        | \$ -                  | \$ -                 | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>                                     |             | <b>\$ 306,810,649</b> | <b>\$ 80,963,838</b> | <b>\$ 32,580,592</b>        | <b>\$ 104,094,324</b>        | <b>\$ -</b>               | <b>\$ 66,972,037</b>                | <b>\$ 16,771,874</b>     | <b>\$ 5,427,984</b>      |
| <b>OTHER FINANCING USES:</b>                                    |             |                       |                      |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                           |             |                       |                      |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                       |                      |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                       |                      |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds                                       | 930         |                       |                      |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                       |                      |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                       |                      |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds                                       | 970         |                       |                      |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                       |                      |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>                                      | <b>9700</b> |                       |                      |                             |                              |                           |                                     |                          |                          |
| TOTAL OTHER FINANCING USES                                      |             |                       |                      |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020                                      | 2700        |                       |                      |                             |                              |                           |                                     |                          |                          |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br>AND FUND BALANCE |             | <b>\$ 306,810,649</b> |                      |                             |                              |                           |                                     |                          |                          |



**SUMMARY OF REVENUES & APPROPRIATIONS  
OTHER CRRSA ACT RELIEF FUND**

The Special Revenue Funds include the Other CRRSA Act Relief Fund. The state has required school districts to record the funds received from the Governor’s Emergency Education Relief (GEER II) Fund for summer recovery as well as other miscellaneous CRRSA Act funds received in this fund. The FY 2021-22 Tentative Budget represents amounts awarded to date.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the Other CRRSA Act Relief Fund does not reflect any fund balance.

|                             | <u>FY 2019-20<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2020-21<br/>PROJECTED<br/>RESULTS</u> | <u>FY 2021-22<br/>TENTATIVE<br/>BUDGET</u> |
|-----------------------------|--|---|--|
| <b>REVENUES</b>             |  |   |  |
| Federal                     | \$ -                                     | \$ -  | \$ 431,750                                 |
| State                       | -  | -   | -  |
| Local                       | -  | -   | -  |
| <b>TOTAL REVENUES</b>       | <u>\$ -</u>                              | <u>\$ -</u>                                 | <u>\$ 431,750</u>                          |
| <b>APPROPRIATIONS*</b>      |  |   |  |
| Salaries                    | \$ -                                     | \$ -  | \$ 280,468                                 |
| Employee Benefits           | -  | -   | 58,646                                     |
| Materials & Supplies        | -  | -   | 92,636                                     |
| <b>TOTAL APPROPRIATIONS</b> | <u>\$ -</u>                              | <u>\$ -</u>                                 | <u>\$ 431,750</u>                          |

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
OTHER CRRSA ACT RELIEF FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>               | <b>AMOUNT</b>            |
|------------------------------------|--------------------------|
| Head Start CRRSA                   | \$ 383,750               |
| Early Head Start CRRSA             | <u>\$ 48,000</u>         |
| <b>FY 2021-22 TENTATIVE BUDGET</b> | <b><u>\$ 431,750</u></b> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
OTHER CRRSA ACT RELIEF FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #    | TOTALS            | SALARIES<br>100   | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|------|-------------------|-------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000 | \$ 431,750        | \$ 280,468        | \$ 58,646                   | \$ -                         | \$ -                      | \$ 92,636                           | \$ -                     | \$ -                     |
| Instructional Support Contr. Pgms.                                      | 6000 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Media Services  | 6200 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                                    | 6300 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Staff Training  | 6400 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support   | 6500 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Board of Education  | 7100 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| School Administration   | 7300 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Fiscal Services   | 7500 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Maintenance of Plant  | 8100 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200 | \$ -              | \$ -              | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |      | <b>\$ 431,750</b> | <b>\$ 280,468</b> | <b>\$ 58,646</b>            | <b>\$ -</b>                  | <b>\$ -</b>               | <b>\$ 92,636</b>                    | <b>\$ -</b>              | <b>\$ -</b>              |
| <b>OTHER FINANCING USES:</b>  |      |                   |                   |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |      |                   |                   |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910  |                   |                   |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920  |                   |                   |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930  |                   |                   |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950  |                   |                   |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960  |                   |                   |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970  |                   |                   |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990  |                   |                   |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | 9700 |                   |                   |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL OTHER FINANCING USES</b>                                       |      |                   |                   |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700 |                   |                   |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |      | <b>\$ 431,750</b> |                   |                             |                              |                           |                                     |                          |                          |

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER III FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER III) Fund. The FY 2021-22 Tentative Budget represents the projected amount which will be allocated to our district based on the information provided to date.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the ESSER III Fund does not reflect any fund balance.

|                             | FY 2019-20<br>ACTUAL<br>RESULTS | FY 2020-21<br>PROJECTED<br>RESULTS | FY 2021-22<br>TENTATIVE<br>BUDGET |
|-----------------------------|---------------------------------|------------------------------------|-----------------------------------|
| <b>REVENUES</b>             |                                 |                                    |                                   |
| Federal                     | \$ -                            | \$ -                               | \$ 1,052,147,460                  |
| State                       | -                               | -                                  | -                                 |
| Local                       | -                               | -                                  | -                                 |
| <b>TOTAL REVENUES</b>       | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ 1,052,147,460</b>           |
| <b>APPROPRIATIONS*</b>      |                                 |                                    |                                   |
| Salaries                    | \$ -                            | \$ -                               | \$ 304,313,306                    |
| Employee Benefits           | -                               | -                                  | 41,497,269                        |
| Purchased Services          | -                               | -                                  | 237,146,244                       |
| Materials & Supplies        | -                               | -                                  | 20,000,000                        |
| Capital Outlay              | -                               | -                                  | 408,024,744                       |
| Other Expenses              | -                               | -                                  | 41,165,897                        |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ 1,052,147,460</b>           |

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
ESSER III FUND  
FY 2021-22**

| <b>PROGRAM TITLE</b>                                      | <b>AMOUNT</b>                         |
|---|---------------------------------------|
| Estimated ESSER III ARP Allocation to be Recorded 2021-22 | <u>\$ 1,052,147,460</u>               |
| <b>FY 2021-22 TENTATIVE BUDGET</b>                        | <b><u><u>\$ 1,052,147,460</u></u></b> |

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
ESSER III FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS                  | SALARIES<br>100       | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|-------------------------|-----------------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ 782,664,849          | \$ 304,313,306        | \$ 41,497,269               | \$ 228,829,530               | \$ -                      | \$ -                                | \$ 208,024,744           | \$ -                     |
| Instructional Support Contr. Pgms.                                      | 6000        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Media Services  | 6200        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                                    | 6300        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Staff Training  | 6400        | \$ 8,316,714            | \$ -                  | \$ -                        | \$ 8,316,714                 | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support   | 6500        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Board of Education  | 7100        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ 41,165,897           | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ 41,165,897            |
| School Administration   | 7300        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400        | \$ 200,000,000          | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ 200,000,000           | \$ -                     |
| Fiscal Services   | 7500        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ 20,000,000           | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ 20,000,000                       | \$ -                     | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200        | \$ -                    | \$ -                  | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |             | <b>\$ 1,052,147,460</b> | <b>\$ 304,313,306</b> | <b>\$ 41,497,269</b>        | <b>\$ 237,146,244</b>        | <b>\$ -</b>               | <b>\$ 20,000,000</b>                | <b>\$ 408,024,744</b>    | <b>\$ 41,165,897</b>     |
| <b>OTHER FINANCING USES:</b>  |             |                         |                       |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |             |                         |                       |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                         |                       |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                         |                       |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930         |                         |                       |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                         |                       |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                         |                       |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970         |                         |                       |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                         |                       |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | <b>9700</b> |                         |                       |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL OTHER FINANCING USES</b>                                       |             |                         |                       |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700        |                         |                       |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |             | <b>\$ 1,052,147,460</b> |                       |                             |                              |                           |                                     |                          |                          |

## SUMMARY OF REVENUES & APPROPRIATIONS OTHER ARP FUND

The Special Revenue Funds include the Other American Rescue Plan (ARP) Fund, which includes Corporation for Public Broadcasting grants as well as GEER III funds. All of these grants must be reported separately in this fund. The FY 2021-22 Tentative Budget represents amounts awarded to date.

Generally Accepted Accounting Principles for grants require that revenues be recognized when earned, which is when expenditures are incurred. As a result, the Other ARP Fund does not reflect any fund balance.

|                             | FY 2019-20<br>ACTUAL<br>RESULTS | FY 2020-21<br>PROJECTED<br>RESULTS | FY 2021-22<br>TENTATIVE<br>BUDGET |
|-----------------------------|---------------------------------|------------------------------------|-----------------------------------|
| <b>REVENUES</b>             |                                 |                                    |                                   |
| Federal                     | \$ -                            | \$ -                               | \$ -                              |
| State                       | -                               | -                                  | -                                 |
| Local                       | -                               | -                                  | 703,675                           |
| <b>TOTAL REVENUES</b>       | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ 703,675</b>                 |
| <br><b>APPROPRIATIONS*</b>  |                                 |                                    |                                   |
| Materials & Supplies        | -                               | -                                  | 703,675                           |
| <b>TOTAL APPROPRIATIONS</b> | <b>\$ -</b>                     | <b>\$ -</b>                        | <b>\$ 703,675</b>                 |

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
OTHER ARP FUND  
FY 2021-22**

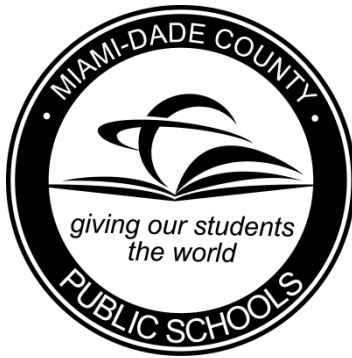
| <b>PROGRAM TITLE</b>               | <b>AMOUNT</b>            |
|------------------------------------|--------------------------|
| ARP Stabilization Grant - WLRN FM* | \$ 346,720               |
| ARP Stabilization Grant - WLRN TV* | <u>\$ 356,955</u>        |
| <b>FY 2021-22 TENTATIVE BUDGET</b> | <b><u>\$ 703,675</u></b> |

\* The funds from these grants are considered local, not federal.



**SUMMARY OF APPROPRIATIONS BY FUNCTION  
OTHER ARP FUND  
FY 2021-22 TENTATIVE BUDGET**

| FUNCTION  | #           | TOTALS            | SALARIES<br>100 | EMPLOYEE<br>BENEFITS<br>200 | PURCHASED<br>SERVICES<br>300 | ENERGY<br>SERVICES<br>400 | MATERIALS<br>AND<br>SUPPLIES<br>500 | CAPITAL<br>OUTLAY<br>600 | OTHER<br>EXPENSES<br>700 |
|---|-------------|-------------------|-----------------|-----------------------------|------------------------------|---------------------------|-------------------------------------|--------------------------|--------------------------|
| Instruction   | 5000        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support Contr. Pgms.                                      | 6000        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Pupil Personnel Services  | 6100        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Media Services  | 6200        | \$ 703,675        | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ 703,675                          | \$ -                     | \$ -                     |
| Instruction & Curriculum Development                                    | 6300        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Staff Training  | 6400        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Instructional Support   | 6500        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Board of Education  | 7100        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Administration  | 7200        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| School Administration   | 7300        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Facilities Acquisition & Construction                                   | 7400        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Fiscal Services   | 7500        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Food Services   | 7600        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Central Services  | 7700        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Transportation Services   | 7800        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Operation of Plant  | 7900        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Maintenance of Plant  | 8100        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| General Support   | 8200        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Community Services  | 9100        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| Debt Services   | 9200        | \$ -              | \$ -            | \$ -                        | \$ -                         | \$ -                      | \$ -                                | \$ -                     | \$ -                     |
| <b>TOTAL APPROPRIATIONS</b>   |             | <b>\$ 703,675</b> | <b>\$ -</b>     | <b>\$ -</b>                 | <b>\$ -</b>                  | <b>\$ -</b>               | <b>\$ 703,675</b>                   | <b>\$ -</b>              | <b>\$ -</b>              |
| <b>OTHER FINANCING USES:</b>  |             |                   |                 |                             |                              |                           |                                     |                          |                          |
| <b>Transfers out: (Function 9700)</b>                                   |             |                   |                 |                             |                              |                           |                                     |                          |                          |
| To General Fund   | 910         |                   |                 |                             |                              |                           |                                     |                          |                          |
| To Debt Service Funds   | 920         |                   |                 |                             |                              |                           |                                     |                          |                          |
| To Capital Projects Funds   | 930         |                   |                 |                             |                              |                           |                                     |                          |                          |
| Interfund   | 950         |                   |                 |                             |                              |                           |                                     |                          |                          |
| To Permanent Fund   | 960         |                   |                 |                             |                              |                           |                                     |                          |                          |
| To Internal Service Funds   | 970         |                   |                 |                             |                              |                           |                                     |                          |                          |
| To Enterprise Funds   | 990         |                   |                 |                             |                              |                           |                                     |                          |                          |
| <b>Total Transfers Out</b>  | <b>9700</b> |                   |                 |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL OTHER FINANCING USES</b>                                       |             |                   |                 |                             |                              |                           |                                     |                          |                          |
| FUND BALANCE JUNE 30, 2020  | 2700        |                   |                 |                             |                              |                           |                                     |                          |                          |
| <b>TOTAL APPROPRIATIONS, OTHER FINANCING USES,<br/>AND FUND BALANCE</b> |             | <b>\$ 703,675</b> |                 |                             |                              |                           |                                     |                          |                          |



## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

The district's Department of Food and Nutrition provides nutrition and wellness programs to all students, oversees the district wellness policy, administers Federal United States Department of Agriculture (USDA) Child Nutrition Programs including the National School Breakfast and Lunch Program, supper and afterschool snack programs, Head Start and Early Head Start, summer food service, provides emergency meal services to the community as an integral part of district operations, oversees food service staffing and workforce development as well as school kitchen facilities and equipment.

In response to the COVID-19 pandemic, the USDA extended waivers allowing Miami-Dade County Public Schools (M-DCPS) to continue to serve free meals to all children throughout the 2020-21 school year. The federal waiver allowed the district to serve free breakfast and lunch to all children, no matter the socio-economic status of their families. This ensured all children had access to nutritious food during this difficult time in our community.



In addition to distributing meals to the community in response to the pandemic, the Department of Food and Nutrition continues to face the challenges of higher costs and the national epidemic of childhood obesity while maintaining cost effective business practices. These efforts have resulted in increased student access to healthy eating options at school and during emergency school closures.

Throughout the pandemic lockdowns, the Department of Food and Nutrition maintained community partnerships supporting nutrition education and wellness programs.

During the emergency closures for COVID-19, the Department of Food and Nutrition provided approximately 425,000 meals per week to children throughout the community served at strategically opened school meal distribution centers. The Department began bulk meal distributions for the winter recess at various locations where we served over 1 million meals on December 16, 2020. The Department continued weekly meal distributions at all sites throughout the 2020-21 school year.



In 2020-21, the Department served over 17.2 million lunches, 11.5 million breakfasts and more than 3.5 million afterschool supper/snacks.

## **Nutrition and Wellness and Community Partnerships**

The USDA Fresh Fruit and Vegetable Program (FFVP) grant was provided at 26 of the highest economically needy elementary schools, which were awarded \$737,430 in school year 2020-21. To adhere to CDC sanitation and safety guidelines, pre-packaged FFVP produce items were provided during the global pandemic. In-school learners received pre-packaged produce during meal service on Tuesday and Thursday of each week. Remote learners received pre-packaged produce during bulk meal distribution on Thursday of each week. As an added support, weekly nutrition information on the featured fruit/vegetable was made available to awarded schools.



M-DCPS Department of Food and Nutrition has continued its collaboration with The Education Fund in a variety of innovative ways for the 2020-21 hybrid school year. A two-year grant from the USDA was awarded to The Education Fund to increase production and consumption of localized and school grown produce at school sites with Education Fund supported gardens. The support and collaboration with Food and Nutrition has been an integral part of “The Education Fund’s Food Forests and Gardens” for many years, a grant that will help schools expand their use of sustainable produce for both school and homebound use.

At the beginning of the FY 2020-21, when students were strictly virtual, The Education Fund’s Food Forests for Schools staff harvested school grown produce and delivered bags of fruit and greens to cafeteria staff for personal use as well as for distribution to families during meal distributions. In April, The Education Fund also assisted with organizing and packing “Thank You” boxes filled with items from their Educational Warehouse to over 3,000 full and part-time food service employees for National School Lunch Hero Day on May 7, 2021.

## **Staff Support and Professional Development**

The Department of Food and Nutrition provided the New Employee Orientation (NEO) training to newly hired part-time food service employees virtually prior to their starting work in the school kitchens.

Virtual training programs for food service staff included operation of computers, point-of-sale systems, food ordering, menu production, receiving and inventory, along with Hazard Analysis Critical Control Point.

Food and Nutrition also provided on-line webinars for all food service staff on topics such as: “COVID: Protecting Yourself and Others,” district wellness initiatives and policy, civil rights compliance, “Offer vs Serve” (Breakfast and Lunch),



## **Staff Support and Professional Development (continued)**

food protection practices, winter meal distribution, phase 1 and phase 2 meal distribution, and the summer food service program.

To adhere to all COVID-19 safety practices, Food and Nutrition provided the Food Service Manager Internship Training Program to 23 graduates with on-site one-on-one instruction, education, and support.



## **Food and Menu Management**

Although summer school and summer camps were closed for 2020, without skipping a beat, the Department of Food and Nutrition continued to provide healthy and nutritious breakfast and lunch meals to all students across the district for the entire summer. When schools opened in October, this distribution of meals continued and provided remote/virtual-learning students with breakfast and lunch meals.

The Department also collaborated with school-site administration and personnel to distribute over 1 million meals to students on December 16, 2020. These meals were equivalent to two weeks-worth of breakfast and lunch meals for students to have during the winter recess.



Beginning February 4<sup>th</sup>, and through the end of school year, The Department began distributing a variety of bulk food items on a weekly basis at school sites across the district. Some examples of these bulk food items that were distributed were: pouches of tuna, cans of ravioli, individually wrapped whole pizzas, pouches of fajita & teriyaki chicken, boiled eggs, meatballs, individually wrapped sandwiches, packs of deli meat, loaves of bread, cereal, quarts of shelf-stable milk, and different bags of produce (apples, pears, potatoes,

Florida oranges, grape tomatoes, onions, green peppers, etc.). These meal distributions provided weekly grocery items for all remote/virtual-learning students.

The Department of Food and Nutrition is proud to say that no matter what, our students are "Eating Healthy Every Day!"

## Value Added Services

The Department received grants from the Urban School Food Alliance in the amount of \$200,000 and \$3,865 from the non-profit Life Time Foundation to support our meal programs during the COVID emergency.

Food and Nutrition provided healthy snacks to all M-DCPS schools for all students during standardized test periods at no charge to the district, schools, students, or families.

Over 15,000 breakfast and lunch meals were provided to students attending the Saturday Success Academy.

Food and Nutrition also provided over 3.5 million after school care meals to students through the bulk meal distribution, including extended day programs.



## Meals for Summer Schools and Camps



The Department of Food and Nutrition will provide free breakfast and lunch meals daily to all students attending summer school and attending district and affiliated camps and programs located in M-DCPS schools.

As per USDA regulations, free summer meals provided daily on campus will be available to students/children 18 and younger who are not enrolled in a program but who “walk-in” to eat breakfast and/or lunch. Students/children who “walk-in” must follow the school site’s administrative security requirements and check-in procedures at each visit prior to being provided a meal.

Curbside meal distribution will also be available at 50 schools across the district for students not attending summer school or camp and not receiving meals as a daily “walk-in”. These students/children and their parents or caregivers may pick-up meals curbside on Tuesdays and Thursdays. As per USDA requirements, a valid ID must be shown for each child when the student/child is not present at curbside pick-up.

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND – 5 YEAR HISTORY

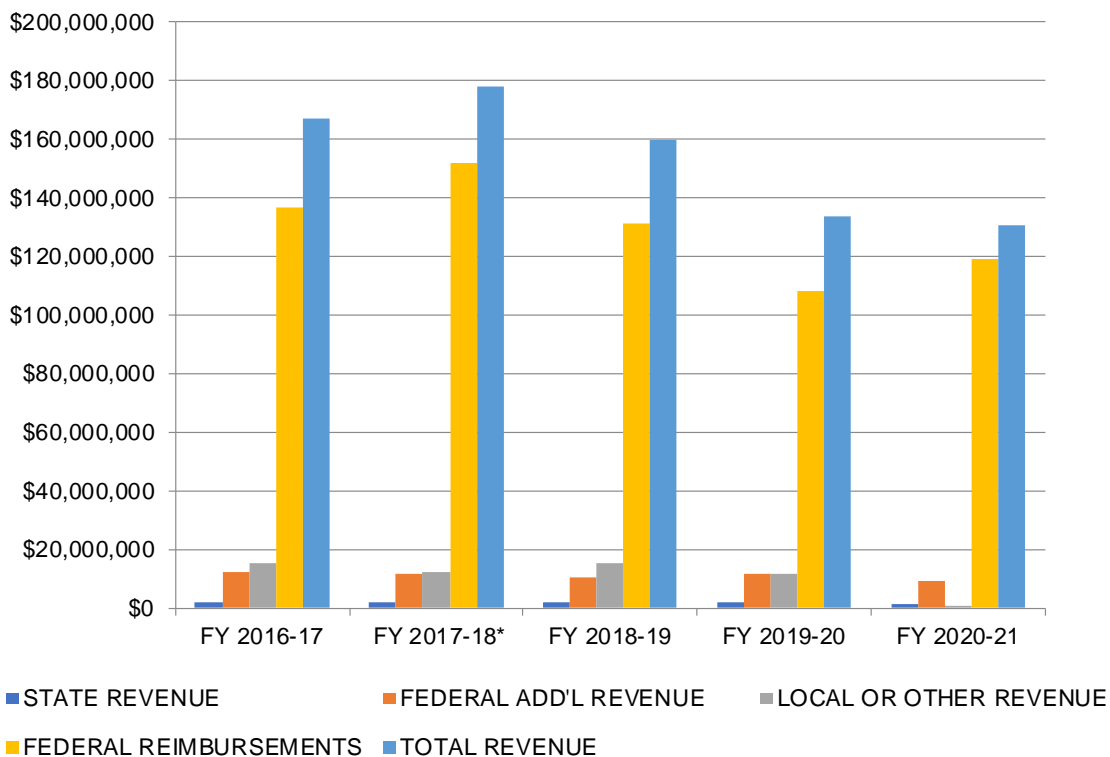
|  | FY 2016-2017<br>ACTUAL<br>RESULTS | FY 2017-2018<br>ACTUAL<br>RESULTS | FY 2018-2019<br>ACTUAL<br>RESULTS | FY 2019-2020<br>ACTUAL<br>RESULTS | FY 2020-2021<br>PROJECTED<br>RESULTS | FY 2021-2022<br>TENTATIVE<br>BUDGET |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|
| <b>REVENUES</b>                                    |                                   |                                   |                                   |                                   |                                      |                                     |
| <b>Federal Through State</b>                       |                                   |                                   |                                   |                                   |                                      |                                     |
| National School Lunch Act                          | \$ 136,988,323                    | \$ 151,911,973                    | \$ 131,101,232                    | \$ 108,373,067                    | \$ 110,000,000                       | \$ 113,000,000                      |
| Child Nutrition Programs COVID-19 Relief Funds     | -                                 | -                                 | -                                 | -                                 | 9,402,865                            | -                                   |
| U.S.D.A. Commodities                               | 11,162,531                        | 10,767,336                        | 9,748,364                         | 10,855,350                        | 8,500,000                            | 10,500,000                          |
| Other  | 1,109,459                         | 1,189,387                         | 1,123,311                         | 834,048                           | 900,000                              | 900,000                             |
| <b>Total Federal</b>                               | <b>\$ 149,260,313</b>             | <b>\$ 163,868,696</b>             | <b>\$ 141,972,907</b>             | <b>\$ 120,062,465</b>             | <b>\$ 128,802,865</b>                | <b>\$ 124,400,000</b>               |
| <b>State</b>                                       |                                   |                                   |                                   |                                   |                                      |                                     |
| Food Service Supplement                            | \$ 1,976,330                      | \$ 1,881,613                      | \$ 2,053,658                      | \$ 1,818,995                      | \$ 1,489,000                         | \$ 1,678,574                        |
| Miscellaneous                                      | -                                 | -                                 | -                                 | -                                 | -                                    | -                                   |
| <b>Total State</b>                                 | <b>\$ 1,976,330</b>               | <b>\$ 1,881,613</b>               | <b>\$ 2,053,658</b>               | <b>\$ 1,818,995</b>               | <b>\$ 1,489,000</b>                  | <b>\$ 1,678,574</b>                 |
| <b>Local</b>                                       |                                   |                                   |                                   |                                   |                                      |                                     |
| Interest and Other                                 | \$ 140,930                        | \$ 143,334                        | \$ 111,490                        | \$ 124,640                        | \$ 236,599                           | \$ 57,295                           |
| Food Sales   | 15,514,623                        | 12,156,694                        | 15,435,661                        | 11,911,552                        | 400,000                              | 2,500,000                           |
| <b>Total Local</b>                                 | <b>\$ 15,655,553</b>              | <b>\$ 12,300,028</b>              | <b>\$ 15,547,151</b>              | <b>\$ 12,036,192</b>              | <b>\$ 636,599</b>                    | <b>\$ 2,557,295</b>                 |
| <b>TOTAL REVENUES</b>                              | <b>\$ 166,892,196</b>             | <b>\$ 178,050,337</b>             | <b>\$ 159,573,716</b>             | <b>\$ 133,917,652</b>             | <b>\$ 130,928,464</b>                | <b>\$ 128,635,869</b>               |
| <b>BEGINNING FUND BALANCE</b>                      | <b>\$ 28,503,191</b>              | <b>\$ 31,932,346</b>              | <b>\$ 42,648,920</b>              | <b>\$ 32,749,920</b>              | <b>\$ 14,504,012</b>                 | <b>\$ 19,086,288</b>                |
| <b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b> | <b>\$ 195,395,387</b>             | <b>\$ 209,982,683</b>             | <b>\$ 202,222,636</b>             | <b>\$ 166,667,572</b>             | <b>\$ 145,432,476</b>                | <b>\$ 147,722,157</b>               |
| <b>APPROPRIATIONS AND RESERVES</b>                 |                                   |                                   |                                   |                                   |                                      |                                     |
| <b>APPROPRIATIONS</b>                              |                                   |                                   |                                   |                                   |                                      |                                     |
| Salaries   | \$ 43,788,437                     | \$ 48,690,241                     | \$ 49,824,554                     | \$ 49,829,831                     | \$ 39,882,958                        | \$ 42,833,612                       |
| Employee Benefits                                  | 23,553,595                        | 24,572,455                        | 24,576,518                        | 24,096,272                        | 23,283,187                           | 24,730,157                          |
| Purchased Services                                 | 5,291,859                         | 5,588,813                         | 6,300,942                         | 5,944,730                         | 5,524,957                            | 4,994,737                           |
| Energy Services                                    | 5,987,682                         | 5,990,039                         | 5,996,820                         | 5,685,932                         | 5,312,229                            | 6,506,200                           |
| Food & Supplies                                    | 79,090,687                        | 73,865,111                        | 74,910,829                        | 61,591,671                        | 49,155,532                           | 53,138,000                          |
| Capital Outlay                                     | 2,543,868                         | 4,896,751                         | 5,247,048                         | 2,378,726                         | 750,000                              | 1,000,000                           |
| Indirect Cost & Other                              | 3,206,913                         | 3,730,353                         | 2,616,005                         | 2,636,398                         | 2,437,325                            | 2,380,209                           |
| <b>TOTAL APPROPRIATIONS</b>                        | <b>\$ 163,463,041</b>             | <b>\$ 167,333,763</b>             | <b>\$ 169,472,716</b>             | <b>\$ 152,163,560</b>             | <b>\$ 126,346,188</b>                | <b>\$ 135,582,915</b>               |
| <b>Ending Fund Balance</b>                         |                                   |                                   |                                   |                                   |                                      |                                     |
| Non-Spendable                                      | \$ 2,425,257                      | \$ 2,864,151                      | \$ 3,131,357                      | \$ 5,338,818                      | \$ 5,338,818                         | \$ 2,250,000                        |
| Restricted   | 29,507,089                        | 39,784,769                        | 29,618,563                        | 9,165,194                         | 13,747,470                           | 9,889,242                           |
| <b>TOTAL ENDING FUND BALANCE</b>                   | <b>\$ 31,932,346</b>              | <b>\$ 42,648,920</b>              | <b>\$ 32,749,920</b>              | <b>\$ 14,504,012</b>              | <b>\$ 19,086,288</b>                 | <b>\$ 12,139,242</b>                |
| <b>TOTAL APPROPRIATIONS &amp; FUND BALANCE</b>     | <b>\$ 195,395,387</b>             | <b>\$ 209,982,683</b>             | <b>\$ 202,222,636</b>             | <b>\$ 166,667,572</b>             | <b>\$ 145,432,476</b>                | <b>\$ 147,722,157</b>               |

**Note:** Projected 2020-21 balances have been updated since the last resolution to reflect the latest estimated impact of COVID-19 expenditure transfers to other funds as well as the receipt of Federal through State COVID-19 Relief Funds.

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND 5 YEAR HISTORY OF REVENUE & REIMBURSEMENT

Federal reimbursements would have decreased 19.7% over the past 5 years from \$136,988,323 in FY 2016-17 to \$110,000,000 in FY 2020-21 with the largest decrease due to the COVID-19 pandemic. However, this loss of funds will be partially offset by the Child Nutrition Programs COVID-19 Relief Funds.

### REVENUE & REIMBURSEMENTS



|                    | STATE REVENUE | FEDERAL ADD'L REVENUE | LOCAL OR OTHER REVENUE | FEDERAL REIMBURSEMENTS | TOTAL REVENUE |
|--------------------|---------------|-----------------------|------------------------|------------------------|---------------|
| <b>FY 2016-17</b>  | \$1,976,330   | \$12,271,990          | \$15,655,553           | \$136,988,323          | \$166,892,196 |
| <b>FY 2017-18*</b> | \$1,881,613   | \$11,956,723          | \$12,300,028           | \$151,911,973          | \$178,050,337 |
| <b>FY 2018-19</b>  | \$2,053,658   | \$10,871,675          | \$15,547,151           | \$131,101,232          | \$159,573,716 |
| <b>FY 2019-20</b>  | \$1,818,995   | \$11,689,398          | \$12,036,192           | \$108,373,067          | \$133,917,652 |
| <b>FY 2020-21</b>  | \$1,489,000   | \$9,400,000           | \$636,599              | \$119,402,865          | \$130,928,464 |

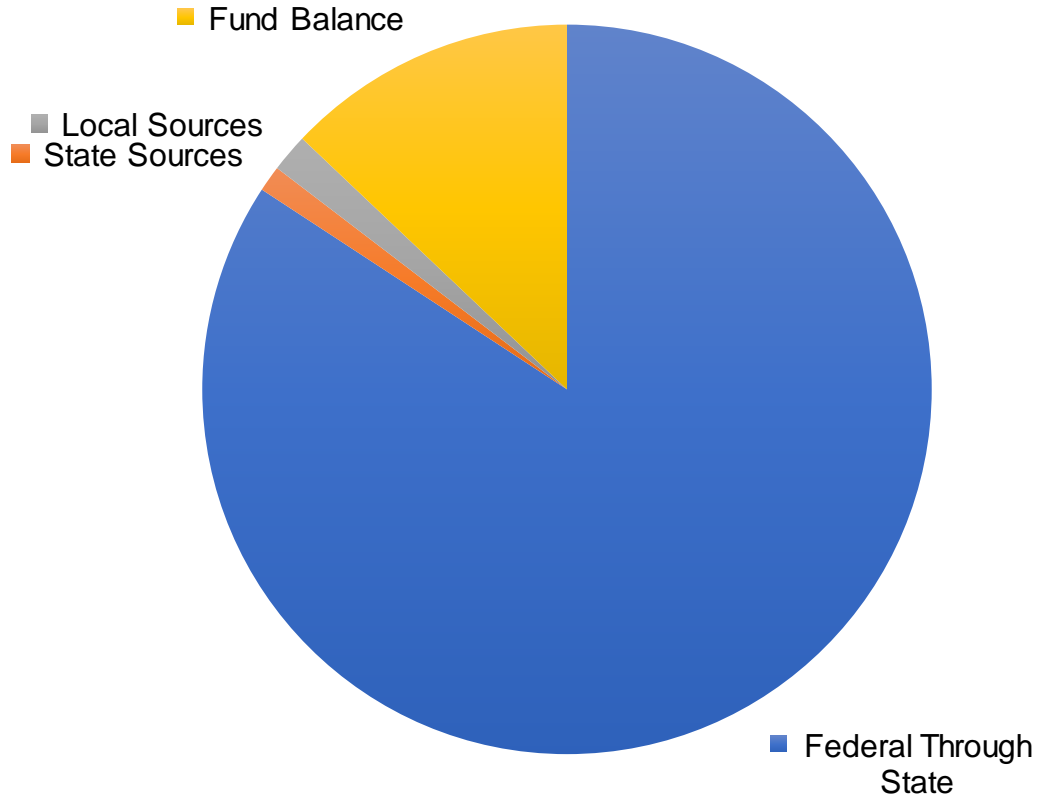
**Note:** FY 2020-2021 are estimated end of year figures.

\* FY 2017-2018: Federal reimbursements include reimbursements using attendance during the one time emergency waiver period due to Hurricane Irma.



## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

USDA has extended waivers allowing all students to receive all school meals at no charge throughout the 2021-22 school year. As a result, federal reimbursements are anticipated to increase over the prior year. An increase in food sales is also anticipated with the return of all students to in-school learning and the easing of COVID-19 safety restrictions.

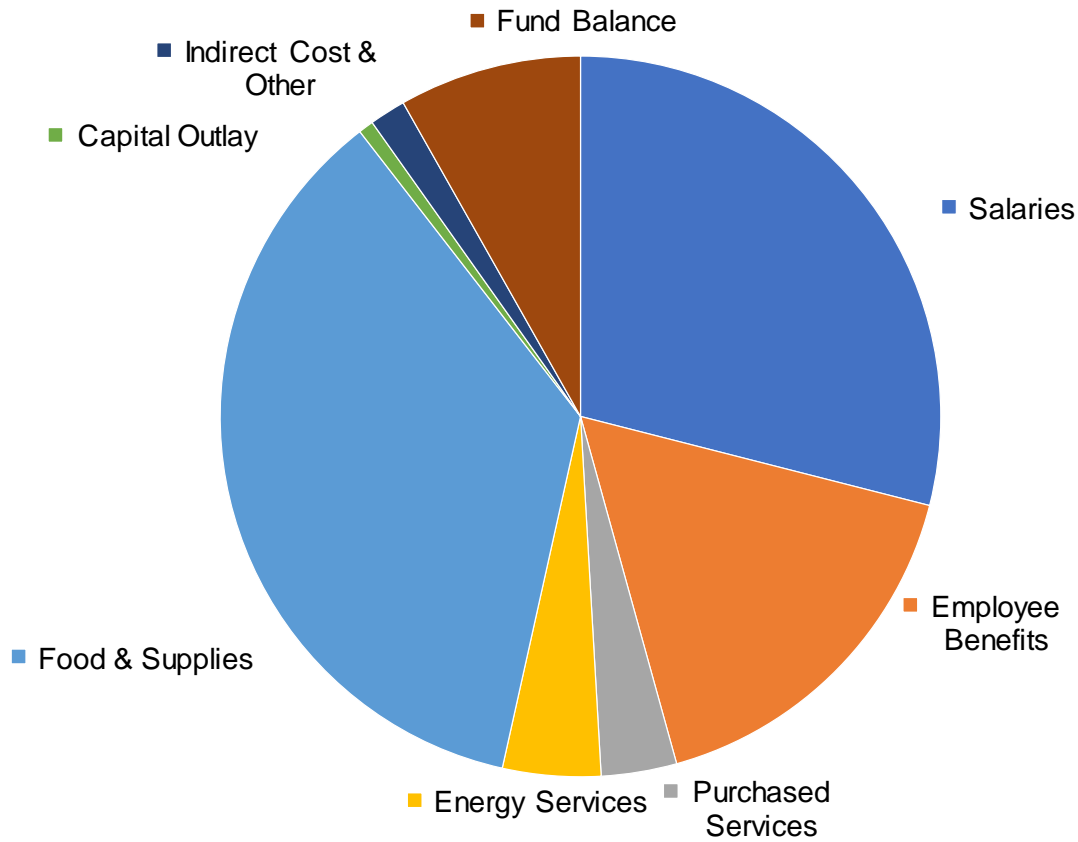


### FY 2021-22 TENTATIVE REVENUE BUDGET

|                       | TENTATIVE<br>BUDGET | % OF<br>TOTAL |
|-----------------------|---------------------|---------------|
| Federal Through State | 124.4               | 84%           |
| State Sources         | 1.7                 | 1%            |
| Local Sources         | 2.5                 | 2%            |
| Fund Balance          | 19.1                | 13%           |
| <b>TOTAL REVENUES</b> | <b>147.7</b>        | <b>100%</b>   |

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

Food and Nutrition develops the annual budget to continue to maintain high nutritional value menu choices for all student meal programs, provide extensive staff development and training, and invest in equipment upgrades and technology in school cafeterias throughout the district. As a result of the impact of the COVID-19 pandemic, significant increases in expenditures for operations, personnel, food and supplies, and equipment are anticipated in order to maintain high quality student meal programs.

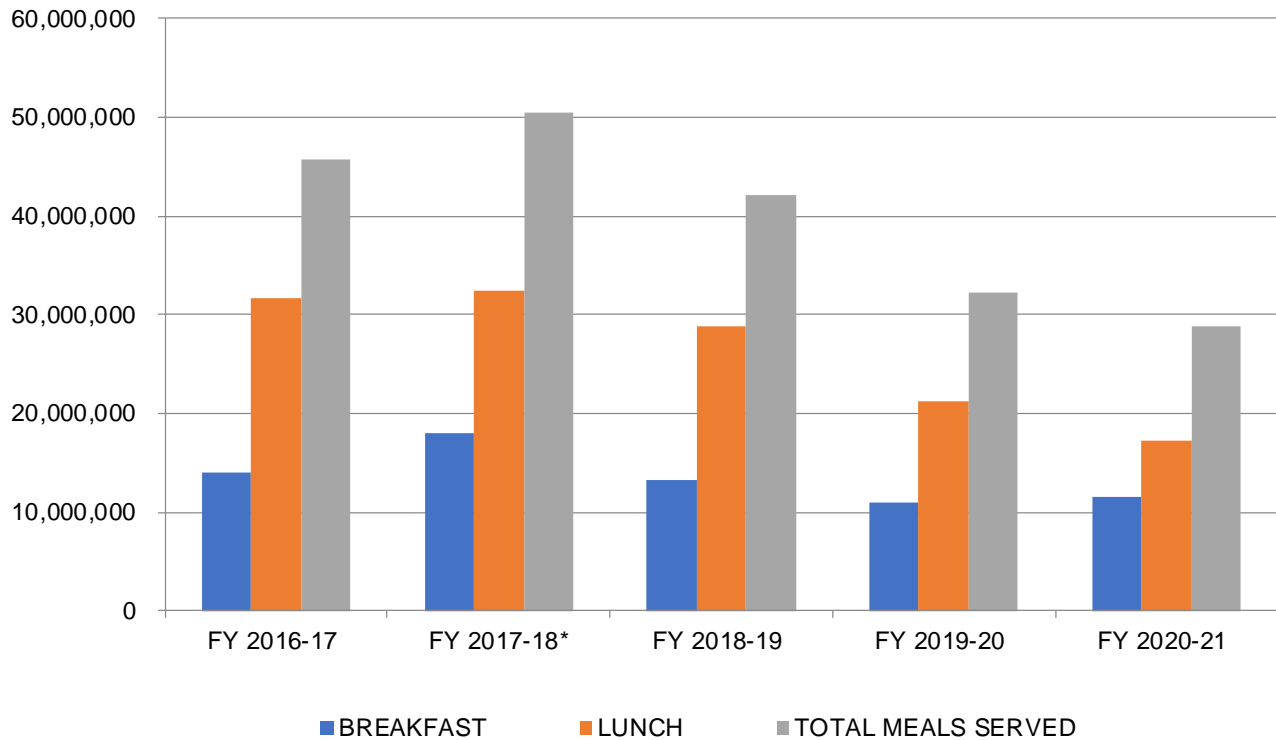


|                       | <b>TENTATIVE<br/>BUDGET</b> | <b>% OF TOTAL</b> |
|-----------------------|-----------------------------|-------------------|
| Salaries              | 42.8                        | 29%               |
| Employee Benefits     | 24.7                        | 17%               |
| Purchased Services    | 5.0                         | 3%                |
| Energy Services       | 6.5                         | 4%                |
| Food & Supplies       | 53.2                        | 36%               |
| Capital Outlay        | 1.0                         | 1%                |
| Indirect Cost & Other | 2.4                         | 2%                |
| Fund Balance          | 12.1                        | 8%                |
| <b>TOTAL BUDGET</b>   | <b>147.7</b>                | <b>100%</b>       |

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

Meal participation for 2020-21 reflects a decrease of 37% as compared to 2016-17 as a result of lower student enrollment and a significant impact by the COVID-19 pandemic.

