

EXECUTIVE SUMMARY TENTATIVE BUDGET

For Fiscal Year Ending June 30, 2023



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

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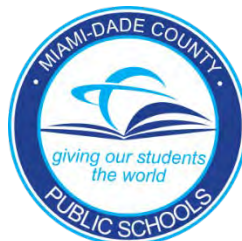
Ms. Luisa Santos

Superintendent of Schools

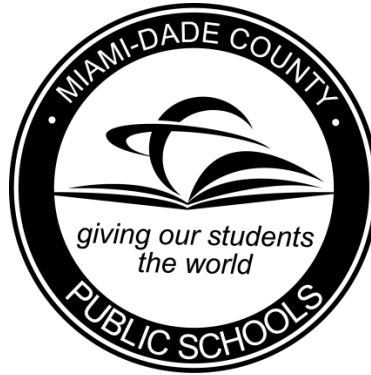
Dr. Jose L. Dotres

Student Advisor

Ms. Andrea Pita



THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA



EXECUTIVE SUMMARY TENTATIVE BUDGET

Fiscal Year 2022-2023

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



TABLE OF CONTENTS

INTRODUCTION	Page
Superintendent's Budget Message.....	1-1
Board Members	1-2
Other Principal Officials Appointed	1-4
District Organization Chart	1-5
Introduction	1-7
The FY 2022-23 Budget.....	1-10
Highlights of the FY 2022-23 Budget by Major Fund	1-11
Budget Calendar	1-13
Budget Process.....	1-14
Budget Controls	1-16
Basis of Budgeting	1-16
Budget Trends	1-17
Budget Development Process.....	1-18
Communication with Stakeholders	1-19
Financial Policies	1-19
Description of Other Budget Documents	1-21
ORGANIZATION	
One District Goal.....	2-1
Strategic Plan.....	2-2
Office of School Leadership and Performance	2-4
Office of District Operations	2-9
Office of Strategic Planning and Initiatives	2-14
Office of Academics and Transformation.....	2-17
Office of Financial Services.....	2-27
School Board Attorney's Office.....	2-32
Office of Human Capital Management	2-39
Office of School Facilities	2-45
Office of Facilities Operations, Maintenance (FOM)	2-48
Office of Intergovernmental Affairs &.....	2-50
Family and Community Engagement	
Office of Communications and Community Engagement	2-55
Office of School Police	2-59
Office of Management and Compliance Audits.....	2-62
Office of Information Technology Services.....	2-66
BUDGET OVERVIEW- ALL FUNDS	
Three-Year Budget Comparison.....	3-1
Summary of Revenues and Appropriations	3-2
History of June 30 Fund Balance – Governmental Funds	3-3
Budget Overview	3-4
Unweighted FTE Trends	3-6
Property Tax Millage History	3-7
Protecting The Classroom.....	3-8
2021-22 Use of Funds by Bureau.....	3-10
GENERAL FUND	
Summary of Revenues and Appropriations	4-1
A Decade of the General Fund Revenue & Contingency Reserve	4-2
Major Sources of Revenue.....	4-3
Where Does the Money Go?.....	4-7
M-DCPS Managed Schools	4-9

Charter Schools	4-10
State Categorical Programs	4-11
Central Accounts.....	4-12
Non-School District Budgets	4-13
General Fund Multi-Year Projection	4-14

DEBT SERVICE FUNDS

Overview	5-1
Summary of Debt Service Funds.....	5-2
Summary of Debt Service Funds Five Year History.....	5-4
State Board of Education (SBE) Fund.....	5-5
American Recovery and Reinvestment Act (ARRA)	5-6
Certificates of Participation (COPs) Fund.....	5-7
Master Equipment/Technology/ERP Lease Agreement.....	5-8
Qualified Zone Academy Bonds (QZABs)	5-9
General Obligation Bond (GOB) Fund.....	5-10
Debt Service as a Percentage of Total Taxable Assessed	5-11
Value of Property	
Future Debt Service Requirements	5-13
Estimated Legal Debt Margin on Bonded Debt.....	5-15
District Bond and Note Ratings	5-16

CAPITAL OUTLAY FUNDS

Overview.....	6-1
Capital Outlay Program.....	6-2
Funding Sources and Balances Available for Appropriations	6-8
Capital Outlay Funds – 5 Year History	6-9
Historical Highlights.....	6-10
Five Year Revenue and Appropriations Analysis	6-11
Appropriations.....	6-13
Impact of the District's Capital Investments on the Operating Budget.....	6-14
Revenue Trends	6-15
Proposed Uses of Local Optional Millage Levy	6-18
Impact Fee Revenue.....	6-19
District Debt Obligations and Issuances	6-20

SPECIAL REVENUE FUNDS**All Special Revenue Funds:**

Summary of Revenues and Appropriations	7-1
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Contracted Programs Fund:

Overview	7-3
Summary of Revenue and Appropriations.....	7-4
Schedule of New Grants Included in Budget	7-5
Summary of Appropriations by Function	7-6

Coronavirus Aid, Relief, and Economic Security (CARES)**Coronavirus Response and Relief Supplemental Appropriations (CRRSA)****American Rescue Plan (ARP) Funds:**

Overview	7-7
Summary of Revenue and Appropriations (CARES, CRRSA, ARP).....	7-9
Summary of Revenue and Appropriations ESSER Fund.....	7-10
Schedule of New Grants Included in Budget ESSER Fund	7-11
Summary of Appropriations by Function ESSER Fund	7-12

Summary of Revenue and Appropriations Other CARES Act Relief Fund	7-13
Schedule of New Grants Included in Budget Other CARES Act Relief Fund	7-14
Summary of Appropriations by Function Other CARES Act Relief Fund.....	7-15
Summary of Revenues & Appropriations ESSER II Fund.....	7-16
Schedule of New Grants Included in Budget ESSER II Fund	7-17
Summary of Appropriations by Function ESSER II Fund.....	7-18
Summary of Revenue and Appropriations Other CRRSA Act Relief Fund.....	7-19
Schedule of New Grants Included in Budget Other CRRSA Act Relief Fund	7-20
Summary of Appropriations by Function Other CRRSA Act Relief Fund	7-21
Summary of Revenue and Appropriations ESSER III Fund.....	7-22
Schedule of New Grants Included in Budget ESSER III Fund	7-23
Summary of Appropriations by Function ESSER III Fund.....	7-24
Summary of Revenue and Appropriations Other ARP Fund.....	7-25
Schedule of New Grants Included in Budget Other ARP Fund	7-26
Summary of Appropriations by Function Other ARP Fund	7-27

Food Service Fund:

Overview	7-29
5 Year History	7-33
Summary of Revenues and Appropriations	7-34
Statistical Data	7-35

Miscellaneous Special Revenue:**Miscellaneous Consolidated Special Revenue**

Summary of Revenues and Appropriations	7-39
5 Year History	7-40

Special Events Fund

Description of Fund	7-41
Summary of Revenues and Appropriations	7-42
5 Year History	7-43

School Board Law Enforcement Trust Fund

Description of Fund	7-44
Summary of Revenues and Appropriations	7-46
5 Year History	7-47

Internal Funds

Description of Fund	7-48
Summary of Revenues and Appropriations	7-49

PROPRIETARY FUND**Internal Service Fund:**

Description of Fund – Self-Insured Healthcare	8-1
Summary of Revenues and Expenses	8-2
5 Year History	8-3

FIDUCIARY FUND**Fiduciary Fund - Pension Trust Fund:**

Description of Fund - Pension Trust Fund	9-1
Summary of Revenues and Appropriations	9-2
5 Year History	9-3

APPENDIX A - GENERAL FUND REVENUE AND APPROPRIATION ANALYSES

Comparison of Revenues and Other Sources	A-1
FEFP Revenue Analysis	A-5
FTEw and FTEw by Program	A-6

TABLE OF CONTENTS (<i>Continued</i>)	Page
2022-23 Estimate of Property Tax Levy and Rollback Rate.....	A-9
Five Year Trend Analysis of Calculated Millage	A-10
Yields and Rates	
Summary of General Fund Appropriations by Object of Expenditure.....	A-11
Details of Major Revenue Changes.....	A-12
Details of Major Appropriation Changes.....	A-15
 APPENDIX B - CAPITAL OUTLAY BUDGET PLAN	
Estimated Carry Forward Balances	B-1
Five Year Capital Plan	B-15
Capital Revenue Options and Legal References.....	B-53
 APPENDIX C - STATISTICAL HIGHLIGHTS.....	C-1
 APPENDIX D - GLOSSARY.....	D-1

Superintendent's Budget Message

In February 2022, the Chair and School Board selected me to serve as Superintendent of Miami-Dade County Public Schools (M-DCPS), one of the greatest professional honors of my life. I consider the opportunity to return home to Miami-Dade to lead one of the strongest urban public-school systems in the country, a calling to which I am fully committed. The people of this district, the professionals who have committed themselves to the service of our children and community, have the talent, drive, expertise, and will be necessary to successfully address any challenge with which they are faced. It is the people of this district, it is the leadership of this Board, which has served to elevate Miami- Dade County Public Schools to an A-rated District time and again, even in the face of the unprecedented challenges faced throughout the pandemic.


The COVID-19 pandemic has had a significant impact on nearly all facets of our community. My administration is focused on moving forward with courage and optimism, using this moment as an opportunity to transform the student learning experience into one that our children's futures demand. The academic learning loss suffered during the shutdown; the supply chain issues wreaking havoc on worldwide supply of goods and services; the labor market that has led to abnormal vacancies in nearly every industry. These are all challenges we must overcome to ensure we continue to deliver the world class education our students deserve.

Fortunately, we already have the strategic blueprint - *Infinite Possibilities* - in place that provides the roadmap for where M-DCPS will go over the next several years. From its focus on investing in human capital, to promoting mental health, to ensuring that our business practices invest in our local community, this blueprint reflects our values, and shows the investments we will continue to make as we move in the direction, we need to go to achieve our ambitious goals.

The FY 2022-2023 budget presented in this Executive Summary reflects a District that understands its values, which understands nothing has been more critical to its success than the people whom it employs. As such it protects the people and programs that have been so critical to our success. It continues to invest the unprecedented influx of Elementary and Secondary School Emergency Relief (ESSER) funds given by the Federal Government in a manner consistent with the strategic blueprint established by the entire community, while also remaining financially aware that these funds are all non-recurring.

I have spent the entirety of my professional life in public education, the vast majority of which right here at M-DCPS, and I have never been more optimistic about our future. With the support and vision of our School Board, through the incredible hard work of our entire staff, we are an organization that is ready to meet the future of education head on. I am beyond excited to lead us through this transformative time in our long and proud history.

Sincerely,



Dr. Jose L. Dotres

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 Perez
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

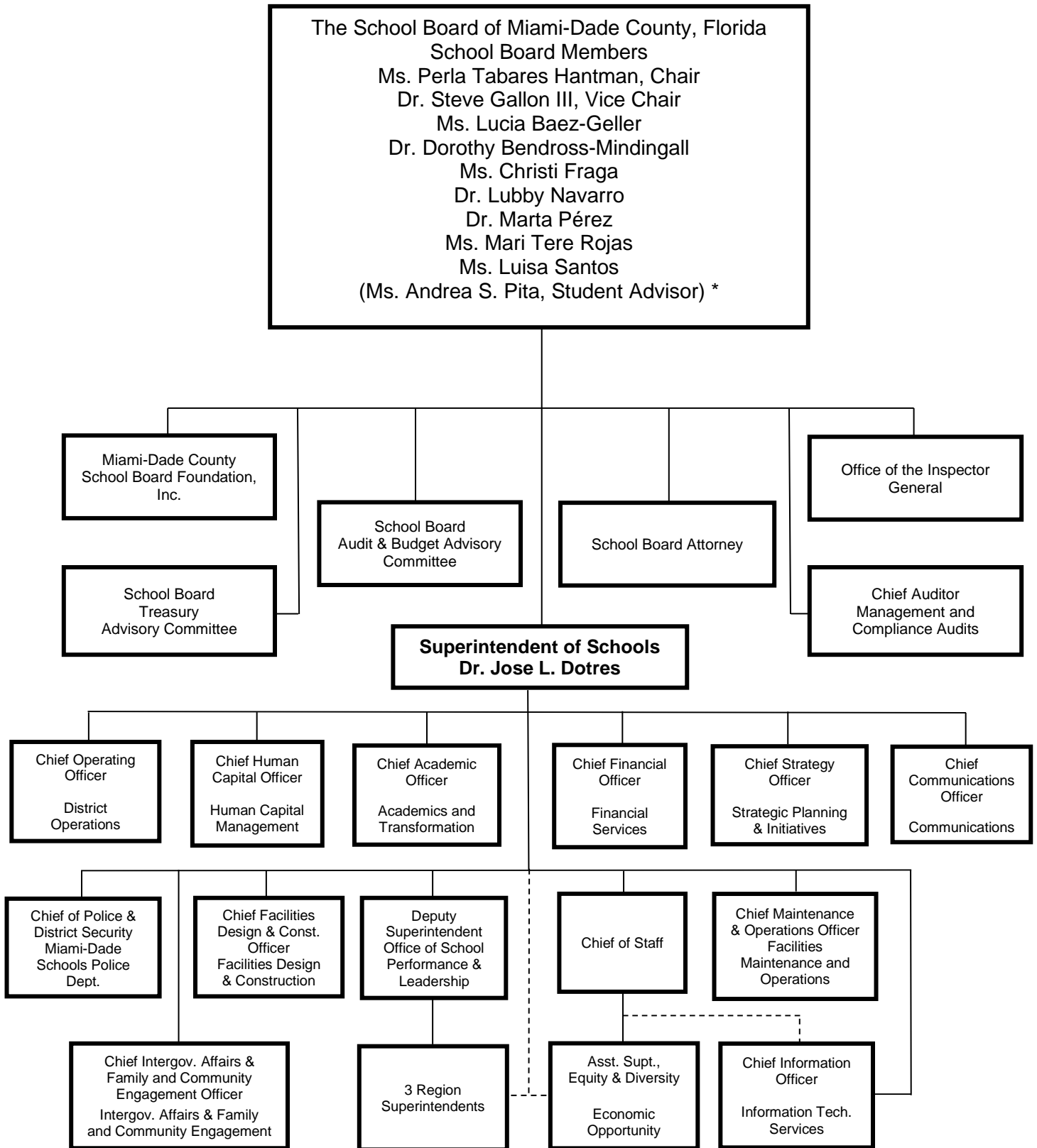
Present term began	November 2020
Present term expires	November 2024
Began as a Board Member	November 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Other Principal Officials Appointed

Dr. Jose L. Dotres	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
Ms. Lourdes Diaz	Chief Academic Officer, Office of Academics and Transformation
Mr. Luis E. Diaz	Chief Operating Officer, District Operations
Ms. Tabitha G. Fazzino	Chief Intergovernmental Affairs & Family and Community Engagement Officer, Office of Intergovernmental Affairs & Family and Community Engagement
Mr. Jon Goodman	Chief Auditor, Office of Management and Compliance Audits
Mr. Walter Harvey	School Board Attorney
Chief Edwin Lopez	Chief of Police, Miami-Dade Schools Police Department
Mr. Carl Nicoleau	Chief Maintenance/Operations Officer, Maintenance Operations
Dr. John Pace III	Deputy Superintendent, Office of School Leadership & Performance
Ms. Tiffanie A. Pauline	Chief Strategy Officer, Office of Strategic Planning & Initiatives
Mr. Raul F. Perez	Chief Facilities Design/Construction Officer, Office of School Facilities
Ms. Vivian M. Santiesteban-Pardo	Chief Communications Officer, Office of Communications
Mr. Ron Y. Steiger	Chief Financial Officer, Financial Services

MIAMI-DADE COUNTY SCHOOL BOARD



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



MIAMI-DADE COUNTY



Miami-Dade County is located in the southeastern part of the State of Florida. As of the 2020 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. It is bordered by Biscayne Bay and the Atlantic Ocean to the East, Everglades National Park to the West, the Florida Keys to the South and Broward County to the North. The northern, central, and eastern portion of the county are heavily urbanized. Over the last several years, development has surged in Downtown with the number of condominiums 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 second largest U.S. airport for international passengers (13.1 million in 2021) and first for international freight (2.2 million tons in 2021). Miami-Dade is the cruise ship capital of the world with 6.8 million passengers setting sail from the Port of Miami in 2019. 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 2022-23 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 largest school district in Florida and the fourth largest school district in the United States. M-DCPS has an ongoing tradition of achievement that has earned international, national, and state honors. A truly global community, M-DCPS serves a student population of over 300,000, 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.



For over a decade, M-DCPS has been recognized as one of the nation's leading public-school systems due in large part to our steadfast commitment to student achievement, despite any challenges that we may face. One of those challenges was the COVID-19 Pandemic. The impact of COVID-19 has dramatically changed nearly every function of our District as well as the daily lives of our workforce, students, families, and communities. The Pandemic related supply-chain and labor challenges also heavily strained M-DCPS. However, as has historically been the case, the people who make up M-DCPS continued to overcome the challenges they faced. One issue that the District's workforce faced was the housing affordability crisis, and thanks to M-DCPS, under the visionary leadership of the School Board, approval was granted for a number of innovative partnerships in order to provide affordable workforce housing.

Our District is mindful of the fact that the learning environment that existed in 2021-2022 was still a work in progress for our students and teachers, and still M-DCPS was able to increase "A" schools by 8%, extending its historic A-rated school district achievement. The M-DCPS students were also able to outscore their counterparts in the State and in other large Florida districts on the FSA English Language Arts combined across all grade levels and on the FSA Mathematics in grades 3-7. As we move forward, our efforts will continue to be anchored in the 2021-2026 Infinite Possibilities Strategic Plan. This plan aims to prepare our students for the future by continuing to focus on improving their academic achievement while placing greater emphasis on their social and emotional well-being. The Strategic Plan 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. The plan also outlines our efforts to maintain and/or increase our financial stability, operational efficiency, eco-sustainability, communication, community engagement, and workforce excellence.

M-DCPS will also continue targeted learning enhancements and supports the acceleration of academic recovery throughout the next several years to ensure that any negative impact to student learning due to Covid-19 is eliminated. One enhancement that has been a great resource for both students and teachers is Schoology. Our educators are now trained in the Schoology production environment, which enables students and teachers to engage in learning materials and their school community beyond the classroom. This powerful resource has greatly enhanced communication and collaboration between teachers, students, administrators, and parents in support of improving student learning.



STRATEGIC PLAN

Miami-Dade County Public Schools' 2021-2026 Strategic Plan 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 2022-23 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 plan Infinite Possibilities is to produce inspired, valued, educated, and empowered students thriving in and beyond the classroom. We plan to do this by providing 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 plan are:

- Excellence
- Equity
- Student Focus
- Innovation
- Accountability
- Joy

The plan 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 2022 legislative session, the FY 2022-23 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 2022-23 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 2022-2023 Budget from the Superintendent for its review. After the First Public Hearing, which is scheduled for July 27, 2022, 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 7, 2022.