### MEAL PARTICIPATION



|                    | BREAKFAST  | LUNCH      | TOTAL MEALS<br>SERVED |
|--------------------|------------|------------|-----------------------|
| <b>FY 2016-17</b>  | 14,055,589 | 31,640,044 | 45,695,633            |
| <b>FY 2017-18*</b> | 17,989,491 | 32,455,189 | 50,444,680            |
| <b>FY 2018-19</b>  | 13,283,989 | 28,847,716 | 42,131,705            |
| <b>FY 2019-20</b>  | 11,028,855 | 21,175,134 | 32,203,989            |
| <b>FY 2020-21</b>  | 11,541,876 | 17,244,543 | 28,786,419            |

**Note:** FY 2020-21 are estimated end of year figures.

\* FY 2017-18: The meals served include those reimbursed using attendance during the one time emergency waiver period due to Hurricane Irma.

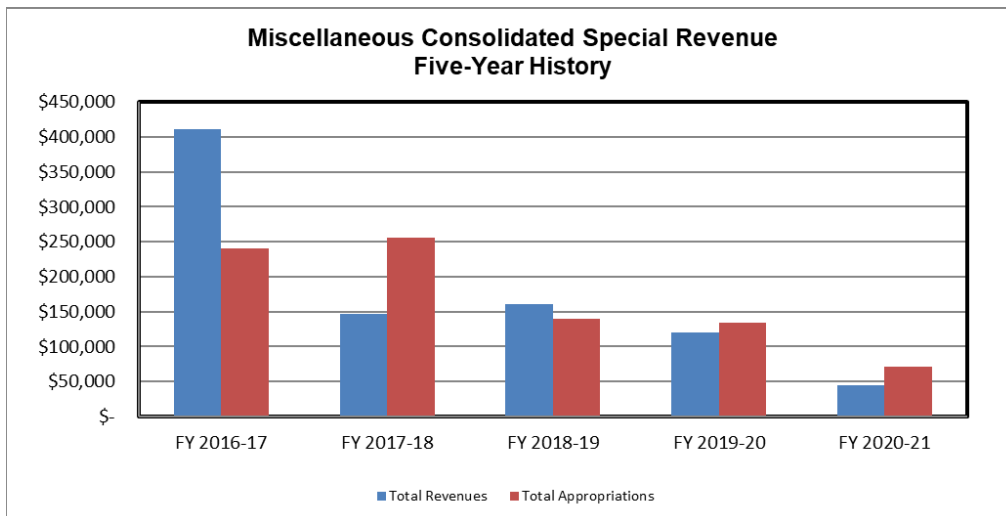


**SUMMARY OF REVENUES & APPROPRIATIONS  
MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE**

|   | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|--|---|--|
| <b>REVENUES</b>   |  |   |  |
| Miscellaneous Local Sources                                 | \$ 77,200                                | \$ 22,058                                   | \$ 94,500                                  |
| Citations   | 31,461                                   | 21,000                                      | 23,000                                     |
| Confiscated Property  | 10,270                                   | -   | -  |
| Investment/Interest Income                                  | 1,738                                    | 1,520                                       | 440  |
| <b>Total Revenues</b>                                       | <b>\$ 120,669</b>                        | <b>\$ 44,578</b>                            | <b>\$ 117,940</b>                          |
| <br><b>BEGINNING FUND BALANCE</b>                           | <br><u>348,805</u>                       | <br><u>335,703</u>                          | <br><u>309,402</u>                         |
| <br><b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <br><b><u>\$ 469,474</u></b>             | <br><b><u>\$ 380,281</u></b>                | <br><b><u>\$ 427,342</u></b>               |
| <br><b>APPROPRIATIONS</b>                                   |  |   |  |
| Salary & Fringe Benefits                                    | \$ -                                     | \$ 200                                      | \$ 200                                     |
| Purchased Services  | 114,951                                  | 44,649                                      | 67,626                                     |
| Repairs & Maintenance                                       | -  | 2,357                                       | 2,357                                      |
| Printing & Duplicating                                      | -  | 2,500                                       | 2,132                                      |
| Field Trips   | -  | 300   | 300  |
| Rentals   | -  | 2,816                                       | 6,185                                      |
| Dues & Fees   | 1,969                                    | 1,570                                       | 7,175                                      |
| Supplies  | 1,682                                    | 4,372                                       | 26,648                                     |
| Travel In County & Out of County                            | 9,364                                    | 6,110                                       | 9,466                                      |
| Furniture, Fixtures & Equipment                             | 5,805                                    | 6,005                                       | 34,931                                     |
| <b>Total Appropriations</b>                                 | <b>\$ 133,771</b>                        | <b>\$ 70,879</b>                            | <b>\$ 157,020</b>                          |
| <br><b>FUND BALANCE - END OF YEAR</b>                       |  |   |  |
| Restricted Fund Balance                                     | <u>335,703</u>                           | <u>309,402</u>                              | <u>270,322</u>                             |
| <br><b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <br><b><u>\$ 469,474</u></b>             | <br><b><u>\$ 380,281</u></b>                | <br><b><u>\$ 427,342</u></b>               |

## MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE FIVE-YEAR HISTORY

|   | FY 2016-17<br>ACTUAL<br>RESULTS | FY 2017-18<br>ACTUAL<br>RESULTS | FY 2018-19<br>ACTUAL<br>RESULTS | FY 2019-20<br>ACTUAL<br>RESULTS | FY 2020-21<br>PROJECTED<br>RESULTS |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| <b>REVENUES</b>                                     |                                 |                                 |                                 |                                 |                                    |
| Miscellaneous Local Sources                         | \$ 78,408                       | \$ 92,255                       | \$ 96,675                       | \$ 77,200                       | \$ 22,058                          |
| Citations   | 53,775                          | 45,367                          | 26,576                          | 31,461                          | 21,000                             |
| Confiscated Property                                | 276,392                         | 6,980                           | 36,044                          | 10,270                          | -                                  |
| Investment/Interest Income                          | 2,862                           | 1,826                           | 1,985                           | 1,738                           | 1,520                              |
| <b>Total Revenues</b>                               | <b>\$ 411,437</b>               | <b>\$ 146,428</b>               | <b>\$ 161,280</b>               | <b>\$ 120,669</b>               | <b>\$ 44,578</b>                   |
| <b>BEGINNING FUND BALANCE</b>                       |                                 |                                 |                                 |                                 |                                    |
|   | 265,667                         | 436,150                         | 327,212                         | 348,805                         | 335,703                            |
| <b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>    |                                 |                                 |                                 |                                 |                                    |
|   | <b>\$ 677,104</b>               | <b>\$ 582,578</b>               | <b>\$ 488,492</b>               | <b>\$ 469,474</b>               | <b>\$ 380,281</b>                  |
| <b>APPROPRIATIONS</b>                               |                                 |                                 |                                 |                                 |                                    |
| Salary & Fringe Benefits                            | \$ -                            | \$ 1,514                        | \$ -                            | \$ -                            | \$ 200                             |
| Purchased Services                                  | 144,821                         | 156,706                         | 122,218                         | 114,951                         | 44,649                             |
| Repairs & Maintenance                               | -                               | 29,608                          | -                               | -                               | 2,357                              |
| Printing & Duplicating                              | 1,211                           | 5,327                           | -                               | -                               | 2,500                              |
| Field Trips   | -                               | 220                             | 384                             | -                               | 300                                |
| Rentals   | 33,852                          | 42,594                          | 10,784                          | -                               | 2,816                              |
| Due & Fees  | -                               | -                               | -                               | 1,969                           | 1,570                              |
| Supplies  | 20,721                          | 794                             | 487                             | 1,682                           | 4,372                              |
| Travel In County & Out of County                    | 25,087                          | 12,609                          | 5,514                           | 9,364                           | 6,110                              |
| Furniture, Fixtures & Equipment                     | 15,262                          | 5,994                           | 300                             | 5,805                           | 6,005                              |
| <b>Total Appropriations</b>                         | <b>\$ 240,954</b>               | <b>\$ 255,366</b>               | <b>\$ 139,687</b>               | <b>\$ 133,771</b>               | <b>\$ 70,879</b>                   |
| <b>FUND BALANCE - END OF YEAR</b>                   |                                 |                                 |                                 |                                 |                                    |
| Restricted Fund Balance                             | 436,150                         | 327,212                         | 348,805                         | 335,703                         | 309,402                            |
| <b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b> |                                 |                                 |                                 |                                 |                                    |
|   | <b>\$ 677,104</b>               | <b>\$ 582,578</b>               | <b>\$ 488,492</b>               | <b>\$ 469,474</b>               | <b>\$ 380,281</b>                  |



**DESCRIPTION OF FUND  
MISCELLANEOUS SPECIAL REVENUE  
SPECIAL EVENTS FUND**

The Special Events Fund was established during the 1986-87 fiscal year to handle the external funding of community-related/special recognition activities which generate revenues from donations and/or sales of admission tickets. Generally, appropriations for an event are available to be expended only to the extent actual revenues have been received, unless otherwise approved by the School Board.

Below is a brief description of the significant event/activities which will be included in this fund for FY 2021-22:

**Community Partners Ceremony**

This annual ceremony recognizes those businesses, organizations and individuals, which have made outstanding contributions to Miami-Dade County Public Schools through the Dade Partners and School Volunteer programs.

**Francisco R. Walker Teacher and Rookie Teacher of the Year Ceremony**

In conjunction with the United Teachers of Dade and Miami-Dade County Council PTA/PTSA, this ceremony recognizes teachers and teaching excellence. A finalist from each region office, as well as Adult/Alternative, is recognized from among the many outstanding teachers throughout the district as the Rookie Teacher and Teacher of the Year. The District's Teacher of the Year represents Miami-Dade in the Macy's Florida Teacher of the Year selection process.

The FY 2021-22 Tentative Budget includes the rebudget of funds collected but not expended during prior years in the estimated amount of \$217,515 and estimated new revenues of \$94,742.

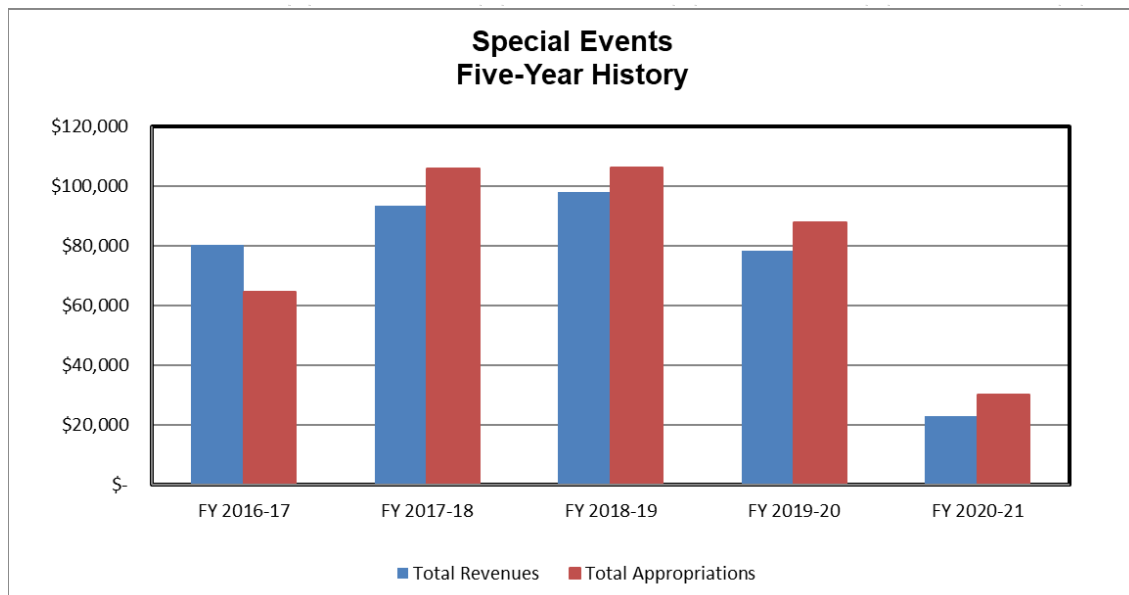
**SUMMARY OF REVENUES & APPROPRIATIONS  
MISCELLANEOUS SPECIAL REVENUE  
SPECIAL EVENTS FUND**

|   | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|--|---|--|
| <b>REVENUES</b>   |  |   |  |
| Investment/Interest Income                              | \$ 983                                   | \$ 674                                      | \$ 242                                     |
| Miscellaneous Local Sources                             | 77,200                                   | 22,058                                      | 94,500                                     |
| <b>Total Revenues</b>                                   | <b>\$ 78,183</b>                         | <b>\$ 22,732</b>                            | <b>\$ 94,742</b>                           |
| <br>  |  |   |  |
| <b>BEGINNING FUND BALANCE</b>                           | <u>234,612</u>                           | <u>224,896</u>                              | <u>217,515</u>                             |
| <br>  |  |   |  |
| <b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <b><u>\$ 312,795</u></b>                 | <b><u>\$ 247,628</u></b>                    | <b><u>\$ 312,257</u></b>                   |
| <br>  |  |   |  |
| <b>APPROPRIATIONS</b>                                   |  |   |  |
| Salary & Fringe Benefits                                | \$ -                                     | \$ 200                                      | \$ 200                                     |
| Purchased Services                                      | 87,841                                   | 27,455                                      | 49,651                                     |
| Printing & Duplicating                                  | -  | 500   | 2,132                                      |
| Field Trips   | -  | 300   | 300  |
| Rentals   | -  | -   | 5,543                                      |
| Supplies  | 58                                       | 1,658                                       | 21,185                                     |
| Furniture, Fixtures, & Equipment                        | -  | -   | 33,302                                     |
| <b>Total Appropriations</b>                             | <b>\$ 87,899</b>                         | <b>\$ 30,113</b>                            | <b>\$ 112,313</b>                          |
| <br>  |  |   |  |
| <b>FUND BALANCE - END OF YEAR</b>                       |  |   |  |
| Restricted Fund Balance                                 | <u>224,896</u>                           | <u>217,515</u>                              | <u>199,944</u>                             |
| <br>  |  |   |  |
| <b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <b><u>\$ 312,795</u></b>                 | <b><u>\$ 247,628</u></b>                    | <b><u>\$ 312,257</u></b>                   |



## MISCELLANEOUS SPECIAL REVENUE SPECIAL EVENTS FUND FIVE-YEAR HISTORY

|   | <u>FY 2016-17<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2017-18<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2018-19<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2019-20<br/>ACTUAL<br/>RESULTS</u> | <u>FY 2020-21<br/>PROJECTED<br/>RESULTS</u> |
|---|--|--|--|--|---|
| <b>REVENUES</b>   |  |  |  |  |   |
| Investment/Interest Income                              | \$ 1,700                                 | \$ 1,137                                 | \$ 1,263                                 | \$ 983                                   | \$ 674                                      |
| Miscellaneous Local Sources                             | 78,408                                   | 92,255                                   | 96,675                                   | 77,200                                   | 22,058                                      |
| <b>Total Revenues</b>                                   | <b>\$ 80,108</b>                         | <b>\$ 93,392</b>                         | <b>\$ 97,938</b>                         | <b>\$ 78,183</b>                         | <b>\$ 22,732</b>                            |
| <b>BEGINNING FUND BALANCE</b>                           | <u>239,409</u>                           | <u>255,165</u>                           | <u>242,818</u>                           | <u>234,612</u>                           | <u>224,896</u>                              |
| <b>TOTAL REVENUES AND<br/>BEGINNING FUND BALANCE</b>    | <b><u>\$ 319,517</u></b>                 | <b><u>\$ 348,557</u></b>                 | <b><u>\$ 340,756</u></b>                 | <b><u>\$ 312,795</u></b>                 | <b><u>\$ 247,628</u></b>                    |
| <b>APPROPRIATIONS</b>                                   |  |  |  |  |   |
| Salary & Fringe Benefits                                | \$ -                                     | \$ -                                     | \$ -                                     | \$ -                                     | \$ 200                                      |
| Purchased Services                                      | 63,753                                   | 99,398                                   | 105,273                                  | 87,841                                   | 27,455                                      |
| Printing & Duplicating                                  | -  | 5,327                                    | -  | -  | 500   |
| Field Trips   | -  | 220                                      | 384                                      | -  | 300   |
| Supplies  | 599                                      | 794                                      | 487                                      | 58                                       | 1,658                                       |
| <b>Total Appropriations</b>                             | <b>\$ 64,352</b>                         | <b>\$ 105,739</b>                        | <b>\$ 106,144</b>                        | <b>\$ 87,899</b>                         | <b>\$ 30,113</b>                            |
| <b>FUND BALANCE - END OF YEAR</b>                       |  |  |  |  |   |
| Restricted Fund Balance                                 | <u>255,165</u>                           | <u>242,818</u>                           | <u>234,612</u>                           | <u>224,896</u>                           | <u>217,515</u>                              |
| <b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <b><u>\$ 319,517</u></b>                 | <b><u>\$ 348,557</u></b>                 | <b><u>\$ 340,756</u></b>                 | <b><u>\$ 312,795</u></b>                 | <b><u>\$ 247,628</u></b>                    |



## **DESCRIPTION OF FUND MISCELLANEOUS SPECIAL REVENUE SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

The School Board Law Enforcement Trust Fund was established during FY 1997-98 when the School Police became involved in issuing traffic/parking citations and receiving forfeited property. Florida Statute 932.7055 (6f) requires that a school board security agency employing law enforcement officers deposit into this specific fund, the proceeds realized pursuant to the provisions of the Florida Contraband Forfeiture Act.

Florida Statutes provide that currency, property, and monies from the sale of certain properties forfeited in accordance with the law shall be deposited into a Law Enforcement Trust Fund (LETf). The Board of County Commissioners established an LETf which is funded from confiscated money and the sale of forfeited property. Miami-Dade County Public Schools (M-DCPS), having its own full service law enforcement agency in the Miami-Dade Schools Police Department (M-DSPD), has created an LETf for use as outlined above.

Forfeited funds and interest may not be used for normal operating expenses of the law enforcement agency. Proceeds and interest shall be used for school resource officers, crime prevention, safe neighborhoods, drug abuse education and prevention programs or other law enforcement purposes. Per S. 932.7055 (9) "Neither the law enforcement agency nor the entity having budgetary control over the law enforcement agency shall anticipate future forfeitures or proceeds therefrom in the adoption and approval of the budget for the law enforcement agency." Therefore, we do not include these funds in our tentative budget columns and only reflect amounts collected in the projected budget column.

Florida Statute 938.15 allows municipalities and counties to assess an additional \$2 to traffic/parking citations to be used for expenditures for criminal justice education degree programs and training courses, including basic recruit training for their officers and employing agency support personnel; provided such education degree programs and training courses are approved by the employing agency administrator. These funds will also be deposited into the LETf.

The Department has established a second program under the trust to segregate this citation revenue. M-DSPD sworn personnel aggressively enforce the traffic laws in and around school speed zones to ensure safe passage to and from school for students, employees and many other stakeholders who comprise the M-DCPS community.

M-DSPD created standard operating procedures which provide guidelines for requesting and maintaining funds in the LETf. The funds in the LETf can only be used for law enforcement purposes to defray the cost of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants; to provide advanced and specialized training program courses; or for such other law enforcement purposes as approved by the Chief of Police and the School Board of Miami-Dade County within state law. The LETf cannot be a source of revenue to meet normal operating needs of the Department and will only be used in the best interests of the M-DSPD. The funds segregated in the citation program have limitations as well since they are to be used for the training of law enforcement officers or other eligible expenditures approved by the Chief of Police.

### **Law Enforcement Trust Fund (continued)**

The Chief of Police has authority over the use of citation funds; however, the policy of this agency is that all citation revenue funds will be brought before a review committee for approval before any expenditure is made. To ensure appropriate expenditures from these accounts, a three person panel will recommend approval/denial of all LETF requests before final approval. The panel consists of three command staff members. In the event confidential investigative monies are sought, the Chief's representatives will advise the panel only that confidential investigative monies are being requested as part of the appropriation.

The Department's improved budgetary and financial operational procedures, including fuel usage, overtime, acquisitions and other related areas, were completed in conjunction with consultation from the District's Office of Budget Management. In order to develop fiscal responsibility and accountability, areas requiring improvement were identified and corrective measures were immediately implemented. The reformed business practices were essential for M-DSPD to maintain a high level of service to the District, particularly during these difficult economic times. The improved planning process was the key to reducing wasteful costs, transforming the Department's business operations to a more transparent process and ensuring the officers received job specific equipment, thus, enabling officers to focus more effort on school site related issues.

To date, there have been several expenditures that have been executed to improve the Department's operations e.g., school/police safety equipment, police vehicles, traffic enforcement technologies and other items that enhance the normal operating budget resources.

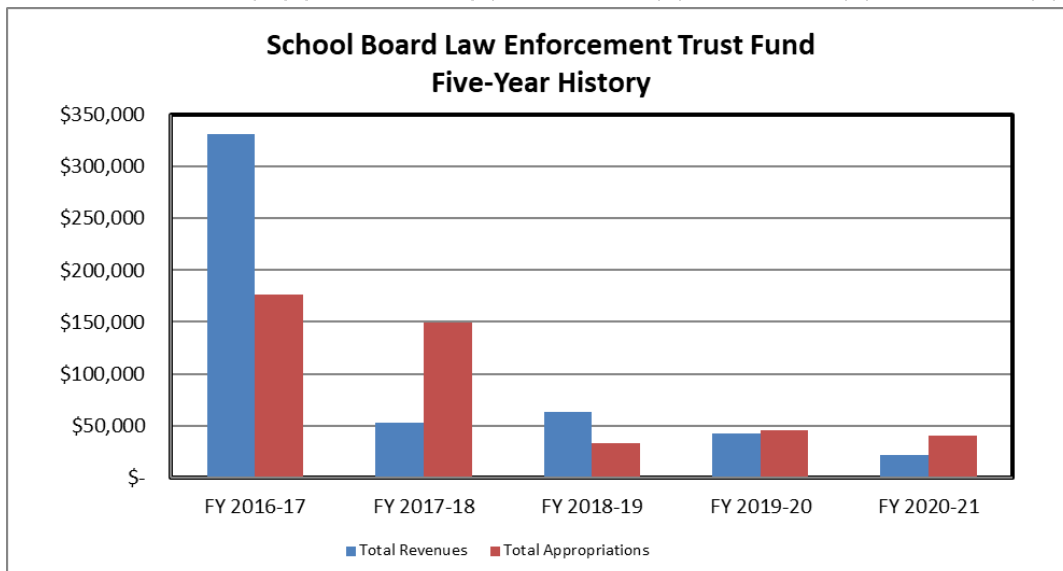
Available balances from 2020-21 will be carried forward to 2021-22. Revenue is estimated at \$23,198 for FY 2021-22. Expenditures will be incurred based on training and equipment needs or any eligible expenditures approved by the Chief of Police.

**SUMMARY OF REVENUES & APPROPRIATIONS  
MISCELLANEOUS SPECIAL REVENUE  
SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

|   | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|--|---|--|
| <b>REVENUES</b>   |  |   |  |
| Citations   | \$ 31,461                                | \$ 21,000                                   | \$ 23,000                                  |
| Confiscated Property                                    | 10,270                                   | -   | -  |
| Investment/Interest Income                              | 755                                      | 846   | 198  |
| <b>Total Revenues</b>                                   | <b>\$ 42,486</b>                         | <b>\$ 21,846</b>                            | <b>\$ 23,198</b>                           |
| <br>  |  |   |  |
| <b>BEGINNING FUND BALANCE</b>                           | <u>114,193</u>                           | <u>110,807</u>                              | <u>91,887</u>                              |
| <br>  |  |   |  |
| <b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <u><b>\$ 156,679</b></u>                 | <u><b>\$ 132,653</b></u>                    | <u><b>\$ 115,085</b></u>                   |
| <br>  |  |   |  |
| <b>APPROPRIATIONS</b>                                   |  |   |  |
| Purchased Services                                      | \$ 27,110                                | \$ 17,194                                   | \$ 17,975                                  |
| Travel In County & Out of County                        | 9,364                                    | 6,110                                       | 9,466                                      |
| Repairs & Maintenance                                   | -  | 2,357                                       | 2,357                                      |
| Printing & Duplicating                                  | -  | 2,000                                       | -  |
| Rentals   | -  | 2,816                                       | 642  |
| Dues & Fees   | 1,969                                    | 1,570                                       | 7,175                                      |
| Supplies  | 1,624                                    | 2,714                                       | 5,463                                      |
| Furniture, Fixtures & Equipment                         | 5,805                                    | 6,005                                       | 1,629                                      |
| <b>Total Appropriations</b>                             | <b>\$ 45,872</b>                         | <b>\$ 40,766</b>                            | <b>\$ 44,707</b>                           |
| <br>  |  |   |  |
| <b>FUND BALANCE - END OF YEAR</b>                       |  |   |  |
| Restricted Fund Balance                                 | <u>110,807</u>                           | <u>91,887</u>                               | <u>70,378</u>                              |
| <br>  |  |   |  |
| <b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <u><b>\$ 156,679</b></u>                 | <u><b>\$ 132,653</b></u>                    | <u><b>\$ 115,085</b></u>                   |

## MISCELLANEOUS SPECIAL REVENUE SCHOOL BOARD LAW ENFORCEMENT TRUST FUND FIVE-YEAR HISTORY

|   | FY 2016-17<br>ACTUAL<br>RESULTS | FY 2017-18<br>ACTUAL<br>RESULTS | FY 2018-19<br>ACTUAL<br>RESULTS | FY 2019-20<br>ACTUAL<br>RESULTS | FY 2020-21<br>PROJECTED<br>RESULTS |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------------------------|
| <b>REVENUES</b>   |                                 |                                 |                                 |                                 |                                    |
| Citations   | \$ 53,775                       | \$ 45,367                       | \$ 26,576                       | \$ 31,461                       | \$ 21,000                          |
| Confiscated Property                                    | 276,392                         | 6,980                           | 36,044                          | 10,270                          | -                                  |
| Investment/Interest Income                              | 1,162                           | 689                             | 722                             | 755                             | 846                                |
| <b>Total Revenues</b>                                   | <b>\$ 331,329</b>               | <b>\$ 53,036</b>                | <b>\$ 63,342</b>                | <b>\$ 42,486</b>                | <b>\$ 21,846</b>                   |
| <b>BEGINNING FUND BALANCE</b>                           | <b>26,258</b>                   | <b>180,985</b>                  | <b>84,394</b>                   | <b>114,193</b>                  | <b>110,807</b>                     |
| <b>TOTAL REVENUES AND BEGINNING<br/>FUND BALANCE</b>    | <b>\$ 357,587</b>               | <b>\$ 234,021</b>               | <b>\$ 147,736</b>               | <b>\$ 156,679</b>               | <b>\$ 132,653</b>                  |
| <b>APPROPRIATIONS</b>                                   |                                 |                                 |                                 |                                 |                                    |
| Salary & Fringe Benefits                                | \$ -                            | \$ 1,514                        | \$ -                            | \$ -                            | \$ -                               |
| Purchased Services                                      | 81,068                          | 57,308                          | 16,945                          | 27,110                          | 17,194                             |
| Travel In County & Out of County                        | 25,087                          | 12,609                          | 5,514                           | 9,364                           | 6,110                              |
| Repairs & Maintenance                                   | -                               | 29,608                          | -                               | -                               | 2,357                              |
| Printing & Duplicating                                  | 1,211                           | -                               | -                               | -                               | 2,000                              |
| Rentals   | 33,852                          | 42,594                          | 10,784                          | -                               | 2,816                              |
| Dues & Fees   | -                               | -                               | -                               | 1,969                           | 1,570                              |
| Supplies  | 20,122                          | -                               | -                               | 1,624                           | 2,714                              |
| Furniture, Fixtures & Equipment                         | 15,262                          | 5,994                           | 300                             | 5,805                           | 6,005                              |
| <b>Total Appropriations</b>                             | <b>\$ 176,602</b>               | <b>\$ 149,627</b>               | <b>\$ 33,543</b>                | <b>\$ 45,872</b>                | <b>\$ 40,766</b>                   |
| <b>FUND BALANCE - END OF YEAR</b>                       |                                 |                                 |                                 |                                 |                                    |
| Restricted Fund Balance                                 | 180,985                         | 84,394                          | 114,193                         | 110,807                         | 91,887                             |
| <b>TOTAL APPROPRIATIONS AND<br/>ENDING FUND BALANCE</b> | <b>\$ 357,587</b>               | <b>\$ 234,021</b>               | <b>\$ 147,736</b>               | <b>\$ 156,679</b>               | <b>\$ 132,653</b>                  |





## **DESCRIPTION OF FUND SELF-INSURED HEALTHCARE INTERNAL SERVICE FUND**

The School Board of Miami-Dade County, Florida is committed to offering its employees a comprehensive employee benefit program to retain current employees and recruit new employees to the District. The most significant offering of the employee benefit program is the healthcare program, which is offered to all full time, benefit eligible employees, retirees, and their eligible dependents. The cost of healthcare is a major expense to the District, with expenditures ranking as the second highest expense, following payroll costs. While the District's fiscal year runs from July to June, the healthcare program is on a calendar year basis, due to Internal Revenue Service (IRS) taxation issues. The healthcare program is a subject of collective bargaining with all five unions which represent District employees. Due to the volatility of healthcare costs and issues, healthcare is an annual re-opener to all contracts.

Rather than incur a significant insurance premium increase in 2010, the District elected to self-insure the healthcare program. On September 2009, the School Board awarded an Administrative Services Only (ASO) contract to Cigna Healthcare. On July 2019, the Board awarded a new ASO contract to Cigna Healthcare from January 1, 2020 to December 31, 2024, with an option to renew the contract through 2026.

When the District became self-insured it segregated its healthcare related expenditures from other District funds by creating an internal service fund for the healthcare program. By virtue of being self-funded, the District has access to quality data which assists staff to identify trends and opportunities to make plan design changes to offset cost increases. While the financial platform of self-insurance is not a "silver bullet" to lowering the significant cost of healthcare coverage to employees, their dependents and retirees, it does provide an effective management tool to gauge healthcare trends and make changes, when needed.

The District is required to file an annual report with the Florida Office of Insurance Regulation on the plan's current year performance and actuarially projected trends for future years. In order to comply with Federal regulations and the Affordable Care Act, the Internal Revenue Service requires that the District file certain tax returns and provide other related information annually. Actuarial projections for the current and next calendar year are updated on a quarterly basis. When required, plan design and rate changes for the following year are negotiated with the employee unions and associations. Projected revenue and expenses for fiscal year 2021-22 are subject to plan design and contribution changes for the 2022 calendar year and are being negotiated with the labor unions and associations.

**SUMMARY OF REVENUES & EXPENSES  
SELF-INSURED HEALTHCARE  
INTERNAL SERVICE FUND**

|  | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|--|--|---|--|
| <b>OPERATING REVENUES</b>  |  |   |  |
| Charges for Services   | \$ 344,529,412                           | \$ 385,588,830                              | \$ 391,313,855                             |
| Other Operating Revenues   | 10,060,522                               | 12,009,000                                  | 12,651,000                                 |
| <b>Total Operating Revenues</b>  | <b>\$ 354,589,934</b>                    | <b>\$ 397,597,830</b>                       | <b>\$ 403,964,855</b>                      |
| <b>NONOPERATING REVENUES</b>   |  |   |  |
| Interest & Investment Revenue/(Loss)   | 400,595                                  | 200,170                                     | 96,145                                     |
| <b>Total Revenues</b>  | <b>\$ 354,990,529</b>                    | <b>\$ 397,798,000</b>                       | <b>\$ 404,061,000</b>                      |
| <b>BEGINNING NET POSITION</b>  | <b>80,568,414</b>                        | <b>66,931,160</b>                           | <b>122,494,868</b>                         |
| <b>TOTAL OPERATING &amp; NON-OPERATING REVENUES<br/>AND BEGINNING NET POSITION</b> | <b><u>\$ 435,558,943</u></b>             | <b><u>\$ 464,729,160</u></b>                | <b><u>\$ 526,555,868</u></b>               |
| <b>OPERATING EXPENSES</b>  |  |   |  |
| Salaries   | \$ 177,624                               | \$ 178,762                                  | \$ 184,125                                 |
| Fringe Benefits  | 53,169                                   | 58,321                                      | 61,654                                     |
| Purchased Services   | 629,251                                  | 625,000                                     | 900,000                                    |
| Dues & Fees  | 106,299                                  | 125,000                                     | 120,000                                    |
| ASO/Stop Loss Fees   | 5,779,897                                | 1,644,917                                   | 3,167,221                                  |
| Other Expenses (Estimated Claims)  | 351,881,543                              | 339,602,292                                 | 428,480,000                                |
| <b>Total Operating Expenses</b>  | <b>\$ 358,627,783</b>                    | <b>\$ 342,234,292</b>                       | <b>\$ 432,913,000</b>                      |
| <b>TRANSFER TO GENERAL FUND</b>  | <b>10,000,000</b>                        | <b>-</b>                                    | <b>-</b>                                   |
| <b>ENDING NET POSITION</b>   | <b>66,931,160</b>                        | <b>122,494,868</b>                          | <b>93,642,868</b>                          |
| <b>TOTAL OPERATING EXPENSES AND<br/>ENDING NET POSITION</b>                        | <b><u>\$ 435,558,943</u></b>             | <b><u>\$ 464,729,160</u></b>                | <b><u>\$ 526,555,868</u></b>               |

**NOTE:**

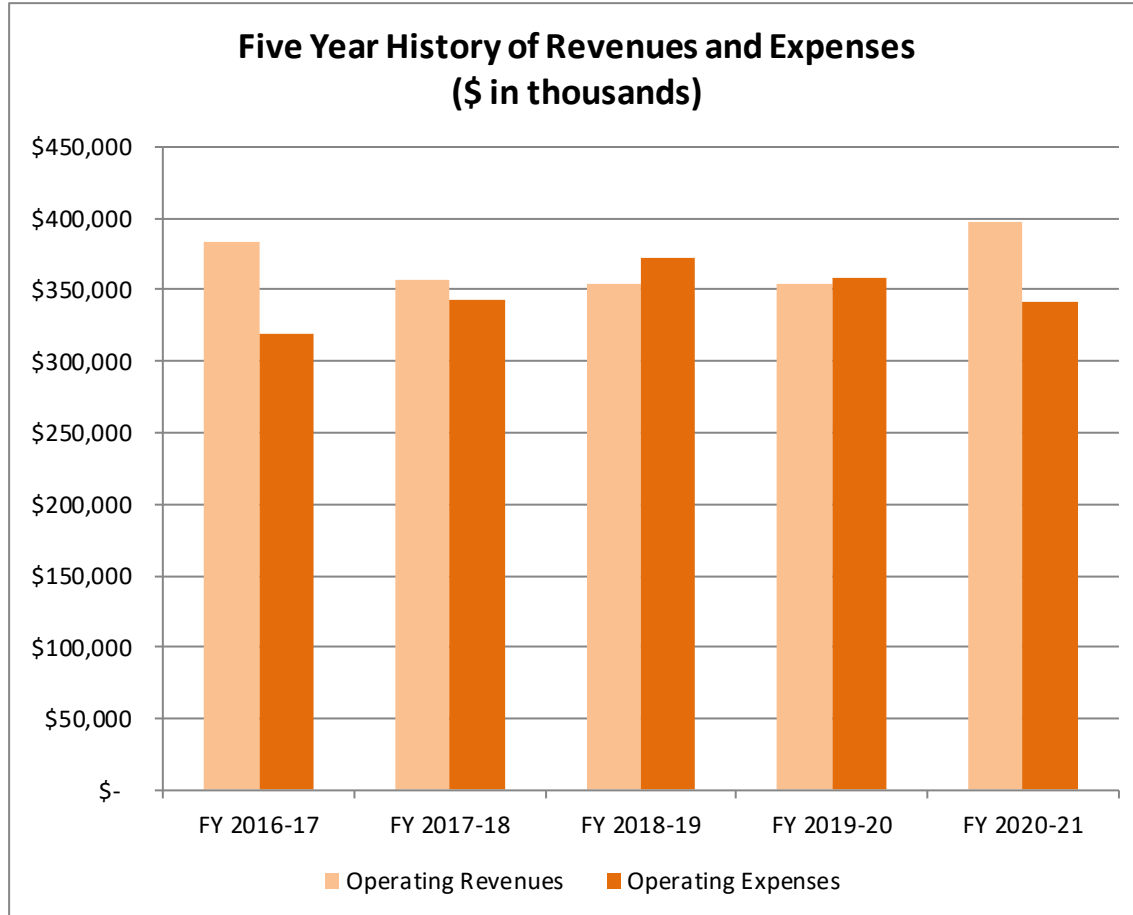
(1) Other Expenses (Estimated Claims) for FY 2020-21 reflects a reduction of \$46,126,708 from the 2nd resolution related to COVID-19 testing, treatment, and vaccination costs which will be covered by ESSER II funds.



**PROPRIETARY FUND – SELF-INSURED HEALTHCARE  
INTERNAL SERVICE FUND  
FIVE-YEAR HISTORY**

|   | <b>FY 2016-17<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2017-18<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2018-19<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> |
|---|--|--|--|--|---|
| <b>OPERATING REVENUES</b>                                   |  |  |  |  |   |
| Charges for Services  | \$ 376,876,457                           | \$ 351,742,452                           | \$ 346,675,376                           | \$ 344,529,412                           | \$ 385,588,830                              |
| Other Operating Revenues                                    | 6,242,415                                | 5,012,450                                | 7,275,382                                | 10,060,522                               | 12,009,000                                  |
| <b>Total Operating Revenues</b>                             | <b>\$ 383,118,872</b>                    | <b>\$ 356,754,902</b>                    | <b>\$ 353,950,758</b>                    | <b>\$ 354,589,934</b>                    | <b>\$ 397,597,830</b>                       |
| <b>NONOPERATING REVENUES</b>                                |  |  |  |  |   |
| Interest & Investment Revenue/(Loss)                        | 677,047                                  | 497,504                                  | 434,884                                  | 400,595                                  | 200,170                                     |
| <b>Total Revenues</b>                                       | <b>\$ 383,795,919</b>                    | <b>\$ 357,252,406</b>                    | <b>\$ 354,385,642</b>                    | <b>\$ 354,990,529</b>                    | <b>\$ 397,798,000</b>                       |
| <b>BEGINNING NET POSITION</b>                               | <b>69,052,794</b>                        | <b>113,787,584</b>                       | <b>98,276,243</b>                        | <b>80,568,414</b>                        | <b>66,931,160</b>                           |
| <b>TOTAL REVENUES AND<br/>BEGINNING NET POSITION</b>        | <b><u>\$ 452,848,713</u></b>             | <b><u>\$ 471,039,990</u></b>             | <b><u>\$ 452,661,885</u></b>             | <b><u>\$ 435,558,943</u></b>             | <b><u>\$ 464,729,160</u></b>                |
| <b>OPERATING EXPENSES</b>                                   |  |  |  |  |   |
| Salaries  | \$ 325,940                               | \$ 355,006                               | \$ 183,235                               | \$ 177,624                               | \$ 178,762                                  |
| Fringe Benefits   | 147,806                                  | 162,377                                  | 62,612                                   | 53,169                                   | 58,321                                      |
| Purchased Services  | 374,609                                  | 397,908                                  | 451,673                                  | 629,251                                  | 625,000                                     |
| Dues & Fees   | 1,305,645                                | 54,641                                   | 104,037                                  | 106,299                                  | 125,000                                     |
| ASO/Stop Loss Fees  | 9,179,389                                | 8,600,059                                | 8,601,664                                | 5,779,897                                | 1,644,917                                   |
| Other Expenses  | 307,727,740                              | 333,193,756                              | 362,690,250                              | 351,881,543                              | 339,602,292                                 |
| <b>Total Operating Expenses</b>                             | <b>\$ 319,061,129</b>                    | <b>\$ 342,763,747</b>                    | <b>\$ 372,093,471</b>                    | <b>\$ 358,627,783</b>                    | <b>\$ 342,234,292</b>                       |
| <b>TRANSFER TO GENERAL FUND</b>                             | <b>20,000,000</b>                        | <b>30,000,000</b>                        | <b>-</b>                                 | <b>10,000,000</b>                        | <b>-</b>                                    |
| <b>ENDING NET POSITION</b>                                  | <b>113,787,584</b>                       | <b>98,276,243</b>                        | <b>80,568,414</b>                        | <b>66,931,160</b>                        | <b>122,494,868</b>                          |
| <b>TOTAL OPERATING EXPENSES AND<br/>ENDING NET POSITION</b> | <b><u>\$ 452,848,713</u></b>             | <b><u>\$ 471,039,990</u></b>             | <b><u>\$ 452,661,885</u></b>             | <b><u>\$ 435,558,943</u></b>             | <b><u>\$ 464,729,160</u></b>                |

## SELF-INSURED HEALTHCARE INTERNAL SERVICE FUND



\$ in thousands

|                    | <b>FY 2016-17</b> | <b>FY 2017-18</b> | <b>FY 2018-19</b> | <b>FY 2019-20</b> | <b>FY 2020-21</b> |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Operating Revenues | \$ 383,119        | \$ 356,755        | \$ 353,951        | \$ 354,590        | \$ 397,598        |
| Operating Expenses | \$ 319,061        | \$ 342,764        | \$ 372,093        | \$ 358,628        | \$ 342,234        |

## **DESCRIPTION OF FUND FIDUCIARY FUND – PENSION TRUST FUND**

In addition to participating in the Florida Retirement System, the School Board established an early retirement plan on July 1, 1984. The plan is non-contributory and is administered by an independent trustee.

All employees participating in the Florida Retirement System (the "System") were eligible to participate in the Supplemental Early Retirement Plan (the "Plan"). Accordingly, the School Board's payroll for employees covered by the Plan was the same as that for those employees covered by the System. The Plan was established in order to supplement an early retiree's benefits by the amount of reduction imposed by the Florida Retirement System. The program provides a supplemental income for those employees who retired between the ages of 55 to 61 and who had completed at least 25 years, but no more than 28 years, of creditable service. Payments under the Plan shall be equal to the early retirement penalty imposed by the Florida Retirement System. The penalty is equal to a 5% reduction in benefits for each year prior to age 62 a person retires with less than 30 years creditable service. These benefit provisions and all other requirements are established by Florida Statute Section 121.011.

Required contributions to the Early Retirement Fund are established by a Board-appointed actuarial consultant and are expended in the funds making the contributions during the years contributed. Contributions in prior years exceeded actual payments to retirees because of the need to amortize over a 30-year period the actuarial value of accumulated benefits earned by employees prior to the inception of the plan.

Employer contributions are appropriated for FY 2021-22 in the amount of \$1.9 million, while retirement benefit payments and other plan expenses are appropriated at \$4 million. Investment/earnings are projected to be approximately \$1 million. Ending Net Position is expected to decrease to approximately \$21 million by the end of FY 2021-22.

During FY 1996-97, the School Board made a decision to terminate the Supplemental Early Retirement Plan for eligible employees who had not elected to retire under its provision by July 1, 2003. Additional employees were not able to vest after July 1, 2000.

At this time it is not known if any amounts accumulated in this fund will be available upon the termination of the Plan. Prior to the COVID-19 pandemic, the Plan experienced strong growth as the global economy and corporate earnings remained strong. Furthermore, FY 2020-21 earnings captured significant market gains after the depressed prices caused by the pandemic. However, ongoing low interest rates and political uncertainty across the globe may result in lower investment returns and higher volatility in the near term.

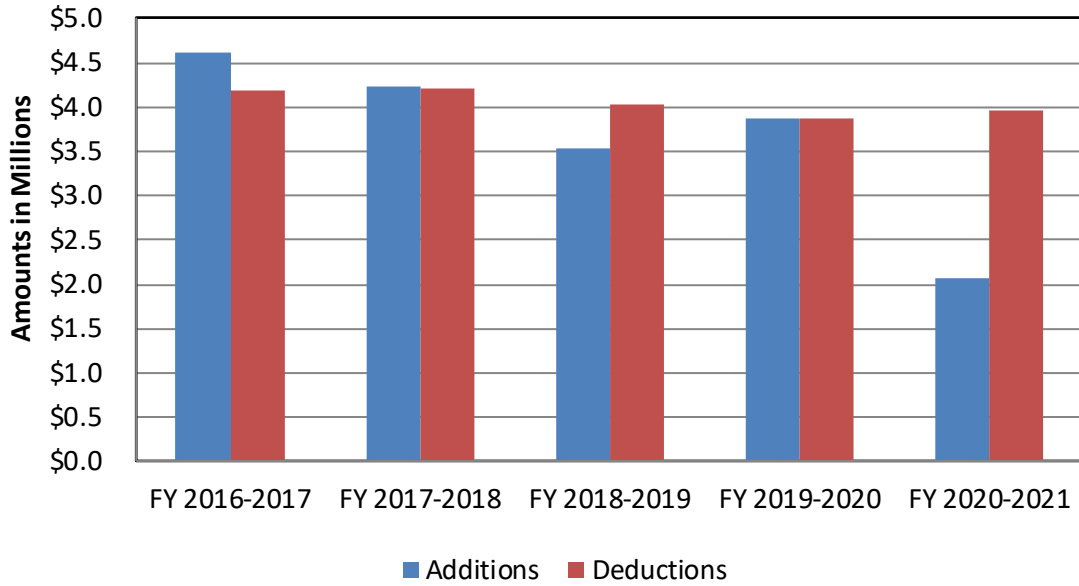
**SUMMARY OF REVENUES & APPROPRIATIONS  
FIDUCIARY FUND - PENSION TRUST FUND**

|   | <b>FY 2019-20<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-21<br/>PROJECTED<br/>RESULTS</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> |
|---|--|---|--|
|   | <u>                    </u>              | <u>                    </u>                 | <u>                    </u>                |
| <b>ADDITIONS</b>                                      |  |   |  |
| Employer Contributions                                | \$ 2,565,755                             | \$ 1,816,653                                | \$ 1,854,697                               |
| Investment Earnings                                   | <u>1,306,307</u>                         | <u>250,000</u>                              | <u>1,000,000</u>                           |
| <b>TOTAL ADDITIONS</b>                                | <b>\$ 3,872,062</b>                      | <b>\$ 2,066,653</b>                         | <b>\$ 2,854,697</b>                        |
| <b>BEGINNING NET POSITION</b>                         | <u>24,105,713</u>                        | <u>24,094,508</u>                           | <u>22,196,161</u>                          |
| <b>TOTAL ADDITIONS AND<br/>BEGINNING NET POSITION</b> | <b><u>\$ 27,977,775</u></b>              | <b><u>\$ 26,161,161</u></b>                 | <b><u>\$ 25,050,858</u></b>                |
| <b>DEDUCTIONS</b>                                     |  |   |  |
| Retirement Benefit Payments                           | \$ 3,844,760                             | \$ 3,850,000                                | \$ 3,900,000                               |
| Trustee Services and Other Expenses                   | <u>38,507</u>                            | <u>115,000</u>                              | <u>115,000</u>                             |
| <b>TOTAL DEDUCTIONS</b>                               | <b>\$ 3,883,267</b>                      | <b>\$ 3,965,000</b>                         | <b>\$ 4,015,000</b>                        |
| <b>ENDING NET POSITION</b>                            | <u>24,094,508</u>                        | <u>22,196,161</u>                           | <u>21,035,858</u>                          |
| <b>TOTAL DEDUCTIONS AND<br/>ENDING NET POSITION</b>   | <b><u>\$ 27,977,775</u></b>              | <b><u>\$ 26,161,161</u></b>                 | <b><u>\$ 25,050,858</u></b>                |

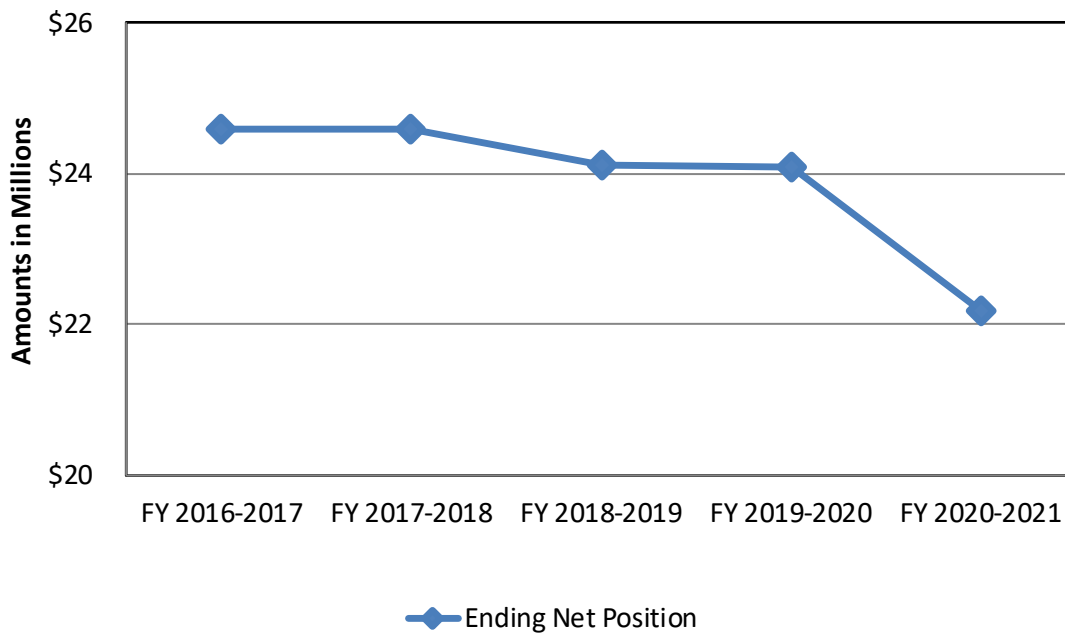
**FIDUCIARY FUND - PENSION TRUST FUND  
FIVE-YEAR HISTORY**

|   | <b>FY 2016-2017<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2017-2018<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2018-2019<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2019-2020<br/>ACTUAL<br/>RESULTS</b> | <b>FY 2020-2021<br/>PROJECTED<br/>RESULTS</b> |
|---|--|--|--|--|---|
| <b>ADDITIONS</b>                                      |  |  |  |  |   |
| Employer Contributions                                | \$ 2,167,080                               | \$ 2,156,032                               | \$ 2,027,550                               | \$ 2,565,755                               | \$ 1,816,653                                  |
| Investment Earnings                                   | 2,448,349                                  | 2,071,542                                  | 1,503,585                                  | 1,306,307                                  | 250,000                                       |
| <b>TOTAL ADDITIONS</b>                                | <b>\$ 4,615,429</b>                        | <b>\$ 4,227,574</b>                        | <b>\$ 3,531,135</b>                        | <b>\$ 3,872,062</b>                        | <b>\$ 2,066,653</b>                           |
| <b>BEGINNING NET POSITION</b>                         | <b>24,162,567</b>                          | <b>24,589,664</b>                          | <b>24,595,935</b>                          | <b>24,105,713</b>                          | <b>24,094,508</b>                             |
| <b>TOTAL ADDITIONS AND<br/>BEGINNING NET POSITION</b> | <b><u>\$ 28,777,996</u></b>                | <b><u>\$ 28,817,238</u></b>                | <b><u>\$ 28,127,070</u></b>                | <b><u>\$ 27,977,775</u></b>                | <b><u>\$ 26,161,161</u></b>                   |
| <b>DEDUCTIONS</b>                                     |  |  |  |  |   |
| Retirement Benefit Payments                           | \$ 4,108,497                               | \$ 4,114,520                               | \$ 3,950,868                               | \$ 3,844,760                               | \$ 3,850,000                                  |
| Trustee Services and Other Expenses                   | 79,835                                     | 106,783                                    | 70,489                                     | 38,507                                     | 115,000                                       |
| <b>TOTAL DEDUCTIONS</b>                               | <b>\$ 4,188,332</b>                        | <b>\$ 4,221,303</b>                        | <b>\$ 4,021,357</b>                        | <b>\$ 3,883,267</b>                        | <b>\$ 3,965,000</b>                           |
| <b>ENDING NET POSITION</b>                            | <b>24,589,664</b>                          | <b>24,595,935</b>                          | <b>24,105,713</b>                          | <b>24,094,508</b>                          | <b>22,196,161</b>                             |
| <b>TOTAL DEDUCTIONS AND<br/>ENDING NET POSITION</b>   | <b><u>\$ 28,777,996</u></b>                | <b><u>\$ 28,817,238</u></b>                | <b><u>\$ 28,127,070</u></b>                | <b><u>\$ 27,977,775</u></b>                | <b><u>\$ 26,161,161</u></b>                   |

## Pension Trust Fund Additions and Deductions Five-Year History



## Ending Net Position Five-Year History



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2021-22**

|   | <b>FY 2020-21<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2020-21<br/>PROJECTED<br/>BUDGET</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> | <b>INCREASE<br/>(DECREASE)</b> |
|---|--|--|--|--------------------------------|
| <b>FEDERAL SOURCES</b>                          |  |  |  |                                |
| Impact Aid                                      | \$ 25,000                                | \$ 25,000                                  | \$ 45,000                                  | \$ 20,000                      |
| R.O.T.C.  | 1,750,000                                | 1,750,000                                  | 1,750,000                                  | -                              |
| Medicaid Reimbursement                          | 7,000,000                                | 14,500,000                                 | 12,000,000                                 | (2,500,000)                    |
| Federal Through State Community Schools         | 1,228,686                                | 1,217,324                                  | 1,300,000                                  | 82,676                         |
| Federal Through State FEMA for Hurricane Irma   | 8,217,117                                | 8,217,117                                  | -  | (8,217,117)                    |
| Federal Through State Restart Program           | -  | 1,536,694                                  | -  | (1,536,694)                    |
| <b>Total Federal</b>                            | <b>\$ 18,220,803</b>                     | <b>\$ 27,246,135</b>                       | <b>\$ 15,095,000</b>                       | <b>\$ (12,151,135)</b>         |
| <b>STATE SOURCES</b>                            |  |  |  |                                |
| <b>FLORIDA EDUCATION FINANCE PROGRAM:</b>       |  |  |  |                                |
| Base Funding less FEFP Required Local Effort    | \$ 366,135,040                           | \$ 312,175,827                             | \$ 312,777,342                             | \$ 601,515                     |
| Safe Schools (B)                                | 23,111,781                               | 23,169,331                                 | 23,112,765                                 | (56,566)                       |
| Supplemental Academic Instruction (B)           | 115,693,446                              | 112,430,803                                | 113,842,617                                | 1,411,814                      |
| ESE Guarantee (B)                               | 134,948,126                              | 131,215,090                                | 126,884,526                                | (4,330,564)                    |
| Reading Allocation                              | 14,829,877                               | 14,782,451                                 | 14,726,503                                 | (55,948)                       |
| Prior Year Adjustment                           | -  | 134,220                                    | -  | (134,220)                      |
| Mental Health Assistance Allocation             | 11,311,249                               | 11,360,476                                 | 13,465,847                                 | 2,105,371                      |
| Prior Year Adjustment for Scholarship Deduction | -  | (245,927)                                  | -  | 245,927                        |
| McKay Scholarship Adjustment                    | (43,020,308)                             | (41,226,109)                               | -  | 41,226,109                     |
| Family Empowerment Scholarships Adjustment      | (21,989,185)                             | (46,545,864)                               | -  | 46,545,864                     |
| DJJ Supplemental Allocation (A)                 | 353,576                                  | 254,963                                    | 274,761                                    | 19,798                         |
| Instructional Material (B)                      | 26,950,293                               | 27,157,280                                 | 27,788,079                                 | 630,799                        |
| Transportation (B)                              | 18,882,277                               | 18,882,277                                 | 19,249,787                                 | 367,510                        |
| Teachers Classroom Supplies Allocation (A)      | 6,548,165                                | 6,548,165                                  | 6,548,656                                  | 491                            |
| Federally Connected Student Supplement          | 125,272                                  | 125,272                                    | 126,406                                    | 1,134                          |
| Proration to State Funds Available              | -  | (7,181,629)                                | -  | 7,181,629                      |
| Digital Classrooms Allocation (A)               | 184,659                                  | 185,031                                    | 184,665                                    | (366)                          |
| Turnaround Supplemental Services Allocation     | 314,105                                  | 178,825                                    | 178,825                                    | -                              |
| Teacher Salary Increase Allocation              | 60,560,032                               | 60,560,032                                 | 66,148,051                                 | 5,588,019                      |
| Funding Compression & Hold Harmless             | 13,934,730                               | 13,785,045                                 | -  | (13,785,045)                   |
| Emergency Order Funding Adjustment              | -  | 61,071,760                                 | -  | (61,071,760)                   |
| <b>Sub-Total FEFP</b>                           | <b>\$ 728,873,135</b>                    | <b>\$ 698,817,319</b>                      | <b>\$ 725,308,830</b>                      | <b>\$ 26,491,511</b>           |
| <b>OTHER STATE/CATEGORICAL PROGRAMS :</b>       |  |  |  |                                |
| Workforce Development (A)                       | \$ 80,670,340                            | \$ 80,670,340                              | \$ 80,670,340                              | \$ -                           |
| Adults with Disabilities (A)                    | 1,125,208                                | 1,057,696                                  | 1,125,208                                  | 67,512                         |
| Voluntary Pre-K (B)                             | 17,614,130                               | 11,747,553                                 | 15,403,306                                 | 3,655,753                      |
| Class Size Reduction                            | 386,236,718                              | 386,236,718                                | 354,684,785                                | (31,551,933)                   |
| Miscellaneous State (see A-3)                   | 2,964,645                                | 4,704,805                                  | 2,524,503                                  | (2,180,302)                    |
| <b>Sub-Total Other State</b>                    | <b>\$ 488,611,041</b>                    | <b>\$ 484,417,112</b>                      | <b>\$ 454,408,142</b>                      | <b>\$ (30,008,970)</b>         |
| <b>Total State</b>                              | <b>\$ 1,217,484,176</b>                  | <b>\$ 1,183,234,431</b>                    | <b>\$ 1,179,716,972</b>                    | <b>\$ (3,517,459)</b>          |

- (A) Revenue for which appropriations equal revenue.  
(B) Revenue for which appropriations exceed revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2021-22**

|   | <b>FY 2020-21<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2020-21<br/>PROJECTED<br/>BUDGET</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> | <b>INCREASE<br/>(DECREASE)</b> |
|---|--|--|--|--------------------------------|
| <b>LOCAL SOURCES</b>                      |  |  |  |                                |
| FEFP Required Local Effort                | \$ 1,335,202,951                         | \$ 1,335,202,951                           | \$ 1,387,954,734                           | \$ 52,751,783                  |
| Local Discretionary Millage               | 253,613,968                              | 253,613,968                                | 262,899,504                                | 9,285,536                      |
| Additional Millage (Voted Levy)           | 254,292,081                              | 254,292,081                                | 263,602,444                                | 9,310,363                      |
| <b>Sub-Total Local</b>                    | <b>\$ 1,843,109,000</b>                  | <b>\$ 1,843,109,000</b>                    | <b>\$ 1,914,456,682</b>                    | <b>\$ 71,347,682</b>           |
| <b>MISCELLANEOUS LOCAL:</b>               |  |  |  |                                |
| Rent                                      | \$ 10,000,000                            | \$ 10,380,000                              | \$ 8,380,000                               | \$ (2,000,000)                 |
| Interest                                  | 7,520,151                                | 763,195                                    | 622,523                                    | (140,672)                      |
| Vocational Fees                           | 1,300,000                                | 660,000                                    | 805,000                                    | 145,000                        |
| Post Secondary Fees                       | 3,969,000                                | 3,969,000                                  | 3,363,000                                  | (606,000)                      |
| Financial Aid Fees                        | 500,000                                  | 500,000                                    | 500,000                                    | -                              |
| Community Schools (A)                     | 20,727,332                               | 9,886,953                                  | 18,000,000                                 | 8,113,047                      |
| Fed. Indirect Cost Reimbursement          | 5,000,000                                | 5,000,000                                  | 15,000,000                                 | 10,000,000                     |
| Universal Services (E-Rate)               | 1,000,000                                | 1,030,553                                  | 1,000,000                                  | (30,553)                       |
| Misc. School Receipts (A)                 | 3,000,000                                | 3,000,000                                  | 3,000,000                                  | -                              |
| Food Service Indirect Costs               | 2,623,605                                | 2,437,325                                  | 2,380,209                                  | (57,116)                       |
| Other Miscellaneous Local (see A-4)       | 3,956,125                                | 3,281,395                                  | 1,386,790                                  | (1,894,605)                    |
| <b>Sub-Total Miscellaneous Local</b>      | <b>\$ 59,596,213</b>                     | <b>\$ 40,908,421</b>                       | <b>\$ 54,437,522</b>                       | <b>\$ 13,529,101</b>           |
| <b>Total Local</b>                        | <b>\$ 1,902,705,213</b>                  | <b>\$ 1,884,017,421</b>                    | <b>\$ 1,968,894,204</b>                    | <b>\$ 84,876,783</b>           |
| <b>TOTAL REVENUES</b>                     | <b>\$ 3,138,410,192</b>                  | <b>\$ 3,094,497,987</b>                    | <b>\$ 3,163,706,176</b>                    | <b>\$ 69,208,189</b>           |
| <b>OTHER FINANCING SOURCES</b>            |  |  |  |                                |
| Transfer In From Capital Outlay           | \$ 200,934,755                           | \$ 204,065,944                             | \$ 200,045,047                             | \$ (4,020,897)                 |
| <b>FUND BALANCE FROM PRIOR YEAR</b>       | 246,930,675                              | 246,793,982                                | 340,547,483                                | 93,753,501                     |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>\$ 3,586,275,622</b>                  | <b>\$ 3,545,357,913</b>                    | <b>\$ 3,704,298,706</b>                    | <b>\$ 158,940,793</b>          |

(A) Revenue for which appropriations equal revenue.



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2021-22**

| <b>TOTAL MISCELLANEOUS STATE</b>                           | <b>FY 2020-21<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2020-21<br/>PROJECTED<br/>BUDGET</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> | <b>INCREASE<br/>(DECREASE)</b> |
|--|--|--|--|--------------------------------|
| Capital Outlay & Debt Service                              |  |  |  |                                |
| Withheld for Administration                                | \$ 224,796                               | \$ 224,796                                 | \$ 224,796                                 | \$ -                           |
| State License Tax  | 224,883                                  | 224,883                                    | 224,883                                    | -                              |
| State Reimbursements-Hurricane Irma                        | 1,369,520                                | 1,369,520                                  | -  | (1,369,520)                    |
| SFW Individual Training Account (A)                        | 8,000                                    | 8,000                                      | 8,000                                      | -                              |
| Computer Science Grant (A)                                 | 1,085,860                                | 1,143,747                                  | 1,084,411                                  | (59,336)                       |
| Florida Virtual School (FLVS) Virtual Teacher Training (A) | -  | 4,250                                      | -  | (4,250)                        |
| FDLRS General Revenue (A)                                  | 51,586                                   | 51,586                                     | 48,491                                     | (3,095)                        |
| Schools of Hope-Homestead Middle                           | -  | 321,000                                    | -  | (321,000)                      |
| Schools of Hope-Lorah Park                                 | -  | 198,503                                    | -  | (198,503)                      |
| Schools of Hope-Miami Carol City Senior                    | -  | 608,000                                    | -  | (608,000)                      |
| Schools of Hope-Toussaint L'Ouverture                      | -  | 219,989                                    | -  | (219,989)                      |
| Schools of Hope-West Homestead K-8                         | -  | 330,531                                    | -  | (330,531)                      |
| WLRN-TV FL Community Svc. (A)                              | -  | -  | 301,176                                    | 301,176                        |
| WLRN-FM Radio Community Svc. (A)                           | -  | -  | 94,000                                     | 94,000                         |
| Learning For Life (A)                                      | -  | -  | 141,000                                    | 141,000                        |
| Youth Mental Health Awareness & Training (A)               | -  | -  | 397,746                                    | 397,746                        |
| <b>TOTAL MISCELLANEOUS STATE</b>                           | <b>\$ 2,964,645</b>                      | <b>\$ 4,704,805</b>                        | <b>\$ 2,524,503</b>                        | <b>\$ (2,180,302)</b>          |

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2021-22**

| <b>TOTAL OTHER MISC LOCAL</b>    | <b>FY 2020-21<br/>ADOPTED<br/>BUDGET</b> | <b>FY 2020-21<br/>PROJECTED<br/>BUDGET</b> | <b>FY 2021-22<br/>TENTATIVE<br/>BUDGET</b> | <b>INCREASE<br/>(DECREASE)</b> |
|----------------------------------|--|--|--|--------------------------------|
| Fee Supported Pre-K (B)          | \$ 2,600,748                             | \$ 1,926,018                               | \$ -                                       | \$ (1,926,018)                 |
| Miami-Dade County VAB Adjustment | 386,790                                  | 386,790                                    | 386,790                                    | -                              |
| Fingerprinting (A)               | 968,587                                  | 968,587                                    | 1,000,000                                  | 31,413                         |
| <b>TOTAL OTHER MISC LOCAL</b>    | <b>\$ 3,956,125</b>                      | <b>\$ 3,281,395</b>                        | <b>\$ 1,386,790</b>                        | <b>\$ (1,894,605)</b>          |

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

## FEFP REVENUE ANALYSIS FY 2021-22

|   | FY 2019-20<br>ACTUAL<br>REVENUES | FY 2020-21<br>ADOPTED<br>BUDGET | FY 2020-21<br>AMENDED<br>BUDGET | FY 2021-22<br>TENTATIVE<br>BUDGET |
|---|----------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| <b>FTEw</b>   |                                  |                                 |                                 |                                   |
| 378,574.12 x \$4,279.49                                 | \$ 1,620,104,161                 |                                 |                                 |                                   |
| 380,775.27 x \$4,319.49                                 |                                  | \$ 1,644,754,971                |                                 |                                   |
| 368,458.14 x \$4,319.49                                 |                                  |                                 | \$ 1,591,551,251                |                                   |
| 375,210.77 x \$4,372.91                                 |                                  |                                 |                                 | \$ 1,640,762,928                  |
| <b>Geographic Cost Differential</b>                     |                                  |                                 |                                 |                                   |
| 1,620,104,161 x .0153                                   | 24,787,594                       |                                 |                                 |                                   |
| 1,644,754,971 x .0142                                   |                                  | 23,355,521                      |                                 |                                   |
| 1,591,551,251 x .0142                                   |                                  |                                 | 22,600,028                      |                                   |
| 1,640,762,928 x .0147                                   |                                  |                                 |                                 | 24,119,215                        |
| <b>Safe Schools</b>                                     | 22,955,831                       | 23,111,781                      | 23,169,331                      | 23,112,765                        |
| <b>Declining Enrollment Supplement</b>                  | 918,657                          | -                               | -                               | -                                 |
| <b>Supplemental Academic Instruction</b>                | 115,735,057                      | 115,693,446                     | 112,430,803                     | 113,842,617                       |
| <b>ESE Guarantee</b>                                    | 136,346,687                      | 134,948,126                     | 131,215,090                     | 126,884,526                       |
| <b>McKay Scholarships*</b>                              | (43,112,607)                     | (43,020,308)                    | (41,226,109)                    | -                                 |
| <b>Family Empowerment Scholarships*</b>                 | (22,142,813)                     | (21,989,185)                    | (46,545,864)                    | -                                 |
| <b>Prior Year Adjustment for Scholarship Deductions</b> | (36,424)                         | -                               | (245,927)                       | -                                 |
| <b>Prior Year Adjustment</b>                            | 214,303                          | -                               | 134,220                         | -                                 |
| <b>Proration to State Funds Available</b>               | (4,445,287)                      | -                               | (7,181,629)                     | -                                 |
| <b>Reading Allocation</b>                               | 14,984,965                       | 14,829,877                      | 14,782,451                      | 14,726,503                        |
| <b>Teacher Supply Allocation</b>                        | 6,619,101                        | 6,548,165                       | 6,548,165                       | 6,548,656                         |
| <b>Mental Health Assistance</b>                         | 8,373,271                        | 11,311,249                      | 11,360,476                      | 13,465,847                        |
| <b>Instructional Materials Allocation</b>               | 26,900,914                       | 26,950,293                      | 27,157,280                      | 27,788,079                        |
| <b>Student Transportation Allocation</b>                | 18,697,477                       | 18,882,277                      | 18,882,277                      | 19,249,787                        |
| <b>Dept. of Juvenile Justice Allocation</b>             | 337,647                          | 353,576                         | 254,963                         | 274,761                           |
| <b>Teacher Salary Increase Allocation</b>               | -                                | 60,560,032                      | 60,560,032                      | 66,148,051                        |
| <b>Federally Connected Student Supplement</b>           | 123,569                          | 125,272                         | 125,272                         | 126,406                           |
| <b>Digital Classrooms</b>                               | 479,623                          | 184,659                         | 185,031                         | 184,665                           |
| <b>Best and Brightest</b>                               | 34,088,096                       | -                               | -                               | -                                 |
| <b>Funding Compression &amp; Hold Harmless</b>          | -                                | 13,934,730                      | 13,785,045                      | -                                 |
| <b>Turnaround Supplemental Services</b>                 | 1,592,990                        | 314,105                         | 178,825                         | 178,825                           |
| <b>Emergency Order Funding Adjustment</b>               | -                                | -                               | 61,071,760                      | -                                 |
| <b>SUB-TOTAL</b>  | <b>\$ 1,963,522,812</b>          | <b>\$ 2,030,848,587</b>         | <b>\$ 2,000,792,771</b>         | <b>\$ 2,077,413,631</b>           |
| <b>Minus: Required Local Effort **</b>                  |                                  |                                 |                                 |                                   |
| 339,593,182,438 x .96 x .003924                         | \$ 1,279,261,102                 |                                 |                                 |                                   |
| 353,183,445,068 x .96 x .003840                         |                                  | \$ 1,301,975,452                |                                 |                                   |
| 353,183,445,068 x .96 x .003840                         |                                  |                                 | \$ 1,301,975,452                |                                   |
| 366,114,505,026 x .96 x .003847                         |                                  |                                 |                                 | \$ 1,352,104,801                  |
| <b>TOTAL</b>  | <b>\$ 684,261,710</b>            | <b>\$ 728,873,135</b>           | <b>\$ 698,817,319</b>           | <b>\$ 725,308,830</b>             |

\* FTE for students on McKay and Family Empowerment Scholarships are included in the adopted/tentative budget pursuant to DOE guidelines. However, actual/amended revenues are reduced by the amount of funds distributed to private schools.

\*\* Excludes millage for uncollected prior years taxes due to FEFP revenue reduction. Actual millage will be higher.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2019-20  
uwFTE AND wFTE BY PROGRAM  
(Agrees to Fourth Calculation)**

| No. Program                                    | July         | October           | February          | Estimated June | uwFTE Total       | FY 2019-20 Weights | wFTE Total        |
|--|--------------|-------------------|-------------------|----------------|-------------------|--------------------|-------------------|
| 254 ESE Level 4                                | -            | 1,250.72          | 1,292.20          | 0.17           | 2,543.09          | 3.637              | 9,249.22          |
| 255 ESE Level 5                                | -            | 166.50            | 175.53            | -              | 342.03            | 5.587              | 1,862.82          |
| <b>EXCEPT. ED. PGMS.</b>                       | <b>-</b>     | <b>1,417.22</b>   | <b>1,467.73</b>   | <b>0.17</b>    | <b>2,885.12</b>   |                    | <b>11,112.04</b>  |
| 300 Career Education (9-12)                    | -            | 3,982.16          | 3,936.77          | -              | 7,918.93          | 1.005              | 7,958.49          |
| <b>CAREER EDUCATION (9-12)</b>                 | <b>-</b>     | <b>3,982.16</b>   | <b>3,936.77</b>   | <b>-</b>       | <b>7,918.93</b>   |                    | <b>7,958.49</b>   |
| 130 ESOL                                       | 0.31         | 18,628.72         | 18,338.06         | 0.53           | 36,967.62         | 1.181              | 43,610.82         |
| <b>AT-RISK</b>                                 | <b>0.31</b>  | <b>18,628.72</b>  | <b>18,338.06</b>  | <b>0.53</b>    | <b>36,967.62</b>  |                    | <b>43,610.82</b>  |
| 101 K-3 Basic                                  | -            | 31,474.49         | 31,036.86         | -              | 62,511.35         | 1.120              | 70,012.71         |
| 102 4-8 Basic                                  | 7.41         | 43,605.23         | 43,548.37         | 9.96           | 87,170.97         | 1.000              | 87,170.97         |
| 103 9-12 Basic                                 | 16.97        | 33,431.12         | 33,053.69         | 26.38          | 66,528.16         | 1.005              | 66,860.80         |
| 111 K-3 Basic with ESE                         | -            | 9,884.42          | 10,802.04         | -              | 20,686.46         | 1.120              | 23,168.84         |
| 112 4-8 Basic with ESE                         | 2.66         | 18,346.99         | 18,598.48         | 3.34           | 36,951.47         | 1.000              | 36,951.47         |
| 113 9-12 Basic with ESE                        | 6.03         | 11,660.55         | 11,627.58         | 7.34           | 23,301.50         | 1.005              | 23,418.01         |
| <b>BASIC</b>                                   | <b>33.07</b> | <b>148,402.80</b> | <b>148,667.02</b> | <b>47.02</b>   | <b>297,149.91</b> |                    | <b>307,582.80</b> |
| <b>TOTAL K-12</b>                              | <b>33.38</b> | <b>172,430.90</b> | <b>172,409.58</b> | <b>47.72</b>   | <b>344,921.58</b> |                    | <b>370,264.15</b> |
| Advanced Placement                             |              |                   |                   |                |                   |                    | 4,514.40          |
| Industry Certified Career Education Supplement |              |                   |                   |                |                   |                    | 1,829.05          |
| International Baccalaureate Exam               |              |                   |                   |                |                   |                    | 394.88            |
| International Baccalaureate Diploma            |              |                   |                   |                |                   |                    | 110.40            |
| AICE Diploma                                   |              |                   |                   |                |                   |                    | 151.50            |
| AICE Score                                     |              |                   |                   |                |                   |                    | 1,306.88          |
| Early Graduation                               |              |                   |                   |                |                   |                    | 159.00            |
| <b>GRAND TOTAL</b>                             |              |                   |                   |                |                   |                    | <b>378,730.26</b> |

NOTE: Includes McKay, Family Empowerment Scholarships (FES), and Charter Schools. Although the district does not receive revenue for McKay or FES Scholarships, the FTE of students in these programs are included in the M-DCPS count.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2020-21  
uwFTE AND wFTE BY PROGRAM  
(Agrees to Fourth Calculation)**

| No. Program                                    | July         | October           | February          | Estimated June | uwFTE Total       | FY 2020-21 Weights | wFTE Total        |
|--|--------------|-------------------|-------------------|----------------|-------------------|--------------------|-------------------|
| 254 ESE Level 4                                | -            | 1,241.61          | 1,257.35          | -              | 2,498.96          | 3.644              | 9,106.21          |
| 255 ESE Level 5                                | -            | 155.09            | 166.81            | -              | 321.90            | 5.462              | 1,758.22          |
| <b>EXCEPT. ED. PGMS.</b>                       | <b>-</b>     | <b>1,396.70</b>   | <b>1,424.16</b>   | <b>-</b>       | <b>2,820.86</b>   |                    | <b>10,864.43</b>  |
| 300 Career Education (9-12)                    | -            | 3,906.34          | 3,875.97          | -              | 7,782.31          | 1.012              | 7,875.70          |
| <b>CAREER EDUCATION (9-12)</b>                 | <b>-</b>     | <b>3,906.34</b>   | <b>3,875.97</b>   | <b>-</b>       | <b>7,782.31</b>   |                    | <b>7,875.70</b>   |
| 130 ESOL                                       | 0.72         | 16,309.74         | 15,894.92         | 1.01           | 32,206.39         | 1.184              | 38,132.37         |
| <b>AT-RISK</b>                                 | <b>0.72</b>  | <b>16,309.74</b>  | <b>15,894.92</b>  | <b>1.01</b>    | <b>32,206.39</b>  |                    | <b>38,132.37</b>  |
| 101 K-3 Basic                                  | -            | 31,116.87         | 30,927.99         | -              | 62,044.86         | 1.124              | 69,738.42         |
| 102 4-8 Basic                                  | 4.78         | 42,415.77         | 42,425.55         | 7.45           | 84,853.55         | 1.000              | 84,853.55         |
| 103 9-12 Basic                                 | 11.17        | 33,775.49         | 33,147.68         | 15.73          | 66,950.07         | 1.012              | 67,753.47         |
| 111 K-3 Basic with ESE                         | -            | 8,364.74          | 9,068.21          | -              | 17,432.95         | 1.124              | 19,594.64         |
| 112 4-8 Basic with ESE                         | 1.44         | 18,463.62         | 18,659.53         | 2.33           | 37,126.92         | 1.000              | 37,126.92         |
| 113 9-12 Basic with ESE                        | 2.29         | 11,854.34         | 11,844.55         | 3.51           | 23,704.69         | 1.012              | 23,989.15         |
| <b>BASIC</b>                                   | <b>19.68</b> | <b>145,990.83</b> | <b>146,073.51</b> | <b>29.02</b>   | <b>292,113.04</b> |                    | <b>303,056.15</b> |
| <b>TOTAL K-12</b>                              | <b>20.40</b> | <b>167,603.61</b> | <b>167,268.56</b> | <b>30.03</b>   | <b>334,922.60</b> |                    | <b>359,928.65</b> |
| Advanced Placement                             |              |                   |                   |                |                   |                    | 5,091.84          |
| Industry Certified Career Education Supplement |              |                   |                   |                |                   |                    | 862.35            |
| International Baccalaureate Exam               |              |                   |                   |                |                   |                    | 422.72            |
| International Baccalaureate Diploma            |              |                   |                   |                |                   |                    | 125.40            |
| AICE Diploma                                   |              |                   |                   |                |                   |                    | 200.70            |
| AICE Score                                     |              |                   |                   |                |                   |                    | 1,724.48          |
| Early Graduation                               |              |                   |                   |                |                   |                    | 102.00            |
| <b>GRAND TOTAL</b>                             |              |                   |                   |                |                   |                    | <b>368,458.14</b> |

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NOTE: Includes McKay, Family Empowerment Scholarships (FES), and Charter Schools. Although the district does not receive revenue for McKay or FES Scholarships, the FTE of students in these programs are included in the M-DCPS count.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
FY 2021-22  
uwFTE AND wFTE BY PROGRAM  
(Agrees to Legislative Results)**

| No. Program                                    | Estimates Submitted to DOE |                      |                       |                   | uwFTE<br>Total    | FY 2021-22<br>Weights | wFTE<br>Total     |
|--|----------------------------|----------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|
|  | Estimated<br>July          | Estimated<br>October | Estimated<br>February | Estimated<br>June |                   |                       |                   |
| 254 ESE Level 4                                | -                          | 1,302.58             | 1,347.42              | -                 | 2,650.00          | 3.648                 | 9,667.20          |
| 255 ESE Level 5                                | -                          | 169.78               | 180.22                | -                 | 350.00            | 5.340                 | 1,869.00          |
| <b>EXCEPT. ED. PGMS.</b>                       | <b>-</b>                   | <b>1,472.36</b>      | <b>1,527.64</b>       | <b>-</b>          | <b>3,000.00</b>   |                       | <b>11,536.20</b>  |
| 300 Career Education (9-12)                    | -                          | 3,874.20             | 3,831.29              | -                 | 7,705.49          | 1.010                 | 7,782.54          |
| <b>CAREER EDUCATION (9-12)</b>                 | <b>-</b>                   | <b>3,874.20</b>      | <b>3,831.29</b>       | <b>-</b>          | <b>7,705.49</b>   |                       | <b>7,782.54</b>   |
| 130 ESOL                                       | 0.72                       | 16,337.28            | 16,047.92             | 1.01              | 32,386.93         | 1.199                 | 38,831.93         |
| <b>AT-RISK</b>                                 | <b>0.72</b>                | <b>16,337.28</b>     | <b>16,047.92</b>      | <b>1.01</b>       | <b>32,386.93</b>  |                       | <b>38,831.93</b>  |
| 101 K-3 Basic                                  | -                          | 32,297.53            | 31,796.85             | -                 | 64,094.38         | 1.126                 | 72,170.27         |
| 102 4-8 Basic                                  | 4.78                       | 43,973.55            | 43,898.89             | 7.45              | 87,884.67         | 1.000                 | 87,884.67         |
| 103 9-12 Basic                                 | 11.17                      | 34,885.94            | 34,544.06             | 15.73             | 69,456.90         | 1.010                 | 70,151.47         |
| 111 K-3 Basic with ESE                         | -                          | 8,117.96             | 8,865.43              | -                 | 16,983.39         | 1.126                 | 19,123.30         |
| 112 4-8 Basic with ESE                         | 1.44                       | 17,898.54            | 18,158.27             | 2.33              | 36,060.58         | 1.000                 | 36,060.58         |
| 113 9-12 Basic with ESE                        | 2.29                       | 11,438.46            | 11,466.95             | 3.51              | 22,911.21         | 1.010                 | 23,140.32         |
| <b>BASIC</b>                                   | <b>19.68</b>               | <b>148,611.98</b>    | <b>148,730.45</b>     | <b>29.02</b>      | <b>297,391.13</b> |                       | <b>308,530.61</b> |
| <b>TOTAL K-12</b>                              | <b>20.40</b>               | <b>170,295.82</b>    | <b>170,137.30</b>     | <b>30.03</b>      | <b>340,483.55</b> |                       | <b>366,681.28</b> |
| Advanced Placement                             |                            |                      |                       |                   |                   |                       | 5,091.84          |
| Industry Certified Career Education Supplement |                            |                      |                       |                   |                   |                       | 862.35            |
| International Baccalaureate Exam               |                            |                      |                       |                   |                   |                       | 422.72            |
| International Baccalaureate Diploma            |                            |                      |                       |                   |                   |                       | 125.40            |
| AICE-Diploma                                   |                            |                      |                       |                   |                   |                       | 200.70            |
| AICE-Score                                     |                            |                      |                       |                   |                   |                       | 1,724.48          |
| Early Graduation                               |                            |                      |                       |                   |                   |                       | 102.00            |
| <b>GRAND TOTAL</b>                             |                            |                      |                       |                   |                   |                       | <b>375,210.77</b> |

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NOTE: Includes McKay, Family Empowerment Scholarships (FES), and Charter Schools. Although the district does not receive revenue for McKay or FES Scholarships, the FTE of students in these programs are included in the M-DCPS count.