In FY 2008-2009 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 2022-2023 BUDGET BY MAJOR FUND

General Fund

For FY 2022-2023, Miami-Dade will have an increase in Florida Education Finance Program (FEFP) funding of \$130.5 million. 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 \$58.4 million. The Teacher Salary Increase allocation increased by \$29.3 million, inclusive of charter schools. There was a \$2.4 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 over \$17 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 FES FTE, along with the significant increase in FRS rates, State-mandated increase in our minimum hourly rate, and increases in our health insurance costs, 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 2022-23, with \$44.0 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 in FY 2022-23 as it did in FY 2018-19 through FY 2021-22. 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 \$220 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 \$1.43 billion FY 2022-23 Capital Budget is funded primarily from local sources, the Local Option Millage Levy (LOML) estimated at \$617.53 million and \$719.9 million of projected balances to be carried forward from FY 2021-22. These carried 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 2021-2022, the District continued its prudent debt management and fiscal stewardship by taking advantage of market conditions and refunding \$168 million of the GOB Series 2013 which provided approximately \$30.5 million in debt service savings. For FY 2022-2023, the District will issue the last tranche of GO Bonds for \$270.8 million. 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

This fund group is currently comprised of ten funds. For FY 2022-2023, the Special Revenue Funds are expected to have a net decrease of \$329 million. Six of the ten funds pertain to the federal COVID relief funds our district has received from the CARES Act, the CRRSA Act and the ARP Fund via ESSER and GEER grants. The amounts related to these funds for FY 2022-23 represent the projected residual balances which will be carried forward from FY 2021-22 to FY 2022-23. The Contracted Programs fund is estimated to decrease by roughly \$21.7 million to \$415.7 million. Contracted Programs only include budget carryover of grants extending into 2022-23 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 \$13 million due to the implementation of the National School Lunch Program Community Eligibility Provision (CEP), which will allow all students attending participating schools to receive breakfast and lunch at no charge for school years 2022-2023 through 2025-2026. The Miscellaneous Internal Funds fund is part of the Special Revenue Funds as required by GASB 84. The balance for this fund is projected to decrease by \$1.3 million as student activity continues to increase to pre-pandemic levels.

Proprietary Fund

For FY 2022-2023, the Proprietary Fund continues to perform favorably. Beginning net position for the fund is expected to be over \$99 million, and cash balances will end FY 2021-22 exceeding \$129 million; more than \$60 million over the 2-month amount recommended by actuaries. The actuarial assumptions upon which the FY 2022-2023 amounts are based have been revised to reflect actual results through first quarter CY 2022. 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 2022-2023

2022

January	11	Regular 2022 Legislative Session begins.
February	9	<u>Board Meeting</u> <u>Action Item:</u> Board adopts FY 2021-22 mid-year budget resolutions.
March	14	Regular 2022 Legislative Session ends.
May	18	Board Budget Workshop
	18	<u>Board Meeting</u> <u>Action Item:</u> Board adopts spring FY 2021-22 budget resolutions.
June	15	Board Budget Workshop
	22	<u>Board Meeting</u> <u>Action Item:</u> Board readopts the FY 2021-22 budget, as amended, for interim FY 2022-23 budget.
July	8	Tentative Budget is delivered to the Board by the Superintendent.
	20	<u>Board Meeting</u> <u>Action Item:</u> Board authorizes the Superintendent to advertise tentative budget and millage levy.
	27	<u>First Public Hearing, 6:00 p.m.</u> <u>Action Item:</u> Board adopts tentative FY 2022-23 millage levy and annual budget as well as FY 2022-23 School Allocation Plan.
September	7	<u>Board Meeting and Second Public Hearing, 6:00 p.m.</u> <u>Action Item:</u> Board adopts Five-Year Facilities Work Program, final FY 2022-23 millage levy and annual budget, approves FY 2021-22 annual financial report for submission to Department of Education, and approves final FY 2021-22 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 is 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. These funds are also used to account for miscellaneous internal funds which did not meet the criteria of custodial funds per GASB 84.

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 2022-23 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 \$220 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 2021-22 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 Funds. 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, the School Board Law Enforcement Trust Fund and the Miscellaneous Internal Funds Fund.

The **Contracted Program Fund** budget includes only budget carryover from grants which extend into FY 2022-23 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 19, 2022.



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, webcasts, 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://go.boarddocs.com/fl/sbmd/Board.nsf/goto?open&id=BK6KTX4FFDE6>.

Our Fund Balance Policy can be found under Board Policy 6220.01 using the following link <http://go.boarddocs.com/fl/sbmd/Board.nsf/goto?open&id=BK6KU54FFDF9>.

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 2022-23 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 2022-23 through 2026-27 reflects long range facilities planning to use 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 2022-23.



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 Plan. 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

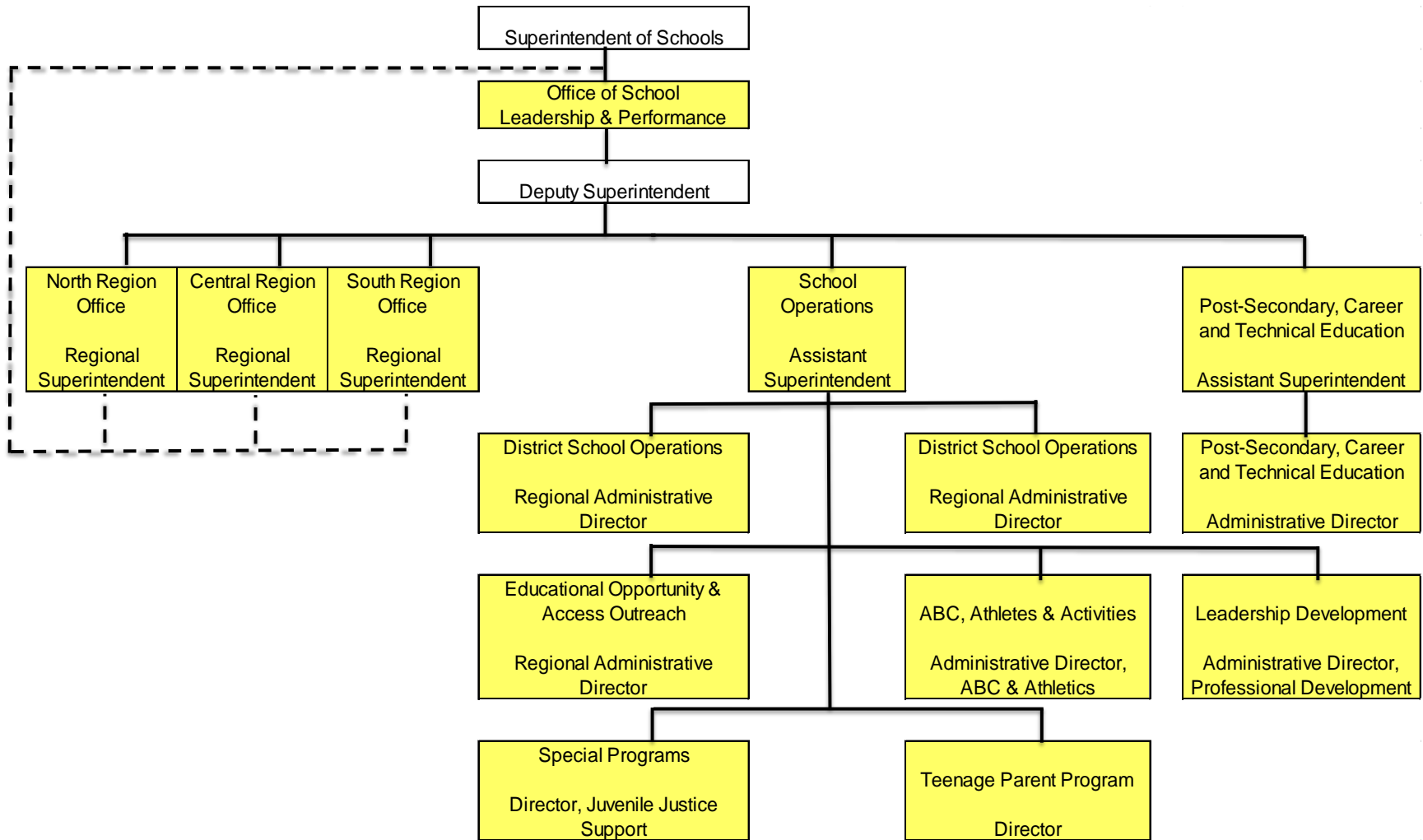
- Enhance and diversify communication strategies to strengthen stakeholder understanding.
- Improve and amplify meaningful two-way communication with stakeholders to ensure equity and access.
- Empower all stakeholders to be active participants and advocates in public education.

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 2022-2023 follow each organizational chart.

OFFICE OF SCHOOL LEADERSHIP AND PERFORMANCE



OFFICE OF SCHOOL LEADERSHIP & PERFORMANCE

Overview

The Office of School Leadership and Performance (OSLP) 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. It is the mission of the OSLP team to support the day-to-day operations of schools and ensure that every school site receives guidance towards creating and maintaining a safe and caring environment that is conducive learning and achievement. This bureau 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. In addition, it 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.

The OSLP coordinates the Region offices to provide support to all 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 OSLP 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. OSLP staff works with the Budget Office to ensure the legal and appropriate expenditures of all revenue and allocations.

Through working with the Region offices, budget conferences, and planning sessions are coordinated. Additionally, OSLP works as the liaison with the Audit and Budget Advisory Committee (ABAC) to provide training and review of all procedures to ensure fiscal responsibility. It also coordinates the implementation of any procedural changes brought about in maintenance and security. Any construction and maintenance projects are coordinated by the Office of School Facilities through this bureau 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 are in place and identifying, developing, and supervising the administrators that will best serve each school community.

2022-2023 Initiatives

The realignment of School Operations into two distinct bureaus provides direct support to schools as well as support of ancillary business services. It also provides for a laser-like, singular focus on schools and school communities. Through the realignment, there is an increased focus on areas that support post-secondary career and technical education programs. In addition, to further support schools and students, an additional Region Administrative Director position was added to all Region Offices, thereby ensuring that all Regions have six administrative directors. This enables the Regions to redistribute job assignments among Region Directors and reduce the overall number of schools each Director directly supports. A continued increased focus will be placed on the academic and social-emotional needs of unengaged/unaccounted for students.

Division of Post-Secondary Career and Technical Education

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 Automation, and Transportation.

2022-2023 Initiatives

This year, there will be a continuous focus on amplifying dual enrollment opportunities for high school students within our technical colleges. Twenty-five high schools have been matched with technical colleges to ensure dual enrollment program offerings are available for any student interested. Additionally, our 14 Adult Education Centers have also been matched with each of the seven technical colleges to create Career and Technical Pathways. This connection will allow our students currently enrolled in language acquisition courses and high school completion courses the opportunity to receive career and technical training simultaneously.

Another initiative is the continued implementation of BluApple Connect, which launched 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.

Division of Educational Opportunity and Access

The Division of Educational Opportunity and Access (DEOA) embraces a comprehensive 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 behavioral 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. Within DEOA, we will be launching the ReStart Program. This program will serve the purpose of providing behavioral support systems to elementary students identified in need of additional support. The ReStart program will have four locations district-wide to provide access to all in need.

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 DEOA 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 117 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.

Special Programs

The Department of Special Programs oversees unique programs and initiatives within School Leadership and Performance. 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 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.

2022-2023 Initiatives

The Together for Children H.E.R.O. (Here Every day and Ready On time) Truancy Prevention Program will continue to operate in 39 selected schools for the 2022-2023 school year.

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 Prevention Program as compared to the previous school year.

Children's Courthouse Education Liaison Office (CCELO)

CCELO will conduct professional development with Unified Children's Court Partners to bring advocacy and awareness of the educational and social-emotional needs of all court-involved children. In addition, the CCELO will focus on increasing the educational stability of all students who are under the supervision of the Department of Children and Families (DCF) and who are involved in the dependency system.

Measures of Success

Key Performance Indicators include 80% or more of the Unified Children's Courthouse partners receiving professional development conducted by the CCELO as evidenced by sign-in sheets and pre- and post-tests; 90% or more dependency students will be electronically flagged to create a safety net to increase educational stability; and a reduction in the number of days between a dependent student withdrawing and enrolling in a new school (not to exceed 48 hours).

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.

2022-2023 Initiatives

The Division of Athletics, Activities, and Accreditation will continue to provide scholarships to student-athletes through its many sponsorships at its annual Student-Athlete Awards Ceremony. The ceremony serves to highlight senior student-athletes that participated in interscholastic athletics at one of our 39 GMAC-affiliated public schools.

Measures of Success

Key Performance Indicators include an increase in the amount of scholarship dollars secured through sponsorships and awarded to student-athletes who will be recognized at the awards ceremony on an annual basis.

Division of Community Outreach & Tier 2/3 School Support

The Division of Community Outreach & Tier 2/3 School Support supervises the implementation of programming that directly impacts students at some of the District's most fragile schools. To promote student safety, create caring and nurturing environments, and provide 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 considerable progress for targeted schools and students.

Additionally, this Division supervises the Community School Program, which provides 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.

2022-2023 Initiatives

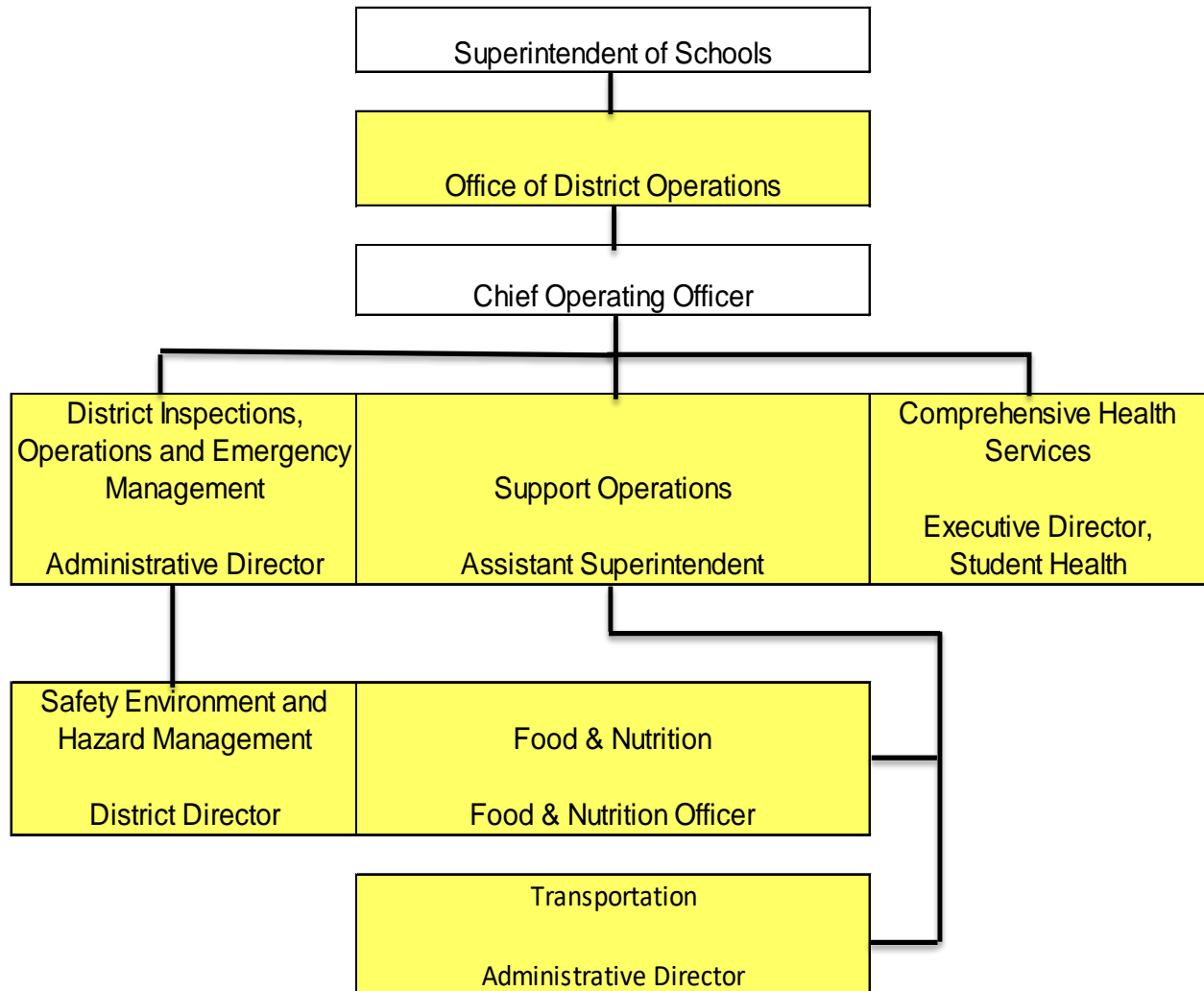
The District will continue to leverage RJP in its approach to addressing disparities in the utilization of traditional disciplinary practices and the climate and culture of each school. These restorative practices integrate the Multi-Tiered System of Support (MTSS), Positive Behavior Interventions and Supports (PBIS), Trauma-Informed Care (TIC), and mindfulness to provide a framework for building a sense of community, belonging, and positive relationships in schools.

In addition, the Division will continue to facilitate the Tailoring Academic Learning and Enrichment to Nurture True Success (T.A.L.E.N.T.S.) After-School Academic Enrichment Program. This initiative provides academic support and additional opportunities for students to develop their strengths and pursue their passions.

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 using RJP.

OFFICE OF DISTRICT OPERATIONS



OFFICE OF DISTRICT OPERATIONS

Overview

The Office of District Operations (ODO) supports the day-to-day operation of schools by providing direct oversight of several departments that promote safe, healthy, and supportive learning environments for all students. These include Food and Nutrition, Transportation, Comprehensive Health Services, District Inspections, as well as Environmental Safety and Emergency Management. Staff members within this bureau have expertise in school health and emergency management, all of which contribute to critical incident planning/response and hurricane and/or natural disaster preparedness. ODO provides leadership and direction to operational school functions that support the development and implementation of District priorities, objectives, and improvement efforts.

Comprehensive Student Health Services (CSHS)

CSHS will continue to provide comprehensive school health services throughout the 2022-2023 school year. These services include child-specific training for students with chronic medical conditions, grade-specific vision, hearing, scoliosis, and body mass index (BMI) screenings, and a pilot program to extend higher-level frequency hearing testing to sixth grade students. CSHS will continue to eliminate barriers to learning by delivering school-based health services during school hours to all schools.

During the 2021-2022 school year, CSHS provided 71,808 mandatory health screenings, which consisted of 32,964 hearing screenings, 16,231 vision screenings, 11,601 growth and development (BMI) screenings, and 11,012 scoliosis screenings. CSHS consistently monitored and reported communicable diseases across the District to the Department of Health's Disease Control and Prevention Department. CSHS coordinated the District's response to ensuring a safe learning environment for students and a safe workplace for employees. Through ongoing collaboration with school-based providers and the Office of Communications, the District has continued to educate and provide all stakeholders with an opportunity to get tested for COVID-19, as well as receive COVID-19 vaccines and mandatory school-age vaccines through the District's ongoing vaccine campaign. The goal in 2022-2023 will be to increase the number of schools that receive direct, comprehensive school health services daily and provide additional opportunities for students to receive basic school health services.

2022-2023 Initiatives and Measures of Success

CSHS seeks to reduce health inequities by improving students' access to healthcare in a school setting. This will be accomplished by focusing on the following:

- Increasing the mandatory immunization compliance rate by 5%
- Increasing the number of district-wide chronic condition education training by 2%
- Decreasing the amount of absenteeism in students with chronic health conditions by 2%
- Increasing the number of mandated grade-level screenings by 10%
- Increasing the number of asthma-friendly schools by 2%

Food and Nutrition

The District's Department of Food and Nutrition provides nutrition and wellness programs to all students; oversees the District wellness policy; administers the United States Department of Agriculture's (USDA) Child Nutrition Programs, including the National School Breakfast and Lunch Program, supper and after-school snack programs, meals for Head Start and Early Head Start, Saturday Academy meals, and summer food services; and provides emergency meal services to the community as an integral part of District operations.

2022-2023 Initiatives

Food and Nutrition initiatives for the 2022-2023 school year include the implementation of the Community Eligibility Provision (CEP), which allows the District to serve breakfast and lunch at no cost to all students enrolled at participating schools. The implementation of CEP will improve program efficiency, eliminate unpaid meal balances, and, most importantly, ensure students have access to healthy meals during the school day, regardless of their economic status or location.

Measures of Success

Successful implementation of CEP will be measured by the percentage of average daily student meal participation, the receipt of federal meal reimbursements, and the successful collaboration with various District offices to adjust data processes that relied on the collection of free and reduced-price meal applications to ensure students continue to have full access to the services to which they are entitled. Other 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.

Transportation

The District's Department of Transportation transports approximately 35,000 students during the school year, traveling more than 12 million miles and utilizing approximately 800 daily routes with over 15,000 bus stops. The Department of Transportation is organized into three main functions:

- Transportation operations
- School bus routing
- Vehicle maintenance

These three main functions are structured to work together to accomplish the Department's mission to provide safe and reliable transportation for M-DCPS students.

2022-2023 Initiatives

To increase student ridership, the Department of Transportation will continuously review and identify areas of opportunities to improve efficiency. Some areas of focus include the recruitment for drivers, bus aides, and mechanics. The Department will also continue to review and adjust transportation service zones aligned to magnet schools. Finally, the Department will continue to explore grant opportunities to fund alternative fuel options, such as biodiesel, electric, and propane-powered buses.

Measures of Success

All M-DCPS school buses are now equipped with Global Positioning Satellites (GPS), Turn-by-Turn navigation tablets, and student tracking. Additionally, the Department applied for the Florida's Volkswagen Settlement Grant and was awarded \$11,671,200 from the Florida Department of Environmental Protection for the purchase of 50 electric school buses. The District is currently negotiating with Florida Power and Light for battery chargers and infrastructure upgrades to the electric grid to sustain 50 electric school buses.

Division of Safety and Emergency Management

The Division of Safety and Emergency Management is comprised of dedicated environmental and safety professionals equipped with the skill set to execute specialized functions, such as Safety-to-Life Inspections utilizing certified inspectors to perform annual fire safety, sanitation, and casualty inspections as mandated by the State Requirements for Educational Facilities (SREF). The Division ensures that best practices are utilized as it relates to the hazardous chemical removal from school sites, pest control services, and bio-medical waste removal. Department functions include confirming that fire alarms and water-based systems are inspected as required by codes and standards. The Division also has a key role regarding emergency

management response and preparedness to natural disasters, and it works closely with Miami-Dade County to coordinate the use of schools as evacuation centers.

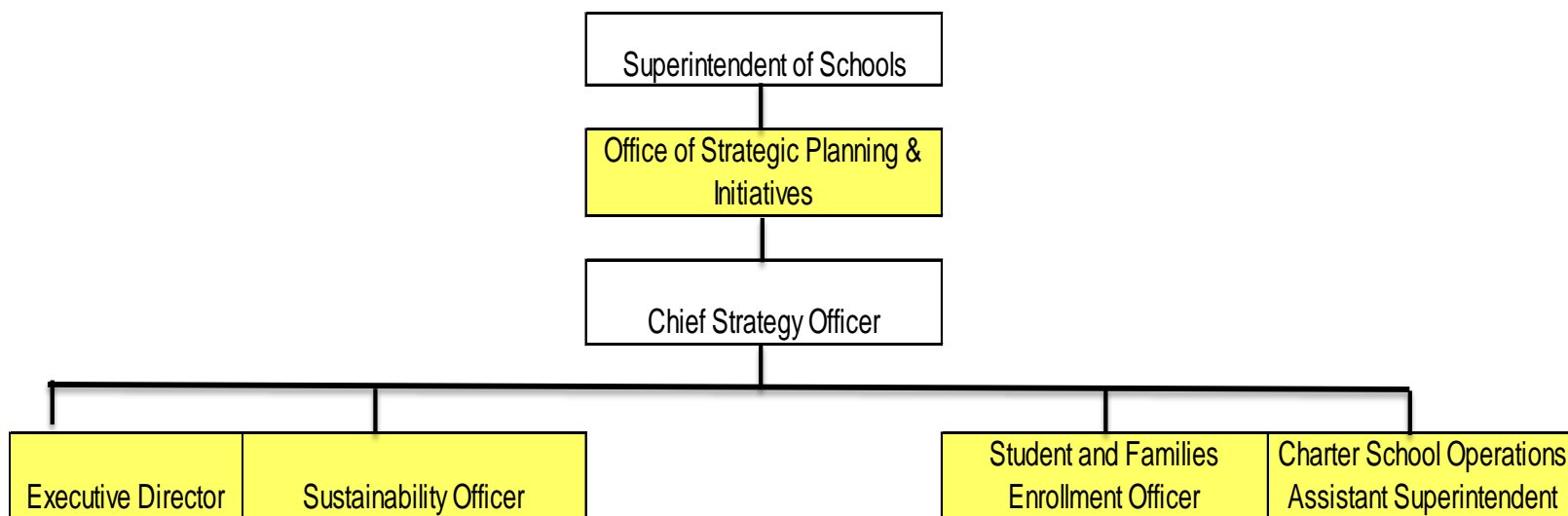
The Department of Environmental Management also falls under the purview of the Division of Safety and Emergency Management. Environmental Management was originally created in the late 1980's to comply with the Asbestos Hazardous Response Act (AHERA), which requires that all school buildings be inspected for asbestos as well as abatement activities. The inspectors within this Department also investigate indoor air quality (IAQ) complaints and recommend the corrective actions required to address underlying building issues.

2022-2023 Initiatives and Measures of Success

Initiatives within the area of responsibility of the Division of Safety and Emergency Management for the 2022-2023 school year include:

- Ensuring the 432 District-owned facilities are inspected for Fire, Safety, and Casualty annually in accordance with SREF and Florida Statutes.
- Establishing priority guidelines for inspecting and timely addressing indoor air quality (IAQ) complaints as they are reported to the Department. Approximately 150 IAQ complaints are projected for the 2022-2023 school year.
- Responding to all emergency pest control complaints as they are reported to the Department. Approximately 350 pest control complaints are projected for the 2022-2023 school year.

OFFICE OF STRATEGIC PLANNING AND INITIATIVES



OFFICE OF STRATEGIC PLANNING AND INITIATIVES

Overview

The Office of Strategic Planning and Initiatives provides for greater cohesion among District initiatives and works with the Superintendent and District staff to launch and coordinate cross-bureau collaboration, address educational and operational goals and objectives, conduct districtwide needs assessments, identify District priorities, establish short and long-term goals, and assess the impact of strategic initiatives across the organization. The Office of Strategic Planning and Initiatives provides direct guidance and coordination for the overall strategic effort and tactical engagement of various stakeholders working together to achieve the institutional outcomes delineated in the District's Strategic Plan, *Infinite Possibilities*, such as reducing the District's carbon footprint and implementing the eco-sustainability plan led by the Sustainability Officer. Additionally, the increased need to recruit and enroll students in Miami-Dade County Public Schools requires strategic planning and collaboration with key departments. As a result, the Student and Families' Enrollment Officer reports to the Chief Strategy Officer.

The Office of Charter School Compliance and Support (CSCS) is also aligned under the Office of Strategic Planning and Initiatives. CSCS is responsible for overseeing the District's charter school portfolio (over 24% 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.

2022-2023 Initiatives

The projects that will be the main focus of 2022-2023 are:

Student Enrollment

- Developing and implementing a strategic and innovative student recruitment plan that positions M-DCPS as the top choice for parents when deciding where to send their children to school.
- Using the latest research and high-impact practices to create models for student success and outcomes that make M-DCPS an attractive school choice.
- Working collaboratively across all bureaus and regions to develop school- and community-specific tools and strategies to optimize student recruitment and retention.

Sustainability

- Develop and execute strategies to address issues such as energy use, resource conservation, recycling, pollution reduction, waste elimination, transportation, education and building design.
- Recommend organizational process or policy changes, monitor the implementation of these processes and policies and report on the outcomes, challenges, and opportunities required to assist the District in achieving its goal of 100% clean energy.

Strategic Plan 2021-2026

- Work across bureaus to support, monitor, and report on progress and outcomes on MDCPS' 2021-2026 Strategic Plan and other key annual district-wide initiatives.

Charter School Compliance and Support

- Performance Framework: CSCS is working to develop a comprehensive 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.
- Enhanced Compliance Monitoring: CSCS is working on Phase 3 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 continuing to streamline and enhance its current grant monitoring processes through further enhancements of the grants module added to the existing on-line compliance monitoring system, more efficient tracking, and reporting of all pending and completed reimbursement requests, and a new initiative to digitize all back-up documentation.
- Best Practices: CSCS will continue to engage in local, state-wide, and national workgroups aimed at learning and sharing best practices in charter school authorizing. CSCS will also facilitate sharing of charter school best practices with district schools and greater district-charter collaboration efforts such as through a new Superintendent's Roundtable initiative.

Measures of Success

Student Enrollment

- Increased full-time equivalent (FTE) for the District

Sustainability

- Reduction of the District's carbon footprint
- Cost savings from energy reduction

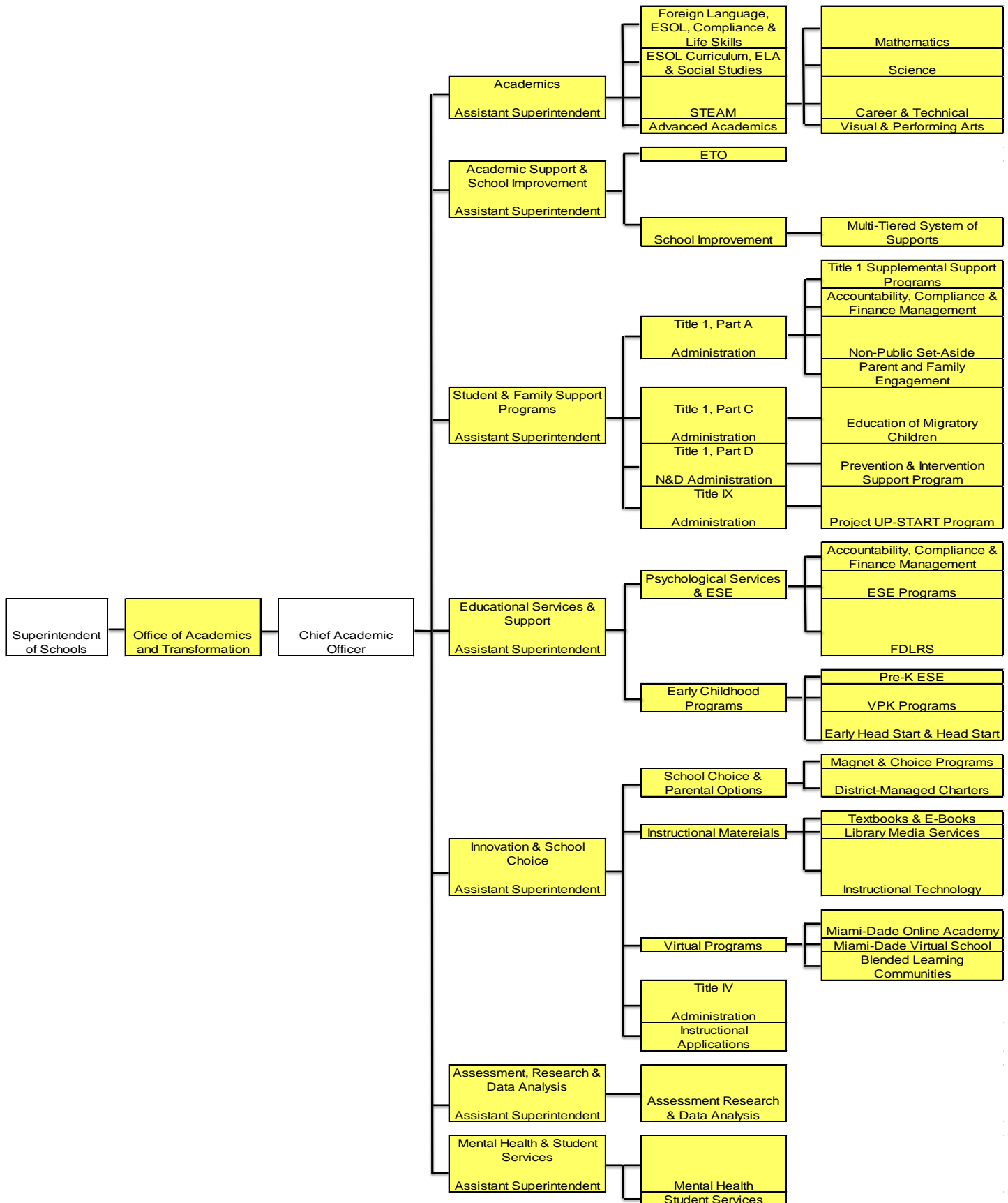
Strategic Plan 2021-2026

- Development of a tool to annually monitor and report on the District's strategic objectives

Charter School Compliance

- 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: Completion of new tracking and reporting systems and digitization of all back-up documentation

OFFICE OF ACADEMICS AND TRANSFORMATION



OFFICE OF ACADEMICS AND TRANSFORMATION

Overview

The Office of Academics and Transformation (OAT) aims to provide a 21st 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 seven 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 and benchmarks. 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 curricula. 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.

2022-2023 Initiatives

- Implement Florida's Benchmarks for Excellent Student Thinking (B.E.S.T.) Standards for English Language Arts and Mathematics in grades K through 12.
- Continue to provide differentiated professional development for all academic areas that emphasizes evidence-based practices, technology integration, virtual instruction pedagogy, and academy models to address the needs of all students, teachers, and administrators.
- 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, bring awareness to English Language Learners (ELLs) on global conservation topics through project-based learning opportunities, and develop digital

language portfolios through blended learning to improve ELLs' English language proficiency levels in all domains.

- Expand student participation in STEAM competitions.
- Partner with the National Education Equity Lab to provide dual enrollment courses with Ivy League and top-ranked universities to students at eleven M-DCPS high schools.
- Continue administering 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.
- Expand Virtual Master Classes for select Advanced Placement and Cambridge courses to provide greater access to students throughout the District to these rigorous courses.
- Include sustainability and environmental literacy 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.
- Continue to enhance the Driver's Education behind-the-wheel training program.
- Continue to emphasize during professional development experiences for teachers the importance of teaching in an un-biased and non-partisan manner to follow School Board Policy 2240 regarding controversial issues and stress best practices in civil discourse.
- Continue to utilize and promote multicultural texts and inclusive curricula across all subject areas.
- Reinvent the District's Instructional Pacing Guides to include digital exemplar lessons, resilience and character education strategies, and blended learning resources that demonstrate high levels of technology integration for teachers to use when planning, developing, and delivering lessons.
- Facilitate professional development on the new Florida's Benchmarks for Excellent Student Thinking (B.E.S.T.) standards and newly 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 and Mathematics K-12 teachers, reading and math 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.

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 underrepresented subgroups in advanced academic course offerings (including gifted), 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 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.

The Office of School Improvement (OSI) assists schools and Regions in developing School Improvement Plans (SIPs) that align 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.

2022-2023 Initiatives

- Launch 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 high school seniors at the school and district levels.
- Provide Transformational Leadership workshops that will focus on building skill sets to address current trends and needs in schools.
- Continue our ETO RAMP UP partnership with Florida International University, Barry University, and Florida Memorial University to provide support in the form of interventionists and professional development offerings for administrators.
- Expand City Year Miami to elementary and K-8 schools to provide additional small-group support for our most fragile students.
- Continue graduation and acceleration support with our Timelines for Graduation and Acceleration Goals (TAGG) meetings and school support visits to increase our high school graduation rates.
- Provide SAT/ACT preparation camps and additional tutoring opportunities prior to school day exams. Chalk Talk professional development sessions will be provided to teachers to review ETO resources and build their capacity as they support these efforts.
- Create Learning and Leading Communities to support, train, and retain our novice teachers
- Conduct the BEST is Yet to Come Summit to provide high-quality development for all ETO teachers, principals, assistant principals, transformation coaches, and department leads focused on high-impact instructional strategies.
- Provide Assistant Principals and Curriculum Support Specialists with one-on-one coaching and mentoring sessions to build their instructional leadership capacity through the Turnaround Pipeline Leaders initiative.
- Provide training to Transformation Coaches in planning and facilitating professional development at the school site through an initiative called Professional Development (PD) Open House. PD Open House will provide one-on-one feedback on engagement strategies, facilitation methods, and content.

Measures of Success

The following Key Performance Indicators will be used: a continued increase in Florida Assessment of Student Thinking (FAST) results, Florida Standards 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 Assessment, Research and Data Analysis

Assessment, Research, and Data Analysis (ARDA) includes Student Assessment and Educational Testing, Program Evaluation, Research Services, Data Management, and the Test Distribution Center. The office is responsible for the development, implementation, and maintenance of diverse technological systems and statistical analyses pertaining to District objectives including planning, assessment, and state and federal school and teacher accountability. The office is also responsible for the planning, development, coordination, and implementation of district, state, and national assessment/testing for over 340,000 students and over 400 sites.

Student Assessment and Educational Testing designs, plans, and implements all district, state, national, and international standardized testing within Miami-Dade County Public Schools and supervises the analysis, interpretation, and reporting of test results. The office oversees all District policies and practices for test preparation, test administration, and test security standards.

Program Evaluation is responsible for evaluating federally and state-mandated programs such as Title I and the Summer Reading Camp. This office designs and implements the School Climate Surveys.

Research Services designs and implements teacher evaluation statistical models for teacher evaluations. The office also publishes research capsules and briefs on academic indicators such as International Baccalaureate (IB) and Cambridge (AICE) results.

Data Management provides all statistical programming and analysis on state and local assessment results. The office is responsible for the correction and verification of all accountability data for School Grades and School Improvement Ratings. Data Management also designs and produces the Statistical Highlights document. The Test Distribution Center coordinates the collection, storage, and distribution of all materials for federal, state, and local assessments.

2022-2023 Initiatives

- Design, plan, and implement School Assessment Coordinator trainings including New School Assessment Coordinators, the Florida Assessments of Student Thinking (FAST), ACT/SAT School Day, Florida Standards Assessments (FSA) Retake, End-of-Course (EOC) Assessments, ACCESS for ELLs, Florida Standards Alternate Assessment (FSAA), and Statewide Assessments.
- Design and develop new data collection and reporting protocols for Florida's new FAST assessments.
- Plan for and support schools with the transition to the state's new accountability and assessment system.
- In collaboration with other District offices, develop and design reports that can be used to provide additional support to schools.
- Develop new models for teacher evaluations using the state's new assessment results.
- Design and publish the 2022-2023 Statistical Highlights.

Measures of Success

The following Key Performance Indicators will be used: successful implementation and reporting of Florida's new FAST assessment, which includes two progress monitoring assessments and one final summative assessment.

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. Services provided by the department to students with disabilities and their families include early identification and intervention, psycho-educational evaluation, program placement, school and program support, student and family support, provision of related services including student therapies, and transition support.

2022-2023 Initiatives – Early Childhood

- Continue to provide early learning programs and support services for preschool learners as well as facilitate transition to kindergarten and marketing efforts to promote program awareness and increase 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 that will increase student achievement, quality interactions, inclusion, and kindergarten readiness.
- Strengthen family engagement and education through innovative and family-friendly systems that will enhance and facilitate learning at home.
- Align to District's lottery and enrollment systems to facilitate data-driven, online recruitment and registration.