## FY 2021-22 ESTIMATE OF PROPERTY TAX LEVY AND ROLLBACK RATE (POTENTIAL YIELDS)

|                          | FY 2020-21<br>ACTUAL<br>RATE | FY 2020-21<br>ACTUAL<br>YIELD<br>(Thousands) | FY 2021-22<br>ROLLBACK<br>RATE | FY 2021-22<br>ROLLBACK<br>YIELD<br>(Thousands) | FY 2021-22<br>PROPOSED<br>RATE | FY 2021-22<br>PROPOSED<br>YIELD<br>(Thousands) |
|--------------------------|------------------------------|--|--------------------------------|--|--------------------------------|--|
| RLE Millage              | 3.9380                       | \$ 1,352,395                                 | 3.7506                         | \$ 1,373,149                                   | 3.9490                         | \$ 1,445,786                                   |
| Disc. Oper. Millage      | 0.7480                       | 256,879                                      | 0.7124                         | 260,820  | 0.7480                         | 273,854  |
| Additional Voted Millage | 0.7500                       | 257,566                                      | 0.7143                         | 261,516  | 0.7500                         | 274,586  |
| Disc. Capital Millage    | 1.5000                       | 515,133                                      | 1.4286                         | 523,031  | 1.5000                         | 549,172  |
| <b>TOTAL</b>             | <u>6.9360</u>                | <u>\$ 2,381,973</u>                          | <u>6.6059</u>                  | <u>\$ 2,418,516</u>                            | <u>6.9470</u>                  | <u>\$ 2,543,398</u>                            |

**% Increase in Tax Levy Yield**

**5.16%**

The following values of a mill are applicable for calculations:

|  |                    |
|--|--------------------|
| (a) Adjusted value of a mill in 2020-21 (as of July 1, 2020) was:    | \$ 353,183,445     |
| (b) Estimated value of one mill for 2021-22 (as of July 1, 2021) is: |                    |
| Excluding new construction   | \$ 360,582,168     |
| Including new construction   | \$ 366,114,505     |
| (c) Prior Year (2020-21) Final Tax Roll (as of July 1, 2021)         | \$ 343,421,682,144 |
| Value of a Mill  | \$ 343,421,682     |

**Note:** This schedule excludes Additional Debt Service Voted Millage.

## FIVE YEAR TREND ANALYSIS OF CALCULATED MILLAGE YIELDS & RATES FY 2021-22

|  | FY 2017-18         | Percent Increase<br>(Decrease) | FY 2018-19         | Percent Increase<br>(Decrease) | FY 2019-20         | Percent Increase<br>(Decrease) | FY 2020-21         | Percent Increase<br>(Decrease) | Proposed<br>FY 2021-22 | Percent Increase<br>(Decrease) |
|--|--------------------|--------------------------------|--------------------|--------------------------------|--------------------|--------------------------------|--------------------|--------------------------------|------------------------|--------------------------------|
| New Construction                       | \$ 8,159,059,639   | 62.32%                         | \$ 5,658,905,044   | -30.64%                        | \$ 7,395,000,697   | 30.68%                         | \$ 7,983,660,629   | 7.96%                          | \$ 5,532,336,601       | -30.70%                        |
| Other                                  | 296,966,698,160    | 6.13%                          | 316,534,110,043    | 6.59%                          | 332,198,181,741    | 4.95%                          | 345,199,784,439    | 3.91%                          | 360,582,168,425        | 4.46%                          |
| Total Miami-Dade Co. Tax Roll*         | \$ 305,125,757,799 | 7.12%                          | \$ 322,193,015,087 | 5.59%                          | \$ 339,593,182,438 | 5.40%                          | \$ 353,183,445,068 | 4.00%                          | \$ 366,114,505,026     | 3.66%                          |
| Budget Rate                            | 0.00096            |                                | 0.00096            |                                | 0.00096            |                                | 0.00096            |                                | 0.00096                |                                |
| Value of Mill                          | \$ 292,920,727     | 7.12%                          | \$ 309,305,294     | 5.59%                          | \$ 326,009,455     | 5.40%                          | \$ 339,056,107     | 4.00%                          | \$ 351,469,925         | 3.66%                          |
| RLE Millage Levy**                     | 4.526              | -7.44%                         | 4.256              | -5.97%                         | 4.027              | -5.38%                         | 3.938              | -2.21%                         | 3.949                  | 0.28%                          |
| RLE Yield                              | \$ 1,325,759,212   | -0.85%                         | \$ 1,316,403,333   | -0.71%                         | \$ 1,312,840,077   | -0.27%                         | \$ 1,335,202,951   | 1.70%                          | \$ 1,387,954,736       | 3.95%                          |
| Disc. Local Mill. Levy                 | 0.748              | 0.00%                          | 0.748              | 0.00%                          | 0.748              | 0.00%                          | 0.748              | 0.00%                          | 0.748                  | 0.00%                          |
| Disc. Yield                            | \$ 219,104,704     | 7.12%                          | \$ 231,360,360     | 5.59%                          | \$ 243,855,074     | 5.40%                          | \$ 253,613,970     | 4.00%                          | \$ 262,899,506         | 3.66%                          |
| Voted School Tax Additional Mill. Levy | -                  | 0.00%                          | -                  | 0.00%                          | 0.750              | 100.00%                        | 0.750              | 0.00%                          | 0.750                  | 0.00%                          |
| Voted School Tax Additional Yield      | \$ -               | 0.00%                          | \$ -               | 0.00%                          | \$ 244,507,093     | 100.00%                        | \$ 254,292,082     | 4.00%                          | \$ 263,602,446         | 3.66%                          |
| Disc. Capital Mill. Levy               | 1.500              | 0.00%                          | 1.500              | 0.00%                          | 1.500              | 0.00%                          | 1.500              | 0.00%                          | 1.500                  | 0.00%                          |
| Disc. Capital Yield                    | \$ 439,381,091     | 7.12%                          | \$ 463,957,941     | 5.59%                          | \$ 489,014,185     | 5.40%                          | \$ 508,584,163     | 4.00%                          | \$ 527,204,890         | 3.66%                          |
| Voted Debt Service Mill. Levy          | 0.220              | 19.57%                         | 0.229              | 4.09%                          | 0.123              | -46.29%                        | 0.193              | 56.91%                         | 0.180                  | -6.74%                         |
| Voted Debt Service Yield               | \$ 64,442,560      | 28.08%                         | \$ 70,830,912      | 9.91%                          | \$ 40,099,165      | -43.39%                        | \$ 65,437,831      | 63.19%                         | \$ 63,264,589          | -3.32%                         |
| Total Millage Levy                     | 6.994              | -4.48%                         | 6.733              | -3.73%                         | 7.148              | 6.16%                          | 7.129              | -0.27%                         | 7.127                  | -0.03%                         |
| Total Yield                            | \$ 2,048,687,567   | 2.32%                          | \$ 2,082,552,546   | 1.65%                          | \$ 2,330,315,594   | 11.90%                         | \$ 2,417,130,997   | 3.73%                          | \$ 2,504,926,167       | 3.63%                          |

\* For this schedule, the tax roll shown is from the Certification of School Taxable Value form provided by the Property Appraiser on July 1 of each year.

\*\* Millage levy reflects RLE after State Certification except FY 2021-22 (not yet available).



**SUMMARY OF APPROPRIATIONS  
BY OBJECT OF EXPENDITURE  
FY 2021-22 TENTATIVE BUDGET**

|  | FY 2019-20<br>ACTUAL<br>EXPENDITURES | FY 2020-21<br>ADOPTED<br>BUDGET | FY 2020-21<br>PROJECTED<br>EXPENDITURES | FY 2021-22<br>TENTATIVE<br>BUDGET | VARIANCE<br>INCREASE<br>(DECREASE) |
|--|--------------------------------------|---------------------------------|---|-----------------------------------|------------------------------------|
| <b>APPROPRIATIONS</b>  |                                      |                                 |   |                                   |                                    |
| <b>SALARIES</b>  | \$ 1,767,937,400                     | \$ 1,782,137,315                | \$ 1,699,124,910                        | \$ 1,741,780,564                  | \$ 42,655,654                      |
| <b>EMPLOYEE BENEFITS</b>                                     | 585,241,472                          | 673,966,118                     | 651,332,290                             | 665,362,804                       | 14,030,514                         |
| <b>NON-SALARY</b>  |                                      |                                 |   |                                   |                                    |
| Purchased Services   | 701,811,688                          | 752,979,125                     | 764,662,036                             | 865,779,366                       | 101,117,330                        |
| Utilities  | 55,278,009                           | 68,657,747                      | 54,935,677                              | 60,382,027                        | 5,446,350                          |
| Materials & Supplies   | 54,620,106                           | 69,533,438                      | 94,430,468                              | 162,906,948                       | 68,476,480                         |
| Capital Outlay   | 35,205,084                           | 42,450,127                      | 36,292,802                              | 14,048,073                        | (22,244,729)                       |
| Other Non-Salary   | 57,686,835                           | 60,682,361                      | 61,122,819                              | 55,176,425                        | (5,946,394)                        |
| <b>TOTAL NON-SALARY</b>                                      | <u>\$ 904,601,722</u>                | <u>\$ 994,302,798</u>           | <u>\$ 1,011,443,802</u>                 | <u>\$ 1,158,292,839</u>           | <u>\$ 146,849,037</u>              |
| <b>TOTAL APPROPRIATIONS</b>                                  | <u>\$ 3,257,780,594</u>              | <u>\$ 3,450,406,231</u>         | <u>\$ 3,361,901,002</u>                 | <u>\$ 3,565,436,207</u>           | <u>\$ 203,535,205</u>              |
| <b>TRANSFERS OUT</b>   |                                      |                                 |   |                                   |                                    |
| Transfer to Debt Service Funds                               | \$ -                                 | \$ -                            | \$ -                                    | \$ -                              | \$ -                               |
| <b>TOTAL TRANSFERS</b>                                       | <u>\$ -</u>                          | <u>\$ -</u>                     | <u>\$ -</u>                             | <u>\$ -</u>                       | <u>\$ -</u>                        |
| <b>FUND BALANCE</b>  |                                      |                                 |   |                                   |                                    |
| Non-Spendable  | \$ 9,612,724                         | \$ -                            | \$ -                                    | \$ -                              | \$ -                               |
| Restricted   | 12,053,782                           | -                               | -                                       | -                                 | -                                  |
| Assigned   | 38,618,841                           | 42,151,717                      | 89,739,237                              | 45,144,825                        | (44,594,412)                       |
| Unassigned   | 186,508,635                          | 93,717,674                      | 93,717,674                              | 93,717,674                        | -                                  |
| <b>TOTAL FUND BALANCE</b>                                    | <u>\$ 246,793,982</u>                | <u>\$ 135,869,391</u>           | <u>\$ 183,456,911</u>                   | <u>\$ 138,862,499</u>             | <u>\$ (44,594,412)</u>             |
| <b>TOTAL APPROPRIATIONS<br/>TRANSFERS &amp; FUND BALANCE</b> | <u>\$ 3,504,574,576</u>              | <u>\$ 3,586,275,622</u>         | <u>\$ 3,545,357,913</u>                 | <u>\$ 3,704,298,706</u>           | <u>\$ 158,940,793</u>              |

**Note:** The FY 2021-22 Assigned Fund Balance represents an amount which is being reserved in the event of a tax roll yield shortfall.

## DETAILS OF MAJOR REVENUE CHANGES \$ (MILLIONS)

### FEDERAL

**Increase  
(Decrease)**

Net decrease in **Federal Sources** mainly due to non-recurring revenue for FEMA Reimbursements for Hurricane Irma as well as the proceeds received from Restart Grants during FY 2020-21. We are also projecting a slight decrease in Medicaid reimbursement revenue. \$ (12.15)

### STATE

1. Increase in **Florida Education Finance Program (FEFP)** revenues due to six major changes: a) elimination of the Emergency Order Funding Adjustment; b) restoring of Family Empowerment Scholarships; c) restoring of McKay Scholarships; d) elimination of the Funding Compression and Hold Harmless allocation; e) elimination of the negative proration to state funds; f) an increase to the Teacher Salary Increase allocation. In addition, the tax roll increased \$12.93 billion over FY 2020-21 on July 1. This differs from the estimated tax roll the 2021 Legislature used by \$10.74 billion. 26.49

|   | FY 2020-21<br>Fourth<br><u>Calculation</u> | FY 2021-22<br>First<br><u>Calculation</u> | %<br>Increase/<br><u>(Decrease)</u> |
|---|--|---|-------------------------------------|
| Unweighted FTE                          | 334,922.60                                 | 340,483.55                                | 1.66%                               |
| Weighted FTE                            | 368,458.14                                 | 375,210.77                                | 1.83%                               |
| Base Student Allocation                 | 4,319.49                                   | 4,372.91                                  | 1.24%                               |
| District Cost Differential              | 1.0142                                     | 1.0147                                    | 0.05%                               |
| RLE Millage Rate                        | 3.938                                      | 3.949                                     | 0.28%                               |
| Disc. Local Millage Rate                | 0.748                                      | 0.748                                     | 0.00%                               |
| Tax Roll (in billions)                  | 353.18                                     | 366.11                                    | 3.66%                               |
| Base Funding (Net of RLE)               | 312.18                                     | 312.78                                    | 0.19%                               |
| McKay Scholarship Adjustment            | (41.23)                                    | 0.00                                      | -100.00%                            |
| FES Scholarships Adjustment             | (46.55)                                    | 0.00                                      | -100.00%                            |
| Prior Year Adjustments for Scholarships | (0.25)                                     | 0.00                                      | -100.00%                            |
| ESE Guaranteed Allocation               | 131.22                                     | 126.88                                    | -3.30%                              |
| Declining Enrollment Supplement         | 0.00                                       | 0.00                                      | 0.00%                               |
| Mental Health Assistance Allocation     | 11.36                                      | 13.47                                     | 18.53%                              |
| Supplemental Academic Instruction       | 112.43                                     | 113.84                                    | 1.26%                               |
| Turnaround Supplemental Services        | 0.18                                       | 0.18                                      | 0.00%                               |
| Reading Allocation                      | 14.78                                      | 14.73                                     | -0.37%                              |
| Safe Schools                            | 23.17                                      | 23.11                                     | -0.24%                              |
| DJJ Supplemental Allocation             | 0.26                                       | 0.28                                      | 7.84%                               |
| Prior Year Adjustments                  | 0.13                                       | 0.00                                      | -100.00%                            |
| Instructional Materials                 | 27.16                                      | 27.79                                     | 2.32%                               |
| Transportation                          | 18.88                                      | 19.25                                     | 1.95%                               |
| Teachers Supply Allocation              | 6.55                                       | 6.55                                      | 0.00%                               |
| Teacher Salary Increase Allocation      | 60.56                                      | 66.15                                     | 9.23%                               |
| Funding Compression & Hold Harmless     | 13.79                                      | 0.00                                      | -100.00%                            |
| Proration to State Funds                | (7.18)                                     | 0.00                                      | -100.00%                            |
| Digital Classrooms                      | 0.19                                       | 0.19                                      | 0.00%                               |
| Federally Connected Student Supplement  | 0.13                                       | 0.13                                      | 0.00%                               |
| Emergency Order Funding Adjustment      | 61.07                                      | 0.00                                      | -100.00%                            |

**DETAILS OF MAJOR REVENUE CHANGES (Continued)**  
**\$ (MILLIONS)**

| <u>STATE (Continued)</u>   | <u>Increase<br/>(Decrease)</u> |
|--|--------------------------------|
| 2. Increase funding of <b>Other State</b> program due to a projected increase in Voluntary Pre-K.  | \$ 3.66                        |
| 3. Decrease funding in <b>State Categorical</b> programs mainly due to Class Size Reduction.   | (31.49)                        |
| 4. Decrease funding in <b>Miscellaneous State</b> programs. These revenues are offset by appropriation increases/decreases. Several grants are recurring but are not reflected until authorized by the State for the current year. | (2.18)                         |

**LOCAL**

|   |       |
|---|-------|
| 1. Increase <b>property tax revenue</b> due to an increase in taxable property value over the prior year. The tax roll used by the 2021 Legislature was \$355.37 billion compared to \$353.18 billion in FY 2020-21. However, on July 1, the district received the certified tax roll from the County which reflected \$366.11 billion. | 71.35 |
|---|-------|

The budget recommendation includes .748 mills for Local Discretionary millage. The impact to property tax revenues is as follows:

|                                    |          |
|------------------------------------|----------|
| a. Required Local Effort (RLE)     | \$ 52.75 |
| b. Local Discretionary Millage     | 9.29     |
| c. Additional Millage (referendum) | 9.31     |
|                                    | \$ 71.35 |

It is anticipated that the **total levy** of school property tax rates will increase from 5.436 mills to 5.447 mills or \$0.011 cents per thousand dollars of assessed value. The legislature increased the RLE millage rate which was offset by a decrease in State funding.

**Required Local Effort millage will be revised by the Department of Education no later than July 19.**

|   |           |
|---|-----------|
| 2. Increase/(Decrease) <b>Miscellaneous Local</b> as follows: | 13.53     |
| Interest  | \$ (0.14) |
| Rent  | (2.00)    |
| Community Schools*  | 8.11      |
| Post Secondary Fees   | (0.61)    |
| Vocational Fees   | 0.15      |
| Food Service Indirect Cost                                    | (0.06)    |
| Federal Indirect Cost Reimb.                                  | 10.00     |
| Universal Services  | (0.03)    |
| Other Miscellaneous Local*                                    | (1.89)    |
| Total   | \$ 13.53  |

\*These revenues are offset by appropriation increases/(decreases).

**DETAILS OF MAJOR REVENUE CHANGES (Continued)**  
**\$ (MILLIONS)**

| <b>TRANSFERS, NON-REVENUE SOURCES AND FUND BALANCE</b>   | <b>Increase<br/>(Decrease)</b> |
|--|--------------------------------|
| 1. Decrease transfer from Capital Outlay due primarily to the Charter School portion of the School Hardening Grants partially offset by a minor increase in Charter School PECO. | \$ (4.02)                      |
| 2. Increase Beginning Fund Balance to reflect updated projected carry forward amounts as well as reserve for potential revenue shortfall for FY 2021-22 and FY 2022-23.          | 93.75                          |
| <b>Total Major Revenues, Transfers and Other Changes</b>   | <b>\$ 158.94</b>               |

**DETAILS OF MAJOR APPROPRIATION CHANGES  
\$ (MILLIONS)**

| <u>SCHOOLS</u>   | <u>Increase<br/>(Decrease)</u> |
|--|--------------------------------|
| 1. Increase appropriations in <b>K-12 programs</b> for M-DCPS share of the Teacher Salary Increase Allocation provided as part of FEFP funds. The balance of the increase for this allocation is the portion pertaining to Charter schools and is reflected as part of their FEFP increase below.  | \$ 4.03                        |
| 2. Increase appropriations for <b>Charter Schools</b> due to an estimated shift of 2,311.81, unweighted FTE (uFTE) primarily from public schools (from 75,191.95 uFTE in FY 2020-21 to 77,503.76 uFTE in FY 2021-22). The District receives revenue based on FTE inclusive of Charter Schools and distributes the funds to the Charter Schools less a holdback to cover district expense. In 2009-10, districts were permitted to holdback 5% of total revenue for the first 500 students of each charter school. Since then statutes were changed and now districts may collect 5% on the first 250 students and a lesser 2% on the first 250 students at State-defined high-performing charter schools and charter school systems. This increase includes \$1.55M related to the new Teacher Salary Increase Allocation. | 14.83                          |
| 3. Decrease appropriations for <b>Charter School Capital Outlay</b> due to the decrease in School Hardening grant partially offset by an increase in anticipated PECO funding.   | (4.02)                         |
| 4. Establish an appropriation for <b>McKay Scholarships</b> at the estimated revenue level. Students are reflected in FTE and the revenue related to this FTE is part of the FEFP revenue as of Tentative until it is deducted on the 2 <sup>nd</sup> FEFP Calculation and subsequently removed as of Adoption.  | 45.49                          |
| 5. Establish an appropriation for <b>Family Empowerment Scholarships (FES)</b> at the estimated revenue level. Students are reflected in FTE and the revenue related to this FTE is part of the FEFP revenue as of Tentative until it is deducted on the 2 <sup>nd</sup> FEFP Calculation and subsequently removed as of Adoption.   | 92.22                          |
| 6. Decrease appropriations for various <b>Miscellaneous State/Local</b> programs (offset by a decrease in revenue). Several grants are not reflected until notification is received from the State.  | (2.18)                         |
| 7. Increase appropriations based on preliminary budget conference decisions including support pool position purchases.   | 25.87                          |
| 8. Increase appropriations for instructional portion provided by referendum approved by voters on November 6, 2018. This amount reflects the increase which will occur during FY 2021-22 related to the increase in the tax roll.  | 8.11                           |
| 9. Increase ESE appropriations based on projected FTE changes in ESE programs as of preliminary budget conferences.  | 5.16                           |

**DETAILS OF MAJOR APPROPRIATION CHANGES (Continued)**  
**\$ (MILLIONS)**

**SCHOOLS (Continued)**

**Increase  
(Decrease)**

10. Decrease appropriations for various FEFP and categorical programs as listed below: \$ (0.03)

| <u>Categorical Program</u>   | <u>FY 2020-21<br/>Appropriations</u> | <u>FY 2021-22<br/>Appropriations</u> |
|------------------------------|--------------------------------------|--------------------------------------|
| Voluntary Pre-K              | \$ 12.49                             | \$ 9.91                              |
| Instructional Materials      | 27.16                                | 27.79                                |
| Reading Allocation           | 3.31                                 | 3.46                                 |
| Mental Health Assistance     | 9.51                                 | 11.33                                |
| DJJ Supplemental Allocation  | 0.19                                 | 0.22                                 |
| Digital Classroom Allocation | 0.19                                 | 0.18                                 |
| Full Service Schools         | <u>0.65</u>                          | <u>0.58</u>                          |
| Total                        | <u>\$ 53.50</u>                      | <u>\$ 53.47</u>                      |

**Total School Changes**

**\$ 189.48**

**OTHER**

- |  |            |
|--|------------|
| 1. Decrease appropriations for <b>employee health benefits</b> to reflect trend in actual expenditures.  | \$ (11.73) |
| 2. Increase appropriations for <b>FICA/retirement/liability/workers compensation/unemployment compensation</b> . This is primarily due to an increase in the FRS rate (from an average of 10.98% to 11.89%), along with minor increases in estimated workers compensation and liability insurance. | 20.67      |
| 3. Increase appropriations for <b>energy services and other utilities</b> primarily due to a projected increase in the cost of electricity.  | 6.74       |
| 4. Net decrease in Tax Anticipation Notes Interest and Dues and Fees.  | (0.01)     |
| 5. Increase appropriations for Property/Flood insurance premiums.  | 1.00       |
| 6. Decrease appropriations for anticipated costs of equipment, cleaning supplies and personal protective equipment related to the COVID pandemic projected to be covered by other funds.   | (15.00)    |

**DETAILS OF MAJOR APPROPRIATION CHANGES (Continued)**  
**\$ (MILLIONS)**

| <u><b>OTHER (Continued)</b></u>   | <u><b>Increase<br/>(Decrease)</b></u> |
|---|---------------------------------------|
| 7. Increase appropriations for the security portion of the referendum funds approved by voters on November 6, 2018. This amount reflects the increase which will occur during FY 2021-22 related to the increase in the tax roll. | 1.10                                  |
| 8. Eliminate the FY 2020-21 Personnel and Program Protection revenue shortfall reserve used to mitigate the impacts of revenue losses during FY 2020-21.  | (59.38)                               |
| 9. Increase the Tax Yield Reserve for 2021-22. Tentative Budget includes \$35.99 million for a potential shortfall in 2020-21 which will not be known until mid-August.   | 14.78                                 |
| 10. Miscellaneous variances.  | <u>11.29</u>                          |
| <b>Total Other Changes</b>  | <b><u>\$ (30.54)</u></b>              |
| <b>Total Appropriation Changes</b>  | <b><u><u>\$ 158.94</u></u></b>        |





**FY 2020-21  
Estimated Capital  
Carry Forward Balances  
to FY 2021-22**



## Estimated FY 2020-21 Carry Forward Balances to FY 2021-22

The balances reflected in the schedule below represent amounts which are projected to be carried forward to FY 2021-22 for work that is in progress or amounts which have been obligated to specific projects/appropriations. The amounts include existing purchase orders that represent a liability to the District.

| Program Number          | Program Description                                    | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|-------------------------|--|---|
| <b>Capital Projects</b> |  |   |
| 12950000                | 19-20 Safety & Security (Hardening) Grant              | \$ 4,622,142  |
| 13950000                | 20-21 Safety & Security (Hardening) Grant              | 3,936,495   |
| 28580000                | 6-12 Facility (Brickell Growth S. of River)            | 25,776,150  |
| 17520000                | Ada Merritt K-8 Project                                | 130,315   |
| 15080000                | ADA Projects   | 21,350,152  |
| 18180000                | Air Base K-8 Project                                   | 164,816   |
| 18210000                | Allapattah Elem Project                                | 4,402,339   |
| 24090000                | Allapattah Middle Project                              | 294,367   |
| 26210000                | American Senior Project                                | 518,778   |
| 27610000                | Ammons Middle Project                                  | 4,938,408   |
| 09820000                | Angelou, Maya Elem                                     | 3   |
| 28430000                | Arch Creek Elem Project                                | 8,977,956   |
| 00120000                | Architect Planning Fund                                | 173,671   |
| 18240000                | Arcola Lake Elem Project                               | 3,736,941   |
| 24120000                | Arvida Middle Project                                  | 3,670,827   |
| 15680000                | Asbestos Abatement                                     | 733,908   |
| 18270000                | Auburndale Elem Project                                | 287,692   |
| 27960000                | Aventura Waterways K-8 Project                         | 39,775  |
| 18300000                | Avocado Elem Project                                   | 3   |
| 27020000                | Baker Aviation Project                                 | 21,023  |
| 18330000                | Banyan Elem Project                                    | 1,784,656   |
| 09380000                | Barbara Goleman Senior High Project                    | 3,246,315   |
| 21750000                | Barbara Hawkins El (formerly N. Carol City El) Project | 193,132   |
| 28450000                | Barreiro, Manuel Elem Project                          | 353   |
| 17400000                | Beckham, Ethel Koger K-8 Project                       | 171,538   |
| 18390000                | Bel Aire Elem Project                                  | 3,460,079   |
| 07760000                | Ben Sheppard Elem Project                              | 8,276   |
| 18420000                | Bent Tree Elem Project                                 | 873   |
| 18480000                | Biscayne Elem Project                                  | 39,393  |
| 18510000                | Biscayne Gardens Elem Project                          | 8,471,484   |
| 18540000                | Blanton Elem Project                                   | 45,325  |
| 18570000                | Blue Lakes Elem Project                                | 1,234,791   |
| 17570000                | Bossard Elem Project                                   | 1   |
| 27600000                | Bowman Ashe/Doolin K-8 Academy Project                 | 3   |
| 18580000                | Braddock Senior Project                                | 17,082  |

| Program Number | Program Description                          | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|--|---|
| 18600000       | Brentwood Elem Project                       | \$ 217,825  |
| 18630000       | Bright Elem Project                          | 8,208,459   |
| 18360000       | Broad, Ruth K. /Bay Harbor K-8 Project       | 503,329   |
| 18660000       | Broadmoor Elem Project                       | 7,671,252   |
| 24150000       | Brownsville Middle Project                   | 2,847,217   |
| 18690000       | Bryan Elementary Project                     | 2   |
| 18750000       | Bunche Park Elem Project                     | 488,721   |
| 18840000       | Calusa Elem Project                          | 30,307  |
| 18780000       | Campbell Drive K-8 Project                   | 7,561   |
| 24210000       | Campbell Drive Middle Project                | 447,867   |
| 13500000       | Capacity Projects (North of River)           | 28,000,000  |
| 01000000       | Capital Improvement Committee (CIF)          | 91  |
| 18810000       | Caribbean K-8 Project                        | 243,404   |
| 18870000       | Carol City Elem Project                      | 103,654   |
| 24180000       | Carol City Middle Project                    | 2,977,343   |
| 23700000       | Carrie P Meek/Westview K-8 Project           | 27,004  |
| 18900000       | Carver Elem Project                          | 114,827   |
| 24240000       | Carver Middle Project                        | 3,546,846   |
| 28540000       | Castillo, Andrea Preparatory Academy Project | 5,950,928   |
| 18990000       | Chapman Elem Project                         | 398,465   |
| 11140000       | CIF Programs (CIF)                           | 7,293   |
| 19020000       | Citrus Grove Elementary Project              | 243,444   |
| 24300000       | Citrus Grove Middle Project                  | 125,115   |
| 09890000       | Claude Pepper Elem Project                   | 307,872   |
| 10090000       | Closed Campus Spill Out Shelters             | 4,219   |
| 19050000       | Coconut Grove Elem Project                   | 1,152,066   |
| 28140000       | Coconut Palm K-8 Academy Project             | 6,719,738   |
| 10770000       | Collaborative Capacity Projects              | 3,388,103   |
| 19080000       | Colonial Drive Elem Project                  | 4   |
| 151x0000       | Comprehensive Needs                          | 6,385,366   |
| 19110000       | Comstock Elem Project                        | 5,886,360   |
| 07620000       | Contract - A/C Components Replacement        | 2,079,277   |
| 11860000       | Contract - Electrical Upgrade                | 380,533   |
| 11370000       | Contract - Painting                          | 260,551   |
| 11910000       | Contract - Portables                         | 1,169,181   |
| 11870000       | Contract - Security Improvements             | 1,757,401   |
| 19140000       | Cooper Ed Ctr Project                        | 352,277   |
| 19170000       | Coral Gables Preparatory Academy Project     | 1,387,118   |
| 26240000       | Coral Gables Senior Project                  | 11,006,264  |
| 19200000       | Coral Park Elem Project                      | 279,166   |
| 19230000       | Coral Reef Elem Project                      | 2,774,634   |
| 26090000       | Coral Reef Senior                            | 1,316   |
| 19260000       | Coral Terrace Elem Project                   | 109,024   |
| 27970000       | Coral Way K-8 Project                        | 4,775,646   |

| Program Number | Program Description                            | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|--|---|
| 18730000       | Corporate Academy at Buena Vista               | \$ 2,062  |
| 19320000       | Crestview Elem Project                         | 3,272,698   |
| 13510000       | Critical Systems Life Cycle Needs              | 27,891,302  |
| 20550000       | Crowder Elem Project                           | 6   |
| 24330000       | Cutler Bay Middle Project                      | 2,806,763   |
| 24270000       | Cutler Bay Senior Project                      | 143,642   |
| 19380000       | Cutler Ridge Elem Project                      | 38,952  |
| 19410000       | Cypress K-8 Project                            | 2,098,099   |
| 09340000       | Dario, Ruben Middle                            | 4,072,912   |
| 27510000       | Design Magnet School                           | 7,073,484   |
| 19470000       | Devon Aire K-8 Project                         | 37,414  |
| 13190000       | DOE Plant Survey                               | 572   |
| 27590000       | Doral Middle                                   | 1,704,995   |
| 27350000       | Dorsey Skill Center Project                    | 318,519   |
| 09830000       | Douglas, Marjory Stoneman Elem                 | 2,551,608   |
| 19500000       | Douglass Elem Project                          | 3,182,677   |
| 19480000       | Downtown Doral Charter                         | 262,977   |
| 09800000       | Dr. Carlos J. Finlay Elem                      | 65,860  |
| 23670000       | Dr. Henry W. Mack/West Little River K-8 Center | 8,314,993   |
| 28480000       | Dr. Toni Bilbao Preparatory Academy            | 7,347,209   |
| 11980000       | Drain System Improvements (Contract)           | 20,129  |
| 19530000       | Drew K-8 Project                               | 10,113,772  |
| 24360000       | Drew Middle Project                            | 1,879   |
| 19560000       | Dunbar, Paul Laurence K-8 Project              | 3,118,952   |
| 19590000       | DuPuis Elem Project                            | 130,002   |
| 19630000       | Earhart / Hialeah Middle AC                    | 1,705   |
| 19650000       | Earlington Heights Elem Project                | 2,067,516   |
| 24900000       | Edison Middle Project                          | 2   |
| 19680000       | Edison Park K-8 Project                        | 171,027   |
| 19710000       | Emerson Elem Project                           | 145,868   |
| 06000000       | Energy Conservation Measures                   | 306,009   |
| 27050000       | English Center Project                         | 7,307   |
| 09240000       | Environmental Education Center                 | 815   |
| 17710000       | Ernest R. Graham K-8 Academy                   | 6,605,716   |
| 27520000       | Eugenia B Thomas K-8 Project                   | 2   |
| 19740000       | Evans, Lillie C. K-8 Project                   | 155,497   |
| 17940000       | Eve, Christima Elem                            | 95,748  |
| 19770000       | Everglades K-8 Project                         | 5,654,578   |
| 19800000       | Fairchild Elem Project                         | 4,362,924   |
| 19830000       | Fairlawn Elem Project                          | 615,352   |
| 17850000       | Fascell, Dante Elementary                      | 1   |
| 26100000       | Felix Varela Senior High                       | 72,648  |
| 01740000       | Fence Replacement                              | 176,588   |
| 24390000       | Filer Middle Project                           | 788,945   |

| Program Number | Program Description                | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|------------------------------------|---|
| 11530000       | Fire Code Repairs                  | \$ 1,401,162  |
| 19860000       | Flagami Elem Project               | 1   |
| 19890000       | Flagler Elem Project               | 480,503   |
| 19920000       | Flamingo Elem Project              | 8,820,801   |
| 19980000       | Florida City Elem Project          | 1,214,193   |
| 20010000       | Floyd Elem Project                 | 14,296  |
| 20040000       | Franklin K-8 Project               | 585,526   |
| 20070000       | Fulford Elem Project               | 519,753   |
| 27500000       | Gateway Environmental K-8 Project  | 1,019,218   |
| 24420000       | Glades Middle Project              | 8,705,799   |
| 20130000       | Golden Glades Elem Project         | 1,744,697   |
| 20150000       | Good Elem Parking Lot              | 1,616,939   |
| 17880000       | Gordon, Jack D. Elem               | 423,830   |
| 27880000       | Graham Educ Center                 | 29,025  |
| 20190000       | Gratigny Elem Project              | 205,273   |
| 20220000       | Greenglade Elem Project            | 6   |
| 20250000       | Greynolds Park Elem Project        | 134,016   |
| 06060000       | Guaranteed Energy Performance      | 26,997  |
| 20280000       | Gulfstream Elem Project            | 551,161   |
| 23150000       | Hadley, Charles Elementary         | 670,509   |
| 23160000       | Hall, Joe Elem                     | 50,070  |
| 24450000       | Hammocks Middle Project            | 2   |
| 17280000       | Hartner Elem                       | 1   |
| 15020000       | Hazardous Waste Disposal           | 6,981   |
| 20370000       | Hialeah Elem Project               | 4   |
| 09750000       | Hialeah Gardens Elem               | 2,841,431   |
| 27560000       | Hialeah Gardens Middle             | 1   |
| 26130000       | Hialeah Gardens Senior High        | 49,868  |
| 26300000       | Hialeah Miami Lakes Senior Project | 1,308,373   |
| 24480000       | Hialeah Middle Project             | 5,775,907   |
| 26270000       | Hialeah Senior Project             | 2,794,361   |
| 20400000       | Hibiscus Elem Project              | 169,197   |
| 20430000       | Highland Oaks Elem Project         | 189   |
| 24510000       | Highland Oaks Middle Project       | 25  |
| 20490000       | Holmes Elem Project                | 299,410   |
| 24540000       | Homestead Middle Project           | 6,544,935   |
| 26330000       | Homestead Sr Project               | 2,745,197   |
| 20580000       | Howard Drive Elem Project          | 177,525   |
| 28130000       | Hurricane Shelters Retrofit        | 2   |
| 17670000       | Hurston, Zora Neale Elem           | 5   |
| 28010000       | Impact Fee Reserves                | 394,940   |
| 28500000       | International Studies SHS          | 2,099   |
| 20610000       | Ives, Madie K-8 Project            | 783,485   |
| 26580000       | Jackson Senior Project             | 1   |

| Program Number | Program Description                           | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|---|---|
| 24570000       | Jefferson Middle Project                      | \$ 1,089  |
| 26160000       | John A Ferguson Senior High                   | 563,345   |
| 27580000       | Jose de Diego Middle                          | 143,819   |
| 07780000       | Jose Marti MS Project                         | 2   |
| 28340000       | JRE Lee Educ Ctr                              | 60,000  |
| 28530000       | K-5 @ SW 157Ave & 174 St (Venetian Park site) | 9,307,479   |
| 27750000       | Lawrence, David K-8 Project                   | 22,285  |
| 27670000       | Roberts, Jane K-8 Project                     | 41,840  |
| 20670000       | Kendale Elem Project                          | 314   |
| 20700000       | Kendale Lakes Elem Project                    | 2,843,538   |
| 26170000       | Kendall Square K-8                            | 2,572,994   |
| 24600000       | Kennedy Middle Project                        | 3,314,776   |
| 20730000       | Kensington Park Elem Project                  | 55,050  |
| 20760000       | Kenwood K-8 Project                           | 116,582   |
| 27820000       | Key Biscayne K-8                              | 1,249   |
| 20820000       | King Elem Project                             | 70,105  |
| 20850000       | Kinloch Park Elem Project                     | 3   |
| 24630000       | Kinloch Park Middle Project                   | 40,701  |
| 15670000       | Krop Annex (K-Mart Conversion)                | 2   |
| 27000000       | Krop Senior High                              | 751,870   |
| 09880000       | Kruse, Ruth Owens Ed. Center Project          | 1   |
| 20880000       | Lake Stevens Elem Project                     | 487,538   |
| 24660000       | Lake Stevens Middle Project                   | 4,255,378   |
| 20910000       | Lakeview Elem Project                         | 656,260   |
| 27790000       | Lamar Louise Curry Middle                     | 577,747   |
| 13170000       | LandBank                                      | 1,428   |
| 27570000       | Lawton Chiles Middle                          | 2,295,452   |
| 15010000       | Leaking Underground Storage Tanks             | 11,233  |
| 20970000       | Leewood K-8 Project                           | 2   |
| 00030000       | Legal Fees                                    | 117,711   |
| 21000000       | Leisure City K-8 Project                      | 5,822,364   |
| 20980000       | Lewis Elem Project                            | 34,444  |
| 21060000       | Liberty City Elem Project                     | 15,374  |
| 09810000       | Linda Lentin K-8 Project                      | 7   |
| 27140000       | Lindsey Hopkins Voc/Tech Center               | 4,746,931   |
| 21090000       | Little River Elem Project                     | 3,534   |
| 086x0000       | LOC Projects                                  | 202   |
| 21120000       | Lorah Park Elem Project                       | 3   |
| 07890000       | L'Ouverture El                                | 124,167   |
| 21150000       | Ludlam Elem Project                           | 3   |
| 26870000       | MacArthur South Project                       | 2,053,829   |
| 24720000       | Madison Middle Project                        | 9,183,584   |
| 11200000       | Maintenance Contracts                         | 5,332,169   |
| 27450000       | Mandarin Lakes K-8 Academy Project            | 98,407  |

| Program Number | Program Description                     | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|---|---|
| 24750000       | Mann Middle Project                     | \$ 3,605,736  |
| 21180000       | Martin, F. C. K-8 Project               | 1   |
| 27770000       | Mas Canosa Middle Project               | 186   |
| 26150000       | MAST Academy                            | 204,485   |
| 24810000       | Mays Middle Project                     | 128,651   |
| 24840000       | McMillan Middle Project                 | 2,662,958   |
| 21210000       | Meadowlane Elem Project                 | 883,827   |
| 28490000       | Medical Technologies Senior             | 652   |
| 21240000       | Melrose Elem Project                    | 1,167,259   |
| 27780000       | Miami Arts Studio 6-12 @ Zelda Glazer   | 924,214   |
| 18930000       | Miami Beach Fienberg/Fisher K-8 Project | 32,220  |
| 26360000       | Miami Beach Senior Project              | 523,156   |
| 26950000       | Miami Carol City Senior High Project    | 54,499  |
| 26420000       | Miami Central Senior Project            | 36,805  |
| 26510000       | Miami Coral Park Senior Project         | 29,945  |
| 26540000       | Miami Edison Senior Project             | 3,239,145   |
| 21300000       | Miami Gardens Elem Project              | 267,469   |
| 21330000       | Miami Heights Elem Project              | 2,271   |
| 26600000       | Miami Killian Senior Project            | 4,981,164   |
| 25480000       | Miami Lakes Educational Center          | 4,678,662   |
| 21360000       | Miami Lakes K-8 Center Project          | 8,836   |
| 24930000       | Miami Lakes Middle Project              | 3,352,980   |
| 27380000       | Miami Lakes Tech Project                | 1   |
| 26630000       | Miami Norland Sr Project                | 406,433   |
| 26660000       | Miami Northwestern Senior Project       | 1,098,625   |
| 26690000       | Miami Palmetto Sr Project               | 4,868,244   |
| 21390000       | Miami Park Elem Project                 | 2   |
| 21420000       | Miami Shores Elem Project               | 6,075,224   |
| 26960000       | Miami Southridge Sr Project             | 402,101   |
| 21450000       | Miami Springs Elem Project              | 9,124   |
| 24960000       | Miami Springs Middle Project            | 1,786,374   |
| 26750000       | Miami Springs Senior Project            | 10,631,430  |
| 26720000       | Miami Senior Project                    | 12,264  |
| 26780000       | Miami Sunset Sr Project                 | 373,914   |
| 21480000       | Milam K-8 Project                       | 8,727,495   |
| 10170000       | Miller, Phyllis Ruth Elem Project       | 106,346   |
| 12030000       | Modular Additions                       | 16,859  |
| 27410000       | Morgan Tech Project                     | 3,066,004   |
| 21540000       | Morningside K-8 Academy Project         | 316,945   |
| 21570000       | Moton Elem Project                      | 94,456  |
| 28440000       | Mourning, Alonzo & Tracy Senior Project | 3,833,819   |
| 21600000       | Myrtle Grove K-8 Project                | 1,494,844   |
| 26200000       | N. Miami Senior Project                 | 60,530  |
| 21660000       | Natural Bridge Elem Project             | 3   |