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 preschool programs.

2022-2023 Initiatives – Exceptional Student Education

- Expand instructional programs for all students with disabilities, especially targeting students with Specific Learning Disabilities on standard curriculum, students with Emotional/Behavioral Disabilities, students with Autism Spectrum Disorder, and students who are eligible for services via hospital homebound.
- 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 opportunities for students with disabilities to be included in general education.

Measures of Success – Exceptional Student Education

The following Key Performance Indicators will be used: improved student performance on statewide assessments, fidelity of implementation of Individual Education Plans (IEP) and Section 504 plans as measured by a decrease in parent referrals/complaints, increased Florida Department of Education (FDOE) compliance ratings, and an 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 approximately 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 317 public schools implementing the Title I Schoolwide Program, 110 private schools implementing the Title I program, and eight 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 that supports homeless students.

2022-2023 Initiatives – Title I and Title IX Administration

- Expand the technical assistance, support, and training provided by the Department of Title I Administration 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.
- 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.
- 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 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 Miami-Dade Online Academy and 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 district-wide deployments of new technologies, and the provision of targeted professional development and instructional support.

2022-2023 Initiatives

- Continue to provide guidance and assistance in planning and developing blended, online, and mastery-based courses in the Learning Management System.
- Implement strategies to reduce minority group isolation in targeted magnet schools.
- Increase magnet enrollment by 10% by 2026.
- Develop initiatives to strengthen existing magnet programs with low enrollment.
- Enhance classroom technologies to prepare students for 21st 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 district-wide 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 participating in 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.
- 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 increase of 10% by 2026; 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.

Division of Mental Health and Student Services

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 continues to strengthen 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, thereby actualizing the Department's mission. The Division of Student Services provides prevention and intervention services to PK-Adult students to assist in addressing any barriers that may be impeding their success. 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, career and social emotional needs of all students.

2022-2023 Initiatives – Mental Health Services

Mental Health Services 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.

In addition, Mental Health Services will continue to launch new programs and expand existing programs and initiatives to support the overall mental well-being of students, many in partnership with various organizations and entities. In 2022-2023, the Department will:

- Expand the number of mental health professionals by hiring 15 additional full-time mental health coordinators and 100 part-time mental health professionals.
- Launch the Universal Mental Health Screening Pilot Program in 9 schools (3 elementary, 3 middle, 3 senior) to provide another opportunity for the early identification of students who may need additional support.
- Launch the Student Ambassador Program in all schools to support the social and emotional well-being of newly enrolled students in transition, with a focus on migrant and immigrant populations.
- Continue to implement the M.A.S.T.E.R. (Mental Awareness Success Takes Everyone's Responsibility) Mind & Heart School Awards.
- Provide SEL Strong Seminars and Roundtable Discussions (above and beyond the school day) in partnership with organizations to support students' well-being.
- Provide student leadership opportunities at all school levels through Mental Wellness Clubs.
- Expand partnership with the Miami Marlins and the Positive Coaching Alliance on the Great Minds-Great Athletes Program to support student-athletes' mental wellness needs.
- Expand partnership with the National Council for Mental Wellbeing to implement the Teen Mental Health First Aid Program in 18 additional high schools.
- Expand training for school-site staff that focuses on trauma-informed classrooms/practices.
- Enhance parent outreach through various means, including virtual webinars, the website, face-to-face presentations, and collaboration with other M-DCPS departments, including The Parent Academy and Title I Administration.

Measures of Success – Mental Health Services

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 M.A.S.T.E.R. Mind and Heart School Award and student participation in SEL Strong.

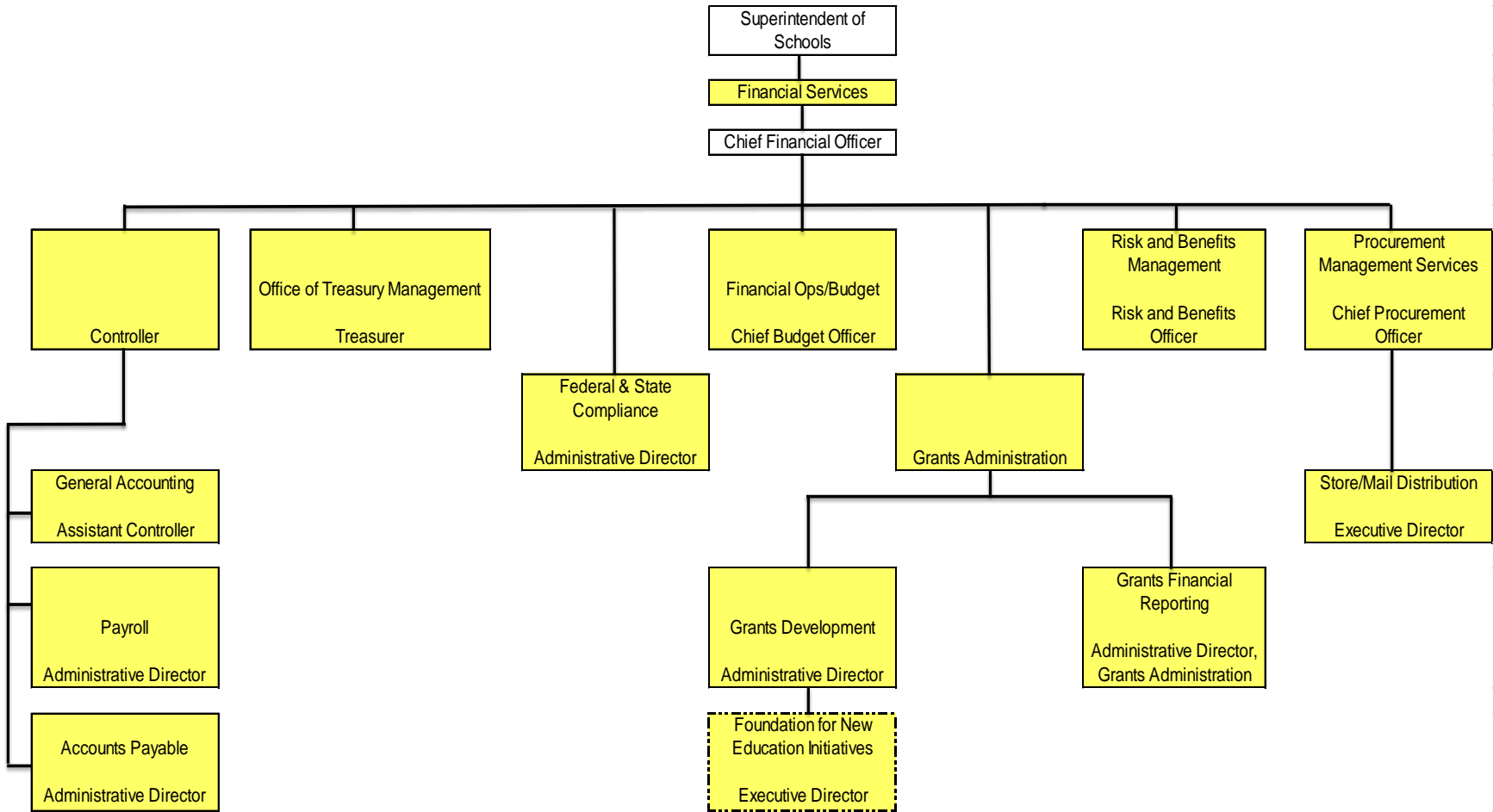
2022-2023 Initiatives – Student Services

- Continue to train and support school Student Services teams on the use of the District's post-secondary research, planning, communication, 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 continue using it for college and career planning during the 2022-2023 school year.
- Continue to expand 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 2022-2023 campaign will continue to offer effective anti-bias education programs through the No Place for Hate initiative. The initiative will continue to include the Read for Respect program, which connects students with literature to help them understand one another and treat each other with dignity and respect. Children's literature can be an effective and non-threatening way to initiate dialogue and stimulate discussions about how to respect differences and diversity.
- Implement a district-wide comprehensive conflict resolution program during the 2022-2023 school year. This program will improve school climate by teaching students at every grade level the skills to peacefully resolve their conflicts. Teacher training and grade-specific lessons will be available for every school.
- Continue to expand support to students through the additional counseling position that has been allocated at every school. The new Student Services Support Specialist will provide schools with an additional mental health professional, allowing for greater access to counseling services for students and families across the District.

Measures of Success – Student Services

The following Key Performance Indicators will be used: increase in the percentage of students with active Scoir accounts; increase in the number of participants in the Read for Respect initiative; implement the new conflict resolution program; increase in the number of Student Services Support Specialists.

FINANCIAL SERVICES



FINANCIAL SERVICES

Overview

Financial Services oversees activities and functions that ensure effective and ethical business operations and the sound stewardship of resources. 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 that 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. Functions aligned under this bureau include budget management, risk and benefits management, procurement, treasury, accounting, payroll, grants administration, financial reporting, federal and state compliance, and warehousing services.

2022-2023 Initiatives

Our highest priority is to continue 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 continues to have a major impact on the academic learning of our students, as well as the physical and mental health of many in our community. The substantial federal stimulus funds allocated to M-DCPS have allowed the District to endure these unprecedented challenges. In total, over \$1.1 billion in federal stimulus funds have been awarded to the District, and they will continue to flow over the next two years. Public input was and continues to be an integral part of the spending plan for the federal stimulus funds, and the use of these funds is closely monitored to ensure maximum utilization. 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 137-year history.

Employee Health and Wellness

- Increase access to care and removing employee financial barriers while reducing the District's healthcare costs by exploring and opening different onsite medical center models, plus facilities addressing employees' "Whole-Person Wellness" needs.
- Create a communication platform that integrates verbal, nonverbal, and visual strategies, thereby expanding outreach and languages while focusing on the benefits offered.
- Develop a segmented communication strategy addressing employees' life stage, health status, health and wellness needs, geographical access associated with their home, and worksite.
- Along with the District's Flexible Benefits Offerings and Medical Administrative Services Pharmacy Benefit program for the District's Self-Insured Medical Plan, create a comprehensive pre-enrollment educational campaign enabling M-DCPS employees to make benefits selection 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 visits by 5%
- Increase mammogram screenings by 10%
- Increase colon cancer screenings by 10%
- Increase awareness on the importance of early detection through a targeted communication campaign, thereby saving money and lives

Chronic Conditions

- Continue implementing the 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
 - Stress management

Wellness

- Increase participation in wellness programs by 20%
- Fit-Bit Fitness Challenges
 - Increase participation by 50%
 - Increase the total number of participants by 15%
 - Increase awareness of the product by launching a communication campaign of its rebrand
 - 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 Program 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 logins 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 implementing the District's educational campaign to raise employee awareness of 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

- Musculoskeletal Initiative
 - Address the increased need to provide services to employees that increase access and utilization, while also reducing costs to both the employees and the healthcare plan
 - Partner with vendors within our current healthcare contract to expand these initiatives by offering unlimited self-referred and unlimited monthly virtual physical therapy for a monthly copayment
 - Explore opportunities to provide employees with alternative surgical options to remove financial barriers

Procurement Trainings and Prompt Payment for Certified Vendors

In response to the most recent Disparity Study, Procurement Management Services will continue to provide procurement-related trainings on a regular basis to school-site and District staff, as well as prompt payment options for certified vendors who provide goods and services. These trainings will cover basic procurement rules, applicable School Board policies, vendor search features in SAP, SAP shopping cart training, and how to 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 enhanced recordkeeping, Procurement Management Services will provide online bidding options for vendors. The procurement life cycle will also be monitored for vendor performance and additional metrics to better assist small, certified vendors and their options for successful bidding will be utilized.

Strategic Sourcing Team Meetings and Multi-Year Forecasting

In 2022-2023, Procurement Management Services will continue facilitating cross-functional teams of District staff (including Procurement, the Office of Economic Opportunity, 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 2022-2023, Procurement Management Services and the Office of Economic Opportunity 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 most recent 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 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 the Office of Economic Opportunity 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.

Federal and State Compliance Office (FASCO)

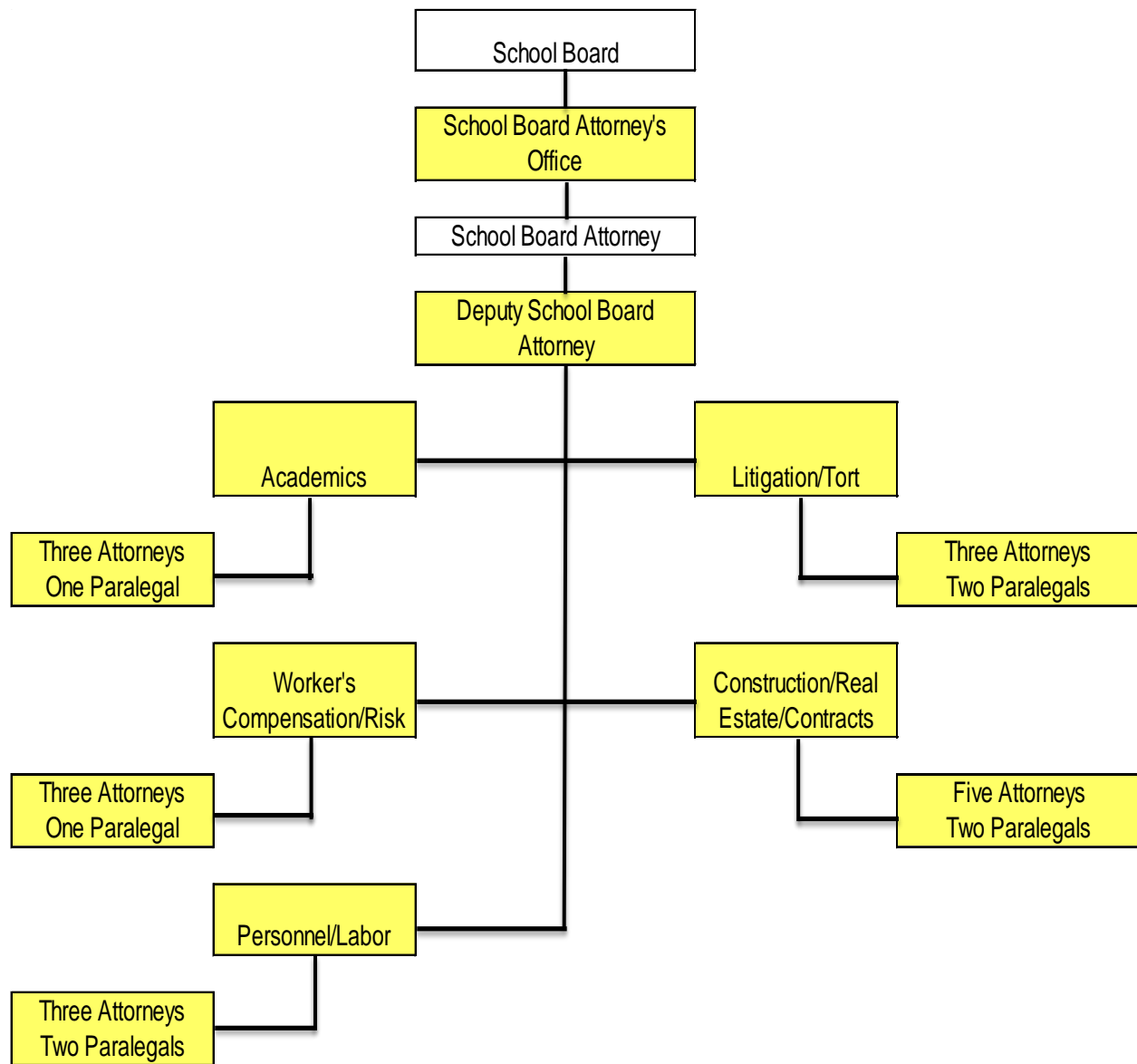
In order to assist schools with increasing their attendance, FASCO will:

- Roll out an online registration platform in the Spring of 2023 to make the enrollment process faster, easier, and efficient for parents.
- Provide School Leadership and Performance and Regions the Family Empowerment Scholarship (FES) and Home Education student data to facilitate follow-up with these students and their parents in order to determine what our District can improve upon to get these students to return to the District or prevent others from leaving.
- Place a link on the School Choice & Parental Options' website regarding Parent Choice. Parent Choice options will be disseminated on multiple social media platforms in order to increase awareness of the multitude of programs offered by our District.
- Train Regions on the Florida Department of Education's Student Locator platform, which allows users to locate M-DCPS students who have enrolled in public schools in other counties within the State of Florida.

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. As of last year's budget, cycle, M-DCPS received the long-awaited GFOA Award for Best Practices in School Budgeting for the years ended June 30, 2019, and June 30, 2020. 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 is in the process of applying for the budget awards for 2020-2021 and 2021-2022.
- The School-Based Budget System and School Support Budget Development System have been replaced via the successful implementation of the new SAP Budget Module. This implementation was a huge undertaking given the complexity and scale of our District's budget development process, requiring extraordinary effort from the budget coordinators involved on the school side of the budget process and the District administrative budget. This new SAP Budget Module provides a higher amount of integration between the various modules currently used as part of our financial reporting system and will streamline processes and facilitate the interfacing of information between the different SAP modules currently used by the District.
- The GFOA has awarded M-DCPS the Certificate of Achievement for Excellence in Financial Reporting for 36 consecutive years. The Office of the Controller is the recipient of the GFOA's Award of Financial Reporting Achievement (AFRA). These Certificates of Achievement are the highest forms of recognition in governmental accounting and financial reporting.
- The Association of School Business Officials (ASBO) has awarded the District the International Certificate of Excellence in Financial Reporting for 38 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

Overview

The primary mission and responsibility of the School Board Attorney's Office (SBAO) is to provide clear, direct, professional counsel and representation to the School Board on all legal matters pertaining to the District. This includes, but is not limited to: (i) preparing for and defending the Board and the school district in all litigation and related matters; (ii) rendering of legal opinions for the School Board and Superintendent; (iii) attendance at all types of School Board meetings and designated meetings of the Superintendent and his staff; (iv) drafting and preparation of legal documents, contracts, policies, rules, regulations, and other pertinent documents upon request; and (v) a variety of other duties as directed by the School Board, the Superintendent, or administration.

In fulfilling its mission, the SBAO is fully committed to the District's goal of improving 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.

In these uncertain times caused by the ongoing 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.

The SBAO values an efficient relationship with school-site and District administrators. This interaction with staff comes in the form of referrals, public records requests, and school administrator referrals. School administrator referrals are often phone calls, faxes, and emails to our office regarding various school operations and student matters. These inquiries range from student contact cards to legal guidance pertaining to issues such as subpoenas.

Prior Year's Initiatives and Achievements

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

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. The SBAO also provides 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. In addition, the SBAO works with the Office of Risk and Benefits Management staff to process and maximize the 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 to reduce costs and prevent otherwise unnecessary litigation expenditures. SBAO attorneys are immediately assigned to work collaboratively with claim representatives from our third-party claims administrator on all pre-suit claims involving alleged civil rights violations, discrimination, sexual assaults, battery, fatalities, or other serious claims having potentially high financial implications.

Safety and Security

The SBAO works closely with the Miami-Dade Schools Police Department (MDSPD) in all legal matters. The SBAO has reviewed each of the current School-Based Law Enforcement agreements and advised MDSPD on new statutory requirements, policies, procedures, and other matters related to school safety and compliance with requirements set forth by The Office of Safe Schools and laws related to the Marjory Stoneman Douglas High School Public Safety Act. In addition, the SBAO has reviewed and advised MDSPD on collaborations with other local and statewide municipalities, especially regarding Mutual Aid Agreements. These agreements allow MDSPD to work with other law enforcement agencies for the overall safety and well-being of Miami residents and visitors. Overall, the SBAO has reviewed 37 contracts for MDSPD and worked on numerous other matters that require legal input on a day-to-day basis.

The SBAO attorneys provided ongoing legal assistance to the Mental Health, Student Services, ESE, and School Leadership and Performance departments and school sites regarding Threat Assessment and Mental Health Team procedures and continued monitoring of bills proposed in this area.

The SBAO also provides legal assistance to the District's Department of Transportation and its staff in a wide-ranging capacity. The SBAO remains an active legal advisor and participant in the Accident Review Committee, which examines every accident involving District vehicles.

Academics

The SBAO provides 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 (40); United States District Court (1); and Pre-litigation matters (approximately 127).

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

The SBAO assisted Academics staff in reviewing and updating the Student Progression Plan. The SBAO also assisted the District 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.

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: During this last cycle, the review included Applications (5) and Charter contracts and renewals, amendments, consolidations, and performance-based agreements (121).

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 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.

Contracts

Based upon a review, we have determined that the SBAO has opened 2066 new contracts from January 1, 2021, to December 31, 2021. A substantial rise on contract review, doubling the amount from the previous year. This breaks down to approximately six (6) contracts per day or eight (8) contracts per business day, every business day of the last year. Each of these agreements are handled through the SBAO intake process, assigned to an attorney, drafted, reviewed/or and revised, and eventually routed by District staff.

Some of the significant agreements the SBAO assisted District staff in negotiating over the past year include: (i) School Nurses for all schools, including EMT's, paramedics, and firefighters; (ii) Cyber Security Enhancements; (iii) Apprenticeship Participation Agreement; (iv) CareATC Clinic Service Enhancement; (v) Mental Health Assistance Plan; (vi) Dual Enrollment and Articulation Agreements with Universities and Colleges; (vii) Bilingual Agreements with Spain and France; (viii) Numerous Programs with CareerSource, (ix) Cooperating Agreement with Miami-Dade County; (x) Renewed Agreement for Future Bound Miami Consortium; (xi) an Agreement for a Learning Management System; (xii) T-Mobile 10Million Grant; (xiii) Alyssa's Alert Agreement for schools; (xiv) Form Software and Enterprise Agreement; and (xv) Youth Mental Health Awareness Agreements.

The SBAO also advises 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.

Real Estate & Complex Commercial Transactions

During the past year, the SBAO provided extensive support in the area of complex real estate transactions involving Board-owned properties, including ground leases, development agreements, interlocal agreements, and related documentation, with the SBAO providing representation from contract negotiations thorough completion of task, as may be applicable. The SBAO provided legal representation relating to several interlocal/interagency agreements with the County and municipalities; numerous joint use and facilities use agreements, including management and lease agreements, among which were those certain multipurpose Interlocal Agreements with Miami-Dade County relating to the installation of a Soundscape at Miami Arts Studio 6-12 at Zelda Glazer, which included that certain Interlocal Agreement for GOB funding to the District in the sum of \$850,000 for enhancement of the basketball courts on the Zelda Glazer campus.

The SBAO continues to provide legal services and opinions regarding a variety of School Board financing arrangements, and also works with and assists District staff in the review and drafting

of documents related to numerous partnerships with local municipalities and governmental and private entities to improve the services provided to employees and students, such as the 20-1500 project involving the ten-acre School Board Administration Building (SBAB) complex as well as a Master Plan which will inform the School Board's initiative.

Workers' Compensation

Commencing in early 2017, the SBAO extensively expanded its in-house workers' compensation law practice. Presently, SBAO attorneys are handling an excess of 100 litigated workers' compensation claims that have been filed against the District. During 2021, 48 new litigated workers' compensation claims were assigned to SBAO attorneys, a significant increase (>30%) over those retained in-house over the preceding year(s). The SBAO was successful in bringing over 70 claims to closure during 2021 and presently represents the District in over 150 litigated and non-litigated workers' compensation matters. 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 have decreased significantly since the inclusion of workers' compensation matters in the SBAO's in-house practice in 2017. Legal expenditures during the five years preceding 2017 averaged \$2,804,236 as compared to an average of \$1,662,557 per year during the past four years.

Personnel Matters

During the 2021 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 this time, the three in-house personnel and employment attorneys handled 14 personnel matters litigated before the Division of Administrative Hearings (DOAH) and handled by the SBAO. In addition, SBAO defended eight employment cases in state and Federal court, from pre-litigation defense through trials, appeals, dismissals, summary judgment, or settlement. In each case, the interests of the District have been vigorously defended. The case distribution was as follows: State and Federal Litigation (7); Appellate (3); and DOAH (10). 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 were OPS Legal Reviews (129); CRC Legal Reviews (214); and ADA Legal Reviews (180).

Throughout 2021, the SBAO participated in the monthly American with Disabilities Act District Consultative Committee (ADA-DCC) meetings to assist staff in addressing employee requests for on-the-job accommodations based on an employee's disability. Due to the COVID-19 pandemic, the ADA-DCC received an unprecedented number of applications for on-the-job accommodations. Some pandemic related requests continued well into 2021.

Board & District Governance

Representatives from the SBAO served as Parliamentarian and provided legal assistance to the School Health Advisory Committee (SHAC), the Attendance Boundary Committee (ABC) during this year's attendance boundary change process, the Diversity, Equity, and Excellence Advisory Committee (DEEAC), the Ethics Advisory Committee, the Teacher Task Force, Contractor Prequalification Review Committee, Goalsetting Committee, 21st Century Schools 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 coordinated the Board's decennial redistricting effort between March and December of 2021 by advising the Board on legal redistricting principles, soliciting mapping consultants with expertise in redistricting, coordinating several public meetings throughout Miami-Dade County,

convening two Board workshops, and creating an e-mail address for increased public comment. These efforts resulted in the Board's adoption of Resolution 21-053 on December 15, 2021, delineating the residence-area boundaries of each district for the next ten years.

2022-2023 Initiatives

As has been the case for many years now, the 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 strives to make the reduction of outside legal fees one of its continuing initiatives.

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. 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.

The SBAO represents the fourth largest school district in the nation. In fulfilling this endeavor, it is the belief of the SBAO that our office should also provide educational outreach opportunities to our students. As such, 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. Although the SBAO internship programs were completely virtual and remote in 2020, the programs resumed in-person during fiscal year 2021.

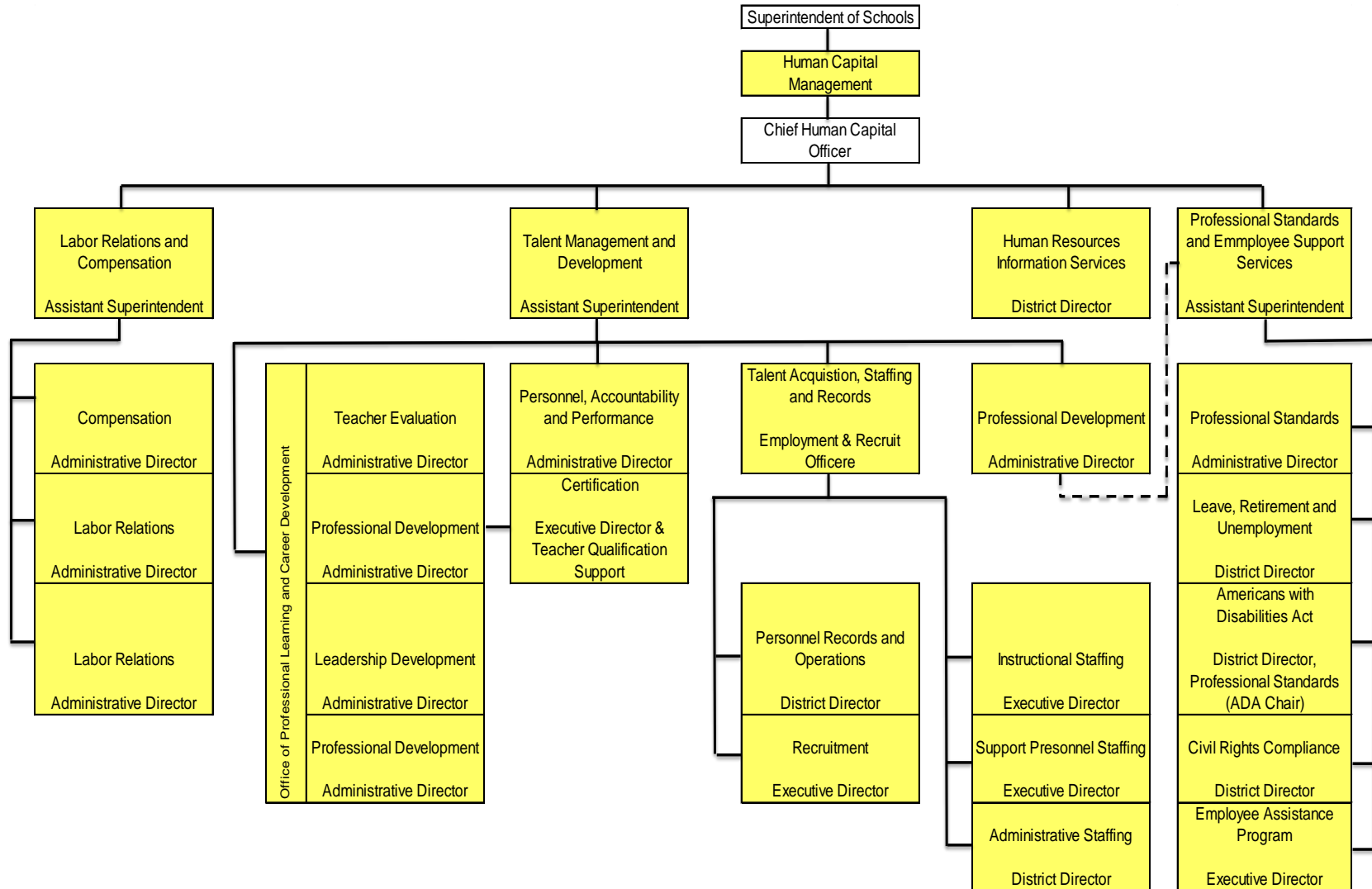
The SBAO continues to work with the law schools at the University of Miami, St. Thomas University, Florida International University, and Nova Southeastern University, offering internships, externships, and pro-bono opportunities. This partnership allows law students to work closely with practicing attorneys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

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. Below are some highlights of the SBAO's accomplishments during the last year: Negotiated parameters to new Schools of Hope Performance-Based Agreements; provided legal guidance to District staff with implementation of Centers for Disease Control and Prevention (CDC) guidelines in response to the COVID-19 pandemic and compliance with state and federal emergency orders, amendments to section 1002.20 Florida Statutes, CARES Act provisions, and application of ADA and FMLA during the pandemic; provided oversight of litigation over facial-covering requirements in schools in both defensive and offensive postures, defending lawsuits internally and assisting outside counsel; monitored legislation involving parental rights in education and provided guidance to the Division of Student Services in light of legal developments; continued oversight of litigation with the City of Aventura and charter school operator over property tax referendum proceeds; legal analysis and compliance issues related to new statutory enactments from the Florida Legislature; and reviewed and drafted complex agreements and transactions.

The District's legal work has been handled by the SBAO in a competent and professional manner as evidenced by the high degree of success in litigation and other matters. With the support of the School Board, the organization of the SBAO has had a dramatic impact, leading to financial savings and favorable outcomes for the District.

OFFICE OF HUMAN CAPITAL MANAGEMENT



OFFICE OF HUMAN CAPITAL MANAGEMENT

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 Learning and Career Development. 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 recruitment and pipeline programs for career changers and non-education majors to develop skills and earn certification to become teachers. This department also administers a rigorous, competitive interview process for M-DCPS leadership positions 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 Learning and Career Development (OPLCD) 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, in-house pipeline programs for current employees to grow into new positions, career lattice opportunities for accomplished teacher leaders, and capacity building and career ladders for new and aspiring administrators. OPLCD 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, OPLCD 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 (OPS) 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's 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, including sexual harassment; provides proactive training on discrimination/harassment; 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.

2022-2023 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 2022-23 academic year:

Principal Mentorship Training

The Office of Professional Learning and Career Development, 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.

Leaders Attaining Understanding for New Central-Office Hires (LAUNCH)

LAUNCH affords District administrators early in their careers the opportunity to participate in a one-year program to receive support, build capacity, and strengthen their leadership skills. The program includes six professional development sessions addressing a variety of topics with two additional self-selected courses that are differentiated according to need. In 2022-2023, identified MEP new hires will participate in LAUNCH.

Project REDI (Recruiting, Empowering and Developing Inclusive)

Project REDI empowers male teachers and leaders to accelerate performance. Aligned to the Pillar III (Highly Effective Teacher, Leaders, & Staff), Priority 2 (Develop a culturally responsive and high-performing workforce) of *Infinite Possibilities*, Project REDI is devoted to increasing and building the men of color educator talent pool within M-DCPS. The program is designed to recruit, engage, and provide male educators of color with Diversity, Equity, and Inclusion professional learning activities, increase self-esteem, impact social-emotional learning, provide career guidance and networking opportunities through the Future Educators of America (FEA), Temporary Instructor Preparation & Support (TIPS), and Building Excellence in Novice leaders through Challenges and High Expectations (BENCH) programs.

Project REDI is comprised of three cohort tracks: (1) re-activate FEA clubs and engage males of color in professional and social development skills and activities, (2) recruit high school and college students to become teachers, and (3) promote leadership opportunities for interested male teachers and provide support for admission into the BENCH program. 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 the 2022-2023 leadership cohort and 20 schools with 18 male students from the FEA student cohort.

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 2022-2023 school year, 60% of eligible teachers at Miami LEARNS schools will opt in to participate in the Miami LEARNS Performance-Based Compensation System. The implementation model also includes systemic improvements to the District's human capital management system (HCMS) digital infrastructure. Enhancements to HCMS data systems will yield better communication and information throughout the application and employment process for candidates, administrators seeking to hire, and HCM staff.

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 (FDOE) to create a teacher-directed professional development choice model and a Florida Teacher Leadership

Endorsement. During 2022-2023, 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 (DEI)

HCM is committed to providing professional development support and strategies to reduce racial, ethnic, and gender underrepresentation. Culturally Responsive Teaching and Learning sessions provided through the Professional Learning Support Team and Teacher LEADership Academy sessions are designed to foster professional growth and collective responsibility for student learning, to assist teacher leaders in building a culturally responsive culture through meaningful teaching, reflecting, and learning, and to enhance educator's professional growth and effectiveness through culturally relevant pedagogy.

During 2022-2023, HCM will continue to make a concerted effort to recruit, interview, hire, and retain highly-qualified male candidates to serve as principals, assistant principals, teachers, and guidance counselors by identifying highly-qualified candidates, sharing professional development and career advancement opportunities on an ongoing basis, providing coaching and mentoring, including internships, strengthening college and business partnerships, and creating pipelines for underrepresented groups.

Additionally, during 2022-2023, previously identified Equity Champions will collaborate with a variety of professional learning groups and facilitate professional development on the existing DEI training modules to a variety of employee groups and model DEI best practices.

Civil Rights Compliance (CRC) Restructuring

Miami-Dade County Public Schools (M-DCPS) will continue to work diligently to comply with the enhanced requirements of Title IX of the Education Amendments of 1972 (Title IX). Within M-DCPS, the Office of Civil Rights Compliance (CRC) dedicates itself to preventing, responding to, and remedying allegations of sexual harassment within the school system, in addition to addressing discrimination and harassment based on other protected categories. To further the District's commitment to combat sexual harassment, M-DCPS has set the following goals for CRC during the 2022-2023 school year to meet the heightened standards mandated by Title IX: 1) ensure adequate infrastructure, personnel, and resources to support our obligations to prevent, investigate, and remedy instances of gender-based harassment and discrimination; 2) implement a centralized case management system that will track complaints throughout the Title IX process, from inception to conclusion, to ensure proper recordkeeping and to document the interim supportive measures provided; and 3) develop additional professional development for District staff to notify and work collaboratively with the Title IX Coordinator (or CRC Designee) to ensure that actions taken at the school site in response to allegations of sexual harassment conform with the mandates of Title IX.

Enhancing Pipelines

One of HCM's priorities during the past few years has been to develop internal and external pipelines for teacher candidates and other specialized positions that prepare current employees to take on roles with greater responsibility (for example, the Paraprofessional to Teach program). During the 2022-2023 school year, HCM will focus on a new pipeline program geared toward increasing the pool of qualified school counselors, school psychologists, and media specialist positions by partnering with local colleges and universities.

New Teacher Learning At the Beginning (NT LAB)

The Office of Human Capital Management (HCM) recruits and hires the most qualified personnel, develops them deliberately, and retains them strategically as prioritized in the District's Strategic Plan. The NT LAB will provide new teachers with added support structures that equip early career teachers with essential information and key resources needed to ensure successful navigation through the pivotal early career years. The NT LAB includes "stations" that feature onboarding information, conferencing and consultation opportunities for early intervention, guidance and assistance with preparation and planning, access to classroom-ready resources, and a platform that provides links to supportive social media communities that help new teachers stay informed, share testimonials, and receive feedback. The induction process will begin at the NT LAB as a comprehensive, sustained professional learning and support experience. The NT LAB will establish an immediate relationship with new teachers and involve them in the Mentoring and Induction for New Teachers (MINT) program to provide a solid foundation at the outset of their teaching career with M-DCPS. The NT LAB will also serve as an induction resource that supports school sites.

Temporary Instructor Academy

In order to address the turnover and recurring shortage of temporary instructors (substitutes), particularly in hard-to-staff schools and schools with large numbers of teacher absences, the Office of Human Capital Management is launching a two-day Temporary Instructor Academy to provide professional development for new temporary instructors seeking to work in M-DCPS. During 2022-2023, the Temporary Instructor Academy will prepare prospective substitute teachers to seamlessly provide quality instruction to students and ensure a safe learning environment in the classroom.