| Program Number | Program Description                     | Estimated FY 2020-21<br>Carry Forward Balances<br>to FY 2021-22 |
|----------------|---|---|
| 24990000       | Nautilus Middle Project                 | \$ 2,704,108  |
| 09850000       | New COPE North Construction             | 1   |
| 09900000       | New COPE South Construction             | 2   |
| 28550000       | New K-8 NE Miami Dade Area              | 923,378   |
| 09710000       | New World School of the Arts            | 700,000   |
| 21690000       | Norland Elem Project                    | 196,305   |
| 25020000       | Norland Middle Project                  | 9,926,825   |
| 28300000       | Norman S. Edelcup/Sunny Isles Beach K-8 | 323,063   |
| 21720000       | North Beach Elem Project                | 682,646   |
| 21780000       | North County K-8 Project                | 292,552   |
| 25050000       | North Dade Middle Project               | 28,570  |
| 21810000       | North Glade Elem Project                | 2,428,196   |
| 21840000       | North Hialeah Elem Project              | 5,026,769   |
| 26810000       | North Miami Beach Senior Project        | 5,313,587   |
| 21870000       | North Miami Elem Project                | 493,071   |
| 21900000       | North Twin Lakes Elem Project           | 184,933   |
| 21930000       | Norwood Elem Project                    | 1,715,683   |
| 21960000       | Oak Grove Elem Project                  | 1,341,833   |
| 13200000       | Offsite Road Improvements               | 1,877,338   |
| 21990000       | Ojus Elem Project                       | 475,294   |
| 22020000       | Olinda Elem Project                     | 812   |
| 08320000       | Oliver Hoover El. Repl                  | 2   |
| 22050000       | Olympia Heights Elem Project            | 256,699   |
| 11220000       | Orchard Villa Elem Project              | 407,738   |
| 22200000       | Palm Springs Elem Project               | 5,503,544   |
| 25110000       | Palm Springs Middle Project             | 5,169,796   |
| 22230000       | Palm Springs No Elem Project            | 10,460,860  |
| 22140000       | Palmetto Elem Project                   | 67,013  |
| 25140000       | Palmetto Middle Project                 | 4,083,958   |
| 22260000       | Parkview Elem Project                   | 1,189,951   |
| 22290000       | Parkway Elem Project                    | 465,477   |
| 22320000       | Perrine Elem Project                    | 100,004   |
| 09320000       | Peskoe, Irving & Beatrice K-8 Project   | 277,242   |
| 22350000       | Pharr Elem Project                      | 4   |
| 22410000       | Pine Lake Elem Project                  | 2,919,321   |
| 22440000       | Pine Villa Elem Project                 | 3,184,824   |
| 22380000       | Pinecrest Elem Project                  | 202,507   |
| 22470000       | Poinciana Park Elem Project             | 1,717,579   |
| 25200000       | Ponce De Leon Project                   | 1   |
| 22480000       | Porter Elem Project                     | 3,979,084   |
| 13280000       | Post Occupancy Services                 | 70,994  |
| 28xx0000       | QZAB Projects                           | 1,193   |
| 15040000       | Radon Testing                           | 3,636   |
| 22500000       | Rainbow Park Elem Project               | 188,934   |

| Program Number | Program Description                                     | Estimated FY 2020-21<br>Carry Forward Balances<br>to FY 2021-22 |
|----------------|---|---|
| 26080000       | Reagan Senior High Project                              | \$ 2,070  |
| 22530000       | Redland Elem Project                                    | 1   |
| 25230000       | Redland Middle Project                                  | 33,807  |
| 22560000       | Redondo Elem Project                                    | 2,265,318   |
| 09910000       | Reeves, Henry K-8 Project                               | 11,203,629  |
| 22590000       | Richmond Elem Project                                   | 3   |
| 25260000       | Richmond Heights Middle Project                         | 2,063,353   |
| 09310000       | Riverside Elem Project                                  | 75,544  |
| 25290000       | Riviera Middle Project                                  | 5,898,264   |
| 22080000       | Robert B. Ingram (formerly Opa Locka) Elem Project      | 1,873   |
| 26120000       | Robert Morgan Senior High Project                       | 9,002   |
| 09920000       | Robert Renick Ed. Center Project                        | 2   |
| 09330000       | Roberts, Jane K-8 Project                               | 4,924,413   |
| 22650000       | Rockway Elem Project                                    | 551,414   |
| 25320000       | Rockway Middle Project                                  | 4,979,876   |
| 11710000       | Roofing - Major Repair / Replacement                    | 5,589,798   |
| 22680000       | Royal Green Elem Project                                | 1   |
| 22710000       | Royal Palm Elem Project                                 | 2   |
| 27460000       | S. Dade Middle Project                                  | 67,386  |
| 22740000       | Sabal Palm Elem Project                                 | 599   |
| 15000000       | Safety-to-Life Renovations                              | 4,335,626   |
| 22770000       | Santa Clara Elementary Project                          | 3   |
| 22800000       | Scott Lake Elem Project                                 | 388,129   |
| 01870000       | Security Cameras  | 1,314   |
| 11950000       | Security Improvements (CIF)                             | 2,002   |
| 22830000       | Seminole Elem Project                                   | 3,165,497   |
| 11230000       | Service Contracts                                       | 1,763,299   |
| 13160000       | Sewer Connections Various                               | 1,011,843   |
| 22860000       | Shadowlawn Elem Project                                 | 1,539,055   |
| 22890000       | Shenandoah Elem Project                                 | 13,045  |
| 25350000       | Shenandoah Middle Project                               | 2,891,819   |
| 17200000       | Sibley, Hubert K-8 Project                              | 1   |
| 22950000       | Silver Bluff Elem Project                               | 2,815,910   |
| 28030000       | Site Purchase / Improvements                            | 24,915  |
| 13180000       | Sites Various   | 33,346  |
| 11240000       | SIZ - Capital Improvements and Educational Enhancements | 1,330   |
| 22980000       | Skyway Elem Project                                     | 8,214,207   |
| 17370000       | Smith, John I. K-8 Project                              | 3,118,310   |
| 23010000       | Snapper Creek Elem Project                              | 83,053  |
| 26920000       | South Dade Adult Center Purchase                        | 3   |
| 26900000       | South Dade Sr Project                                   | 475,000   |
| 23070000       | South Hialeah Elem Project                              | 2   |
| 23130000       | South Miami Hts Elem Project                            | 23,668  |
| 23100000       | South Miami K-8 Project                                 | 2   |

| Program Number | Program Description                   | Estimated FY 2020-21 Carry Forward Balances to FY 2021-22 |
|----------------|---------------------------------------|---|
| 25410000       | South Miami Middle Project            | \$ 4,143,178  |
| 26930000       | South Miami Senior Project            | 4,443,120   |
| 23210000       | South Pointe Elem Project             | 5,461,700   |
| 23200000       | Southside Elem Project                | 318,850   |
| 28400000       | Southside Elem Project                | 138,901   |
| 26990000       | Southwest Miami Senior Project        | 2,141,078   |
| 25380000       | Southwood Middle Project              | 3   |
| 17550000       | Spanish Lakes Elementary              | 303,197   |
| 23190000       | Springview Elem Project               | 439,631   |
| 23220000       | Stirrup Elem Project                  | 2   |
| 07740000       | Structural Investigations             | 23,620  |
| 23250000       | Sunset Elem Project                   | 3,855,410   |
| 23280000       | Sunset Park Elem Project              | 1,065,712   |
| 23310000       | Sweetwater Elem Project               | 215,699   |
| 23340000       | Sylvania Heights Elem Project         | 2,722,628   |
| 28460000       | TERRA Senior High Project             | 1   |
| 25440000       | Thomas Middle Project                 | 3   |
| 07940000       | Track Restoration                     | 649,604   |
| 08960000       | Traz-Powell Stadium                   | 4,263   |
| 23370000       | Treasure Island Elem Project          | 399,015   |
| 23400000       | Tropical Elem Project                 | 3,605,134   |
| 23430000       | Tucker Elem Project                   | 48,470  |
| 27550000       | Turner Tech Center Project            | 2,638,245   |
| 23460000       | Twin Lakes Elem Project               | 635,869   |
| 23490000       | Village Green Elem Project            | 4   |
| 23520000       | Vineland K-8 Project                  | 154   |
| 25470000       | Washington, Booker T. Senior Project  | 3,653,328   |
| 17540000       | W. Hialeah Gardens Elementary         | 3,623   |
| 23550000       | Walters Elem Project                  | 126,900   |
| 23610000       | West Homestead K-8 Project            | 890,327   |
| 23640000       | West Lab Elem Project                 | 4,515,167   |
| 09870000       | West Lakes Preparatory Academy        | 10,883,800  |
| 25500000       | West Miami Middle Project             | 784,678   |
| 26760000       | Westland Hialeah Senior Project       | 2,851   |
| 25530000       | Westview Middle Project               | 999,299   |
| 23730000       | Wheatley Elem Project                 | 1,580,665   |
| 17640000       | Whigham Elementary (Lakes by the Bay) | 5   |
| 23760000       | Whispering Pines Elem Project         | 39,119  |
| 23790000       | Winston Park K-8 Project              | 680,622   |
| 08210000       | WLRN Distance Learning Center         | 1,916   |
| 17730000       | Wyche, Charles Elem Project           | 3,106,924   |
| 28570000       | Young Womens Academy                  | 1,489,748   |
| 23820000       | Young, Nathan B. Elem Project         | 2,017,840   |
|                | <b>subtotal Capital Projects</b>      | <b>\$ 705,067,905</b>                                     |

| Program Number                           | Program Description                           | Estimated FY 2020-21<br>Carry Forward Balances<br>to FY 2021-22 |                    |
|--|---|---|--------------------|
| <b><u>Ancillary Facilities</u></b>       |   |   |                    |
| 07000000                                 | General Ancillary                             | \$  | 136,217            |
| 07330000                                 | ESE Center/Region II area                     |   | 59,902             |
| 07750000                                 | Maintenance Vehicle Replacement               |   | 1,570,000          |
|  | <b>subtotal Ancillary Facilities Projects</b> | <b>\$</b>   | <b>1,766,119</b>   |
|  |   |   |                    |
| 8100's                                   | <b>Debt Service</b>                           | <b>\$</b>   | <b>112,062</b>     |
| <b><u>Equipment/Technology</u></b>       |   |   |                    |
| 01100000                                 | Copiers Districtwide                          | \$  | 540,132            |
| 07030000                                 | Financial Operations Capital Upgrades         |   | 100,311            |
| 09660000                                 | Technology                                    |   | 51,835             |
| 09950000                                 | Technology-E Rate Match                       |   | 280,246            |
| 09960000                                 | Technology Purchases                          |   | 7,600,992          |
| 09970000                                 | Retrofit for Technology                       |   | 609,611            |
| 28092815                                 | QZAB Technology Projects                      |   | 18,450             |
|  | <b>subtotal Equipment/Technology</b>          | <b>\$</b>   | <b>9,201,577</b>   |
|  |   |   |                    |
| <b><u>Reserves</u></b>                   |   |   |                    |
| 00010000                                 | Undistributed Capital Contingency             | \$  | 430,000            |
| 00010000                                 | GOB Issuance Reserve                          |   | 2,000,000          |
| 00010000                                 | GOB Reserve for Capital Projects              |   | 6,458              |
| 00010000                                 | Change Order Reserve for Capital Projects     |   | 1,400,000          |
|  | <b>subtotal Reserves</b>                      | <b>\$</b>   | <b>3,836,458</b>   |
|  |   |   |                    |
| <b>Total Estimated Rebudgets 2021-22</b> |   | <b>\$</b>   | <b>719,984,121</b> |
|  |   |   |                    |
|  |   |   |                    |

**Five Year Capital Plan  
FY 2021-22 through FY 2025-26**



## *Capital Five Year Plan - Revenue*

|   | <i>Total:</i> | 610,274,150    | 616,157,471    | 643,576,143    | 673,663,359    | 705,744,111    | 3,249,415,234          |
|---|---------------|----------------|----------------|----------------|----------------|----------------|------------------------|
|   |               | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |
| <b>2012 GO Bonds</b>                      |               |                |                |                |                |                |                        |
| 351000 443100 1000000 0000000 400000      |               | 141,000        | 500,000        | 400,000        | 300,000        | 250,000        | 1,591,000              |
|   | <i>Total:</i> | 141,000        | 500,000        | 400,000        | 300,000        | 250,000        | 1,591,000              |
| <b>CO &amp; DS</b>                        |               |                |                |                |                |                |                        |
| 360000 432100 1000000 0000000 400000      |               | 13,752,342     | 13,752,342     | 13,752,342     | 13,752,342     | 13,752,342     | 68,761,710             |
| 360000 443100 1000000 0000000 400000      |               | 25,000         | 0              | 0              | 0              | 0              | 25,000                 |
|   | <i>Total:</i> | 13,777,342     | 13,752,342     | 13,752,342     | 13,752,342     | 13,752,342     | 68,786,710             |
| <b>Impact Fees - East</b>                 |               |                |                |                |                |                |                        |
| 301000 443100 1000000 0000000 400000      |               | 31,000         | 0              | 0              | 0              | 0              | 31,000                 |
| 301000 449600 1000000 0000000 400000      |               | 15,531,000     | 15,563,790     | 15,563,790     | 15,563,790     | 15,563,790     | 77,786,160             |
|   | <i>Total:</i> | 15,562,000     | 15,563,790     | 15,563,790     | 15,563,790     | 15,563,790     | 77,817,160             |
| <b>Impact Fees - NW</b>                   |               |                |                |                |                |                |                        |
| 302000 443100 1000000 0000000 400000      |               | 8,000          | 0              | 0              | 0              | 0              | 8,000                  |
| 302000 449600 1000000 0000000 400000      |               | 2,970,000      | 2,955,150      | 2,955,150      | 2,955,150      | 2,955,150      | 14,790,600             |
|   | <i>Total:</i> | 2,978,000      | 2,955,150      | 2,955,150      | 2,955,150      | 2,955,150      | 14,798,600             |
| <b>Impact Fees - SW</b>                   |               |                |                |                |                |                |                        |
| 303000 443100 1000000 0000000 400000      |               | 1,000          | 0              | 0              | 0              | 0              | 1,000                  |
| 303000 449600 1000000 0000000 400000      |               | 1,200,000      | 1,182,060      | 1,182,060      | 1,182,060      | 1,182,060      | 5,928,240              |
|   | <i>Total:</i> | 1,201,000      | 1,182,060      | 1,182,060      | 1,182,060      | 1,182,060      | 5,929,240              |
| <b>Impact Fees Administration</b>         |               |                |                |                |                |                |                        |
| 304000 449600 1000000 0000000 400000      |               | 199,000        | 199,000        | 199,000        | 199,000        | 199,000        | 995,000                |
|   | <i>Total:</i> | 199,000        | 199,000        | 199,000        | 199,000        | 199,000        | 995,000                |
| <b>LOML - Local Optional Millage Levy</b> |               |                |                |                |                |                |                        |
| 371000 443100 1000000 0000000 400000      |               | 234,000        | 400,000        | 600,000        | 700,000        | 750,000        | 2,684,000              |
| 371000 441300 1000000 0000000 400000      |               | 527,204,887    | 532,628,208    | 559,946,880    | 590,034,096    | 622,114,848    | 2,831,928,919          |
|   | <i>Total:</i> | 527,204,887    | 533,028,208    | 560,546,880    | 590,734,096    | 622,864,848    | 2,834,612,919          |
| <b>Miscellaneous</b>                      |               |                |                |                |                |                |                        |
| 391000 419900 1000000 0000000 400000      |               | 6,756,921      | 6,756,921      | 6,756,921      | 6,756,921      | 6,756,921      | 33,784,605             |
| 391000 439900 1000000 1320000 400000      |               | 220,000        | 220,000        | 220,000        | 220,000        | 220,000        | 1,100,000              |
|   | <i>Total:</i> | 6,976,921      | 6,976,921      | 6,976,921      | 6,976,921      | 6,976,921      | 34,884,605             |
| <b>PECO</b>                               |               |                |                |                |                |                |                        |
| 347000 439700 1000000 0000000 400000      |               | 42,000,000     | 42,000,000     | 42,000,000     | 42,000,000     | 42,000,000     | 210,000,000            |
|   | <i>Total:</i> | 42,000,000     | 42,000,000     | 42,000,000     | 42,000,000     | 42,000,000     | 210,000,000            |

# Capital 5 Year Plan -Appropriation Records - Sorted by Category/Program

**Total:**            610,274,150    616,157,471    643,576,143    673,663,359    705,744,111    3,249,415,234

*Five Year*

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i>     | <i>2022-23</i>     | <i>2023-24</i>     | <i>2024-25</i>     | <i>2025-26</i>     | <i>Total</i>       |
|--|------------|-------------|-------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Capital Projects</b>  |            |             |             |                             |                    | <b>Total:</b>      | <b>156,040,722</b> | <b>175,625,838</b> | <b>204,259,679</b> | <b>225,113,484</b> | <b>182,891,001</b> | <b>943,930,724</b> |
| <b>Program:            28580000    6-12 Facility (Brickell Growth S. of River)</b> |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 563000   | 1921700    | 2858000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - East | 0001               | 0                  | 4,000,000          | 3,200,000          | 0                  | 0                  | 7,200,000          |
| 563000   | 1921700    | 2858000     | 740000      | GOVTL AFFAIRS & LAND        | LOML               | 0001               | 8,100,000          | 4,000,000          | 0                  | 0                  | 0                  | 12,100,000         |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 8,100,000          | 8,000,000          | 3,200,000          | 0                  | 0                  | 19,300,000         |
| <b>Program:            17520000    Ada Merritt K-8 Project</b>                     |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 568000   | 1319100    | 1752000     | 740000      | ADA MERRITT K-8 CENT        | LOML               | 0001               | 0                  | 0                  | 2,000,000          | 0                  | 0                  | 2,000,000          |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0                  | 0                  | 2,000,000          | 0                  | 0                  | 2,000,000          |
| <b>Program:            15080000    ADA Projects</b>                                |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 568000   | 1921700    | 1508000     | 740000      | GOVTL AFFAIRS & LAND        | CO & DS            | 1508               | 7,932,318          | 7,932,318          | 7,932,318          | 7,932,318          | 7,932,318          | 39,661,590         |
| 568000   | 1921700    | 1508000     | 740000      | GOVTL AFFAIRS & LAND        | CO & DS            | 1508               | 25,000             | 0                  | 0                  | 0                  | 0                  | 25,000             |
| 568000   | 1921900    | 1508000     | 740000      | FACILITIES ADA COMPL        | LOML               | 1508               | 42,682             | 67,682             | 67,682             | 67,682             | 67,682             | 313,410            |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 8,000,000          | 8,000,000          | 8,000,000          | 8,000,000          | 8,000,000          | 40,000,000         |
| <b>Program:            18180000    Air Base K-8 Project</b>                        |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 568000   | 1004100    | 1818000     | 740000      | AIR BASE ELEMENTARY         | LOML               | 0001               | 0                  | 500,000            | 6,500,000          | 0                  | 0                  | 7,000,000          |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0                  | 500,000            | 6,500,000          | 0                  | 0                  | 7,000,000          |
| <b>Program:            28440000    Alonzo &amp; Tracy Mourning Sr</b>              |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 563000   | 1704800    | 2844000     | 740000      | ALONZO & TRACY MOUR         | Impact Fees - East | 02092300           | 8,923,600          | 0                  | 0                  | 0                  | 0                  | 8,923,600          |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 8,923,600          | 0                  | 0                  | 0                  | 0                  | 8,923,600          |
| <b>Program:            26210000    American Sr Project</b>                         |            |             |             |                             |                    |                    |                    |                    |                    |                    |                    |                    |
| 568000   | 1701100    | 2621000     | 740000      | AMERICAN SENIOR             | LOML               | 0001               | 0                  | 3,800,000          | 0                  | 0                  | 1,200,000          | 5,000,000          |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0                  | 3,800,000          | 0                  | 0                  | 1,200,000          | 5,000,000          |

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| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 27610000 Ammons Middle Project</b>                                  |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 563000  | 1600100    | 2761000     | 740000      | HERBERT A. AMMONS           | LOML        | 01894900           | 11,361,628     | 19,000,000     | 0              | 0              | 0              | 30,361,628             |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 11,361,628     | 19,000,000     | 0              | 0              | 0              | 30,361,628             |  |
| <b>Program: 27720000 Andover Middle Project</b>                                 |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1602300    | 2772000     | 740000      | ANDOVER MIDDLE SCHO         | LOML        | 0001               | 0              | 0              | 700,000        | 0              | 0              | 700,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 700,000        | 0              | 0              | 700,000                |  |
| <b>Program: 24810000 Arthur and Polly Mays Conservatory of the Arts</b>         |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1735100    | 2481000     | 740000      | ARTHUR & POLLY MAYS         | LOML        | 0001               | 0              | 0              | 2,500,000      | 0              | 0              | 2,500,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 2,500,000      | 0              | 0              | 2,500,000              |  |
| <b>Program: 24120000 Arvida Middle Project</b>                                  |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 567000  | 1602100    | 2412000     | 740000      | ARVIDA MIDDLE               | LOML        | 0001               | 330,000        | 1,500,000      | 0              | 0              | 0              | 1,830,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 330,000        | 1,500,000      | 0              | 0              | 0              | 1,830,000              |  |
| <b>Program: 18330000 Banyan Elem Project</b>                                    |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1020100    | 1833000     | 740000      | BANYAN ELEMENTARY           | LOML        | 0001               | 2,000,000      | 0              | 0              | 0              | 0              | 2,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 2,000,000      | 0              | 0              | 0              | 0              | 2,000,000              |  |
| <b>Program: 09380000 Barbara Goleman Senior High Project</b>                    |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1775100    | 0938000     | 740000      | BARBARA GOLEMAN SEN         | LOML        | 0001               | 1,400,000      | 0              | 6,000,000      | 0              | 0              | 7,400,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 1,400,000      | 0              | 6,000,000      | 0              | 0              | 7,400,000              |  |
| <b>Program: 21750000 Barbara Hawkins El (formerly N. Carol City El) Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1378100    | 2175000     | 740000      | BARBARA J. HAWKINS E        | LOML        | 0001               | 0              | 0              | 1,000,000      | 400,000        | 0              | 1,400,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 400,000        | 0              | 1,400,000              |  |
| <b>Program: 28450000 Barreiro, Manuel El Project</b>                            |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1021100    | 2845000     | 740000      | DR. MANUEL C. BARREI        | LOML        | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program: 18420000 Bent Tree Elem Project</b>                                 |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1027100    | 1842000     | 740000      | BENT TREE ELEMENTAR         | LOML        | 0001               | 0              | 275,000        | 0              | 0              | 0              | 275,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 275,000        | 0              | 0              | 0              | 275,000                |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i>            | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i>   | <i>2022-23</i>    | <i>2023-24</i>    | <i>2024-25</i>    | <i>2025-26</i>   | <i>Five Year Total</i> |                  |
|--|------------|-------------|-------------|--|-------------|--------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------------|------------------|
| <b>Program: 27590000 Bermudez, JC Doral Sr Project</b>   |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 563000   | 1764100    | 2759000     | 740000      | J.C. BERMUDEZ DORAL S Impact Fees - NW |             | 02083000           | 0                | 2,955,150         | 0                 | 0                 | 0                | 2,955,150              |                  |
| 568000   | 1764100    | 2759000     | 740000      | J.C. BERMUDEZ DORAL S LOML             |             | 0001               | 2,955,150        | 0                 | 0                 | 0                 | 0                | 2,955,150              |                  |
| 561100   | 1764100    | 2759000     | 740000      | J.C. BERMUDEZ DORAL S LOML             |             | 02083000           | 437,280          | 0                 | 0                 | 0                 | 0                | 437,280                |                  |
| 563000   | 1615100    | 2759000     | 740000      | DORAL MIDDLE                           | LOML        | 02083000           | 1,000,000        | 0                 | 0                 | 0                 | 0                | 1,000,000              |                  |
| 563000   | 1764100    | 2759000     | 740000      | J.C. BERMUDEZ DORAL S LOML             |             | 02083000           | 0                | 12,044,850        | 9,000,000         | 10,000,000        | 0                | 31,044,850             |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>4,392,430</b> | <b>15,000,000</b> | <b>9,000,000</b>  | <b>10,000,000</b> | <b>0</b>         | <b>38,392,430</b>      |                  |
| <b>Program: 18510000 Biscayne Gardens Elem Project</b>   |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1036100    | 1851000     | 740000      | BISCAYNE GARDENS ELE LOML              |             | 0001               | 1,100,000        | 3,000,000         | 10,000,000        | 10,000,000        | 0                | 24,100,000             |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>1,100,000</b> | <b>3,000,000</b>  | <b>10,000,000</b> | <b>10,000,000</b> | <b>0</b>         | <b>24,100,000</b>      |                  |
| <b>Program: 18540000 Blanton Elem Project</b>            |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1040100    | 1854000     | 740000      | VAN E. BLANTON ELEME LOML              |             | 0001               | 0                | 0                 | 500,000           | 0                 | 0                | 500,000                |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>0</b>         | <b>0</b>          | <b>500,000</b>    | <b>0</b>          | <b>0</b>         | <b>0</b>               | <b>500,000</b>   |
| <b>Program: 25470000 Booker T. Washington Sr Project</b> |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1779100    | 2547000     | 740000      | BOOKER T. WASHINGTO LOML               |             | 0001               | 0                | 0                 | 3,526,925         | 0                 | 5,000,000        | 8,526,925              |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>0</b>         | <b>0</b>          | <b>3,526,925</b>  | <b>0</b>          | <b>5,000,000</b> | <b>0</b>               | <b>8,526,925</b> |
| <b>Program: 17570000 Bossard El Project</b>              |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1012500    | 1757000     | 740000      | NORMA BUTLER BOSSAR LOML               |             | 0001               | 0                | 0                 | 750,000           | 0                 | 0                | 750,000                |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>0</b>         | <b>0</b>          | <b>750,000</b>    | <b>0</b>          | <b>0</b>         | <b>0</b>               | <b>750,000</b>   |
| <b>Program: 18580000 Braddock Sr Project</b>             |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1705100    | 1858000     | 740000      | G. HOLMES BRADDOCK S LOML              |             | 0001               | 0                | 0                 | 1,000,000         | 0                 | 0                | 1,000,000              |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>0</b>         | <b>0</b>          | <b>1,000,000</b>  | <b>0</b>          | <b>0</b>         | <b>0</b>               | <b>1,000,000</b> |
| <b>Program: 24150000 Brownsville Middle Project</b>      |            |             |             |  |             |                    |                  |                   |                   |                   |                  |                        |                  |
| 568000   | 1603100    | 2415000     | 740000      | BROWNSVILLE MIDDLE LOML                |             | 0001               | 0                | 0                 | 0                 | 3,000,000         | 0                | 3,000,000              |                  |
| <b>Program Total:</b>                                    |            |             |             |  |             |                    | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>3,000,000</b>  | <b>0</b>         | <b>0</b>               | <b>3,000,000</b> |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 18840000 Calusa Elem Project</b>                  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1067100    | 1884000     | 740000      | CALUSA ELEMENTARY           | LOML               | 0001               | 60,000         | 300,000        | 0              | 0              | 0              | 360,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 60,000         | 300,000        | 0              | 0              | 0              | 360,000                |  |
| <b>Program: 13500000 Capacity Projects (North of River)</b>   |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000  | 1921700    | 1350000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - East | 0001               | 31,000         | 0              | 0              | 0              | 0              | 31,000                 |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 31,000         | 0              | 0              | 0              | 0              | 31,000                 |  |
| <b>Program: 18870000 Carol City Elem Project</b>              |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1068100    | 1887000     | 740000      | CAROL CITY ELEMENTAR        | LOML               | 0001               | 0              | 0              | 0              | 480,000        | 0              | 480,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 480,000        | 0              | 480,000                |  |
| <b>Program: 24240000 Carver Middle Project</b>                |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1607100    | 2424000     | 740000      | G. W. CARVER MIDDLE         | LOML               | 0001               | 0              | 3,500,000      | 0              | 0              | 0              | 3,500,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 3,500,000      | 0              | 0              | 0              | 3,500,000              |  |
| <b>Program: 28540000 Castillo, Andrea Preparatory Academy</b> |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000  | 1921700    | 2854000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - NW   | 0001               | 8,000          | 0              | 0              | 0              | 0              | 8,000                  |  |
| 563000  | 1388100    | 2854000     | 740000      | ANDREA CASTILLO PREP        | Impact Fees - NW   | 02116000           | 0              | 0              | 2,955,150      | 0              | 0              | 2,955,150              |  |
| 561100  | 1388100    | 2854000     | 740000      | ANDREA CASTILLO PREP        | LOML               | 02116000           | 157,500        | 0              | 0              | 0              | 0              | 157,500                |  |
| 563000  | 1388100    | 2854000     | 740000      | ANDREA CASTILLO PREP        | LOML               | 02116000           | 492,000        | 9,000,000      | 3,000,000      | 0              | 0              | 12,492,000             |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 657,500        | 9,000,000      | 5,955,150      | 0              | 0              | 15,612,650             |  |
| <b>Program: 19020000 Citrus Grove Elementary Project</b>      |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1080100    | 1902000     | 740000      | CITRUS GROVE ELEMEN         | LOML               | 0001               | 1,885,000      | 1,615,000      | 2,000,000      | 0              | 0              | 5,500,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 1,885,000      | 1,615,000      | 2,000,000      | 0              | 0              | 5,500,000              |  |
| <b>Program: 24300000 Citrus Grove Middle Project</b>          |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1609100    | 2430000     | 740000      | CITRUS GROVE MIDDLE         | LOML               | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |  |
| <b>Program: 28140000 Coconut Palm K-8 Academy Project</b>     |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000  | 1362100    | 2814000     | 740000      | COCONUT PALM K-8 CEN        | Impact Fees - East | 0001               | 0              | 2,400,000      | 0              | 0              | 0              | 2,400,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 2,400,000      | 0              | 0              | 0              | 2,400,000              |  |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |           |
|---|------------|-------------|-------------|-----------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-----------|
| <b>Program: 10770000 Collaborative Capacity Projects</b>          |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 563000  | 1703100    | 1077000     | 740000      | MAST @ FIU BISCAYNE B       | Impact Fees - East | 0001               | 0              | 7,563,790      | 0              | 0              | 0              | 7,563,790              |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 7,563,790      | 0              | 0              | 0              | 0                      | 7,563,790 |
| <b>Program: 15110000 Comprehensive Needs</b>                      |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1910900    | 1511000     | 740000      | CAPITAL IMPROVEMENT         | LOML               | 1511               | 8,566,528      | 8,566,528      | 8,566,528      | 8,566,528      | 12,000,000     | 46,266,112             |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 8,566,528      | 8,566,528      | 8,566,528      | 8,566,528      | 12,000,000     | 46,266,112             |           |
| <b>Program: 19110000 Comstock Elem Project</b>                    |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1088100    | 1911000     | 740000      | COMSTOCK ELEMENTAR          | CO & DS            | 0001               | 1,468,922      | 0              | 0              | 0              | 0              | 1,468,922              |           |
| 561100  | 1088100    | 1911000     | 740000      | COMSTOCK ELEMENTAR          | LOML               | 0001               | 130,200        | 0              | 0              | 0              | 0              | 130,200                |           |
| 568000  | 1088100    | 1911000     | 740000      | COMSTOCK ELEMENTAR          | LOML               | 0001               | 1,031,078      | 0              | 0              | 0              | 0              | 1,031,078              |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 2,630,200      | 0              | 0              | 0              | 0              | 2,630,200              |           |
| <b>Program: 19140000 Cooper Ed Ctr Project</b>                    |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1092100    | 1914000     | 740000      | NEVA KING COOPER ED.        | LOML               | 0001               | 0              | 750,000        | 0              | 0              | 0              | 750,000                |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 750,000        | 0              | 0              | 0              | 0                      | 750,000   |
| <b>Program: 19170000 Coral Gables Preparatory Academy Project</b> |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1096100    | 1917000     | 740000      | CORAL GABLES PREPAR         | LOML               | 0001               | 1,000,000      | 4,000,000      | 0              | 0              | 9,000,000      | 14,000,000             |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 1,000,000      | 4,000,000      | 0              | 0              | 9,000,000      | 14,000,000             |           |
| <b>Program: 26240000 Coral Gables Sr Project</b>                  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1707100    | 2624000     | 740000      | CORAL GABLES SENIOR         | CO & DS            | 01433200           | 0              | 3,218,922      | 0              | 0              | 0              | 3,218,922              |           |
| 563000  | 1707100    | 2624000     | 740000      | CORAL GABLES SENIOR         | Impact Fees - East | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |           |
| 563000  | 1707100    | 2624000     | 740000      | CORAL GABLES SENIOR         | LOML               | 0001               | 0              | 0              | 0              | 10,000,000     | 3,200,000      | 13,200,000             |           |
| 568000  | 1707100    | 2624000     | 740000      | CORAL GABLES SENIOR         | LOML               | 01433200           | 3,000,000      | 0              | 0              | 0              | 0              | 3,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 3,000,000      | 3,218,922      | 1,000,000      | 10,000,000     | 3,200,000      | 20,418,922             |           |
| <b>Program: 19200000 Coral Park Elem Project</b>                  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |           |
| 568000  | 1100100    | 1920000     | 740000      | CORAL PARK ELEMENTA         | LOML               | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 3,000,000      | 0              | 0              | 0                      | 3,000,000 |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|--|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 26090000 Coral Reef Sr Project</b>                       |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1710100    | 2609000     | 740000      | CORAL REEF SENIOR HI        | LOML        | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program: 27970000 Coral Way K-8 Project</b>                       |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1112100    | 2797000     | 740000      | CORAL WAY K - 8 CENT        | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 27530000 Country Club Middle Project</b>                 |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1661100    | 2753000     | 740000      | COUNTRY CLUB MIDDLE         | LOML        | 0001               | 0              | 0              | 0              | 600,000        | 0              | 600,000                |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 600,000        | 0              | 600,000                |  |
| <b>Program: 13510000 Critical Systems Life Cycle Needs</b>           |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1921700    | 1351000     | 740000      | GOVTL AFFAIRS & LAND        | LOML        | 0001               | 12,137,825     | 12,137,825     | 12,137,825     | 12,137,825     | 21,590,170     | 70,141,470             |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 12,137,825     | 12,137,825     | 12,137,825     | 12,137,825     | 21,590,170     | 70,141,470             |  |
| <b>Program: 24270000 Cutler Bay Senior Project</b>                   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1608100    | 2427000     | 740000      | CUTLER BAY SHS              | LOML        | 0001               | 0              | 1,500,000      | 500,000        | 0              | 0              | 2,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 1,500,000      | 500,000        | 0              | 0              | 2,000,000              |  |
| <b>Program: 19380000 Cutler Ridge Elem Project</b>                   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1124100    | 1938000     | 740000      | CUTLER RIDGE ELEMENT        | LOML        | 0001               | 0              | 1,500,000      | 0              | 0              | 0              | 1,500,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 1,500,000      | 0              | 0              | 0              | 1,500,000              |  |
| <b>Program: 27510000 Design Magnet School</b>                        |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1708100    | 2751000     | 740000      | DESIGN AND ARCHITECT        | LOML        | 0001               | 0              | 1,000,000      | 1,836,210      | 0              | 4,163,790      | 7,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 1,000,000      | 1,836,210      | 0              | 4,163,790      | 7,000,000              |  |
| <b>Program: 13190000 DOE Plant Survey</b>                            |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 563000   | 1921700    | 1319000     | 740000      | GOVTL AFFAIRS & LAND        | LOML        | 0001               | 500,000        | 500,000        | 0              | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 500,000        | 500,000        | 0              | 0              | 0              | 1,000,000              |  |
| <b>Program: 22980000 Dr. Frederica S. Wilson/Skyway Elem Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000   | 1508100    | 2298000     | 740000      | DR. FREDERICA S. WILS       | LOML        | 0001               | 0              | 0              | 0              | 0              | 12,000,000     | 12,000,000             |  |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 0              | 12,000,000     | 12,000,000             |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|--|------------|-------------|-------------|-----------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 23670000 Dr. Henry W. Mack/West Little River K-8 Project</b> |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000   | 1586100    | 2367000     | 740000      | DR. HENRY MACK/WEST         | LOML               | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 28480000 Dr. Toni Bilbao Preparatory Academy</b>             |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000   | 1401100    | 2848000     | 740000      | DR. TONI BILBAO PREPA       | Impact Fees - NW   | 01439300           | 1,380,464      | 0              | 0              | 0              | 0              | 1,380,464              |  |
| 561100   | 1401100    | 2848000     | 740000      | DR. TONI BILBAO PREPA       | LOML               | 01439300           | 116,160        | 0              | 0              | 0              | 0              | 116,160                |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 1,496,624      | 0              | 0              | 0              | 0              | 1,496,624              |  |
| <b>Program: 19530000 Drew K-8 Project</b>                                |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000   | 1140100    | 1953000     | 740000      | CHARLES R. DREW K-8         | Impact Fees - East | 0001               | 0              | 1,000,000      | 6,000,000      | 0              | 0              | 7,000,000              |  |
| 563000   | 1140100    | 1953000     | 740000      | CHARLES R. DREW K-8         | Impact Fees - East | 0001               | 31,000         | 0              | 0              | 0              | 0              | 31,000                 |  |
| 563000   | 1140100    | 1953000     | 740000      | CHARLES R. DREW K-8         | LOML               | 0001               | 446,886        | 0              | 0              | 0              | 7,000,000      | 7,446,886              |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 477,886        | 1,000,000      | 6,000,000      | 0              | 7,000,000      | 14,477,886             |  |
| <b>Program: 19650000 Earlington Heights Elem Project</b>                 |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000   | 1156100    | 1965000     | 740000      | EARLINGTON HEIGHTS E        | LOML               | 0001               | 0              | 0              | 2,900,000      | 3,400,000      | 0              | 6,300,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0              | 0              | 2,900,000      | 3,400,000      | 0              | 6,300,000              |  |
| <b>Program: 19680000 Edison Park K-8 Project</b>                         |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000   | 1160100    | 1968000     | 740000      | EDISON PARK K-8             | LOML               | 0001               | 0              | 0              | 0              | 500,000        | 0              | 500,000                |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0              | 0              | 0              | 500,000        | 0              | 500,000                |  |
| <b>Program: 19710000 Emerson Elem Project</b>                            |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000   | 1164100    | 1971000     | 740000      | EMERSON ELEMENTARY          | LOML               | 0001               | 0              | 5,000,000      | 0              | 0              | 0              | 5,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0              | 5,000,000      | 0              | 0              | 0              | 5,000,000              |  |
| <b>Program: 06000000 Energy Conservation Measures</b>                    |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000   | 1921700    | 0600000     | 740000      | GOVTL AFFAIRS & LAND        | LOML               | 0001               | 600,000        | 600,000        | 600,000        | 600,000        | 600,000        | 3,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 600,000        | 600,000        | 600,000        | 600,000        | 600,000        | 3,000,000              |  |
| <b>Program: 27050000 English Center Project</b>                          |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000   | 1784100    | 2705000     | 740000      | THE ENGLISH CENTER          | LOML               | 0001               | 0              | 0              | 0              | 0              | 10,000,000     | 10,000,000             |  |
| <b>Program Total:</b>  |            |             |             |                             |                    |                    | 0              | 0              | 0              | 0              | 10,000,000     | 10,000,000             |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>                | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |           |
|--|------------|-------------|-------------|-----------------------------|----------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-----------|
| <b>Program: 28420000 Espinosa, Rolando K-8 Project</b>                               |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1012200    | 2842000     | 740000      | DR. ROLANDO ESPINOSA        | LOML                       | 0001               | 0              | 0              | 0              | 600,000        | 0              | 600,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 0              | 0              | 600,000        | 0                      | 600,000   |
| <b>Program: 27520000 Eugenia Thomas K-8 Project</b>                                  |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1007100    | 2752000     | 740000      | EUGENIA B. THOMAS K-        | LOML                       | 0001               | 750,000        | 0              | 0              | 0              | 0              | 750,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 750,000        | 0              | 0              | 0              | 0                      | 750,000   |
| <b>Program: 19740000 Evans K-8 Project</b>   |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1168100    | 1974000     | 740000      | LILLIE C. EVANS K-8         | LOML                       | 0001               | 0              | 2,000,000      | 0              | 0              | 0              | 2,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 2,000,000      | 0              | 0              | 0                      | 2,000,000 |
| <b>Program: 19770000 Everglades K-8 Project</b>                                      |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1172100    | 1977000     | 740000      | EVERGLADES K-8 CENTE        | LOML                       | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 0              | 0              | 3,000,000      | 0                      | 3,000,000 |
| <b>Program: 26100000 Felix Varela Sr. High Project</b>                               |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1778100    | 2610000     | 740000      | FELIX VARELA SENIOR         | LOML                       | 0001               | 0              | 0              | 0              | 6,200,000      | 1,800,000      | 8,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 0              | 0              | 6,200,000      | 1,800,000              | 8,000,000 |
| <b>Program: 18930000 Fienberg/Fisher K-8 Project</b>                                 |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1076100    | 1893000     | 740000      | FIENBERG/FISHER K-8         | LOML                       | 0001               | 0              | 1,000,000      | 0              | 0              | 0              | 1,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 1,000,000      | 0              | 0              | 0                      | 1,000,000 |
| <b>Program: 20010000 Floyd Elem Project</b>  |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1202100    | 2001000     | 740000      | GLORIA FLOYD ELEMENT        | LOML                       | 0001               | 260,000        | 0              | 0              | 0              | 0              | 260,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 260,000        | 0              | 0              | 0              | 0                      | 260,000   |
| <b>Program: 27500000 Gateway Environmental K-8 Project</b>                           |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 563000   | 1403100    | 2750000     | 740000      | GATEWAY ENVIRONMEN          | Impact Fees - East01966900 |                    | 5,076,400      | 0              | 0              | 0              | 0              | 5,076,400              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 5,076,400      | 0              | 0              | 0              | 0                      | 5,076,400 |
| <b>Program: 24090000 Georgia Jones Ayers Middle (formerly Allapattah MS) Project</b> |            |             |             |                             |                            |                    |                |                |                |                |                |                        |           |
| 568000   | 1601100    | 2409000     | 740000      | GEORGIA JONES-AYERS         | LOML                       | 0001               | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |                            |                    |                | 0              | 0              | 0              | 2,000,000      | 0                      | 2,000,000 |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 24420000 Glades Middle Project</b>            |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1621100    | 2442000     | 740000      | GLADES MIDDLE SCHOO         | LOML        | 0001               | 1,000,000      | 0              | 0              | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 1,000,000      | 0              | 0              | 0              | 0              | 1,000,000              |  |
| <b>Program: 20130000 Golden Glades Elem Project</b>       |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1216100    | 2013000     | 740000      | GOLDEN GLADES ELEME         | LOML        | 0001               | 0              | 3,000,000      | 0              | 0              | 0              | 3,000,000              |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 3,000,000      | 0              | 0              | 0              | 3,000,000              |  |
| <b>Program: 28310000 Goulds El</b>                        |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1031100    | 2831000     | 740000      | GOULDS ELEMENTARY S         | LOML        | 0001               | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |  |
| <b>Program: 27880000 Graham Educ Ctr Project</b>          |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1009100    | 2788000     | 740000      | BOB GRAHAM EDUCATIO         | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 20220000 Greenglade Elem Project</b>          |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1226100    | 2022000     | 740000      | GREENGLADE ELEMENT          | LOML        | 0001               | 0              | 0              | 400,000        | 0              | 0              | 400,000                |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 400,000        | 0              | 0              | 400,000                |  |
| <b>Program: 23160000 Hall, Joe Elem</b>                   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1234100    | 2316000     | 740000      | JOE HALL ELEMENTARY         | LOML        | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program: 20370000 Hialeah Elem Project</b>             |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1236100    | 2037000     | 740000      | HIALEAH ELEMENTARY          | LOML        | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program: 27560000 Hialeah Gardens Middle Project</b>   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1675100    | 2756000     | 740000      | HIALEAH GARDENS MIDD        | LOML        | 0001               | 0              | 0              | 700,000        | 0              | 0              | 700,000                |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 700,000        | 0              | 0              | 700,000                |  |
| <b>Program: 26130000 Hialeah Gardens Sr. High Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1719100    | 2613000     | 740000      | HIALEAH GARDENS SENI        | LOML        | 0001               | 0              | 0              | 800,000        | 0              | 0              | 800,000                |  |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    | 0              | 0              | 800,000        | 0              | 0              | 800,000                |  |



| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>      | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|--|------------|-------------|-------------|-----------------------------|------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 20430000 Highland Oaks Elem Project</b>                        |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1244100    | 2043000     | 740000      | VIRGINIA A. BOONE/HI        | LOML             | 0001               | 0              | 0              | 0              | 0              | 5,300,000      | 5,300,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 0              | 0              | 5,300,000      | 5,300,000              |  |
| <b>Program: 24510000 Highland Oaks Middle Project</b>                      |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1624100    | 2451000     | 740000      | HIGHLAND OAKS MIDDLE        | LOML             | 0001               | 0              | 0              | 0              | 3,500,000      | 0              | 3,500,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 0              | 3,500,000      | 0              | 3,500,000              |  |
| <b>Program: 26330000 Homestead Sr Project</b>                              |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1715100    | 2633000     | 740000      | HOMESTEAD SENIOR HI         | GOB              | 0001               | 0              | 0              | 400,000        | 300,000        | 0              | 700,000                |  |
| 568000   | 1715100    | 2633000     | 740000      | HOMESTEAD SENIOR HI         | LOML             | 0001               | 1,000,000      | 0              | 600,000        | 5,700,000      | 0              | 7,300,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 1,000,000      | 0              | 1,000,000      | 6,000,000      | 0              | 8,000,000              |  |
| <b>Program: 28500000 International Studies Preparatory Academy</b>         |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1757100    | 2850000     | 740000      | INT'L STUDIES PREP ACA      | LOML             | 0001               | 100,000        | 580,000        | 2,500,000      | 0              | 0              | 3,180,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 100,000        | 580,000        | 2,500,000      | 0              | 0              | 3,180,000              |  |
| <b>Program: 07780000 Jose Marti MAST 6-12 Academy</b>                      |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1729100    | 0778000     | 740000      | JOSE MARTI MAST 6-12 A      | LOML             | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program: 28340000 JRE Lee Educ Ctr</b>                                  |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 563000   | 1286700    | 2834000     | 740000      | JRE LEE EDUCATION CE        | LOML             | 0001               | 0              | 0              | 0              | 10,000,000     | 0              | 10,000,000             |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 0              | 10,000,000     | 0              | 10,000,000             |  |
| <b>Program: 28530000 K-5 @ SW 157Ave &amp; 174 St (Venetian Park site)</b> |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 563000   | 1002100    | 2853000     | 740000      | K-5 @ VENETIAN PARK         | Impact Fees - SW | 01892600           | 1,000          | 0              | 0              | 0              | 0              | 1,000                  |  |
| 563000   | 1002100    | 2853000     | 740000      | K-5 @ VENETIAN PARK         | Impact Fees - SW | 01892600           | 651,128        | 1,182,060      | 0              | 0              | 0              | 1,833,188              |  |
| 561100   | 1002100    | 2853000     | 740000      | K-5 @ VENETIAN PARK         | LOML             | 01892600           | 157,500        | 0              | 0              | 0              | 0              | 157,500                |  |
| 563000   | 1002100    | 2853000     | 740000      | K-5 @ VENETIAN PARK         | LOML             | 01892600           | 3,233,115      | 2,098,046      | 0              | 0              | 0              | 5,331,161              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 4,042,743      | 3,280,106      | 0              | 0              | 0              | 7,322,849              |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year<br/>Total</i> |  |
|--|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|--|
| <b>Program: 26170000 Kendall Square K-8 Project</b>        |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 563000   | 1303100    | 2617000     | 740000      | KENDALL SQUARE K-8          | GOB         | 02098100           | 141,000        | 500,000        | 0              | 0              | 0              | 641,000                    |  |
| 563000   | 1303100    | 2617000     | 740000      | KENDALL SQUARE K-8          | LOML        | 02098100           | 7,273,912      | 5,759,000      | 0              | 0              | 0              | 13,032,912                 |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 7,414,912      | 6,259,000      | 0              | 0              | 0              | 13,673,912                 |  |
| <b>Program: 24600000 Kennedy Middle Project</b>            |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1630100    | 2460000     | 740000      | JOHN F. KENNEDY MIDDLE      | LOML        | 01423400           | 1,000,000      | 0              | 0              | 0              | 0              | 1,000,000                  |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 1,000,000      | 0              | 0              | 0              | 0              | 1,000,000                  |  |
| <b>Program: 20730000 Kensington Park Elem Project</b>      |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1266100    | 2073000     | 740000      | KENSINGTON PARK ELE         | LOML        | 0001               | 0              | 0              | 600,000        | 0              | 0              | 600,000                    |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 0              | 0              | 600,000        | 0              | 0              | 600,000                    |  |
| <b>Program: 20760000 Kenwood K-8 Project</b>               |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1270100    | 2076000     | 740000      | KENWOOD K - 8 CENTER        | LOML        | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000                  |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000                  |  |
| <b>Program: 20790000 Key Biscayne Elem Project</b>         |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1274100    | 2079000     | 740000      | KEY BISCAYNE K - 8 C        | LOML        | 0001               | 80,000         | 300,000        | 0              | 0              | 0              | 380,000                    |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 80,000         | 300,000        | 0              | 0              | 0              | 380,000                    |  |
| <b>Program: 27000000 Krop Sr High Project</b>              |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1714100    | 2700000     | 740000      | DR.MICHAEL M. KROP S        | LOML        | 0001               | 0              | 0              | 0              | 5,000,000      | 5,000,000      | 10,000,000                 |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 0              | 0              | 0              | 5,000,000      | 5,000,000      | 10,000,000                 |  |
| <b>Program: 27790000 Lamar Louise Curry Middle Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1692100    | 2779000     | 740000      | LAMAR LOUISE CURRY M        | LOML        | 0001               | 0              | 100,000        | 700,000        | 0              | 0              | 800,000                    |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 0              | 100,000        | 700,000        | 0              | 0              | 800,000                    |  |
| <b>Program: 27750000 Lawrence, David K-8</b>               |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000   | 1500500    | 2775000     | 740000      | DAVID LAWRENCE, JR.         | LOML        | 0001               | 0              | 0              | 600,000        | 0              | 0              | 600,000                    |  |
| <b>Program Total:</b>                                      |            |             |             |                             |             |                    | 0              | 0              | 600,000        | 0              | 0              | 600,000                    |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |           |
|--|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-----------|
| <b>Program: 20970000 Leewood K-8 Project</b>                     |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1288100    | 2097000     | 740000      | LEEWOOD K - 8 CENTER        | LOML        | 0001               | 0              | 0              | 600,000        | 0              | 0              | 600,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 600,000        | 0              | 0              | 600,000                |           |
| <b>Program: 17190000 Lehman, William H. Elem</b>                 |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1289100    | 1719000     | 740000      | WILLIAM LEHMAN ELEME        | LOML        | 0001               | 0              | 0              | 800,000        | 0              | 0              | 800,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 800,000        | 0              | 0              | 800,000                |           |
| <b>Program: 21000000 Leisure City K-8 Project</b>                |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1290100    | 2100000     | 740000      | LEISURE CITY K-8 CEN        | LOML        | 0001               | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |           |
| <b>Program: 09810000 Lentin, Linda Elem Project</b>              |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1291100    | 0981000     | 740000      | LINDA LENTIN K-8 CEN        | LOML        | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |           |
| <b>Program: 27140000 Lindsey Hopkins Voc/Tech Center Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1800500    | 2714000     | 740000      | LINDSEY HOPKINS TECH        | LOML        | 0001               | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |           |
| <b>Program: 21150000 Ludlam Elem Project</b>                     |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1306100    | 2115000     | 740000      | LUDLAM ELEMENTARY           | LOML        | 0001               | 0              | 0              | 0              | 250,000        | 0              | 250,000                |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 250,000        | 0              | 250,000                |           |
| <b>Program: 27770000 Mas Canosa Middle Project</b>               |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1677100    | 2777000     | 740000      | JORGE MAS CANOSA MI         | LOML        | 0001               | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |           |
| <b>Program: 24840000 McMillan Middle Project</b>                 |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000   | 1644100    | 2484000     | 740000      | HOWARD D. MCMILLAN M        | LOML        | 0001               | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |           |
| <b>Program: 27780000 Miami Arts Studio 6-12 @ Zelda Glazer</b>   |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 563000   | 1605200    | 2778000     | 740000      | MIAMI ARTS STUDIO/ZEL       | LOML        | 0001               | 6,000,000      | 0              | 0              | 0              | 0              | 6,000,000              |           |
| <b>Program Total:</b>  |            |             |             |                             |             |                    | 6,000,000      | 0              | 0              | 0              | 0              | 0                      | 6,000,000 |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |           |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-----------|
| <b>Program: 26360000 Miami Beach Sr Project</b>               |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1720100    | 26360000    | 740000      | MIAMI BEACH SENIOR          | LOML        | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |           |
| <b>Program: 26950000 Miami Carol City Senior High Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1723100    | 26950000    | 740000      | MIAMI CAROL CITY SEN        | LOML        | 0001               | 0              | 0              | 0              | 0              | 3,500,000      | 3,500,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 0              | 0              | 3,500,000              | 3,500,000 |
| <b>Program: 26420000 Miami Central Sr Project</b>             |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1725100    | 26420000    | 740000      | MIAMI CENTRAL SENIOR        | LOML        | 0001               | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |           |
| <b>Program: 26510000 Miami Coral Park Sr Project</b>          |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1727100    | 26510000    | 740000      | MIAMI CORAL PARK SEN        | LOML        | 0001               | 1,637,442      | 750,000        | 5,400,000      | 0              | 0              | 7,787,442              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 1,637,442      | 750,000        | 5,400,000      | 0              | 0              | 7,787,442              |           |
| <b>Program: 26540000 Miami Edison Sr Project</b>              |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1730100    | 26540000    | 740000      | MIAMI EDISON SENIOR         | LOML        | 0001               | 0              | 0              | 0              | 0              | 5,000,000      | 5,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 0              | 0              | 5,000,000              | 5,000,000 |
| <b>Program: 26570000 Miami Jackson Sr Project</b>             |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1734100    | 26570000    | 740000      | MIAMI JACKSON SENIOR        | LOML        | 0001               | 168,000        | 0              | 0              | 5,000,000      | 0              | 5,168,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 168,000        | 0              | 0              | 5,000,000      | 0              | 5,168,000              |           |
| <b>Program: 26600000 Miami Killian Sr Project</b>             |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1736100    | 26600000    | 740000      | MIAMI KILLIAN SENIOR        | LOML        | 0001               | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |           |
| <b>Program: 21360000 Miami Lakes K-8 Project</b>              |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1328100    | 21360000    | 740000      | MIAMI LAKES K - 8 CE        | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |           |
| <b>Program: 26960000 Miami Southridge Sr Project</b>          |            |             |             |                             |             |                    |                |                |                |                |                |                        |           |
| 568000  | 1773100    | 26960000    | 740000      | MIAMI SOUTHRIDGE SEN        | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |           |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |           |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 21450000 Miami Springs Elem Project</b>   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1338100    | 2145000     | 740000      | MIAMI SPRINGS ELEMEN        | LOML        | 0001               | 0              | 0              | 0              | 500,000        | 0              | 500,000                |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 0              | 500,000        | 0              | 500,000                |  |
| <b>Program: 24960000 Miami Springs Middle Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1652100    | 2496000     | 740000      | MIAMI SPRINGS MIDDLE        | CO & DS     | 0001               | 336,076        | 0              | 0              | 0              | 0              | 336,076                |  |
| 568000  | 1652100    | 2496000     | 740000      | MIAMI SPRINGS MIDDLE        | LOML        | 0001               | 2,253,460      | 0              | 0              | 0              | 0              | 2,253,460              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 2,589,536      | 0              | 0              | 0              | 0              | 2,589,536              |  |
| <b>Program: 26750000 Miami Springs Sr Project</b>     |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1751100    | 2675000     | 740000      | MIAMI SPRINGS SENIOR        | LOML        | 0001               | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 0              | 5,000,000      | 0              | 5,000,000              |  |
| <b>Program: 26720000 Miami Sr Project</b>             |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1746100    | 2672000     | 740000      | MIAMI SENIOR                | LOML        | 0001               | 0              | 0              | 1,000,000      | 2,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 2,000,000      | 0              | 3,000,000              |  |
| <b>Program: 26780000 Miami Sunset Sr Project</b>      |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1753100    | 2678000     | 740000      | MIAMI SUNSET SENIOR         | LOML        | 0001               | 0              | 0              | 5,000,000      | 0              | 0              | 5,000,000              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 5,000,000      | 0              | 0              | 5,000,000              |  |
| <b>Program: 21480000 Milam K-8 Project</b>            |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1342100    | 2148000     | 740000      | MARCOS A. MILAM K-8         | LOML        | 01423600           | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |  |
| <b>Program: 27410000 Morgan Tech Project</b>          |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1737100    | 2741000     | 740000      | ROBERT MORGAN EDUC          | LOML        | 0001               | 0              | 0              | 4,000,000      | 0              | 0              | 4,000,000              |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 4,000,000      | 0              | 0              | 4,000,000              |  |
| <b>Program: 21540000 Morningside Elem Project</b>     |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1350100    | 2154000     | 740000      | MORNINGSIDE ELEMENT         | LOML        | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program Total:</b>                                 |            |             |             |                             |             |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 2160000 Myrtle Grove K-8 Project</b>  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1358100    | 2160000     | 740000      | MYRTLE GROVE ELEMEN         | LOML               | 0001               | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |  |
| <b>Program: 24990000 Nautilus Middle Project</b>  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1654100    | 24990000    | 740000      | NAUTILUS MIDDLE             | LOML               | 0001               | 0              | 0              | 0              | 2,500,000      | 0              | 2,500,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 2,500,000      | 0              | 2,500,000              |  |
| <b>Program: 27840000 NEW K-12 @ SW 149 AVE &amp; 160 ST (HHH1" site)</b>                  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1921700    | 27840000    | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - SW   | 0001               | 0              | 0              | 1,182,060      | 0              | 0              | 1,182,060              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 1,182,060      | 0              | 0              | 1,182,060              |  |
| <b>Program: 28590000 New K-5 at Pasadena site</b>   |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 563000  | 1921700    | 28590000    | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - East | 0001               | 0              | 600,000        | 1,000,000      | 7,000,000      | 8,563,790      | 17,163,790             |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 600,000        | 1,000,000      | 7,000,000      | 8,563,790      | 17,163,790             |  |
| <b>Program: 25020000 Norland Middle Project</b>   |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1657100    | 25020000    | 740000      | NORLAND MIDDLE              | LOML               | 0001               | 0              | 0              | 4,000,000      | 0              | 0              | 4,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 4,000,000      | 0              | 0              | 4,000,000              |  |
| <b>Program: 21780000 North County Elem Project</b>  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1382100    | 21780000    | 740000      | NORTH COUNTY ELEMEN         | LOML               | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 25050000 North Dade Middle &amp; N. Dade Ctr for Modern Languages Project</b> |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1659100    | 25050000    | 740000      | NORTH DADE MIDDLE SC        | LOML               | 0001               | 0              | 0              | 0              | 500,330        | 0              | 500,330                |  |
| 568000  | 1513100    | 25050000    | 740000      | N. DADE CTR FOR MODE        | LOML               | 0001               | 0              | 0              | 0              | 300,000        | 0              | 300,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 800,330        | 0              | 800,330                |  |
| <b>Program: 21810000 North Glade Elem Project</b>   |            |             |             |                             |                    |                    |                |                |                |                |                |                        |  |
| 568000  | 1386100    | 21810000    | 740000      | NORTH GLADE ELEMENT         | LOML               | 0001               | 0              | 0              | 0              | 1,267,940      | 1,732,060      | 3,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 1,267,940      | 1,732,060      | 3,000,000              |  |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>   | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |           |
|---|------------|-------------|-------------|-----------------------------|---------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-----------|
| <b>Program: 26810000 North Miami Beach Sr Project</b> |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1754100    | 2681000     | 740000      | NORTH MIAMI BEACH SE        | LOML          | 01327000           | 3,265,180      | 0              | 0              | 0              | 1,200,000      | 4,465,180              |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 3,265,180      | 0              | 0              | 0              | 1,200,000      | 4,465,180              |           |
| <b>Program: 25080000 North Miami Middle Project</b>   |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1663100    | 2508000     | 740000      | NORTH MIAMI MIDDLE S        | LOML          | 0001               | 0              | 0              | 0              | 500,000        | 0              | 500,000                |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 0              | 0              | 0              | 500,000        | 0              | 500,000                |           |
| <b>Program: 26840000 North Miami Sr Project</b>       |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1759100    | 2684000     | 740000      | NORTH MIAMI SENIOR          | LOML          | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |           |
| <b>Program: 21930000 Norwood Elem Project</b>         |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1400100    | 2193000     | 740000      | NORWOOD ELEMENTAR           | LOML          | 0001               | 0              | 0              | 0              | 500,000        | 0              | 500,000                |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 0              | 0              | 0              | 500,000        | 0              | 500,000                |           |
| <b>Program: 13200000 Offsite Road Improvements</b>    |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 567000  | 1602100    | 1320000     | 740000      | ARVIDA MIDDLE               | Miscellaneous | 0001               | 220,000        | 0              | 0              | 0              | 0              | 220,000                |           |
| 567000  | 1921700    | 1320000     | 740000      | GOVTL AFFAIRS & LAND        | Miscellaneous | 1320               | 0              | 220,000        | 220,000        | 220,000        | 220,000        | 880,000                |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 220,000        | 220,000        | 220,000        | 220,000        | 220,000        | 220,000                | 1,100,000 |
| <b>Program: 21990000 Ojus Elem Project</b>            |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1406100    | 2199000     | 740000      | OJUS ELEMENTARY             | LOML          | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |           |
| <b>Program: 22230000 Palm Springs No Elem Project</b> |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 561100  | 1428100    | 2223000     |             | PALM SPRINGS NORTH E        | LOML          | 0001               | 216,300        | 0              | 0              | 0              | 0              | 216,300                |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 216,300        | 0              | 0              | 0              | 0              | 0                      | 216,300   |
| <b>Program: 25140000 Palmetto Middle Project</b>      |            |             |             |                             |               |                    |                |                |                |                |                |                        |           |
| 568000  | 1670100    | 2514000     | 740000      | PALMETTO MIDDLE SCH         | LOML          | 0001               | 0              | 0              | 4,000,000      | 0              | 4,000,000      | 8,000,000              |           |
| <b>Program Total:</b>                                 |            |             |             |                             |               |                    | 0              | 0              | 4,000,000      | 0              | 4,000,000      | 8,000,000              |           |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |            |
|---|------------|-------------|-------------|-----------------------------|--------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|------------|
| <b>Program: 22320000 Perrine, Dr. Henry Academy of the Arts</b>   |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 563000  | 1438100    | 2232000     | 740000      | PERRINE ELEMENTARY S        | Impact Fees - East | 0001               | 0              | 0              | 4,363,790      | 0              | 0              | 4,363,790              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 4,363,790      | 0              | 0              | 4,363,790              |            |
| <b>Program: 22440000 Pine Villa Elem Project</b>                  |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1446100    | 2244000     | 740000      | PINE VILLA ELEMENTAR        | LOML               | 0001               | 168,829        | 877,398        | 0              | 0              | 0              | 1,046,227              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 168,829        | 877,398        | 0              | 0              | 0              | 1,046,227              |            |
| <b>Program: 22380000 Pincrest Elem Project</b>                    |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1442100    | 2238000     | 740000      | PINECREST ELEMENTAR         | LOML               | 0001               | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 1,000,000      | 0              | 1,000,000              |            |
| <b>Program: 15710000 Project/Construction Mgmt - CO Abatement</b> |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 560900  | 1990500    | 1571000     | 740000      | UNDISTRIBUTED APPRO         | CO & DS            | 1571               | 0              | 336,076        | 336,076        | 336,076        | 336,076        | 1,344,304              |            |
| 563000  | 1921700    | 1571000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees Admini | 1571               | 190,100        | 190,100        | 190,100        | 190,100        | 190,100        | 950,500                |            |
| 568900  | 1912800    | 1571000     | 740000      | FINANCIAL OPS/BUDGET        | LOML               | 1571               | 234,000        | 400,000        | 600,000        | 700,000        | 750,000        | 2,684,000              |            |
| 568900  | 1912800    | 1571000     | 740000      | FINANCIAL OPS/BUDGET        | LOML               | 1571               | 9,575,900      | 9,073,824      | 8,873,824      | 8,773,824      | 8,723,824      | 45,021,196             |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 10,000,000     | 10,000,000     | 10,000,000     | 10,000,000     | 10,000,000     | 10,000,000             | 50,000,000 |
| <b>Program: 26080000 Reagan Senior Project</b>                    |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1724100    | 2608000     | 740000      | RONALD W. REAGAN/DO         | LOML               | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000              |            |
| <b>Program: 25230000 Redland Middle</b>                           |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1676100    | 2523000     | 740000      | REDLAND MIDDLE SCHO         | LOML               | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |            |
| <b>Program: 09910000 Reeves, Henry K-8 Project</b>                |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1449100    | 0991000     | 740000      | HENRY E.S. REEVES K-8       | LOML               | 0001               | 0              | 500,000        | 4,200,000      | 0              | 5,000,000      | 9,700,000              |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 500,000        | 4,200,000      | 0              | 5,000,000      | 9,700,000              |            |
| <b>Program: 09920000 Renick, Robert Education Center</b>          |            |             |             |                             |                    |                    |                |                |                |                |                |                        |            |
| 568000  | 1815100    | 0992000     | 740000      | ROBERT RENICK EDUCA         | LOML               | 0001               | 0              | 0              | 0              | 450,000        | 0              | 450,000                |            |
| <b>Program Total:</b>   |            |             |             |                             |                    |                    | 0              | 0              | 0              | 450,000        | 0              | 450,000                |            |



| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 25260000 Richmond Heights Middle Project</b>                    |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1678100    | 2526000     | 740000      | RICHMOND HEIGHTS MID        | LOML        | 0001               | 0              | 0              | 1,000,000      | 500,000        | 18,000,000     | 19,500,000             |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 500,000        | 18,000,000     | 19,500,000             |  |
| <b>Program: 22080000 Robert B. Ingram (formerly Opa Locka) Elem Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1412100    | 2208000     | 740000      | DR. ROBERT B. INGRAM        | LOML        | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program: 09330000 Roberts, Jane K-8 Center</b>                           |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1469100    | 0933000     | 740000      | JANE S. ROBERTS K-8         | LOML        | 0001               | 0              | 0              | 0              | 319,670        | 0              | 319,670                |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 319,670        | 0              | 319,670                |  |
| <b>Program: 11710000 Roofing - Major Repair / Replacement</b>               |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1924100    | 1171000     | 740000      | FACILITIES OPERATION        | CO & DS     | 1171               | 2,265,026      | 2,265,026      | 5,483,948      | 5,483,948      | 5,483,948      | 20,981,896             |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 2,265,026      | 2,265,026      | 5,483,948      | 5,483,948      | 5,483,948      | 20,981,896             |  |
| <b>Program: 15000000 Safety-to-Life Renovations</b>                         |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1911400    | 1500000     | 740000      | SAFETY ENVIROM & HAZ        | LOML        | 1500               | 6,937,243      | 6,937,243      | 6,937,243      | 6,937,243      | 6,937,243      | 34,686,215             |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 6,937,243      | 6,937,243      | 6,937,243      | 6,937,243      | 6,937,243      | 34,686,215             |  |
| <b>Program: 11230000 Service Contracts</b>                                  |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1910900    | 1123000     | 740000      | CAPITAL IMPROVEMENT         | LOML        | 1123               | 7,400,000      | 7,400,000      | 7,400,000      | 7,400,000      | 7,400,000      | 37,000,000             |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 7,400,000      | 7,400,000      | 7,400,000      | 7,400,000      | 7,400,000      | 37,000,000             |  |
| <b>Program: 18210000 Smith, Lenora B. Project</b>                           |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1008100    | 1821000     | 740000      | LENORA BRAYNON SMIT         | LOML        | 0001               | 0              | 1,750,000      | 0              | 0              | 0              | 1,750,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 1,750,000      | 0              | 0              | 0              | 1,750,000              |  |
| <b>Program: 17370000 Smith, John I. K-8 Project</b>                         |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1510100    | 1737000     | 740000      | JOHN I. SMITH K-8           | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 26900000 South Dade Sr Project</b>                              |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1770100    | 2690000     | 740000      | SOUTH DADE SENIOR HI        | LOML        | 0001               | 900,000        | 0              | 0              | 0              | 0              | 900,000                |  |
| <b>Program Total:</b>   |            |             |             |                             |             |                    | 900,000        | 0              | 0              | 0              | 0              | 900,000                |  |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 23070000 South Hialeah Elem Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1520100    | 2307000     | 740000      | SOUTH HIALEAH ELEMEN        | LOML        | 0001               | 0              | 0              | 600,000        | 0              | 0              | 600,000                |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 600,000        | 0              | 0              | 600,000                |  |
| <b>Program: 25410000 South Miami Middle Project</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1688100    | 2541000     | 740000      | SOUTH MIAMI COMMUNIT        | LOML        | 0001               | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 0              | 4,000,000      | 0              | 4,000,000              |  |
| <b>Program: 26930000 South Miami Sr Project</b>     |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1772100    | 2693000     | 740000      | SOUTH MIAMI SENIOR          | LOML        | 0001               | 0              | 1,500,000      | 0              | 0              | 0              | 1,500,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 1,500,000      | 0              | 0              | 0              | 1,500,000              |  |
| <b>Program: 23210000 South Pointe El</b>            |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1509100    | 2321000     | 740000      | SOUTH POINTE ELEMEN         | LOML        | 0001               | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |  |
| <b>Program: 23200000 Southside Elem Project</b>     |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1532100    | 2320000     | 740000      | SOUTHSIDE ELEMENTAR         | LOML        | 0001               | 0              | 0              | 6,000,000      | 0              | 0              | 6,000,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 6,000,000      | 0              | 0              | 6,000,000              |  |
| <b>Program: 25380000 Southwood Middle Project</b>   |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1686100    | 2538000     | 740000      | SOUTHWOOD MIDDLE SC         | LOML        | 0001               | 195,000        | 1,005,000      | 0              | 0              | 0              | 1,200,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 195,000        | 1,005,000      | 0              | 0              | 0              | 1,200,000              |  |
| <b>Program: 23250000 Sunset Elem Project</b>        |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1540100    | 2325000     | 740000      | SUNSET ELEMENTARY           | LOML        | 0001               | 5,000,000      | 1,500,000      | 0              | 0              | 0              | 6,500,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 5,000,000      | 1,500,000      | 0              | 0              | 0              | 6,500,000              |  |
| <b>Program: 23310000 Sweetwater Elem Project</b>    |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1543100    | 2331000     | 740000      | SWEETWATER ELEMENT          | LOML        | 0001               | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 0              | 3,000,000      | 0              | 3,000,000              |  |
| <b>Program: 28460000 TERRA Senior Project</b>       |            |             |             |                             |             |                    |                |                |                |                |                |                        |  |
| 568000  | 1702900    | 2846000     | 740000      | TERRA ENVIRONMENTAL         | LOML        | 0001               | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |
| <b>Program Total:</b>                               |            |             |             |                             |             |                    | 0              | 0              | 1,000,000      | 0              | 0              | 1,000,000              |  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>      | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |  |
|--|------------|-------------|-------------|-----------------------------|------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|
| <b>Program: 23430000 Tucker Elem Project</b>                   |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1556100    | 2343000     | 740000      | FRANCES S. TUCKER EL        | LOML             | 0001               | 2,200,000      | 0              | 0              | 0              | 0              | 2,200,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 2,200,000      | 0              | 0              | 0              | 0              | 2,200,000              |  |
| <b>Program: 23520000 Vineland K-8 Project</b>                  |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1567100    | 2352000     | 740000      | VINELAND K-8                | LOML             | 0001               | 0              | 0              | 600,000        | 0              | 0              | 600,000                |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 600,000        | 0              | 0              | 600,000                |  |
| <b>Program: 17540000 W. Hialeah Gardens Elementary</b>         |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1237100    | 1754000     | 740000      | W. HIALEAH GARDENS E        | LOML             | 0001               | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 500,000        | 0              | 0              | 500,000                |  |
| <b>Program: 23610000 West Homestead K-8 Project</b>            |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 563000   | 1579100    | 2361000     | 740000      | WEST HOMESTEAD K-8          | LOML             | 02099200           | 4,500,000      | 0              | 0              | 0              | 0              | 4,500,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 4,500,000      | 0              | 0              | 0              | 0              | 4,500,000              |  |
| <b>Program: 23640000 West Lab K-8 Project</b>                  |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1583100    | 2364000     | 740000      | WEST LABORATORY K-8         | CO & DS          | 01886000           | 1,750,000      | 0              | 0              | 0              | 0              | 1,750,000              |  |
| 568000   | 1583100    | 2364000     | 740000      | WEST LABORATORY K-8         | LOML             | 0001               | 0              | 0              | 0              | 2,500,000      | 0              | 2,500,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 1,750,000      | 0              | 0              | 2,500,000      | 0              | 4,250,000              |  |
| <b>Program: 09870000 West Lakes Preparatory Academy</b>        |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 563000   | 1300100    | 0987000     | 740000      | WEST LAKES PREPARAT         | Impact Fees - NW | 01439700           | 1,000,000      | 0              | 0              | 0              | 0              | 1,000,000              |  |
| 561100   | 1300100    | 0987000     | 740000      | WEST LAKES PREPARAT         | LOML             | 01439700           | 253,890        | 0              | 0              | 0              | 0              | 253,890                |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 1,253,890      | 0              | 0              | 0              | 0              | 1,253,890              |  |
| <b>Program: 26760000 Westland Hialeah Sr</b>                   |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1704900    | 2676000     | 740000      | WESTLAND HIALEAH SE         | LOML             | 0001               | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000              |  |
| <b>Program: 17640000 Whigham Elementary (Lakes by the Bay)</b> |            |             |             |                             |                  |                    |                |                |                |                |                |                        |  |
| 568000   | 1598100    | 1764000     | 740000      | DR. EDWARD L. WHIGHA        | LOML             | 0001               | 0              | 575,000        | 0              | 0              | 0              | 575,000                |  |
| <b>Program Total:</b>  |            |             |             |                             |                  |                    | 0              | 575,000        | 0              | 0              | 0              | 575,000                |  |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year<br/>Total</i> |  |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|--|
| <b><i>Program: 18730000 Young Men's Preparatory Academy Project</i></b>   |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000  | 1705600    | 1873000     | 740000      | YOUNG MEN'S PREPARA         | LOML        | 0001               | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000                  |  |
| <b><i>Program Total:</i></b>  |            |             |             |                             |             |                    | 0              | 0              | 0              | 2,000,000      | 0              | 2,000,000                  |  |
| <b><i>Program: 28570000 Young Women's Preparatory Academy Project</i></b> |            |             |             |                             |             |                    |                |                |                |                |                |                            |  |
| 568000  | 1705500    | 2857000     | 740000      | YOUNG WOMENS PREPA          | LOML        | 0001               | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000                  |  |
| <b><i>Program Total:</i></b>  |            |             |             |                             |             |                    | 0              | 0              | 3,000,000      | 0              | 0              | 3,000,000                  |  |