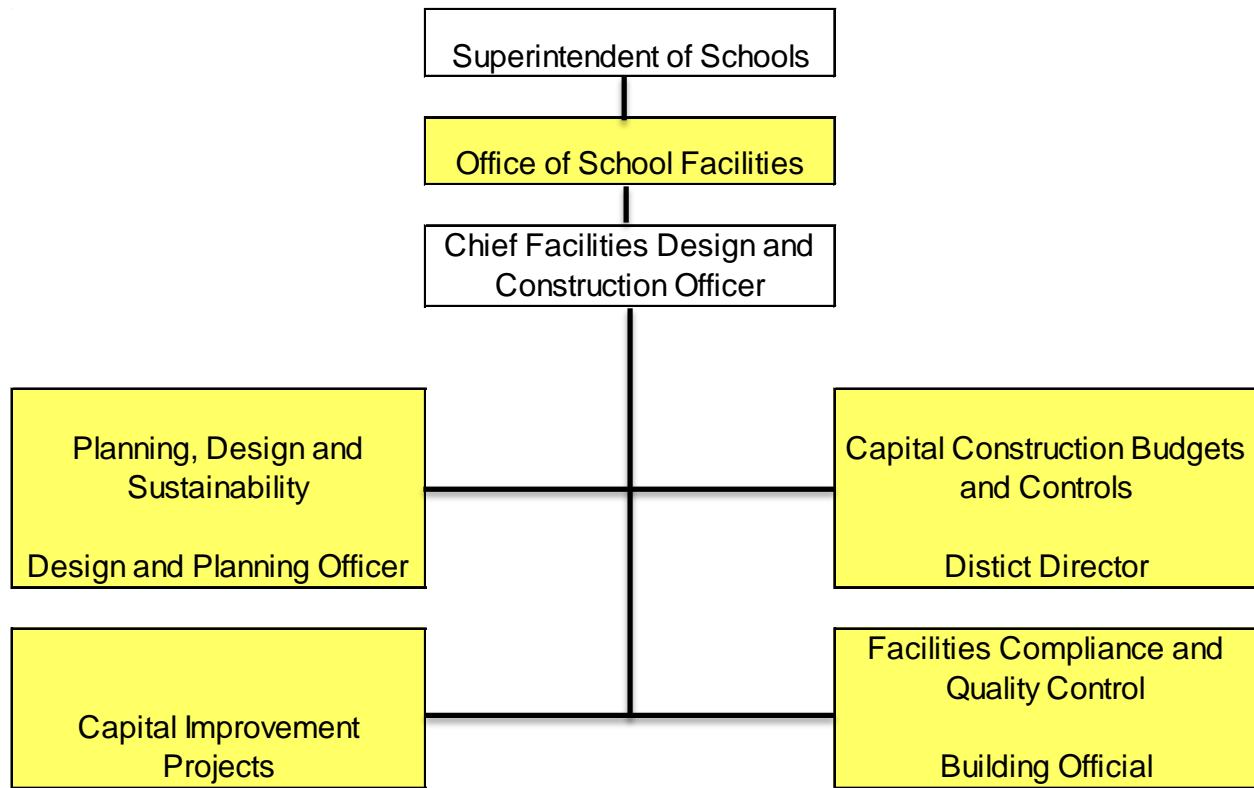
Micro-credentialing: Competency-based Attainment and Mastery Pathways (CAMP)

Competency-based micro-credentialing provides alternative pathways for staff to gain and demonstrate critical skills. Miami-Dade County Public Schools is committed to enhancing career lattice and ladder opportunities by developing micro-credentials for signature professional development programs for the workforce through internal or external professional development opportunities. Micro-credentialing CAMP will enhance career lattice and ladder opportunities for the workforce by implementing signature, competency-based professional development programs with specific curriculum that yields expertise, allows participants to demonstrate mastery, and issues micro-credentials in the areas of teacher leadership; mentoring and induction; instructional coaching; digital innovation; professional learning; leadership development; diversity, equity, and inclusion; and support personnel training and development.

305EdTEACH Professional Learning Podcasts for the M-DCPS Workforce

The Office of Professional Learning and Career Development is committed to looking for new and exciting ways for educators and support personnel to improve their professional development. Podcasts provide a great opportunity to learn about topics outside of their areas of expertise while giving educators time to think critically about what they have heard. Educators often want to know more about the latest trends in their field, so listening to podcasts on subjects such as technology can help them stay up to date with what is going on in the educational landscape. In addition, an educator may be interested in learning something new and holding conversations around that topic with colleagues or students after hearing it discussed in podcast form. The goal of 305EdTEACH is to create a library of podcasts produced by practitioners as well as experts in the field in areas related to curriculum, pedagogy, technology, policies, procedures, and a variety of other topics of interest or need.

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. 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 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 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 and Capital program with over 1,100 projects at various stages of development, from planning to close-out, all of which positively contribute to an enhanced 21st century learning environment across M-DCPS. OSF's work is built around Pillar V of *Infinite Possibilities*, Effective & Sustainable Operational Practices.

The Office of School Facilities (OSF) is structured into four departments: Governmental Affairs & Land Use; Capital Improvement Projects; Capital Budgets & Contract Management; and Educational Facilities Code Compliance. The departments within OSF work closely with the Office of Economic Opportunity (OEO), which was created following the passage of the \$1.2 billion 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 and the Office of Facilities Operations and Maintenance.

2022-2023 Initiatives

OSF is focused on the continued execution of the GOB and Capital Program. The adoption 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. A concentrated effort on the implementation of sustainability as it relates to planning, design, and construction of facilities will continue to be prioritized.

Keeping the community informed and engaged will remain a main goal, including the expansion of the Adopt-a-School Program where members of the 21st Century Schools Bond Advisory Committee accompany project teams to any school(s) they choose. OSF continues to expand the use of different social media platforms, key in informing the public on the progress of the GOB and Capital program, as well as the measures and initiatives to install photovoltaic cells, reduce water consumption, increase construction waste diversion, and pursue other green processes.

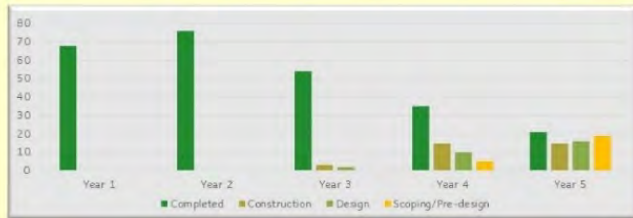
The success of the Bond program will continue to include a diverse cross section of the local business community. Key projects in design and construction include Southside Preparatory Academy, Ammons Middle School, Dr. Frederica Wilson/Skyway Elementary School, and many additions. Moreover, many grant-funded and public-private partnerships continue to provide opportunities for enhancement of the learning environment throughout the District.

OSF remains committed to fulfilling the promises made in connection with the GOB referendum by delivering a high-quality product and assuring program continuity, transparency, and accountability.

GOB Project Initiatives

GOB PROJECT UPDATE Project Status as of June 6, 2022

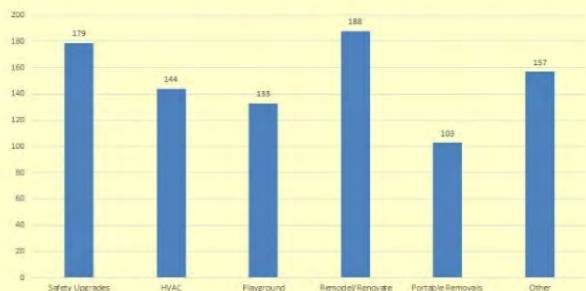
	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
COMPLETED	68	76	54	36	25	259
CONSTRUCTION			3	16	12	31
DESIGN			2	9	15	26
SCOPING / PRE-DESIGN				4	19	23
TOTAL	68	76	59	65	71	339



Approximately 339 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.

GOB PROJECT UPDATE

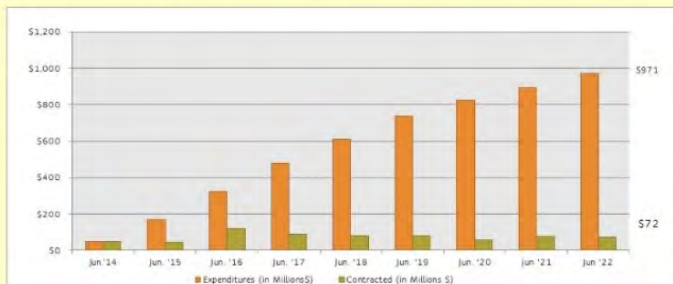
Accelerated/Complementary Scope Projects by Category As of June 6, 2022



Approximately 904 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 2022-2023.

GOB EXPENDITURES & CONTRACTED As of June 6, 2022

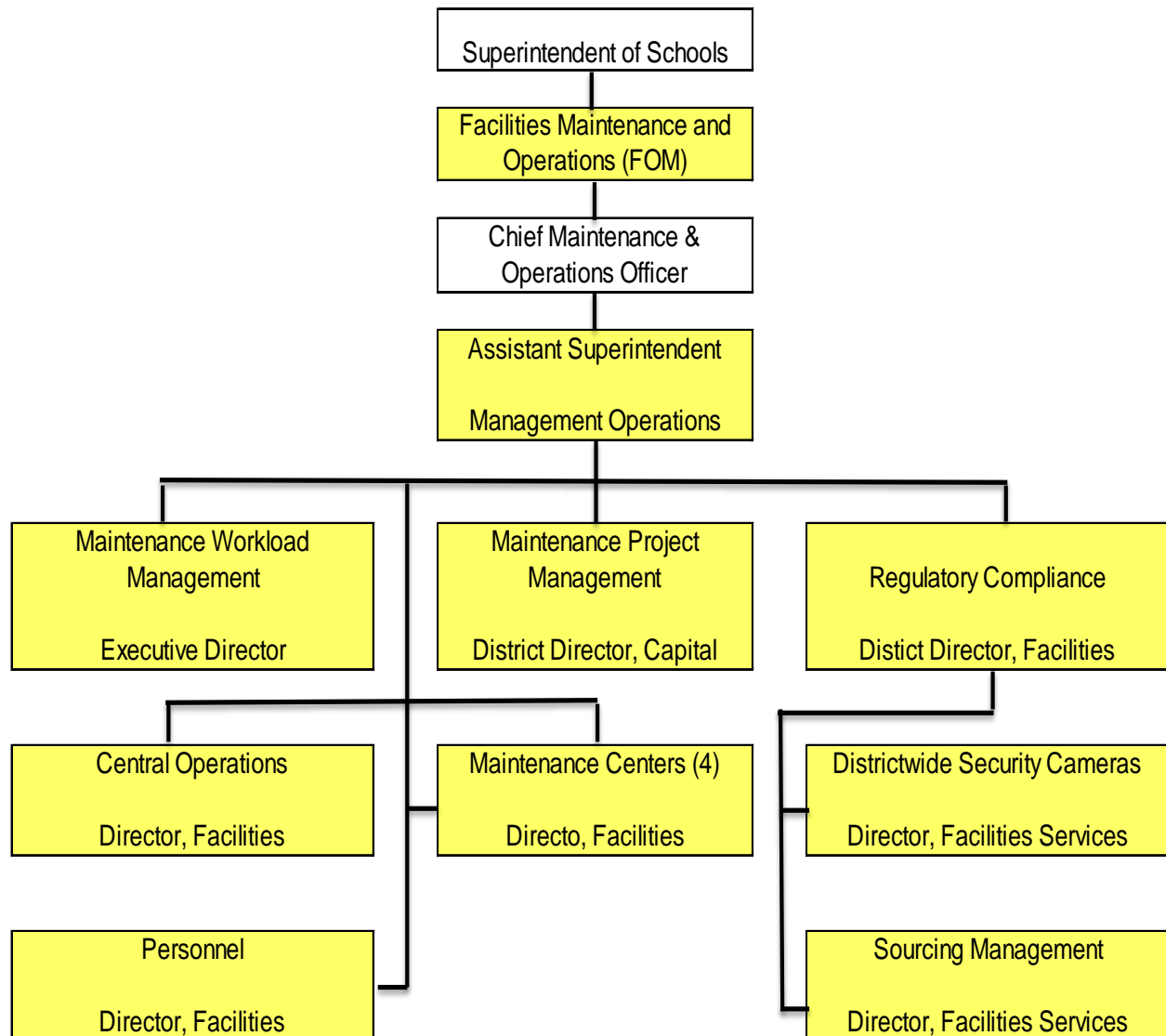
Transaction Category	Jun '14	Jun '15	Jun '16	Jun '17	Jun '18	Jun '19	Jun '20	Jun '21	Jun '22
Expenditures (in Millions \$)	\$51	\$167	\$323	\$480	\$612	\$736	\$826	\$892	\$971
Contracted (in Millions \$)	\$50	\$46	\$123	\$89	\$80	\$81	\$57	\$78	\$72



GOB Program expenditures totaled approximately \$971 million when considering contracted services. As the program progresses over the remaining years, projects with significantly larger budgets, such as Southside Preparatory Academy and Ammons Middle School, will achieve final completion.

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

OFFICE OF FACILITIES OPERATIONS, MAINTENANCE (FOM)



OFFICE OF FACILITIES OPERATIONS, MAINTENANCE (FOM)

Overview

Facilities Operations, Maintenance (FOM) is a multi-faceted service entity responsible for all aspects of routine, preventive, and emergency response to the District's facility maintenance needs. Our goal is to provide a safe, healthy, and supportive learning environment that is conducive to student achievement. FOM services more than 45 million square feet of physical plant distributed within 440 educational and auxiliary facilities that are owned or leased by the District.

FOM is comprised of approximately 735 employees, including licensed and non-licensed construction trades, administrative, professional/technical, and support personnel across a number of areas, including four Maintenance Service Centers, Roofing, Security Cameras, Regulatory Compliance, Human Resources, Capital Task Force, Job Order Contracts (JOC), Elevator Repair Services, Work Order Control and Grounds.

FOM responds to an average of 80,000 routine and 7,500 emergency requests annually and had an operating budget of \$236,498,000 for fiscal year 2021-2022. In addition, FOM initiated and managed approximately 40 GOB capital improvement and renovation projects for fiscal year 2021-2022 utilizing Capital Outlay funding.

FOM encourages and provides continuous training and development to its employees to support a highly qualified workforce. As a result of this training, 14 FOM employees have earned Leadership in Energy and Environmental Design (LEED) credentials. LEED is a national rating system devised by the U.S. Green Building Council (USGBC) to evaluate the environmental performance of a building and encourage market transformation towards sustainable design. FOM continues to serve as the District's first responders during all critical incidents impacting facilities, including hurricanes, floods, and power outages. FOM employees also serve as liaisons to the health department regarding facility health inspection remediation.

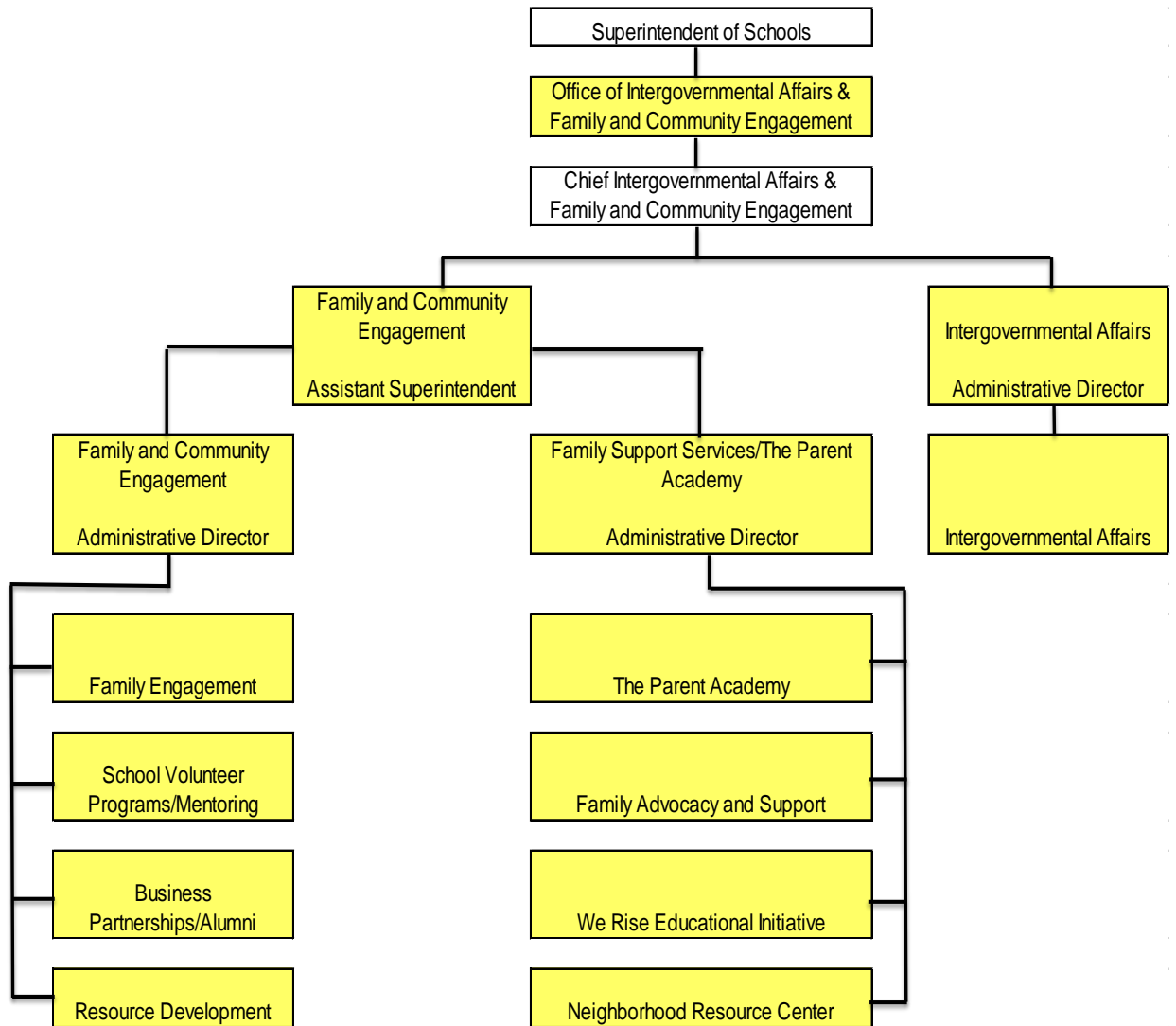
2022-2023 Initiatives

- Support the goals delineated in the District's Strategic Plan, *Infinite Possibilities*
- Continue the District's ESSER-funded initiatives
- Participate in the District's clean energy/sustainability efforts
- Continue to support Capital Outlay Improvements

Measures of Success

- Improve indoor environmental air quality in 80% of District facilities by 2026
- Ensure that ESSER funding for HVAC and roofing projects is fully utilized in order to address District needs.
- Retrofit/replace 36,000 LED light fixtures across the District.
- Complete upgrades on playgrounds, athletic fields/locker rooms, and elevators.

OFFICE OF INTERGOVERNMENTAL AFFAIRS & FAMILY AND COMMUNITY ENGAGEMENT



OFFICE OF INTERGOVERNMENTAL AFFAIRS & FAMILY AND COMMUNITY ENGAGEMENT

Overview

The Office of Intergovernmental Affairs & Family and Community Engagement supports student achievement through the acquisition of state, federal, and supplemental funding to the school district and the development of partnerships not only with federal, state, and local governments and agencies but also alumni and businesses. The newly formed Office of Family and Community Engagement will enhance family-school-community partnerships and provide for greater alignment when impacting policy, leveraging resources, expanding community outreach via varied communication outlets, and actively engaging families and the larger school community in building stronger relationships that can enhance students' school experiences and academic achievement. The bureau also provides access and promotes advocacy to increase parents' and families' capacity for meaningful school and community engagement.

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 Miami-Dade County. These partnerships are a vehicle for stronger community relations and serve to leverage resources for education needs in support of student achievement.

2022-2023 Initiatives

- Develop the School Board's state and federal legislative priorities for 2022-2023.
- Work with community stakeholders, including charter schools, to educate and inform the community on the importance of the renewal of the Secure Our Future referendum in November 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 (FEFP).
- Utilize social media, existing Board websites, and parent networks to share legislative updates regarding public education in Florida.
- Continue to advocate at the state level for a significant increase in the Base Student Allocation (BSA) and for an increase in Florida's total student funding that is closer to the national average.
- 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, as well as policies 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.
- Continue to support and facilitate external shareholder contributions to the District, including The Citizens' Coalition Committee, Secure Our Future Advisory Committee and Task Force, 21st Century Schools Bond Advisory Committee, and multiple outreach efforts by other District bureaus.

Measures of Success

Key Performance Indicators include successful achievement of approved School Board state and federal legislative priorities; passage of the referendum; numerous community meetings to share the School Board's legislative platform; five new or renewed education ILAs, JUAs, or compacts; passage of legislative priorities inclusive of significantly increasing the Base Student Allocation, funding to support higher teacher salaries, flexibility with locally levied 1.5 mill capital outlay revenues, and District Cost Differential equitable formula revision; amendment or defeat of legislation or policies that would adversely impact the District's operations; preservation of federal entitlement funding; and an increase in the amount and flexibility of federal relief funding for LEAs; ensure Board Policy is aligned to any newly adopted legislative or administrative requirements; and monitoring of compliance of District information assets to continually updated Board Policies and materials.

Family Support Services, Neighborhood Resource Center, and Community Engagement

The Offices of Family Support Services, the Neighborhood Resource Center, and Community Engagement enhance family-school-community partnerships by providing for greater alignment impacting policy, leveraging resources, expanding community outreach via varied communication outlets, and actively engaging families and the larger school community in building stronger relationships to enhance students' school experiences and academic achievement.

2022-2023 Initiatives

- Continue to develop course offerings for The Parent Academy to include relevant high interest topics for families.
- Ensure a welcoming environment for families at schools.
- Increase access to workshops by posting webinars on The Parent Academy "Virtual Campus" and continue to host a web-based application where parents and caregivers can access content through their mobile devices.
- Offer families virtual and in-person options for workshops at schools and community agencies.
- 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., School Leadership and Performance, District Operations, Title I, Bilingual

Department, Early Childhood, ESE, local colleges and 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

- Increase the number of course offerings and sites hosting workshops by The Parent Academy (TPA).
- Increase the number of parents attending TPA in-person and virtual workshops.
- Increase the number of parents attending community family events hosted by the bureau, other District departments, or partner agencies.
- Enhance the collaboration with community agencies to ensure families have greater access to information, supports, and wrap-around services.
- Ensure that workshop content is translated to Spanish and Haitian-Creole as appropriate.
- Increase the number of professional development offerings for District staff related to family engagement.
- 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).
- Maximize the use of the NRC to host activities that support parent engagement, e.g., PTA, DAC, and PAC.

Family and Community Engagement

The Office of Family and Community Engagement 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 Office of Family and Community Engagement meets the priorities of the District's Strategic Plan through a series of year-round activities. This engagement is critical to the success of our school district and in building equitable communities. The Office of Family and Community Engagement:

- Secures and formalizes relationships between schools and organizations wishing to bring resources that support educational success in our schools and throughout the District.
- Identifies post-graduate successes, providing online communities for alumni networking, and supporting active alumni groups at schools.
- Supports school volunteer programs and mentoring initiatives, including tutoring, mentoring, and reading to students as well as helping in classrooms, media centers, and offices.
- Provides professional development and support for families and schools with the goal to build and strengthen partnerships between home, school, and the District so that all students are successful.
- Identifies, cultivates, and secures both financial and in-kind support for the school system.
- Secures business to offer internships as part of the Academic Year Internship Program to give high school juniors and seniors real-life work experiences.

2022-2023 Initiatives

When regular and ongoing interaction between all the adults in a student's life occurs, 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.

Some of the work in this area for 2022-2023 will include:

- Ensuring that community-based organizations (CBOs) and other partners are actively engaged.
- Providing professional development opportunities to school sites on effective family engagement strategies.
- Aligning family engagement efforts throughout the District.
- Supporting school sites in developing advocates for public education through establishment of PTAs and other parent advocacy groups.
- Providing opportunities for families to have a voice in school-site and District decision-making.
- Identifying schools in need of additional support in the form of school volunteers, mentors, 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.
- Providing professional development opportunities to school-site personnel to increase the number of adults serving as internship providers and mentors.

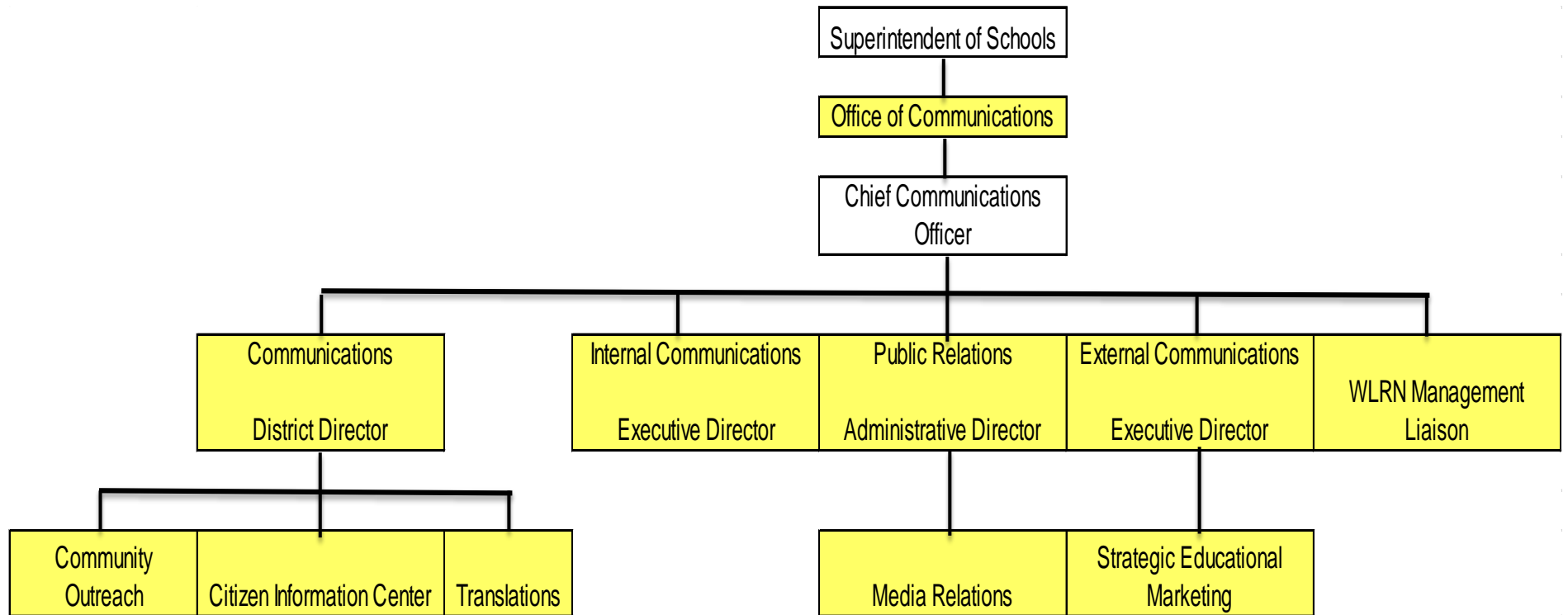
Measures of Success

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

- Number of CBOs who are actively engaged with schools and the District
- Number of podcasts on family and community engagement topics
- Number of impressions, reach, and views garnered on social media
- Number of professional development opportunities offered and number of participants
- Percentage-point increase in parents agreeing they can engage with their child's school
- Number of schools with parent organizations
- Number of participants in District advisory groups
- Number of schools utilizing school volunteers
- Number of schools with documented Dade Partners
- 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

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 educational experiences and improving the outcomes for our schools, teachers, and students.

OFFICE OF COMMUNICATIONS



OFFICE OF COMMUNICATIONS

Overview

Miami-Dade County Public Schools' Office of Communications (OOC) 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, and media.

The OOC 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 OOC 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 OOC seeks to consistently share accurate information with the community regarding M-DCPS achievements, initiatives, and programs.

The OOC meets the priorities of the District's Strategic Plan 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.
- Through the execution of a Management and Program Service Agreement between the School Board and Friends of WLRN, the partnership has been codified to assure a stable and continued relationship in order to utilize broadcast medium WLRN-TV Channel 17 and other services provided by the station for maximum impact.
 - WLRN is the PBS Learning Media provider for Miami-Dade, Broward, and Palm Beach 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.
 - 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 OOC, 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.
 - WLRN coordinates 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>).

2022-2023 Initiatives

Looking ahead to 2022-2023, OOC 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.

Some of the work in this area includes:

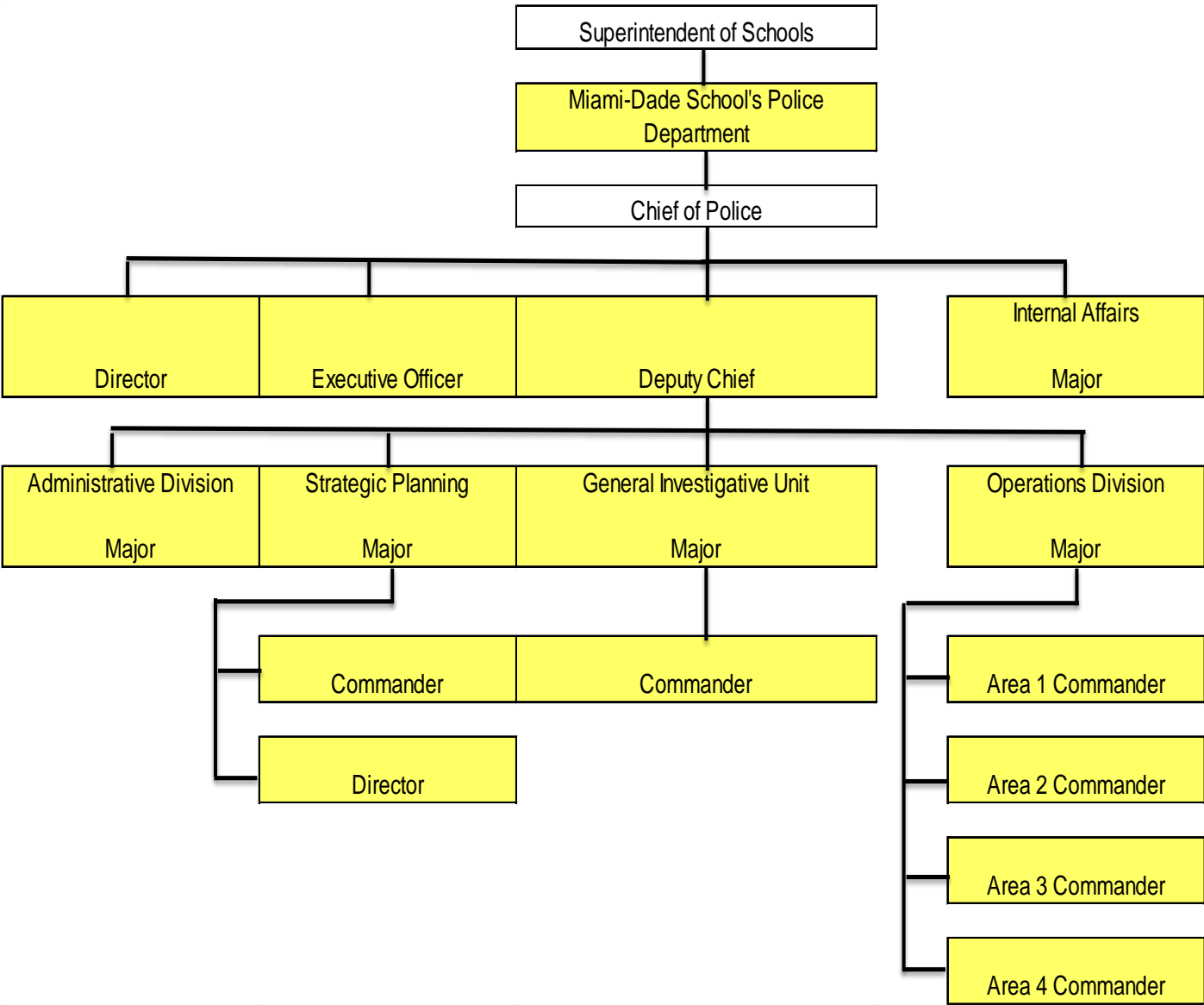
- Producing new media in the form of multi-lingual podcasts.
- Expanding the placement of District-created content in print and digital media.
- Developing external communications campaigns highlighting and utilizing our diverse stakeholders.
- Promoting acceptance and understanding of diverse cultures.
- Utilizing a variety of digital platforms and collaborating with other bureaus/school sites to ensure employees are receiving important District news and information.

Measures of Success

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

- 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 cross-bureau collaboration meetings

MIAMI-DADE SCHOOLS POLICE DEPARTMENT



MIAMI-DADE SCHOOLS POLICE DEPARTMENT

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 FDOE school safety mandates in accordance with 1006.07 F.S. and 1006.12 F.S. by:
 - Staffing all District K-12 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.
 - Submitting School Environmental Safety Incident Reports to the FDOE's Office of Safe Schools.
 - Establishing a District family reunification policy.
 - Establishing a mobile panic alert system in all K-12 schools capable of communicating with local 911 centers.
- Deploying the Incident Containment Team (ICT) in critical incident situations.
- Facilitating Civilian Response to Active Shooter Events (CRASE) Training for all District personnel.
- Facilitating Advanced Law Enforcement Rapid Response Training (ALERTT), 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 partnerships with the Miami Electronic Crimes Task Force and the State Attorney's Gang Strike Force. Additionally, the MDSPD oversees the Random and Data-Driven Metal Detection Program, and it conducts functional drills throughout the year to evaluate law enforcement resources and response. It also facilitates the COMPSTAT process to analyze trend data and increase efficiency while simultaneously decreasing crime.

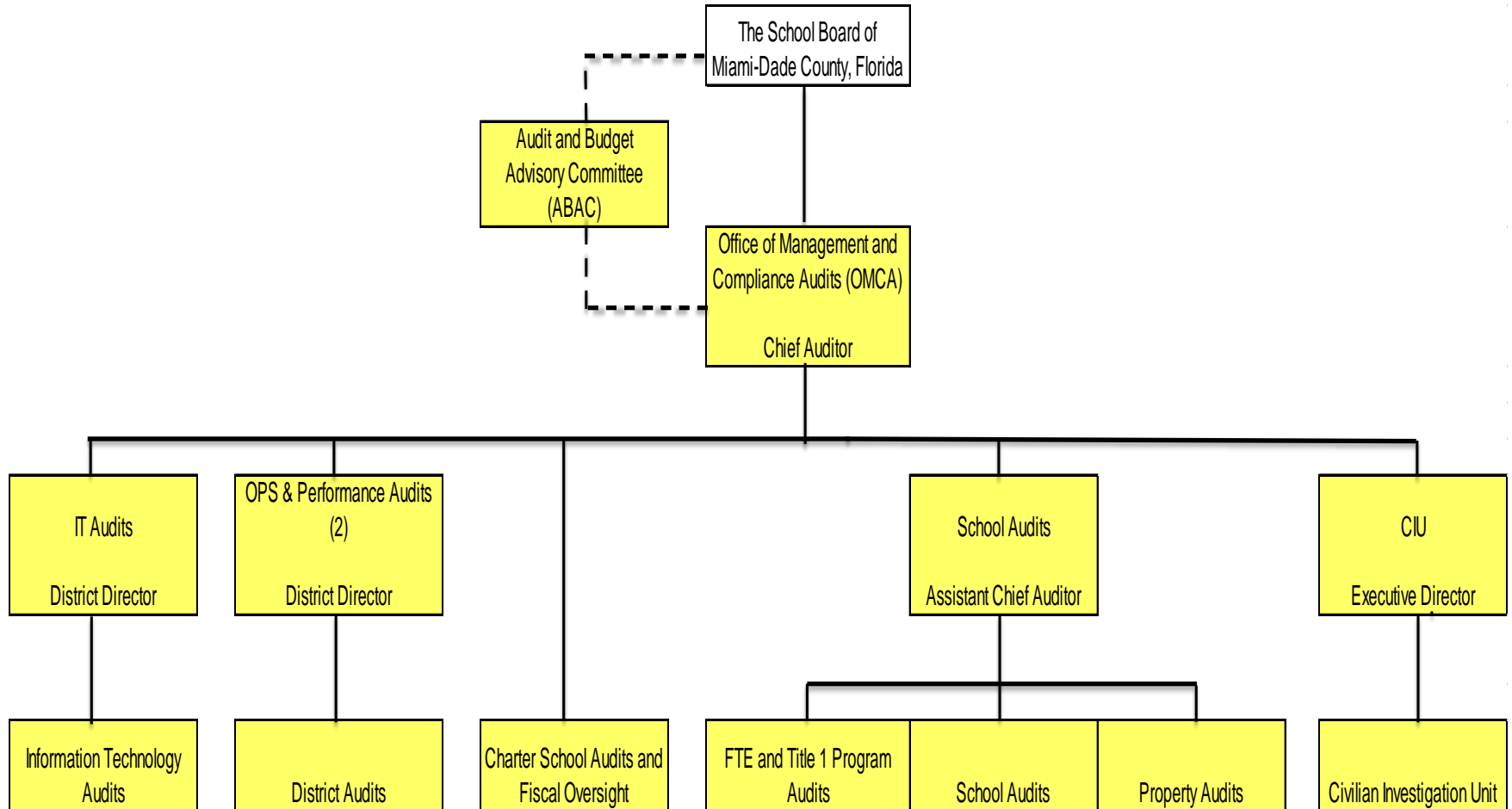
The MDSPD also supports Pillar IV – Informed, Engaged, & Empowered Stakeholders by coordinating several activities to help raise safety awareness and share available information and resources across the community. The MDSPD supports or oversees numerous programs, including the 5000 Role Models of Excellence Program; the Kindergarten Cop Program; the Eddie Eagle GunSafe program; the Police Explorer Program; the Big Brothers Big Sisters Mentorship Program; pedestrian and bicycle safety initiatives; See Something, Say Something; 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.

2022-2023 Initiatives and Measures of Success

In 2022-2023, the MDSPD will continue to expand the Police Explorer Program; continue to train officers on mass casualty attack response; establish a vulnerability assessment program to assess school-site compliance with safety policies and procedures; begin incorporating family reunification procedures into functional drills; expand the K-9 program to incorporate emotional support dogs at schools; and maintain accreditation 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 vulnerability assessments conducted; the number of functional drills conducted; the number of emotional support K-9 deployments to schools; and the number of departmental standard operating procedures reviewed by Command Staff.

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS



OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS

Overview

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 performs 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, as well as 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.

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 11 voting members and alternates from the community who are not employed by the District or do not have any direct or indirect business dealings with the District. These include nine voting members/alternates appointed by each Board member; one voting member/alternate appointed by the Superintendent; and one voting member/alternate appointed by the Miami-Dade County Council of PTAs/PTSAs. In addition, the Committee includes one Board member and an 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 non-voting ABAC member from the District to 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 fiscal years. The ABAC shall elect a chair and vice chair from its members; these individuals may not serve more than four 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 considers 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 the Office of School Leadership and Performance. Audit staff also participates in the Principal/Assistant Principal Induction Program offered through the Office of Professional Learning and Career 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, which 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.