Five Year

| Obj  | Loc     | Prog    | Func   | Location Description | Fund               | Project No.           | 2021-22            | 2022-23            | 2023-24            | 2024-25            | 2025-26            | Total                |
|--|---------|---------|--------|----------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Debt Service &amp; Central Accounts</b>                     |         |         |        |                      |                    | <b>Total:</b>         | <b>433,854,305</b> | <b>429,768,108</b> | <b>427,593,934</b> | <b>423,768,291</b> | <b>422,461,602</b> | <b>2,137,446,240</b> |
| <b>Program: 09430000 ARRA Debt Service</b>                     |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 592000   | 1912600 | 0943000 | 970000 | TREASURER            | LOML               |                       | 23,601,213         | 23,598,970         | 23,596,728         | 23,599,485         | 23,597,098         | 117,993,494          |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 23,601,213         | 23,598,970         | 23,596,728         | 23,599,485         | 23,597,098         | 117,993,494          |
| <b>Program: 15780000 Charter Capital Outlay Transfer</b>       |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 591000   | 1912800 | 1578000 | 970000 | FINANCIAL OPS/BUDGET | PECO               |                       | 42,000,000         | 42,000,000         | 42,000,000         | 42,000,000         | 42,000,000         | 210,000,000          |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 42,000,000         | 42,000,000         | 42,000,000         | 42,000,000         | 42,000,000         | 210,000,000          |
| <b>Program: 15690000 Facility Leases</b>                       |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 591000   | 1912800 | 1569000 | 970000 | FINANCIAL OPS/BUDGET | LOML               |                       | 2,647,385          | 2,647,385          | 2,647,385          | 2,647,385          | 2,647,385          | 13,236,925           |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 2,647,385          | 2,647,385          | 2,647,385          | 2,647,385          | 2,647,385          | 13,236,925           |
| <b>Program: 09250000 Impact Fee COPs Debt Service</b>          |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 592000   | 1912600 | 0925000 | 970000 | TREASURER            | Impact Fees - East |                       | 1,500,000          | 0                  | 0                  | 0                  | 0                  | 1,500,000            |
| 592000   | 1912600 | 0925000 | 970000 | TREASURER            | Impact Fees - NW   |                       | 589,536            | 0                  | 0                  | 0                  | 0                  | 589,536              |
| 592000   | 1912600 | 0925000 | 970000 | TREASURER            | Impact Fees - SW   |                       | 548,872            | 0                  | 0                  | 0                  | 0                  | 548,872              |
| 592000   | 1912600 | 0925000 | 970000 | TREASURER            | LOML               |                       | 5,653,842          | 0                  | 0                  | 0                  | 0                  | 5,653,842            |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 8,292,250          | 0                  | 0                  | 0                  | 0                  | 8,292,250            |
| <b>Program: 15700000 Maintenance Services Transfer</b>         |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 591000   | 1912800 | 1570000 | 740000 | FINANCIAL OPS/BUDGET | Impact Fees Admini |                       | 8,900              | 8,900              | 8,900              | 8,900              | 8,900              | 44,500               |
| 591000   | 1912800 | 1570000 | 970000 | FINANCIAL OPS/BUDGET | LOML               |                       | 128,526,210        | 128,526,210        | 128,526,210        | 128,526,210        | 128,526,210        | 642,631,050          |
| 591000   | 1912800 | 1570000 | 970000 | FINANCIAL OPS/BUDGET | Miscellaneous      |                       | 6,756,921          | 6,756,921          | 6,756,921          | 6,756,921          | 6,756,921          | 33,784,605           |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 135,292,031        | 135,292,031        | 135,292,031        | 135,292,031        | 135,292,031        | 676,460,155          |
| <b>Program: 09220000 Master Equipment Lease - Debt Service</b> |         |         |        |                      |                    |                       |                    |                    |                    |                    |                    |                      |
| 592000   | 1912600 | 0922000 | 970000 | TREASURER            | LOML               |                       | 10,738,188         | 7,040,638          | 5,156,910          | 2,578,455          | 0                  | 25,514,191           |
|  |         |         |        |                      |                    | <b>Program Total:</b> | 10,738,188         | 7,040,638          | 5,156,910          | 2,578,455          | 0                  | 25,514,191           |

| <i>Obj</i>  | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i> | <i>2021-22</i> | <i>2022-23</i> | <i>2023-24</i> | <i>2024-25</i> | <i>2025-26</i> | <i>Five Year Total</i> |             |
|---|------------|-------------|-------------|-----------------------------|-------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|-------------|
| <b>Program: 09420000 Master Lease COPs Debt Service</b>   |            |             |             |                             |             |                    |                |                |                |                |                |                        |             |
| 592000  | 1912600    | 0942000     | 970000      | TREASURER                   | LOML        |                    | 187,221,425    | 195,260,082    | 194,976,828    | 193,733,483    | 195,014,236    | 966,206,054            |             |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    |                | 187,221,425    | 195,260,082    | 194,976,828    | 193,733,483    | 195,014,236            | 966,206,054 |
| <b>Program: 15720000 Property Insurance Premiums</b>      |            |             |             |                             |             |                    |                |                |                |                |                |                        |             |
| 591000  | 1912800    | 1572000     | 970000      | FINANCIAL OPS/BUDGET        | LOML        |                    | 19,605,631     | 19,605,631     | 19,605,631     | 19,605,631     | 19,605,631     | 98,028,155             |             |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    |                | 19,605,631     | 19,605,631     | 19,605,631     | 19,605,631     | 19,605,631             | 98,028,155  |
| <b>Program: 08100000 Purchase Instructional Equipment</b> |            |             |             |                             |             |                    |                |                |                |                |                |                        |             |
| 591000  | 1912800    | 0810000     | 970000      | FINANCIAL OPS/BUDGET        | LOML        |                    | 500,000        | 500,000        | 500,000        | 500,000        | 500,000        | 2,500,000              |             |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    |                | 500,000        | 500,000        | 500,000        | 500,000        | 500,000                | 2,500,000   |
| <b>Program: 09230000 QZAB Debt Service</b>                |            |             |             |                             |             |                    |                |                |                |                |                |                        |             |
| 592000  | 1912600    | 0923000     | 970000      | TREASURER                   | LOML        |                    | 3,956,182      | 3,823,371      | 3,818,421      | 3,811,821      | 3,805,221      | 19,215,016             |             |
| <b>Program Total:</b>                                     |            |             |             |                             |             |                    |                | 3,956,182      | 3,823,371      | 3,818,421      | 3,811,821      | 3,805,221              | 19,215,016  |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i> | <i>Project No.</i>   | <i>2021-22</i>   | <i>2022-23</i>   | <i>2023-24</i>   | <i>2024-25</i>   | <i>2025-26</i>   | <i>Five Year Total</i> |
|--|------------|-------------|-------------|-----------------------------|-------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------------|
| <b><i>Equipment/Technology</i></b>                             |            |             |             |                             |             | <b><i>Total:</i></b> | <b>3,700,000</b> | <b>3,700,000</b> | <b>4,300,000</b> | <b>4,300,000</b> | <b>2,500,000</b> | <b>18,500,000</b>      |
| <b><i>Program: 01100000 Copiers Districtwide</i></b>           |            |             |             |                             |             |                      |                  |                  |                  |                  |                  |                        |
| 564000   | 1941200    | 0110000     | 740000      | INFORMATION TECHNOL         | LOML        | 0110                 | 500,000          | 500,000          | 500,000          | 500,000          | 500,000          | 2,500,000              |
| <b><i>Program Total:</i></b>                                   |            |             |             |                             |             |                      | <b>500,000</b>   | <b>500,000</b>   | <b>500,000</b>   | <b>500,000</b>   | <b>500,000</b>   | <b>2,500,000</b>       |
| <b><i>Program: 01500000 Purchase Electric School Buses</i></b> |            |             |             |                             |             |                      |                  |                  |                  |                  |                  |                        |
| 565100   | 1923000    | 0150000     | 740000      | TRANSPORTATION              | LOML        | 0001                 | 1,200,000        | 1,200,000        | 1,800,000        | 1,800,000        | 0                | 6,000,000              |
| <b><i>Program Total:</i></b>                                   |            |             |             |                             |             |                      | <b>1,200,000</b> | <b>1,200,000</b> | <b>1,800,000</b> | <b>1,800,000</b> | <b>0</b>         | <b>6,000,000</b>       |
| <b><i>Program: 09960000 Technology Purchases</i></b>           |            |             |             |                             |             |                      |                  |                  |                  |                  |                  |                        |
| 564000   | 1962900    | 0996000     | 740000      | INST TECH LIBRARY ME        | LOML        | 0996                 | 2,000,000        | 2,000,000        | 2,000,000        | 2,000,000        | 2,000,000        | 10,000,000             |
| <b><i>Program Total:</i></b>                                   |            |             |             |                             |             |                      | <b>2,000,000</b> | <b>2,000,000</b> | <b>2,000,000</b> | <b>2,000,000</b> | <b>2,000,000</b> | <b>10,000,000</b>      |

| <i>Obj</i>   | <i>Loc</i> | <i>Prog</i> | <i>Func</i> | <i>Location Description</i> | <i>Fund</i>        | <i>Project No.</i> | <i>2021-22</i>    | <i>2022-23</i>   | <i>2023-24</i>   | <i>2024-25</i>    | <i>2025-26</i>    | <i>Five Year Total</i> |
|--|------------|-------------|-------------|-----------------------------|--------------------|--------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------------|
| <b>Reserves</b>  |            |             |             |                             |                    | <b>Total:</b>      | <b>16,679,123</b> | <b>7,063,525</b> | <b>7,422,530</b> | <b>20,481,584</b> | <b>97,891,508</b> | <b>149,538,270</b>     |
| <b>Program: 00010000 Undistributed Capital Contingency</b> |            |             |             |                             |                    |                    |                   |                  |                  |                   |                   |                        |
| 568000   | 1921700    | 0001000     | 740000      | GOVTL AFFAIRS & LAND        | GOB                | 0001               | 0                 | 0                | 0                | 0                 | 250,000           | 250,000                |
| 563000   | 1921700    | 0001000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - East | 0001               | 0                 | 0                | 0                | 8,563,790         | 7,000,000         | 15,563,790             |
| 563000   | 1921700    | 0001000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - NW   | 0001               | 0                 | 0                | 0                | 2,955,150         | 2,955,150         | 5,910,300              |
| 563000   | 1921700    | 0001000     | 740000      | GOVTL AFFAIRS & LAND        | Impact Fees - SW   | 0001               | 0                 | 0                | 0                | 1,182,060         | 1,182,060         | 2,364,120              |
| 596900   | 1912800    | 0001000     | 970000      | FINANCIAL OPS/BUDGET        | LOML               |                    | 16,679,123        | 7,063,525        | 7,422,530        | 7,780,584         | 7,338,691         | 46,284,453             |
| 568000   | 1921700    | 0001000     | 740000      | GOVTL AFFAIRS & LAND        | LOML               | 0001               | 0                 | 0                | 0                | 0                 | 79,165,607        | 79,165,607             |
| <b>Program Total:</b>                                      |            |             |             |                             |                    |                    | <b>16,679,123</b> | <b>7,063,525</b> | <b>7,422,530</b> | <b>20,481,584</b> | <b>97,891,508</b> | <b>149,538,270</b>     |



# **Capital Revenue Options and Legal References**



## Revenue Options to Fund School District Capital Needs

| Potential Revenue Estimate                          | Revenue Source  | Legal Authority     | Approvals Required  | Additional Information   |
|---|---|---------------------|---|--|
| Bond proceeds supported by capital needs assessment | General Obligation Bonds (non-recurring revenue source)   | 1010.40 F.S.        | <ul style="list-style-type: none"> <li>FLDOE or 35% electors calling for an election</li> <li>School Board approval</li> <li>Voter approval through Bond Referendum</li> </ul>                        | <ul style="list-style-type: none"> <li>Debt service millage assessed as bonds are issued.</li> <li>Not subject to 10 mill limit.</li> <li>Retired 1988 approved GOBs in FY 2016-17</li> <li>Voters approve \$1.2 billion in GO Bonds in November 2012</li> </ul>   |
| ~\$ 87.87 Million                                   | Shift .25 mills of property taxes from Operating to Capital - (recurring revenue source that can be bonded)       | 1011.71 (3)(a) F.S. | School board approval   | <ul style="list-style-type: none"> <li>Subject to 10 mill limit.</li> <li>Represents revenue loss to operating (although b/c of statutory flexibility capital pays for traditional operating expenditures such as property insurance, maintenance, facility leases).</li> <li>For FY 2012-13 through FY 2015-16, M-DCPS shifted .061 of max .25 mills to capital.</li> </ul> |
| ~\$262.9 million (if bonded \$2.6 billion)          | Discretionary Sales Surtax – School Capital Outlay Surtax (Max .5%) (recurring revenue source that can be bonded) | 212.055(6) F.S.     | <ul style="list-style-type: none"> <li>School Board approval</li> <li>County places it on ballot</li> <li>Voter approval</li> </ul>   | Freeze non-capital millage for at least 3 years at rate imposed in year prior to surtax implementation.  |
| \$525.8 million (if bonded \$5.2 billion)           | Discretionary Sales Surtax - Local Government Infrastructure Surtax (.5% or 1%)                                   | 212.055(2) F.S.     | <ul style="list-style-type: none"> <li>County approval (since county not school board imposes levy)</li> <li>School Board and County approval of joint agreement regarding use of proceeds</li> </ul> | May not be levied for more than 15 years without obtaining voter approval on an extension.   |

## REVENUES

As summarized on Page 6-8, projected new revenues and other sources of funds available for new appropriations in FY 2021-22, which include carry forward balances of \$719.98 million, will total \$1.33 billion.

The following matrix lists actual and potential revenue sources for capital outlay funding available to the District, its statutory reference, and a description of its uses and restrictions:

| Revenue Source                                     | Florida Statute or Legal Reference | Description   |
|--|------------------------------------|---|
| Charter Schools-Capital Outlay<br><br>(Actual)     | s.1013.62<br><br>s 1011.71         | Funded from PECO non-bonded revenue, these state funds are available to address capital construction or renovations at charter schools. If a charter school is not renewed, any unencumbered funds and equipment purchased revert back to the ownership of the local district school board. The projected FY 2021-22 allocation is \$42 million.<br><br>Following the district capital millage revenue sharing requirement by the 2017 Florida legislature, the state has since funded the charter capital allocation for the past four years. It is assumed that the state will continue to fully fund the \$42 million charter capital annual allocation through FY 2025-26.  |
| PECO New Construction<br><br>(Actual)              | s.1013.64(3)                       | Funded from gross receipt taxes, these state funds are for new school construction. The distribution of new construction PECO funds among the districts is affected mainly by the growth of student membership in each district. Projects must be recommended in the District's Educational Plant Survey and encumbered within 31 months. PECO New Construction has not been allocated to public schools since FY 2008-09.  |
| PECO Maintenance<br><br>(Actual)                   | s.1013.64(1)                       | Funded from gross receipt taxes, these state funds are for remodeling, renovation, maintenance and repair, and site improvements. Projects must be recommended in the District's Educational Plant Survey and encumbered within 31 months. One-tenth of a board's allocation must be expended to correct unsafe, unhealthy, or unsanitary conditions in its educational facilities as required by s.1013.12, F.S. or a lesser amount sufficient to correct all deficiencies in its Annual Comprehensive Safety Inspection Reports. For fiscal years 2011-12 through 2013-14, the legislature did not appropriate PECO Maintenance for traditional public schools. For FY 2019-20 through FY 2021-22, the legislature did not fund this allocation for traditional public schools because the PECO allocation is funding the entire annual charter capital allocation. |
| PECO Cooperative-Use Facilities<br><br>(Potential) | s.1013.52                          | Funded from gross receipts taxes, two or more boards may request funds to cooperatively establish a common educational facility. Only one joint-use facility for any given board, college, or university shall be approved in any five year period and must demonstrate a need for construction of new joint-use facilities involving post-secondary institutions by sufficient actual full-time equivalent enrollments in leased, rented or borrowed spaces. Funds may be expended only on the approved joint-use project.   |

## REVENUES (continued)

| Revenue Source  | Florida Statute or Legal Reference | Description  |
|---|------------------------------------|--|
| PECO Cooperative Funding of Vocational Educational Facilities<br><br>(Potential)            | s.1013.75                          | For districts committing to funding 40% of a project through their own financing or private participation, this PECO award can potentially fund 60% of the planning, construction, and equipping of a vocational educational facility identified as being critical to the economic development and the workforce needs of the school district. District funding requests are evaluated and prioritized by the state in accordance with statewide critical needs. All funds must be expended on the approved vocational educational facility.   |
| PECO Satellite Facilities<br><br>(Potential)  | s.1013.54                          | Districts may request funding from this source to construct, remodel, or renovate an educational facility within the industrial environment (a maximum of one facility per year). As part of the application, private industry would provide at least one-half of the funding of the cost of the facility, the Board would provide one-fourth of the cost, and the state would provide one-fourth of the cost. If renovating a business-owned site, the Board must obtain a minimum 40-year lease for the use of the educational facility, and lease at no cost to the Board for a period of at least five years.  |
| Effort Index Grants<br><br>(Actual)   | s.1013.73                          | The District was awarded Effort Index Grants in the amount of \$62.8 million after meeting very stringent local effort funding criteria. This entitlement was a non-recurring appropriation resulting from the special legislative session of FY 1996-97. These funds have been fully expended since FY 2007-08.   |
| School Capital Outlay Sales Surtax (maximum of one-half cent)<br><br>(Potential)            | s.212.055                          | A one-half-cent surtax may potentially generate approximately \$262.9 million annually in Miami-Dade County. If bonded, this surtax could generate over \$2.6 billion for facility needs. This fund source requires approval by a majority vote of the electors of the county voting in a referendum on the planned capital uses of the surtax proceeds. Any school board imposing the surtax shall implement a freeze on non-capital local school property taxes, at the millage rate imposed in the year prior to the implementation of the surtax for a period of at least 3 years from the date of the imposition of the surtax. This provision shall not apply to existing debt service or required state taxes.  |
| Local Government Infrastructure Sales Surtax (one-half cent or one-cent)<br><br>(Potential) | s.212.055                          | A one-cent surtax may generate over \$525.85 million annually in Miami-Dade County. The amount the school district receives would depend on negotiations with the county and other municipalities. For example, a 1/3 sharing agreement would yield the district nearly \$ 175.28 million annually. If bonded, this \$175.28 million could generate \$1.75 billion for facility needs. This surtax requires approval by a majority vote of the electors of the county voting in a referendum on the planned capital uses of the surtax proceeds. The surtax may not be levied beyond 15 years without obtaining voter approval on an extension. Surtax proceeds may be distributed to the county, municipalities, and school district pursuant to an interlocal agreement or the formula provided in s.218.62. |

## REVENUES (continued)

| Revenue Source                                     | Florida Statute or Legal Reference               | Description   |
|--|--|---|
| General Obligation (GO) Bonds<br><br>(Actual)      | s.1010.40 and s.1010.41                          | <p>On November 6, 2012, voters approved \$1.2 billion in GO Bonds for the modernization and construction of public school facilities, including educational technology upgrades. Previously in March of 1988, voters approved a \$980 million bond referendum for the construction of new schools and renovation of existing school facilities.</p> <p>GO bonds for school capital outlay requires voter approval of a bond referendum (and tax increase) with planned capital uses of the proceeds. This increases the current voted debt service millage.</p>   |
| LOML (Local Optional Millage Levy)<br><br>(Actual) | s.1011.71(2)                                     | <p>Formerly capped by the state at 2 mills, Local Optional Millage Levy (LOML) funds are proceeds of a millage that is assessed at 1.5 mills with the flexibility of shifting .25 mills back to capital outlay from the operating budget. This millage was reduced in 2008 by 0.25 mills and reduced an additional .25 mills by the 2009 legislature. The millage is set by the School Board for capital outlay purposes. With capital millage assumed at 1.5 mills, the LOML revenue projection is estimated at \$527.20 million for FY 2021-22 and is based on the property tax roll from the July 1, 2021 estimate provided by the Miami-Dade County Property Appraiser's office. Funds must be expended as stipulated in s.1011.71.</p> <p>This revenue is one of the primary capital revenue sources for the District and the pledge for District financing.</p> |
| Technology Leases<br><br>(Actual)                  | Approved Master Technology Lease Agreement       | <p>Expanded in June of 2013, the Master Technology Lease Agreement provides an alternative form of financing for technology devices and projects. This financing option was implemented as an alternative form of financing to lower the cost of borrowing for significant equipment purchases and to provide relief to the collateral requirements of the COPs program.</p>  |
| CO & DS<br><br>(Actual)                            | Article XII Sec 9(d) of the Florida Constitution | <p>The Capital Outlay and Debt Service (CO &amp; DS) is funded from motor vehicle license tax revenue. It is an annual distribution from the state which is available for capital purposes after annual debt service requirements on State Board of Education Bonds are fulfilled. It is assumed that the CO &amp; DS distribution will be \$13.75 million for FY 2021-22. This represents less than 1.1% of the total capital budget. It is one of the most restrictive sources of funds. All projects must be on the District's Project Priority List. This funding source is used primarily to fund roofing and ADA projects.</p>  |

## REVENUES (continued)

| Revenue Source                      | Florida Statute or Legal Reference   | Description   |
|-------------------------------------|--|---|
| SBE Bonds<br>(Actual)               | Article XII Sec 9(d) of the Florida Constitution                                       | These bonds are sold by the state on behalf of the District and they pledge the District's share of motor vehicle license revenues (CO & DS). Projects funded with this source must be on the District Project Priority List and on an approved state bond resolution. This funding source is used primarily to fund roofing and ADA projects.  |
| COPs<br>(Actual)                    | s.1003.02(1)(f)<br>s.1013.15(2)<br>s.1011.71(2)  | Certificates of Participation (COPs) are a funding mechanism similar to lease-purchase funding that provides funds for construction of new facilities or purchase of vehicles or equipment that will be paid from annual capital outlay revenue or general fund revenue over an extended period.  |
| RANS (i.e. s.237 loans)<br>(Actual) | s.1011.14 and s.1011.15  | Revenue Anticipation Notes (RANs) are short term loans which may be used for capital projects and site acquisitions, and repaid from anticipated future revenue. Per statute, the loans must be repaid within five years and are subject to annual appropriations and rollover.   |
| Impact Fees<br>(Actual)             | Miami-Dade County Ordinance 95-79 <sup>1</sup>   | Revenues from the ordinance implemented on October 1, 1995, requiring builders and developers to pay a fee when applying for residential building permits. Fee revenue is intended to partially mitigate the impact to the school district caused by potential student membership growth associated with new construction and development.  |
| QZABs<br>(Actual & Potential)       | s.226 of the Taxpayer's Relief Act of 1997, section 1397E of the Internal Revenue Code | <p>Qualified Zone Academy Bonds (QZABs) are intended to facilitate the financing of school renovations and repairs. These bonds are non-interest bearing with appropriate tax credits being provided to lenders by the federal government. Schools eligible for this funding are those which are located either in an Empowerment Zone or Enterprise Community or where 35% or more of the students in that school are eligible for free or reduced lunch under the National School Lunch Act. Districts are required to secure 10% of the project amount from private cash or in-kind contributions.</p> <p>During the first round of QZABs in FY 1999-00, the Florida Department of Education (FLDOE) awarded the majority of bonding authority allocated to the State of Florida to Miami-Dade County Public Schools, \$24.5 million out of \$40 million. In FY 2000-01, the District was awarded an additional \$15 million. In FY 2003-04, the District was awarded an additional \$9.7 million, and again in FY 2006-07, FY 2010-11, and FY 2015-16 the District issued an additional \$2.6 million, \$24.0 million, and \$25 million respectively for school technology, and capital upgrades, given the bonding authority by FLDOE.</p> |

<sup>1</sup> The Ordinance is also governed by the Interlocal agreement between Miami-Dade County & The School Board of Miami-Dade County relating to Educational Facilities Impact Fee Monies

## REVENUES (continued)

| Revenue Source  | Florida Statute or Legal Reference   | Description  |
|---|--|--|
| Interest Earnings<br><br>(Actual)   |  | Interest earned by the District from the investment of available Capital Outlay funds, including the proceeds from bond sales, subject to arbitrage rebate requirements. Restrictions on interest earnings are subject to the restrictions of the originating fund. It is projected that interest revenue will be \$0.44 million for FY 2021-22.   |
| Qualified School Construction Bonds (QSCBs)- Federal Stimulus<br><br>(Actual) | ARRA of 2009, Section 1521(A)-Title 1 of Div. B, section 54F of the Internal Revenue Code. | Qualified School Construction Bonds are allocated to large local educational agencies by the U.S. Department of the Treasury under the American Recovery and Reinvestment Act of 2009. The District sold \$200.29 million in FY 2009-10 and fully expended them by FY 2012-13. These funds must be spent on construction, rehabilitation, or repair of a public school facility or for the acquisition of land on which such a facility is to be constructed with part of the QSCB proceeds. Eligible expenditures include equipment to be used in the facility which is being constructed, rehabilitated or repaired with the proceeds of the QSCBs. These funds have been fully expended since FY 2012-13.   |
| Classrooms for Kids<br><br>(Actual)   | s.1013.735   | Funded by the state through the issuance of lottery revenue bonds, this program was created in FY 2003-04 in response to Florida voters passing a constitutional size amendment (Amendment 9) capping class size to 18 in grades K-3, 22 in grades 4-8, and 25 in grades 9-12 by the 2010 school year. To date, M-DCPS has received a disproportionate share of the total statewide appropriation (see page 6-15). This is attributable to the statutory distribution formula, which is largely based on growth and the fact that the District has been experiencing declining enrollment. The District has fully expended these funds for the construction of new student stations. The state has not appropriated funding for this purpose since FY 2007-08. |
| Effort Recognition<br><br>(Actual)  | s.1013.736   | Created by the legislature in FY 2003-04 along with the Classrooms for Kids program, it is intended to fund the constitutional class size reduction mandate passed by Florida voters in 2002. In FY 2003-04, M-DCPS received an allocation of \$4.77 million out of a total statewide appropriation of \$30 million. This program's statutory distribution formula is based on local effort funding criteria. Additional funding for the program has not been continued in subsequent state budgets.   |
| Uncommitted Fund Balance<br><br>(Actual)                                      |  | Uncommitted fund balances are the portion of the unexpended prior year carry forward balance that is not committed to an ongoing project and that is available for new appropriations in the current year and are subject to the same restrictions as the originating fund.  |



## STATISTICAL HIGHLIGHTS

Miami-Dade County Public Schools is a countywide school system, and it is the fourth largest system in the nation.

Management of schools is totally independent of metropolitan and city governments. The metropolitan government collects the school tax for the school system, but exercises no control over its use.

The nine-member School Board is elected by single member districts. Regular, open meetings are generally held in the Board auditorium each month on a Wednesday.

Responsibility for administration of schools is vested in the District Superintendent, appointed by the Board. Each of the district's schools is assigned to one of three Region Centers, which provide support for schools, advocacy for students and parents, and partnerships with businesses.

### HISTORICAL AND PROJECTED POPULATION IN MIAMI-DADE COUNTY, FLORIDA 1970-2045

| Year                     | Population in<br>Incorporated<br>Areas | Population in<br>Unincorporated<br>Areas | Total<br>Population | Avg. Annual<br>% Growth<br>in Total<br>Population |
|--------------------------|--|--|---------------------|---|
| <b><u>Historical</u></b> |  |  |                     |   |
| 1970 Census*             | 730,425                                | 537,367                                  | 1,267,792           | N/A   |
| 1980 Census*             | 826,674                                | 799,107                                  | 1,625,781           | 28.2  |
| 1990 Census*             | 900,169                                | 1,036,925                                | 1,937,094           | 19.1  |
| 2000 Census*             | 1,049,074                              | 1,204,705                                | 2,253,779           | 16.3  |
| 2010 Census*             | 1,386,864                              | 1,109,571                                | 2,496,435           | 10.8  |
| ***                      |  |  |                     |   |
| <b><u>Annual</u></b>     |  |  |                     |   |
| 2012, Estimate*          | 1,429,993                              | 1,121,297                                | 2,551,290           | N/A   |
| 2013, Estimate*          | 1,444,536                              | 1,137,839                                | 2,582,375           | 1.2   |
| 2014, Estimate*          | 1,467,113                              | 1,146,579                                | 2,613,692           | 1.2   |
| 2015, Estimate*          | 1,493,477                              | 1,160,457                                | 2,653,934           | 1.5   |
| 2016, Estimate*          | 1,524,063                              | 1,176,731                                | 2,700,794           | 1.8   |
| 2017, Estimate*          | 1,551,506                              | 1,191,589                                | 2,743,095           | 1.6   |
| 2018, Estimate**         | 1,575,590                              | 1,203,732                                | 2,779,322           | 1.3   |
| 2019, Estimate**         | 1,599,930                              | 1,212,200                                | 2,812,130           | 1.2   |
| 2020, Estimate**         | 1,612,348                              | 1,220,446                                | 2,832,794           | 0.7   |
| <b><u>Projected</u></b>  |  |  |                     |   |
| 2020** 4/1/20 Estimate   | N/A                                    | N/A                                      | 2,832,794           | N/A   |
| 2025**                   | N/A                                    | N/A                                      | 2,992,700           | 5.6   |
| 2030**                   | N/A                                    | N/A                                      | 3,128,300           | 4.5   |
| 2035**                   | N/A                                    | N/A                                      | 3,234,600           | 3.4   |
| 2040**                   | N/A                                    | N/A                                      | 3,322,200           | 2.7   |
| 2045**                   | N/A                                    | NA                                       | 3,398,200           | 2.3   |

Source: \* Florida Statistical Abstract

\*\* Bureau of Economic and Business Research

\*\*\* 2020 Census counts not available.

## STUDENT MEMBERSHIP BY GRADE LEVEL 2020-21 \*\*\*

| Grade        | White<br>Non-Hispanic | Black<br>Non-Hispanic | Hispanic       | Other *      | Total          |
|--------------|-----------------------|-----------------------|----------------|--------------|----------------|
| PK**         | 359                   | 2,073                 | 5,172          | 143          | 7,747          |
| Kdg          | 1,323                 | 3,731                 | 14,865         | 423          | 20,342         |
| 1            | 1,458                 | 4,391                 | 16,527         | 481          | 22,857         |
| 2            | 1,464                 | 4,597                 | 16,964         | 422          | 23,447         |
| 3            | 1,518                 | 4,746                 | 17,832         | 424          | 24,520         |
| 4            | 1,540                 | 5,189                 | 18,530         | 390          | 25,649         |
| 5            | 1,601                 | 4,656                 | 18,236         | 411          | 24,904         |
| 6            | 1,619                 | 4,909                 | 19,301         | 413          | 26,242         |
| 7            | 1,714                 | 5,148                 | 19,588         | 487          | 26,937         |
| 8            | 1,697                 | 4,696                 | 19,657         | 420          | 26,470         |
| 9            | 1,805                 | 5,062                 | 19,642         | 527          | 27,036         |
| 10           | 1,712                 | 4,868                 | 19,193         | 575          | 26,348         |
| 11           | 1,732                 | 4,816                 | 18,551         | 484          | 25,583         |
| 12           | 1,853                 | 5,239                 | 18,847         | 388          | 26,327         |
| <b>TOTAL</b> | <b>21,395</b>         | <b>64,121</b>         | <b>242,905</b> | <b>5,988</b> | <b>334,409</b> |

**TOTAL MALE** 170,734  
**TOTAL FEMALE** 163,675

\* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

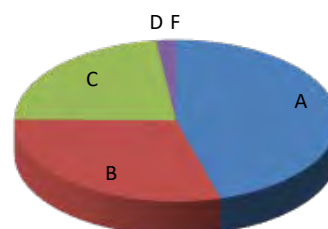
\*\* 2020 FTE membership excludes PreK students enrolled as part of the Teenage Parent Program (TAP).

\*\*\* Changes in membership may be due to COVID-19.

Source: Assessment, Research, and Data Analysis based on data in the Student Data Base System, October 2020.

## SCHOOL PERFORMANCE GRADES\* 2018-19

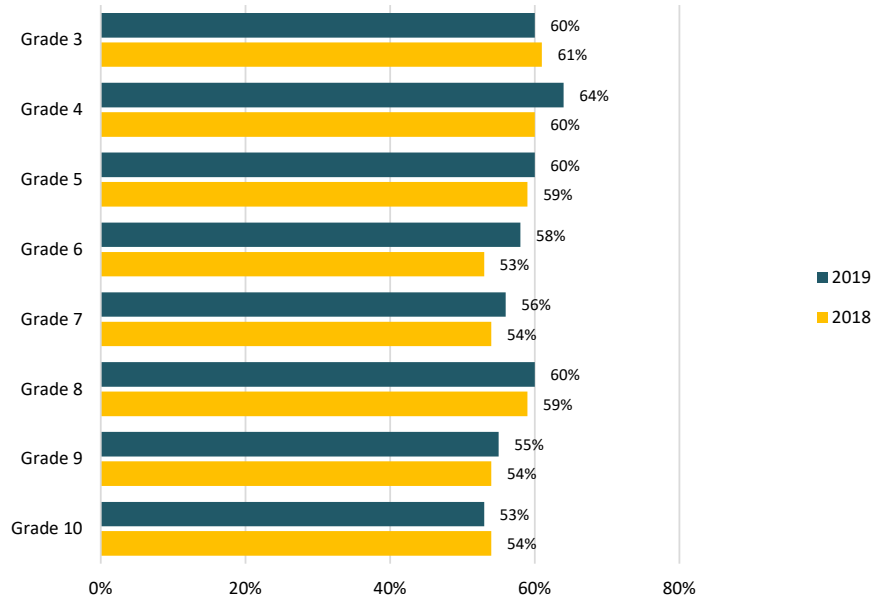
| Grade | Elem | Middle | Sr. High | Combined | Total |
|-------|------|--------|----------|----------|-------|
| A     | 44%  | 40%    | 46%      | 57%      | 46%   |
| B     | 34%  | 23%    | 32%      | 22%      | 30%   |
| C     | 21%  | 35%    | 20%      | 19%      | 23%   |
| D     | 1%   | 3%     | 1%       | 1%       | 2%    |
| F     | 0%   | 0%     | 0%       | 0%       | 0%    |



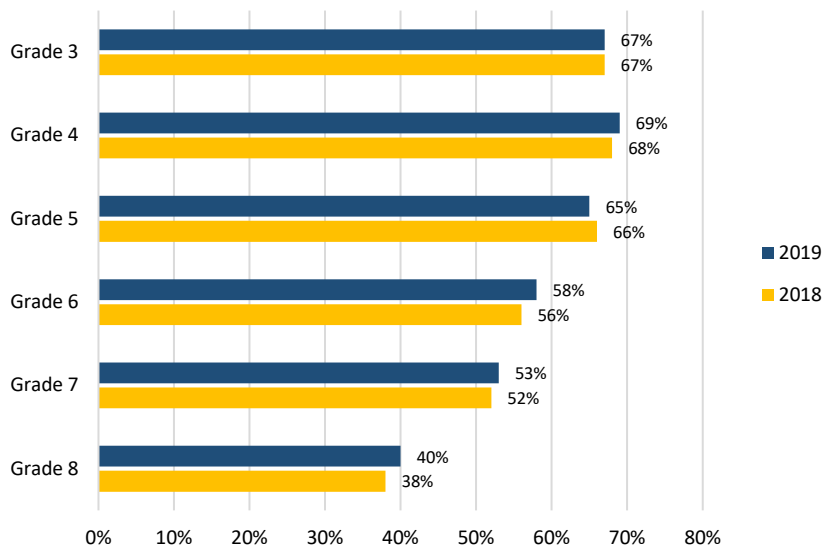
NOTE: School Performance Grades communicate to the public how well schools perform relative to state standards. Due to COVID-19 state assessments were cancelled, as a consequence, school grades were not released for school year 2019-2020.

\* Percentage may not total 100 due to rounding.

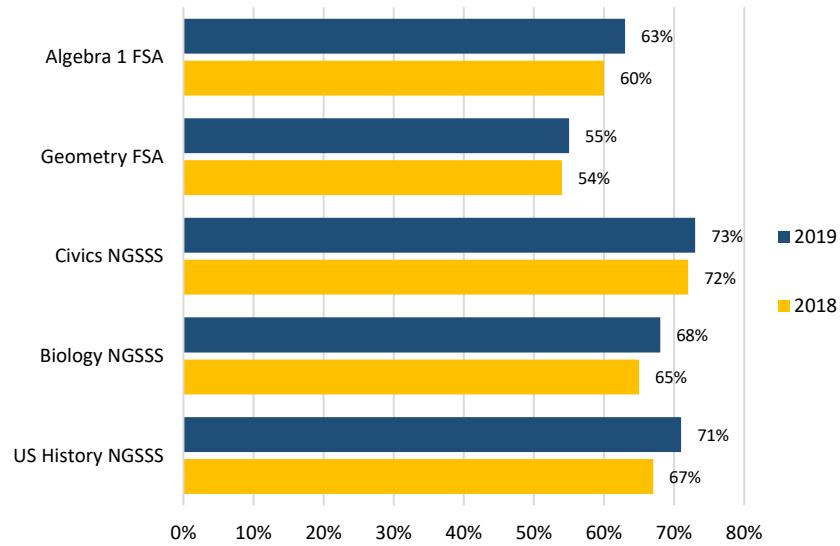
**2017-18 and 2018-19 FLORIDA STANDARDS ASSESSMENTS  
ENGLISH LANGUAGE ARTS  
Percent Scoring at Levels 3-5\***



**2017-18 and 2018-19 FLORIDA STANDARDS ASSESSMENTS  
MATHEMATICS  
Percent Scoring at Levels 3-5\***



## 2017-2018 and 2018-2019 END OF COURSE ASSESSMENTS Percent Scoring at Levels 3-5\*



\*Due to COVID-19 state assessments were all cancelled for the 2019-2020 school year.  
Source: Assessment, Research, and Data Analysis.

## GENERAL INFORMATION – TEN-YEAR TRENDS

| Year    | Schools | Pupils  | Teachers  | Salary * |
|---------|---------|---------|-----------|----------|
| 2011-12 | 450     | 349,945 | 19,592    | 52,007   |
| 2012-13 | 460     | 353,152 | 19,397    | 52,702   |
| 2013-14 | 466     | 355,268 | 24,546 ** | 54,615   |
| 2014-15 | 464     | 355,913 | 18,831    | 54,825   |
| 2015-16 | 465     | 356,480 | 18,520    | 55,608   |
| 2016-17 | 467     | 356,086 | 18,275    | 55,948   |
| 2017-18 | 472     | 354,172 | 18,100    | 57,221   |
| 2018-19 | 476     | 350,040 | 17,798    | 59,938   |
| 2019-20 | 480     | 347,069 | 17,584    | 65,403   |
| 2020-21 | 482     | 334,409 | 17,267    | 66,017   |

\* Average teacher's salary excluding fringe benefits (salary for ten months).

\*\* Includes hourly teachers and hourly substitutes.

Source: Assessment, Research, and Data Analysis; Salary Information from the Office of Budget Management.

## PRE-K TO 12 SCHOOL CENTERS\* BY BOARD MEMBER DISTRICT 2020-21

| District     | Elem.      | K-8<br>Centers | Middle    | Senior<br>High | Comb. **  | Alt./Spec.<br>Ed. *** | Total      |
|--------------|------------|----------------|-----------|----------------|-----------|-----------------------|------------|
| I            | 29         | 5              | 8         | 3              | 1         | 4                     | 50         |
| II           | 32         | 11             | 7         | 10             | 4         | 7                     | 71         |
| III          | 11         | 10             | 4         | 9              | 1         | 1                     | 36         |
| IV           | 17         | 6              | 9         | 11             | 4         | 1                     | 48         |
| V            | 20         | 6              | 9         | 7              | 2         | 2                     | 46         |
| VI           | 20         | 12             | 11        | 10             | 3         | 2                     | 58         |
| VII          | 20         | 7              | 6         | 6              | 1         | 1                     | 41         |
| VIII         | 26         | 7              | 8         | 6              | 2         | 0                     | 49         |
| IX           | 31         | 15             | 12        | 18             | 3         | 4                     | 83         |
| <b>TOTAL</b> | <b>206</b> | <b>79</b>      | <b>74</b> | <b>80</b>      | <b>21</b> | <b>22</b>             | <b>482</b> |

\* Does not include the Educational Alternative Outreach Program centers, TAP, Migrant PK School, and Instructional Center Systemwide.

\*\* Includes schools with combined grades other than those listed.

\*\*\* Includes ESE centers.

Source: Assessment, Research, and Data Analysis.

## ETHNIC COMPOSITION OF STUDENTS\* BY BOARD MEMBER DISTRICT OCTOBER 2020

| District**     | White Non-<br>Hispanic | Black Non-<br>Hispanic | Hispanic       | Other ***    | Total          |
|----------------|------------------------|------------------------|----------------|--------------|----------------|
| I              | 299                    | 17,951                 | 5,508          | 265          | 24,023         |
| II             | 1,110                  | 18,690                 | 13,722         | 408          | 33,930         |
| III            | 6,914                  | 6,414                  | 16,352         | 930          | 30,610         |
| IV             | 820                    | 3,039                  | 40,958         | 366          | 45,183         |
| V              | 1,004                  | 735                    | 30,027         | 566          | 32,332         |
| VI             | 3,706                  | 2,051                  | 35,553         | 617          | 41,927         |
| VII            | 1,747                  | 2,678                  | 27,162         | 852          | 32,439         |
| VIII           | 996                    | 320                    | 34,581         | 521          | 36,418         |
| IX             | 4,798                  | 12,237                 | 39,040         | 1,463        | 57,538         |
| <b>TOTAL</b>   | <b>21,394</b>          | <b>64,115</b>          | <b>242,903</b> | <b>5,988</b> | <b>334,400</b> |
| <b>PERCENT</b> | <b>6.4%</b>            | <b>19.2%</b>           | <b>72.6%</b>   | <b>1.8%</b>  |                |

\* 2020 FTE membership excludes PreK students enrolled as part of the Teenage Parent Program (TAP).

\*\* Includes vocational/technical education centers, charter schools, alternative/specialized centers, Miami-Dade Online Academy, and Educational Alternative Outreach Program centers.

\*\*\* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

Source: Assessment, Research, and Data Analysis.

## GRADUATES

|                | 2019-20 | 2018-19 | 2017-18 | 2016-17 | 2015-16 |
|----------------|---------|---------|---------|---------|---------|
| High School *  | 23,669  | 23,303  | 23,792  | 21,867  | 21,427  |
| Adult School** | 209     | 161     | 370     | 306     | 407     |

\* Excludes Certificates of Completion.

\*\* The decrease in the number of adult school graduating students is due to a change in the data collection method. Comparison to prior years is not appropriate.

Source: High School: Student Data Base System, January 2021.

Adult School: Adult Ed. Data Systems, October 2020.

## SUMMER SCHOOL MEMBERSHIP FIVE-YEAR TRENDS\*

| Year    | Elementary | K-8   | Middle | Senior | Specialized Centers | Total  |
|---------|------------|-------|--------|--------|---------------------|--------|
| 2016    | 3,343      | 2,202 | 2,629  | 950    | 2,702               | 11,826 |
| 2017    | 4,126      | 1,849 | 2,651  | 40     | 3,151               | 11,817 |
| 2018    | 3,578      | 2,477 | 1,872  | 41     | 4,502               | 12,470 |
| 2019    | 3,548      | 2,632 | 2,497  | 55     | 3,954               | 12,686 |
| 2020 ** | 3,882      | 3,461 | 2,843  | 2,376  | 3,351               | 15,913 |

\* Peak membership summer count.

\*\*The increase in membership may be a result of expanded summer school options with multiple summer sessions.

Source: Federal & State Compliance Office.

## EXCEPTIONAL STUDENT EDUCATION: NUMBER OF STUDENTS ENROLLED IN COURSES AND TOTAL NUMBER OF STUDENTS WITH AN ESE PRIMARY EXCEPTIONALITY 2020-21

| Program                         | Students Enrolled in ESE Courses or Consultative Services | Students with an ESE Primary Exceptionality |
|---------------------------------|---|---|
| Autism Spectrum Disorder        | 4,787   | 6,813                                       |
| Deaf/Hard of Hearing            | 347   | 483   |
| Developmentally Delayed         | 1,686   | 2,573                                       |
| Dual Sensory Impaired           | 7   | 7   |
| Emotional/Behavioral Disability | 1,193   | 1,735                                       |
| Established Conditions          | 33  | 34  |
| Gifted                          | 39,156  | 42,807                                      |
| Hospital/Homebound              | 296   | 296   |
| Intellectual Disabilities       | 2,346   | 2,413                                       |
| Language Impaired               | 1,147   | 1,689                                       |
| Orthopedically Impaired         | 109   | 199   |
| Other Health Impaired           | 1,835   | 6,168                                       |
| Specific Learning Disability    | 4,480   | 14,875                                      |
| Speech Impaired                 | 1,340   | 1,963                                       |
| Traumatic Brain Injured         | 17  | 33  |
| Visually Impaired               | 74  | 132   |
| <b>TOTAL</b>                    | <b>58,853</b>   | <b>82,220</b>                               |

Source: Assessment, Research, and Data Analysis.

## ENROLLMENT IN BILINGUAL PROGRAMS 2020-21

| Program   | Enrollment |
|---|------------|
| World Language - Spanish (K-5)                        | 111,567    |
| World Language - Spanish (6-12)                       | 46,830     |
| Haitian Creole for Haitian Creole Speakers (K-5)      | 962        |
| World Language Other than Spanish (6-12) <sup>a</sup> | 18,352     |
| Dual Language Program (K-5) <sup>b</sup>              | 17,873     |
| English for Speakers of Other Languages (K-12)        | 56,494     |

<sup>a</sup> Includes American Sign Language.

<sup>b</sup> Languages included are Spanish, French, German, Italian, Chinese and Portuguese.

Source: Bilingual Education and World Languages.

## SUMMARY OF TOP TEN LANGUAGES (OTHER THAN ENGLISH) USED AS PRIMARY LANGUAGE BY STUDENTS 2020-21

| Language       | # of Students Using<br>as Home Language | Language           | # of Students Using<br>as Home Language |
|----------------|---|--------------------|---|
| Spanish        | 170,265                                 | Zhongwen (Chinese) | 586                                     |
| Haitian Creole | 9,991                                   | Italian            | 455                                     |
| Portuguese     | 2,223                                   | Arabic             | 432                                     |
| Russian        | 1,287                                   | Creole             | 372                                     |
| French         | 1,149                                   | Vietnamese         | 334                                     |

Source: Assessment, Research, and Data Analysis.

## ENROLLMENT IN MAGNET PROGRAMS 2020-21

| Level               | Enrollment    |
|---------------------|---------------|
| Elementary          | 4,995         |
| K-8 Centers         | 6,373         |
| Middle              | 16,148        |
| Senior High         | 37,317        |
| Combination Schools | 7,239         |
| <b>TOTAL</b>        | <b>72,072</b> |

Source: School Choice and Parental Options.



## ENROLLMENT IN ADVANCED ACADEMIC PROGRAMS

|                                     | Enrollment |         |
|-------------------------------------|------------|---------|
|                                     | 2020-21    | 2019-20 |
| Advanced Placement Program          | 30,327     | 31,606  |
| International Baccalaureate Program | 1,491      | 1,370   |
| Cambridge AICE Program              | 5,793      | 4,969   |
| Dual Enrollment Program             | 10,049*    | 10,096* |

\*Fall Term Only

Source: Division of Advanced Academic Programs.

## FREE/REDUCED PRICE LUNCH 2020-21

|                   | Elementary | K-8   | Middle | Combined<br>Grades* | Senior | District<br>Average |
|-------------------|------------|-------|--------|---------------------|--------|---------------------|
| Eligible Students | 76.2%      | 68.9% | 78.4%  | 57.3%               | 73.8%  | 73.4%               |

\* Includes schools with combined grades other than those listed.

Source: Assessment, Research, and Data Analysis.

## TEACHERS' BASE SALARY MINIMUMS & MAXIMUMS\* 2020-21 SCHEDULE - 10 MONTHS

|                         | Minimum  | Maximum  |
|-------------------------|----------|----------|
| Bachelor's Degree       | \$47,500 | \$74,182 |
| Master's Degree **      | \$50,600 | \$77,282 |
| Specialist's Degree *** | \$52,650 | \$79,332 |
| Doctoral Degree         | \$54,700 | \$81,382 |

\* Base salary not including supplements for department chairpersons, additional pay for sixth period teaching, etc.

\*\* Degree in teaching field.

\*\*\* Thirty-six semester hours of graduate credit in teaching field after receiving the Master's degree.

Source: Office of Human Resources, Teacher Salary Schedule.

# TOTAL PERSONNEL, 2020-2021 (as of October 2020)

## TOTAL PERSONNEL FIVE YEAR ANALYSIS (as of October 2020)

| Classification   | 2017-18              | 2018-19              | 2019-20              | 2020-21              | Projected<br>2021-22 (1) |
|--|----------------------|----------------------|----------------------|----------------------|--------------------------|
| <b>Administrative Staff:</b>                             |                      |                      |                      |                      |                          |
| Officials, Administrators, Managers: Instructional *     | 87                   | 88                   | 90                   | 89                   | 87                       |
| Officials, Administrators, Managers: Non-Instructional * | 129                  | 148                  | 143                  | 152                  | 149                      |
| Consultants, Supervisors of Instruction                  | 28                   | 26                   | 29                   | 25                   | 24                       |
| Principals   | 354                  | 359                  | 356                  | 356                  | 357                      |
| Assistant Principals **                                  | 612                  | 596                  | 592                  | 585                  | 579                      |
| <b>Instructional Staff:</b>                              |                      |                      |                      |                      |                          |
| Teachers: Elementary                                     | 7,844                | 7,624                | 7,405                | 7,117                | 6,964                    |
| Secondary  | 5,418                | 5,304                | 5,168                | 5,085                | 4,976                    |
| Exceptional Student Education                            | 3,840                | 3,877                | 4,016                | 4,052                | 3,965                    |
| Other Teachers   | 998                  | 993                  | 995                  | 1,013                | 991                      |
| Guidance   | 707                  | 706                  | 704                  | 703                  | 703                      |
| School Social Workers                                    | 146                  | 164                  | 141                  | 129                  | 126                      |
| School Psychologists                                     | 204                  | 203                  | 206                  | 201                  | 197                      |
| Librarians and Audio Visual Staff                        | 127                  | 124                  | 110                  | 94                   | 92                       |
| Other Professional Staff: Instructional ***              | 511                  | 535                  | 549                  | 536                  | 524                      |
| <b>Support Staff:</b>                                    |                      |                      |                      |                      |                          |
| Other Professional and Technical Staff ****              | 742                  | 779                  | 1,032                | 1,032                | 1,010                    |
| Paraprofessionals (Teacher Aides)                        | 2,656                | 2,684                | 2,714                | 2,678                | 2,620                    |
| Technicians  | 262                  | 264                  | 271                  | 268                  | 262                      |
| Clerical & Secretarial Staff                             | 2,227                | 2,282                | 2,459                | 2,281                | 2,232                    |
| Service Workers  | 5,539                | 5,568                | 5,445                | 5,303                | 5,189                    |
| Skilled Crafts   | 652                  | 648                  | 654                  | 638                  | 624                      |
| Laborers, Unskilled                                      | 132                  | 124                  | 132                  | 124                  | 121                      |
| <b>Total Full-time Staff</b>                             | <u>33,215</u>        | <u>33,096</u>        | <u>33,211</u>        | <u>32,461</u>        | <u>31,792</u>            |
| <b>Total Part-time Staff</b>                             | <u>4,744</u>         | <u>4,734</u>         | <u>4,485</u>         | <u>3,818</u>         | <u>3,736</u>             |
| <b>TOTAL Full-time &amp; Part-time Staff</b>             | <u><u>37,959</u></u> | <u><u>37,830</u></u> | <u><u>37,696</u></u> | <u><u>36,279</u></u> | <u><u>35,528</u></u>     |

\* Includes superintendent, deputy/associate/assistant superintendents, directors, and supervisors.

\*\* Includes Adult and Community Education assistant principals.

\*\*\* Example: student activities/athletics directors, placement specialists, teacher trainers, teachers on special assignment, etc.

\*\*\*\* Example: evaluators, programmers, contracted construction coordinators, lab technicians, safety inspectors, etc.

(1) The number of positions projected are based on FTE data. Principals decisions as to utilization of the administrative overhead pool will result in different positions actually being purchased than those estimated in the table shown above. The table does reflect the number of teaching positions that are reduced as a result of increased charter school enrollment.

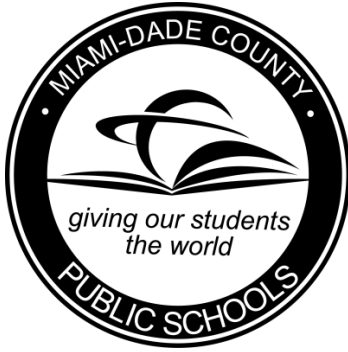
Source: Public Schools Staff Survey (EEO-5), October 2020.

## ETHNIC CLASSIFICATION OF FULL-TIME STAFF (as of October 2020)

| Job Category                 | White Non-Hispanic |              | Black Non-Hispanic |              | Hispanic      |              | Other*     |             | Total         |             |
|------------------------------|--------------------|--------------|--------------------|--------------|---------------|--------------|------------|-------------|---------------|-------------|
| Administrative               | 177                | 14.7%        | 374                | 31.0%        | 642           | 53.1%        | 14         | 1.2%        | 1,207         | 3.7%        |
| Instructional                | 3,262              | 17.2%        | 4,739              | 25.0%        | 10,548        | 55.7%        | 381        | 2.0%        | 18,930        | 58.3%       |
| Other Staff                  | 765                | 6.2%         | 4,829              | 39.2%        | 6,634         | 53.8%        | 96         | 0.8%        | 12,324        | 38.0%       |
| <b>Total Full-time Staff</b> | <b>4,204</b>       | <b>13.0%</b> | <b>9,942</b>       | <b>30.6%</b> | <b>17,824</b> | <b>54.9%</b> | <b>491</b> | <b>1.5%</b> | <b>32,461</b> | <b>100%</b> |

\* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

Source: Public Schools Staff Survey (EEO-5), October 2020.



## **GLOSSARY**

### ***ACCRUAL BASIS OF ACCOUNTING***

Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows.

### ***ADULTS WITH DISABILITIES FUNDS***

Funds appropriated will be distributed to adult schools and technical colleges for programs serving adults with disabilities. These funds shall be used to provide young adults with disabilities who are between the ages of 16 and 28 with transitional skills, education, and on-the-job experience to allow them to acquire and retain permanent employment. The Florida Department of Education has the authority to redistribute any funds due to unsatisfactory progress, ineffective use of resources or discontinued programs. These funds are administered by the Florida Division of Vocational Rehabilitation.

### ***AD VALOREM TAX***

A tax levied primarily on the value of real property. It is calculated by multiplying the taxable assessed value of property by the millage rate.

### ***ADDITIONAL MILLAGE (VOTED LEVY)***

Per Board approval a referendum was placed on the ballot and approved by the voters on November 6, 2018. The referendum approved an additional millage levy of 0.75 mills of ad valorem taxes for operational funds (1) to improve compensation for high quality teachers and instructional personnel, and (2) to increase school safety and security personnel, with oversight by a Citizen Advisory Committee, beginning July 1, 2019, and ending June 30, 2023.

### ***ALLOCATION***

Component of an appropriation earmarking expenditures for a specific purpose.

### ***APPROPRIATION***

Distribution of revenue to authorize expenditures for a specific purpose.

### ***AMERICAN RESCUE PLAN (ARP) ACT OF 2021***

Is a \$1.9 trillion economic stimulus bill signed into law on March 11, 2021 to help speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and ongoing recession. School districts will be receiving funds from this act via the ARP Elementary and Secondary School Emergency Relief Fund (ARP-ESSER III) and Other ARP funds.

### ***BALANCED BUDGET***

A budget is balanced when projected revenues are equal to the projected appropriations including ending fund balance. Florida Statute requires School Boards to adopt and maintain a balanced budget.

### ***BASE STUDENT ALLOCATION (BSA)***

The gross state dollar allocation per FTE student in the Florida Education Finance Program, regardless of program cost category. An FTE student in each program cost category is worth a multiple of the BSA as specified by the Florida Legislature.

### ***BEST AND BRIGHTEST TEACHER AND PRINCIPAL PROGRAMS***

Prior to FY 2019-20 these funds were provided as Other State funding for scholarships to be awarded to classrooms teachers who had demonstrated a high level of academic achievement. Effective FY 2019-20, these funds were included as an allocation within FEFP and were revised to authorize three types of awards – recruitment, retention and recognition – each with distinct criteria for determining eligibility. A principal was eligible for a Best and Brightest Principal Program award if he or she had served as school principal at his or her school for at least 4 consecutive school years, including the current school year, and the school had demonstrated specified academic improvement. The award amounts for these programs were established annually by the Legislature in the General Appropriations Act. This allocation was eliminated effective FY 2020-21.

### ***BONUS FTE PROGRAMS***

An additional value of 0.16 FTE shall be reported by schools districts for each student in Advanced Placement classes who earns a score of three or higher on each College Board Advanced Placement (AP) Subject examination, provided he or she has been taught in an AP class in the prior year. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate (IB) course who receives a score of four or higher on the subject examination. An additional value of 0.25 is reported for students who graduate one semester in advance of the student's cohort or 0.5 for a student graduating one year or more in advance of the student's cohort. See Industry – Certified Career and Professional Academy Program for additional bonus FTE. An Advanced International Certificate of Education (AICE) student may also earn an additional 0.16 if he or she receives a score of "E" on a full-credit subject exam or an additional 0.08 FTE if he or she is enrolled in a half-credit class and earns a score of "E" or higher on the subject exam. A value of 0.3 FTE should be calculated for each student who receives an IB or AICE diploma.

### ***BUDGET, ADOPTED***

Refers to the budget formally adopted by the Board following a second required public hearing in September. The Adopted Budget is amended from time to time during the course of the year. The Operating Budget is usually amended by formal resolution in late winter and late spring after an in-depth review of revenues and expenditures.

### ***BUDGET DEVELOPMENT SYSTEM (BDS)***

Computer system that M-DCPS utilizes to develop budget documents. This system accesses COGNOS and interfaces with the District's new ERP system.

### ***BUDGET, PRELIMINARY***

Represents the initial stage of budget preparation and involves the assembling of estimated personnel and material cost information. The preliminary budget is used primarily as a starting point in developing the tentative budget.

### ***BUDGET, TENTATIVE***

Represents the Superintendent's formal budget recommendation to the Board, provided pursuant to law, no later than 24 days after certification of the tax roll by the Property Appraiser on July 1. This budget is tentatively adopted by the School Board following the first of two public hearings required by Florida law.

Expenditures may not legally be incurred against this budget until it has been adopted by the Board. However, by law the School Board may adopt a resolution permitting the district to continue operating on the prior year's budget level, from July 1 until the Tentative Budget is adopted.

### ***BUDGET, TENTATIVE ADOPTED***

Within 65-80 days after certification of the tax roll, usually early to mid-September, the budget tentatively adopted following the first public hearing in July, is submitted, (with revisions if any) for the second required public hearing.

### ***CAPITAL OUTLAY ABATEMENT***

The transfer of qualifying expenses to capital outlay funds from other funds, usually from the General Fund.

### ***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 comes from Capital Outlay and Debt Service (CO & DS) revenues.

### ***CAPITAL OUTLAY TRANSFER***

Florida law authorizes the use of Local Optional Millage Levy (LOML) proceeds to fund the cost of acquisition, maintenance and repairs of the district's plant and equipment. As prescribed by the Department of Education, costs of maintenance are recorded in the General Fund, but are offset by an interfund transfer (i.e. revenue) from LOML in the respective Capital Fund.

### ***CAPITAL PROJECTS FUNDS***

Funds used to account for the acquisition or improvement of capital facilities, real property and library equipment or books.

### ***CERTIFICATES OF PARTICIPATION (COPs)***

A form of debt financing which involves the sale of undivided interests in a dedicated revenue stream (e.g., lease purchase payments) and which Miami-Dade County Public Schools utilizes to purchase/construct facilities, equipment, school buses and other appropriate assets.

## ***CLASS SIZE AMENDMENT***

In 2002, Florida voters passed an amendment to the Florida Constitution to limit the number of students in all core curriculum classes to 18 for grades K-3, 22 for grades 4-8 and 25 for grades 9-12. The State was required to provide adequate funding to build sufficient classroom space and hire a sufficient number of teachers to fully comply with the amendment by the beginning of the 2010 school year.

In 2010, the Florida legislature proffered a change to the amendment that would measure class size at school wide averages with a hard cap of 21 in grades K-3 core classes, 27 in grades 4-8 core classes and 30 in 9-12 core classes. The proposed change went to the voters of Florida in November and was not passed by the voters. In order to comply with the voter mandate, the State Legislature enacted SB2120 which reduced the number of courses included in the definition of core.

During the 2014 legislative session, changes to the calculation of the non-compliance penalty were enacted for schools determined to offer choice programs. The bill does not change the requirement to meet class size, in core programs, at the levels listed above. It only changes the penalty calculation.

## ***COMMITMENT ITEM***

The service or commodity obtained as the result of a specific expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. The eight major object categories are: Salaries, Employee Benefits, Purchased Services, Materials and Supplies, Energy Services, Capital Outlay, Other Expenses, and Transfers.

## ***COMPUTER ASSISTED SCHOOL ALLOCATION SYSTEM (CASAS)***

Computer application that allocates personnel units and FTE generated dollars to schools based upon staffing ratios approved by the Board. Schools have considerable latitude to cash-in, buy, or trade units based upon their unique school budget with the exception of cashing in teaching units. The program also allocates discretionary funds which are available to schools for equipment and supplies.

## ***CONCURRENCY***

The implementation of a system whereby the provision of public facilities and services that are needed to serve proposed development is available at the time the impact of the development occurs.

## ***CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES)***

Known as the CARES Act, is a \$2.2 trillion economic stimulus bill which was signed into law on March 27, 2020 in response to the economic fallout of the COVID-19 pandemic in the United States. A portion of these funds were distributed via the Elementary and Secondary School Emergency Relief (ESSER) Fund as well as the Governor's Emergency Education Relief (GEER) Fund in order to assist school districts in response to the impact of the COVID-19 pandemic on students in pre-K-12 education.



## ***CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT***

Was signed into law on December 27, 2020 authorizing \$81.88 billion in support for education above and beyond the funds provided through the CARES Act to provide vital support to State, local educational agencies (LEAs), and other educational entities as they work to reopen schools safely, maximize in-person instructional time and address the impact of the COVID-19 pandemic on students, educators, and families.

### ***COST FACTORS***

Weights assigned to the ten educational programs in which students are categorized in the Florida Education Finance Program (FEFP) that are based on average cost of the program in the state. In most cases, a three year average is used to determine this factor. See definition of "Weighted FTE" for current year programs and cost factors.

### ***COST OF LIVING ADJUSTMENT (COLA)***

An increase in wages or salary to compensate for an increase in the amount of money spent on food, clothing, accommodation and other basic necessities.

### ***DEBT SERVICE FUND***

The Debt Service Fund is used to account for the accumulation of resources for and the payment of interest and principal on long term debt.

### ***DEBT SERVICE MILLAGE LEVY***

The Debt Service Millage Levy 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 Levy is computed each year based upon required principal and interest payments on the general obligation bonds actually 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***

Funding provided in the FEFP formula to provide transition dollars to districts experiencing declining student enrollment. The funding is calculated based on 25 percent of the decline between prior year and current year unweighted FTE students.

### ***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 that school district budgets must be in balance, i.e., cannot be in a deficit condition. Also see the descriptions of the various components of fund balance.

### ***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 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.

### ***DIFFERENTIATED ACCOUNTABILITY***

Florida Differentiated Accountability model is a consolidation of Federal and State accountability systems for the purpose of identifying the lowest performing schools in need of assistance and to classify schools for applying a more directed system of support and interventions.

### ***DIGITAL CLASSROOMS ALLOCATION***

FEFP allocation to support efforts to improve student performance outcomes by integrating technology in classroom teaching and learning. Each school district shall be provided a minimum of \$250,000 or \$300 per FTE student, whichever is less, with the remaining balance of the allocation to be distributed based on each district's proportion of the total K-12 FTE student enrollment.

### ***DISCRETIONARY COMPRESSION MILLS***

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), F.S.

### ***DISCRETIONARY OPERATING MILLAGE LEVY***

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)***

An adjustment to the gross Florida Education Finance Program allocation based upon cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index. The Florida Price Level Index was adjusted during the 2004 Legislative session by including a wage index adjustment factor which had a tremendous negative impact on the District.

### ***DISTRICT DISCRETIONARY LOTTERY AND SCHOOL RECOGNITION PROGRAM FUNDS***

The first priority in the use of the funds is the Florida School Recognition Program, which is authorized by section 1008.36, F.S. 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 more than one letter grade. The amounts awarded are to be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school's staff and SAC cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. The balance remaining after funding the Florida School Recognition Program is allocated to school districts as Discretionary Lottery Funds, based on each district's proportionate share of the FEFP base funding entitlement (WFTE x BSA x DCD). School boards must allocate up to \$5 per unweighted FTE student to be used at the discretion of the SAC or, in the absence of such a committee, at the discretion of the staff and parents of the school. These moneys may not be used for capital improvements or for any project or program that has duration of more than one year; however, a school advisory council or parent advisory committee may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If there are

insufficient funds remaining to fully fund the SACs, then the funds are prorated to the SACs. Also, see sections 24.121(5) (c) and 1001.452, F.S., relative to school advisory councils and expenditure of these funds.

No funds shall be released for any purpose from the Educational Enhancement Trust Fund to any school district in which one or more schools do not have an approved school improvement plan pursuant to section 1001.42(18), F.S., or do not comply with school advisory council membership composition requirements pursuant to section 1001.452(1), F.S.

### ***ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND***

Emergency relief funds provided via the CARES, CRRSA and ARP Acts to address the impact the COVID-19 pandemic has had, and continues to have, on elementary and secondary schools across the nation.

### ***ENCUMBRANCES***

Legal commitments for contracts for goods or services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to ensure that when the contract is fulfilled, funds will be available to pay the commitment.

### ***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***

A government program that guarantees and provides benefits to a particular group.

### ***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.

### ***EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION***

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

### ***EXPENDITURE***

Expenditures are recorded when liabilities are incurred pursuant to authority given in an appropriation. Whether the accounts are kept on the accrual basis or the modified accrual basis this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes. Note: Encumbrances are not expenditures.

### ***FAMILY EMPOWERMENT SCHOLARSHIP***

This program 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 to receive a scholarship, the student's household income level must not exceed 375 percent of the federal poverty level. Students who are currently placed in foster care or out-of-home care, or who were so placed during the previous state fiscal year, are also eligible provided they meet the enrollment requirement.

### ***FEDERALLY CONNECTED STUDENT SUPPLEMENT***

Funds are provided to districts to support the education of students whose parents are active military personnel, live on Indian lands, or are civilians who live or work on federal properties.

### ***FIDUCIARY FUNDS***

Funds identified as pension trust funds, investment trust funds, private-purpose funds, and agency funds which are used to report resources held by a governmental unit in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own program.

### ***FISCAL YEAR***

The fiscal year for Miami-Dade County Public Schools, like all public school districts in Florida, begins July 1 and ends the following June 30. The fiscal year is established by state law.

### ***FLORIDA EDUCATION FINANCE PROGRAM (FEFP)***

Established by the Florida Legislature in 1973 to distribute revenue to districts for operating purposes. It is adjusted for varying program costs (the program cost category) and cost-of-living in the State (district cost differential). Gross state dollars are further adjusted by available property taxes per student, which largely equalizes operating revenues per FTE among districts of varying wealth. Adult programs are now funded through a set of formulas referred to as Workforce Development.

### ***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***

A retirement plan offered by the State of Florida to Florida state and local government employees. The school district participates and is assessed an annual contribution amount to help fund the plan.

### ***FLORIDA SCHOOL RECOGNITION PROGRAM***

Recognizes the high quality of many of Florida's public schools. Provides greater autonomy and financial awards to schools that demonstrate sustained or significantly improved performance. Schools that receive an "A", improve at least one performance grade from the previous year, or sustain the previous year's improvement of more than one letter grade are eligible for school recognition funds at the rate of up to \$100 per student.

## ***FLORIDA STANDARD ASSESSMENT (FSA)***

State mandated assessments covering FSA English/Language Arts to all students in grades 3-10, FSA Mathematics to all students in grades 3-8, FCAT Science in grades 5 and 8 and End of Course Assessments in Algebra 1, Algebra 2, Biology, Civics, and US History. Student achievement data is used to report educational status and annual progress for individual districts and the state.

## ***FLORIDA TAX CREDIT SCHOLARSHIPS***

Florida Tax Credit Scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced-price school lunches under the National School Lunch Act. In order to be eligible for Florida Tax credit scholarships, a student must have been reported for funding in a school district during the prior October and February surveys or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.

## ***FLORIDA TEACHERS CLASSROOM SUPPLY ASSISTANCE PROGRAM***

This appropriation provides an allocation to each school district based on the prorated total of each school 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 classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. In 2013, the Florida Legislature changed the name of the Florida Teachers Lead Program to the Florida Teachers Classroom Supply Assistance Program.

## ***FRINGE BENEFITS***

Employee benefits paid by an employer on behalf of employees in addition to salary. For Miami-Dade, this includes retirement programs and health insurance which may include dental and vision programs chosen by the employee.

## ***FULL-TIME EQUIVALENT (FTE)***

Full-Time Equivalent students are the primary basis for state allocations, whether in the Florida Education Finance Program or categorical programs. One FTE (unweighted) is equal to 900 hours of instruction for grades 4-12 and 720 hours in grades K-3. Except in the case the student takes a virtual class outside the 900 hours, at which time the District receives less than 1.0 FTE.

## ***FUNCTION***

The action or purpose for which a person or thing is used or exists. Functions include the activities or actions which are performed to accomplish the objectives of the enterprise. The three major functions are:

- Instruction includes activities dealing directly with the teaching of pupils.
- Instructional Support Services include administrative, technical, and logistical support to facilitate and enhance instruction.
- General Support pertains to activities concerned with establishing policy, operating schools and providing essential facilities and services for the staff and pupils.

## **FUND**

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

Generally Accepted Accounting Principles (GAAP) defines the following categories of funds:

1. Operating (General) Fund is used to account for the operating activities which are not required to be accounted for in another fund.
2. Debt Service Funds are used to account for payments of principal and interest on long-term debt.
3. Capital Outlay Funds are used to account for financial resources that are restricted to acquiring, improving and maintaining capital assets (e.g., land, buildings and equipment).
4. Special Revenue Funds are used to account for other restricted revenue sources such as grants, school food programs and miscellaneous special revenue which require revenues to be expended for specific purposes.
5. Fiduciary Funds are used to account for restricted assets held for the benefit of employees and other third parties. The Early Retirement Trust Program is reported under this Fund type.
6. Internal Service Funds are used to account for the financing of goods or services provided by one department or other departments of the governmental unit on a cost reimbursement basis.

## **FUND BALANCE**

The excess of fund assets over its liabilities. To the extent that assets cannot or will not be converted to cash, reserves should be established from fund balance.

### **FUND BALANCE – ASSIGNED**

A portion of ending fund balance which is constrained by the district to be used for a specific purpose. Examples include rebudgets and encumbrances.

### **FUND BALANCE – NONSPENDABLE**

A portion of ending fund balance which is not available to fund new appropriations in the next fiscal year, for example:

1. Inventories
2. Prepaid Expenses

### **FUND BALANCE - RESTRICTED**

A portion of ending fund balance which is not available to fund new appropriations in the next year since constraints are placed on the use of resources. Examples include residual balances in categorical programs.

### ***FUND BALANCE - UNASSIGNED***

The portion of ending fund balance which is available to fund new appropriations in the next fiscal year. This includes the residual balance in the General Fund (contingency).

### ***FUNDING COMPRESSION & HOLD HARMLESS ALLOCATION***

This allocation was created to provide additional funding to school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average or if the school district's district cost differential (DCD) in the current year is less than the prior year.

### ***GENERAL FUND***

The primary operating fund for the District. It is used to account for all financial resources except those required to be accounted for in other funds.

### ***GENERAL OBLIGATION BONDS***

Debt instruments for which a school district pledges its full faith and credit for repayment.

### ***GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STATEMENT 54***

For the fiscal year ending June 30, 2011, the District implemented Government Accounting Standard Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. GASB 54 established new reporting classifications for fund balance, effective for periods starting after fiscal year ended June 15, 2010. The current standard has two major categories of fund balance classification, reserved and unreserved. The standard requires reserved to be categorized into Nonspendable, Restricted or Committed and unreserved fund balance to be categorized into assigned and unassigned.

### ***GOVERNOR'S EMERGENCY RELIEF (GEER) FUND***

Grants awarded to Governors for the purpose of providing LEAs, institutions of higher education (IHEs) and other education related entities with emergency support as a result of the COVID-19 pandemic. The funds have been provided via the CARES, CRRSA and ARP Acts and are intended to support these entities' ability to continue to provide educational services to its students and to support their ongoing functionality.

### ***HOMESTEAD EXEMPTION***

Reduction of \$25,000 applied to the assessed value of a house or condominium used as the primary residence of the taxpayer. As of January, 2008 a new Florida constitutional amendment added another \$25,000 to the Homestead Exemption for a total of \$50,000. However, only \$25,000 of a homeowner's Exemption is used when calculating the District's millage.

### ***IMPACT FEES***

Miami-Dade County developer fees that can be used for equipment, site acquisition, and the construction or expansion of new facilities for enrollment increases. Fees are spent within the service area in which they are collected.

### ***INDIRECT COST***

Cost not directly related to the instruction of students, such as district administration, land, buildings.

### ***INDUSTRY – CERTIFIED CAREER AND PROFESSIONAL ACADEMY PROGRAM***

Pursuant to section 1011.62(1)(o), F.S., an additional value of 0.1 or 0.2 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program under section 1003.491(1)(b), F.S., and who is issued the highest level of industry certification identified annually in the Industry Certification Funding List approved under rule 6A-6.0573, FAC, adopted by the Florida State Board of Education. A value of 0.2 full-time equivalent student membership shall be calculated for each student who is issued an industry certification that has a statewide articulation agreement for college credit approved by the Florida State Board of Education. For industry certifications that do not articulate for college credit, the Florida Department of Education shall assign an FTE of 0.1 for each certification. Such value shall be added to the total FTE student membership in secondary career education programs in the subsequent year for courses that were not provided through dual enrollment.

### ***INSTRUCTIONAL MATERIALS***

Funds are allocated annually to purchase instructional materials. This includes the purchase of instructional content, technology equipment and infrastructure, core subject instructional materials, library/media materials, science lab materials and digital instructional materials for students with disabilities.

### ***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 unit on a cost reimbursement basis.

### ***JOHN M. MCKAY SCHOLARSHIPS FOR STUDENTS WITH DISABILITIES PROGRAM***

This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FTE surveys in order to be eligible.

Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

House Bill 7045 repeals these scholarships by 2022 and transitions them into the Family Empowerment Scholarship (FES) program at that point.

### ***LOCAL OPTIONAL MILLAGE LEVY (LOML)***

Non-voted millage authorized by law, which may be set annually by school boards. This levy may be up to 1.5 mills for new construction and remodeling; site acquisition and site improvements; auxiliary or ancillary facilities; maintenance, renovation, and repair of existing plants; motor vehicle and school bus purchases; abatement of environmental hazards; and lease/purchase agreements for equipment, facilities and sites. Flexibility gives school districts the option to transfer up to an additional 0.25 mills for capital rather than operations in order to meet debt service on prior issued COPs or to meet other critical district fixed capital outlay needs.



### ***MATERIAL, EQUIPMENT AND SUPPLY ALLOCATION (MESA)***

An amount per FTE student is appropriated annually for this type of expenditure.

### ***MENTAL HEALTH ASSISTANCE ALLOCATION***

Provides funding to school districts to help establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000 and the remaining balance to be distributed to school districts proportionately based on their unweighted full-time equivalent student enrollment.

### ***MILL***

One thousandth of a dollar of assessed value.

### ***MODIFIED ACCRUAL ACCOUNTING***

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. Measurable means the amount of the transaction can be determined; available means collectible within the current period or soon thereafter to be used to pay liabilities of the current period.

### ***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 funds are greater than zero. The Commissioner of Education shall calculate the amount of the prior period unrealized required local effort funds and the millage required to generate that amount.

### ***PUBLIC EDUCATION CAPITAL OUTLAY PROGRAM (PECO)***

An allocation of state funds to school districts for capital outlay or maintenance purposes is provided by state law based upon a statutory formula, the major components of which are the total number of students and any increase in the number of students.

### ***PUBLIC-PRIVATE PARTNERSHIP (PPP)***

A Public-private Partnership describes a government service or private business venture which is funded and operated through a partnership of government and one or more private sector companies. These arrangements are sometimes referred to as PPP or P3. PPP involves a contract between a public sector authority and a private party, in which the private party provides a public service or project and assumes substantial financial, technical and operational risk in the project.

### ***QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCB)***

QSCBs are interest free, tax credit obligations that can be used to fund school construction, rehabilitation, repair and land acquisition. They are authorized by the Federal government under the American Recovery and Reinvestment (ARRA) Act of 2009.

**QUALIFIED ZONE ACADEMY BONDS (QZABs)**

QZABs are a U.S. government debt instrument created by Section 226 of the Taxpayer Relief Act of 1997. It was later revised, and regulations may be found in Section 54(E) of the U.S. Code. QZABs allow certain qualified schools to borrow at nominal interest rates (as low as zero percent) for costs incurred in connection with the establishment of special programs in partnership with the private sector. In order to qualify to participate in the program, Public Schools (K-12) must be located in empowerment zones or enterprise communities. Public Schools with 35% or more of their student body on the free and/or reduced lunch programs are eligible to participate. In order for a school district to participate, a Zone Academy must be created. The Zone Academy must create programs to enhance the curriculum, increase graduation rates, improve employment opportunities, and better prepare students for the workplace or higher education.

**READING INSTRUCTION ALLOCATION**

Allocation is provided for a K-12 comprehensive, district-wide system of research-based reading instruction. An amount of \$115,000 is allocated annually to each district and the remaining allocated on each district's proportion of the total K-12 base funding. With these funds or Supplemental Academic Instruction funds, an additional hour of intensive reading instruction beyond the normal school day for each day of the school year must be provided to students in the lowest performing 300 elementary schools.

**REQUIRED LOCAL EFFORT (RLE)**

Required Local Effort is that portion of the Board's millage which must be levied in order to receive state funds in the Florida Education Finance Program (FEFP). The yield from Required Local Effort is allocated with state general revenues using formulas specified in the FEFP. The effect is to largely equalize the distribution of local property taxes for operating purposes among richer and poorer school districts.

**REVENUE**

The income of a government from taxation and other sources.

**REVENUE ANTICIPATION NOTES (RANS)**

These notes may be issued by the District in anticipation of the receipt of current school funds. RANS may not exceed one year, but may be extended on a year by year basis for a total of five years including the initial year of the loan. These obligations may not exceed one-fourth of the District's tax revenues for operations for the preceding year. 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 Florida Statutes 1011.14 and 1011.15.

**SAFE SCHOOL APPROPRIATION**

The state allocates Safe Schools funds to districts based on the latest official Florida Crime Index provided by the Department of Law Enforcement and on each district's share of the state's total unweighted student enrollment. Per state statute 1006.12 each district must partner with law enforcement agencies or security agencies to establish or assign one or more safe-school officer at each school facility within the district, including charter schools.

## ***SCHOOL ALLOCATION PLAN***

Plan for computing allocations to schools for instructional and support personnel funded from the General Fund budget. Many of these allocations are consolidated into a combined revenue account which K-12 schools use to develop unique school budgets under the School-Based Budget System (SBBS). Some allocations are categorical for purposes of school budgeting and must be used only for specific purposes, e.g., Exceptional Student Education.

## ***SCHOOL-BASED BUDGET SYSTEM (SBBS)***

An on-line budget building system using selected revenues derived from the School Allocation Plan as the basis for each respective school's unique budget.

## ***SCHOOL DISCRETIONARY FUNDS***

Schools have substantial discretion over these appropriated funds. Usually refer to non-salary appropriations which are generated by formula and may also include the budget value of staff positions which may be converted to non-salary appropriations.

## ***SCHOOL IMPROVEMENT PLAN (SIP)***

SIP is a plan to improve student performance at an individual school. 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.

## ***SCHOOL SUPPORT BUDGET DEVELOPMENT SYSTEM (SSBDS)***

Computer system that M-DCPS utilizes to develop budget for non-school sites. This system accesses COGNOS and interfaces with the District's BDS system.

## ***SPARSITY SUPPLEMENT***

Additional funds are provided to small school districts in order to recognize that there are certain costs which are necessary to all districts; however, larger districts are more easily able to absorb these costs (economy of scale).

## ***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.

## ***STATE CATEGORICALS***

State categoricals 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 rebudgeted for that specific purpose during the next fiscal year.

## ***STUDENT TRANSPORTATION ALLOCATION***

The student transportation funding formula provides funds to 67 school districts based on each district's pro rata share of eligible state-transported students. Eligible transported charter school students may be included in the districts' student transportation funding claims. The formula

includes an additional weight for the transportation of students with disabilities requiring specialized transportation services. In addition to students transported by public school buses, the funding formula includes students transported to and from school on local general purpose transportation system (public transit). The formula also includes students transported to and from school in private passenger cars and boats when the transportation is for isolated students or for students with disabilities. Adjustments to each district's share of state transportation funds are made for cost of living differences, the percent of population outside of urban centers and efficiency (as defined by average bus occupancy or the average number of students transported per day, per bus).

### ***SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI) FUNDING***

Dropout prevention and academic intervention programs are funded through the Florida Education Finance Program (FEFP) and Supplemental Academic Instruction categorical funds. School districts have flexibility in how SAI funds may be expended as long as dollars are used to help students gain at least a year of knowledge for each year in school and to help students not be left behind. Supplemental instruction strategies may include, but are not limited to:

- modified curriculum
- reading instruction
- after-school instruction
- tutoring
- mentoring
- class size reduction
- extended school year
- intensive skills development in summer school and other methods to improve student achievement
- extended day requirement for the 300 lowest performing elementary schools in the state

### ***SURPLUS***

The excess of assets of a fund over its liabilities, usually the result of revenues exceeding expenditures over the life of the fund. Also, see descriptions of the various components of fund balance.

### ***TAX REDEMPTIONS***

Under state law, the county tax assessor, under prescribed circumstances, may auction tax redemption certificates for the amount of delinquent taxes owed on property. Proceeds are distributed proportionally among the various taxing authorities in the county. The owner of a tax redemption certificate may take possession of the property if, after a time period specified by law, the property owner has not reimbursed the delinquent taxes plus interest.

### ***TAX SALE***

Taxes are considered delinquent if they are not paid by April 1 following the year in which they are assessed. Tax certificates on property with delinquent taxes are considered up for sale on or before June 1 or 60 days after the date of delinquency. The tax certificate acts as a first lien on the property superior to all other liens. The person redeeming or purchasing the tax certificate is required to pay the county or investor "all taxes, interest, costs, charges, and [any] omitted taxes" and a \$6.25 fee to the tax collector." Unsold tax certificates are issued to the county at the maximum interest rate (18%).

## **TAXABLE VALUE**

Amount used to calculate the taxes for all taxing authorities.

## **TEACHER SALARY INCREASE ALLOCATION**

Created within the FEFP to assist school districts in their recruitment and retention of classroom teachers and other instructional personnel. Each school district shall use its share of the allocation to increase the minimum base salary for full-time classroom teachers plus certified prekindergarten teachers funded in the FEFP to at least \$47,500 or to the maximum amount achievable based on the allocation.

## **TURNAROUND SCHOOL SUPPLEMENTAL SERVICES ALLOCATION**

Created within the FEFP to provide funding to traditional public schools in, or exiting, turnaround status. The allocation provides funds to help district-managed turnaround schools offer wraparound services to improve the academic and community welfare of students and families.

## **UNENCUMBERED**

In government accounting, balance relating to a portion or the entire amount of an appropriation that has not been encumbered or expended.

## **UNWEIGHTED FTE (UNWTD FTE OR UFTE)**

Unweighted FTE refers to the number of Full Time Equivalent students prior to being multiplied by the cost factor of the instructional program to which the FTE (student) is assigned. See the definitions for "FTE" and "Weighted FTE".

## **VALUE ADJUSTMENT BOARD (VAB)**

The Value Adjustment Board is an independent governmental agency created by Chapter 194, of the Florida Statutes, to accept and process taxpayers' petitions contesting the value of real estate and personal property as assessed by the Property Appraiser's Office. Hearings are conducted by "Special Magistrates" appointed by the VAB to determine whether or not property is properly assessed. If not, then the VAB has the authority to make any necessary adjustment.

## **VIRTUAL EDUCATION CONTRIBUTION**

The virtual education contribution shall be allocated pursuant to the formula provided in section 1011.62(11), F.S. The contribution shall be based on a minimum of \$5,230 per FTE student. If FEFP provides funding higher than this minimum, no additional amount is allocated for virtual education.

## **VOTED/NON-VOTED MILLAGE**

Florida law establishes maximum millages that may be levied by a district for operating and/or capital outlay purposes without voter approval. These are referred to as **non-voted** millage levies. The constitution caps the total of these levies at ten mills. The Florida constitution provides that additional millage may be levied for both operating and/or capital outlay purposes **only** if approved by a referendum of the voters of the county. These are referred to as **voted** millage levies.

**WEIGHTED FTE (WTD FTE OR WFTE)**

The Unweighted Full Time Equivalent (UFTE) multiplied by the cost factor of the program to which the UFTE student is assigned. The programs and cost factors for the 2021-22 school year are as follows:

| <u>Program</u>                                 | <u>Grade</u> | <u>Cost Factor</u> |
|--|--------------|--------------------|
| Basic Education                                | PK-3         | 1.126              |
| Basic Education                                | 4-8          | 1.000              |
| Basic Education                                | 9-12         | 1.010              |
| Basic Education with ESE Services              | PK-3         | 1.126              |
| Basic Education with ESE Services              | 4-8          | 1.000              |
| Basic Education with ESE Services              | 9-12         | 1.010              |
| English for Speakers of Other Languages (ESOL) | KG-12        | 1.199              |
| Exceptional Student Education, Level 4         | PK-12        | 3.648              |
| Exceptional Student Education, Level 5         | PK-12        | 5.340              |
| Career Education 9-12                          | 9-12         | 1.010              |

**WORKFORCE DEVELOPMENT EDUCATION FUND**

Funds appropriated must be used for the delivery of Workforce Development Education programs by school districts and shall be used for no other purpose. Workforce Development Education programs include adult general education programs, technical certificate programs, applied technology diploma programs and apprenticeship programs.

## **Anti-Discrimination Policy**

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

**Age Discrimination Act of 1975** - prohibits discrimination based on age in programs or activities.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40 years old.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – No public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

**Veterans** are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, sex/gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Asst. Secretary for Civil Rights or:

**Office of Civil Rights Compliance (CRC)  
Executive Director/Title IX Coordinator  
155 N.E. 15th Street, Suite P104E  
Miami, Florida 33132**

**Phone: (305) 995-1580 TDD: (305) 995-2400**

**Email: [src@dadeschools.net](mailto:src@dadeschools.net) Website: <https://hrdadeschools.net/civilrights>**