2022-2023 Initiatives

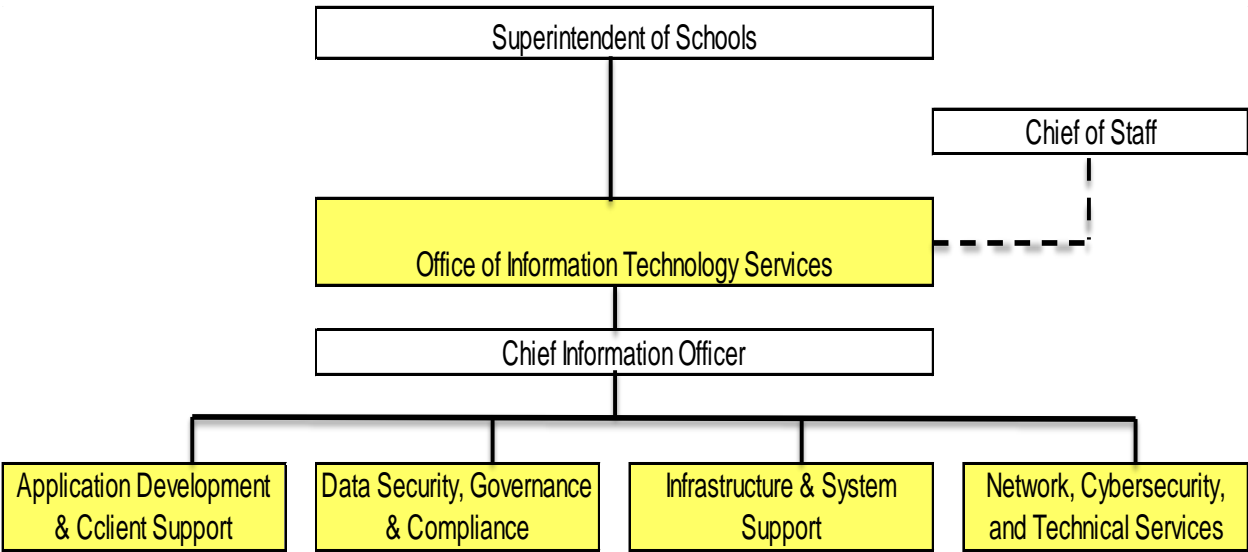
In support of Pillar V – Effective & Sustainable Operational Practices in *Infinite Possibilities*, the District's 2021-2026 Strategic Plan, OMCA will perform internal audits of schools and District offices as well as review operations to accomplish the following objectives:

- 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 efficiency 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 Audits Division, the goal is to complete the review of the audited financial statements of 146 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 45 business days from date of assignment, barring any extenuating circumstances.

INFORMATION TECHNOLOGY SERVICES



INFORMATION TECHNOLOGY SERVICES

Overview

Information Technology Services (ITS) provides the technical infrastructure and backbone to support to many of the District's instructional, operational, and business practices. ITS encompasses four departments. 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 whiteboards (IWBs), 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.

2022-2023 Initiatives

- Implement solutions that further enhance security controls to include network micro-segmentation, zero trust, and advanced threat logging and reporting, among others.
- Implement a Disaster Recovery solution.
- Along with Instructional Technology, implement an asset management solution to meet all audit recommendations and business best practices.
- Implement 2022-2023 federal, state, and local legislative requirements.
- In collaboration with ARDA, support new state testing.
- Continue the movement of legacy systems to new solutions, resulting in secure, easily accessible, and sustainable applications.

Measures of Success

The following Key Performance Indicators will be used: retention of cyber security insurance for the District; enhance cybersecurity strategies and systems to minimize service interruptions resulting from cyber-related incidents (with the goal of no more than nine hours of "down time") for the 2022-2023 school year.

THREE-YEAR COMPARISON – ALL FUNDS **FY 2022-23 TENTATIVE BUDGET**

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET	INCREASE (DECREASE) OVER FY 2021-22
General Fund	\$ 3,526,540,286	\$ 3,584,700,161	\$ 4,009,152,506	\$ 424,452,345
Debt Service Funds	443,475,771	447,883,837	471,456,874	23,573,037
Capital Outlay Funds	1,090,149,317	1,063,091,400	1,428,173,592	365,082,192
Special Revenue Funds	743,248,768	2,112,806,118	1,783,405,478	(329,400,640)
Proprietary Fund	506,079,130	515,672,037	524,733,037	9,061,000
Fiduciary Fund	32,020,644	30,999,053	30,725,271	(273,782)
Sub-Totals	\$ 6,341,513,916	\$ 7,755,152,606	\$ 8,247,646,758	\$ 492,494,152
Less: Proprietary Fund*	(506,079,130)	(515,672,037)	(524,733,037)	(9,061,000)
Less: Interfund Transfers	(447,819,302)	(437,613,829)	(431,100,324)	6,513,505
TOTALS	\$ 5,387,615,484	\$ 6,801,866,740	\$ 7,291,813,397	\$ 489,946,657

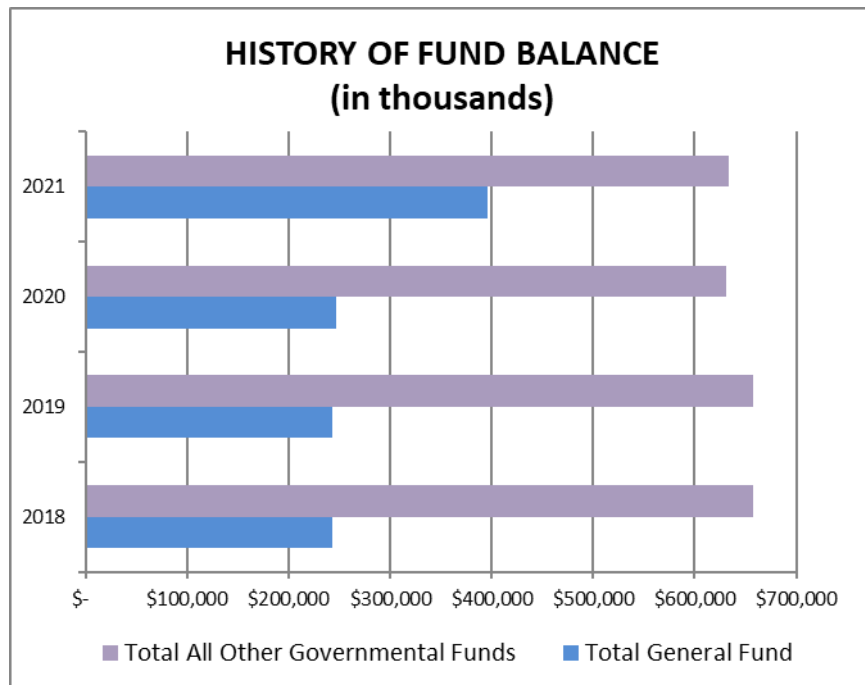
*The Proprietary Fund is used to record health care self-insurance revenues and expenditures. The Proprietary Fund is not included in the totals to avoid duplication of expenditures.

SUMMARY OF REVENUES & APPROPRIATIONS – ALL FUNDS FY 2022-23 TENTATIVE BUDGET

	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	PROPRIETARY FUND	FIDUCIARY FUND	TOTAL ALL FUNDS
REVENUES							
Federal	\$ 15,495,000	\$ -	\$ 6,200,000	\$ 1,704,058,502	\$ -	\$ -	\$ 1,725,753,502
State	1,174,836,439	1,317,200	62,638,180	1,678,574	-	-	1,240,470,393
Local:							
Property Taxes	2,172,453,958	67,927,781	617,525,286	-	-	-	2,857,907,025
Other	58,598,789	414,000	30,297,000	24,458,206	424,799,000	3,741,218	542,308,213
Total Revenues	\$ 3,421,384,186	\$ 69,658,981	\$ 716,660,466	\$ 1,730,195,282	\$ 424,799,000	\$ 3,741,218	\$ 6,366,439,133
TRANSFERS FROM OTHER FUNDS	\$ 202,101,677	\$ 228,998,647	\$ -	\$ -	\$ -	\$ -	\$ 431,100,324
NON-REVENUE SOURCES	-	-	270,800,000	-	-	-	270,800,000
NET POSITION	-	-	-	-	99,934,037	26,984,053	126,918,090
FUND BALANCE FROM PRIOR YEAR	385,666,643	172,799,246	440,713,126	53,210,196	-	-	1,052,389,211
TOTAL REVENUES AND OTHER SOURCES	\$ 4,009,152,506	\$ 471,456,874	\$ 1,428,173,592	\$ 1,783,405,478	\$ 524,733,037	\$ 30,725,271	\$ 8,247,646,758
Less: Transfers							(431,100,324)
Less: Proprietary Fund							(524,733,037)
TOTAL ALL FUNDS							\$ 7,291,813,397
APPROPRIATIONS							
Instructional	\$ 2,730,166,167	\$ -	\$ -	\$ 877,721,860	\$ -	\$ -	\$ 3,607,888,027
Instructional Support	250,049,656	-	-	435,247,880	-	-	685,297,536
Other	904,930,930	286,941,812	961,334,054	439,085,843	443,908,000	3,820,000	3,040,020,639
Total Appropriations	\$ 3,885,146,753	\$ 286,941,812	\$ 961,334,054	\$ 1,752,055,583	\$ 443,908,000	\$ 3,820,000	\$ 7,333,206,202
TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 431,100,324	\$ -	\$ -	\$ -	\$ 431,100,324
FUND BALANCE - End of Year							
Unassigned Fund Balance	\$ 93,717,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,717,674
Assigned Fund Balance	30,288,079	-	-	-	-	-	30,288,079
Non-Spendable Fund Balance	-	-	-	3,637,600	-	-	3,637,600
Restricted Fund Balance	-	184,515,062	35,739,214	27,712,295	-	-	247,966,571
Ending Net Position	-	-	-	-	80,825,037	26,905,271	107,730,308
Total Fund Balance	\$ 124,005,753	\$ 184,515,062	\$ 35,739,214	\$ 31,349,895	\$ 80,825,037	\$ 26,905,271	\$ 483,340,232
TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE	\$ 4,009,152,506	\$ 471,456,874	\$ 1,428,173,592	\$ 1,783,405,478	\$ 524,733,037	\$ 30,725,271	\$ 8,247,646,758
Less: Transfers							(431,100,324)
Less: Proprietary Fund							(524,733,037)
TOTAL ALL FUNDS							\$ 7,291,813,397

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund:				
Nonspendable	\$ 7,899	\$ 7,508	\$ 9,613	\$ 29,984
Restricted	10,436	17,999	12,054	4,706
Assigned	72,452	110,933	38,619	118,245
Unassigned	158,378	107,017	186,508	242,734
Total General Fund	<u>\$ 249,165</u>	<u>\$ 243,457</u>	<u>\$ 246,794</u>	<u>\$ 395,669</u>
All Other Governmental Funds:				
Non-Spendable:				
Capital Project	16,037	16,078	16,123	3,411
Special Revenue	2,864	5,339	5,339	3,638
Restricted:				
Special Revenue	40,112	9,165	9,501	27,712
Debt Service	93,830	122,775	133,798	149,139
Capital Projects	532,241	503,992	466,088	450,059
Assigned:				
Capital Projects	85	45	-	-
Total All Other Governmental Funds	<u>\$ 685,169</u>	<u>\$ 657,394</u>	<u>\$ 630,849</u>	<u>\$ 633,959</u>
Total Governmental Funds	<u><u>\$ 934,334</u></u>	<u><u>\$ 900,851</u></u>	<u><u>\$ 877,643</u></u>	<u><u>\$ 1,029,628</u></u>



BUDGET OVERVIEW

M-DCPS' FY 2022-23 Budget stands at \$7.3 billion. This amount is now the highest point our budget has reached since FY 2008-09, at which point the budget started 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 impact of the pandemic could have been devastating to our district since it has tested and continues to affect every operational function of our school district. The effect of the decrease in FTE alone can be gleaned quickly in the projected loss of revenue from our FEFP funds which are projected to be \$99M lower in FY 2021-22 than they were in FY 2020-21. The new health protocols have increased our costs and will continue to do so since we must do everything within our reach to ensure the health and safety of our staff and students. The challenges posed by the pandemic have again revealed the strength of purpose and capacity for innovation which exists within M-DCPS. 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 2021 was able to achieve a remarkable milestone even in the face of the unprecedented disruption caused by the COVID-19 pandemic. This graduating class was able to achieve a remarkable milestone improving the overall M-DCPS graduation rate from 89.6% to 90.1% for the 2020-21 academic year. When charter schools are removed from the computation, the graduation rate for schools managed by the District increases to 94%. 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. The FES-EO and FES-UA FTE is growing exponentially and is slated to surpass the charter FTE. The loss of FTE is currently one of the greatest challenges faced by the District. As a result, it will be focusing a major part of its efforts towards making this tide change its course.

Unfortunately, funding decisions from Tallahassee continually fail to reward our academic growth and financial efficiency. FY 2022-23 will commence with a funding increase of \$406.38 per student for Miami-Dade. Most of this increase is primarily due to the fact that our tax roll is projected to increase significantly. The other portion of the increase comes with legislatively-mandated appropriation increases. Based on the latest figures we have for FY 2022-23, the state funding portion of the FEFP funds will be decreasing by \$48M and the local portion of the FEFP funding will be increasing by \$261M when compared to FY 2021-22. Therefore, Tallahassee is passing on the burden of funding our public-school students' education to our local taxpayers. 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.

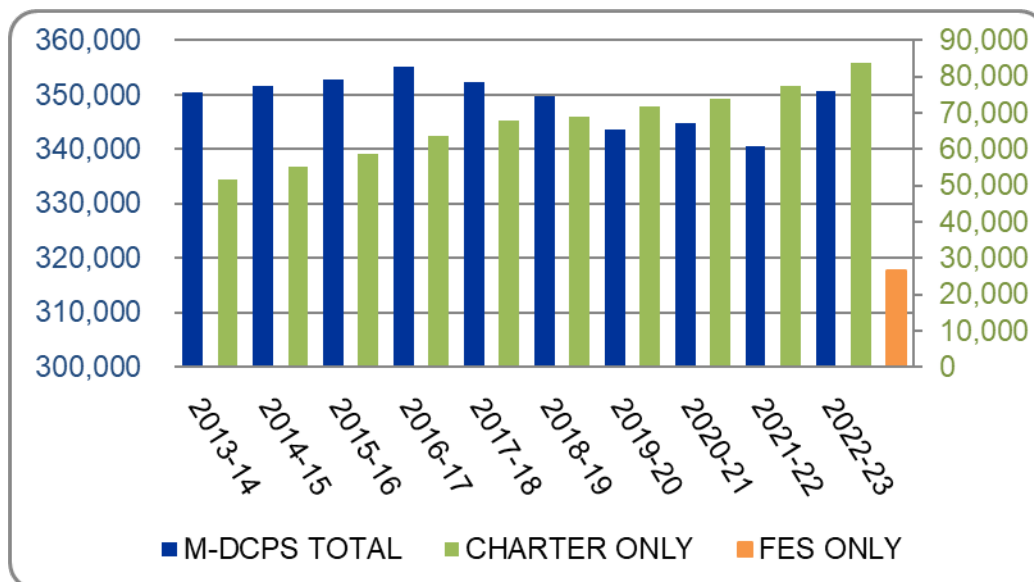
We cannot thank our voters enough for placing their trust in our District and for their approval of referendum #362 on November 6, 2018. Through their vote they have acknowledged the fact that our instructional personnel deserved better salaries for their heroic efforts in teaching our students as well 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. Effective FY 2022-23, M-DCPS will start sharing these funds with Charter Schools therefore, our portion will be greatly reduced.

The Capital Outlay funds reflect an increase of \$365 million from FY 2021-22 to FY 2022-23. 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 2022-23 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 2022-23 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.

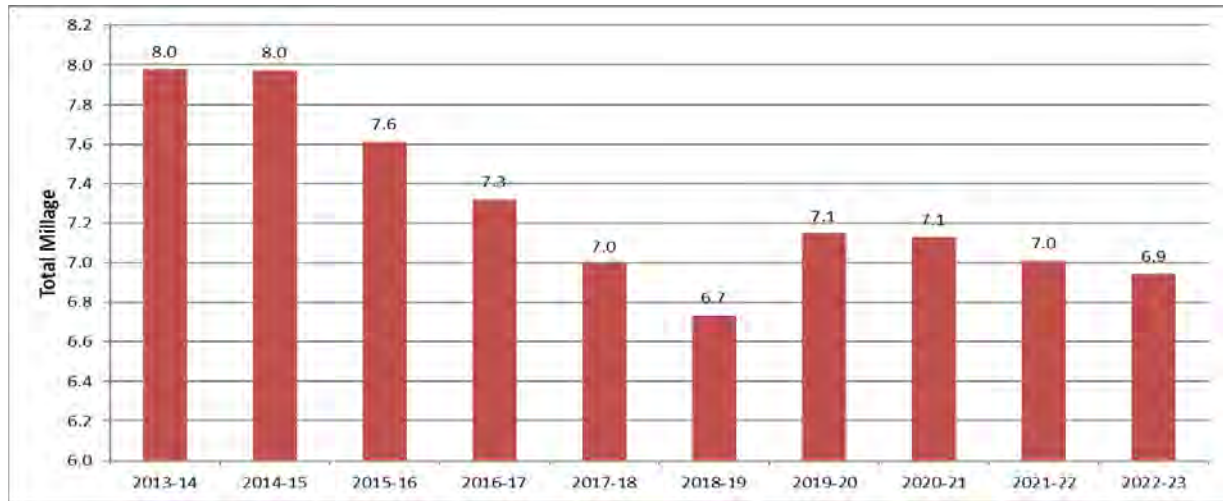
UNWEIGHTED FTE TRENDS: The number of public school students in Miami-Dade was on an upward swing from FY 2010-11 up through FY 2016-17, and it has been decreasing ever since. The FY 2020-21 FTE gave the impression that our FTE may be on an upswing, but unfortunately that was not the case. Our district's 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 appears to be less due to the increase in the FTE for charters and Family Empowerment Scholarships (FES).

For FY 2022-23, M-DCPS total unweighted FTE depicted above is estimated to be 350,795 (which includes charter and FES FTE as well); this reflects an increase over the initial amount projected for FY 2021-22 of 10,312 in FTE. Gardiner Scholarship FTE was also added to districts' total FTE effective FY 2021-22 even though they do not receive funding related to this FTE. This is similar to the treatment of FES FTE. Effective FY 2022-23, Gardiner FTE is now grouped under the FES FTE.

The chart above shows the upward trend in charter school enrollment. In FY 2022-23, an estimated 83,804 students are expected to attend charter schools in Miami-Dade. Now, FES is showing similar signs of an upward trend with an increase of 5,369 FTE projected for 2022-23. These continual increases have 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 has lessened and is not expected to be significant for FY 2022-23.

PROPERTY TAX MILLAGE HISTORY



A decrease of .067 in total millage is recommended. There was a decrease in Required Local Effort (RLE) established by the Florida Legislature during the 2022 legislative session. The RLE differs from the state runs provided by the Legislature due to a prior period funding adjustment. Total RLE is down by .052 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 2022-23. The District continues to levy the maximum Discretionary Operating millage of .748. Debt Service millage is decreasing by .015 mills. FY 2022-23 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 .067.

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 2021-22 Actual Levy	FY 2022-23 Recommended Levy*	Increase/ (Decrease)
State Required Local Effort (RLE)	3.831	3.779	(0.052)
Discretionary Operating	0.748	0.748	0.000
Additional Discretionary Operating (.25)	0.000	0.000	0.000
Sub-Total Locally Levied	4.579	4.527	(0.052)
Discretionary Capital	1.500	1.500	0.000
Sub-Total Non Voted Millage	6.079	6.027	(0.052)
Debt Service (Voted)	0.180	0.165	(0.015)
Additional Voted Millage**	0.750	0.750	0.000
Sub-Total Voted Millage	0.930	0.915	(0.015)
Total Millage Levy	7.009	6.942	(0.067)

* 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 2022-23 in Miami-Dade County would increase by approximately \$154.43, which consists of a \$171.17 increase due to higher assessed values and a \$16.74 decrease due to a lower millage rate.

The school property tax for FY 2022-23 for a **typical homeowner** in Miami-Dade County would increase \$37.05 which consists of a \$52.66 increase due to a higher assessed value and a \$15.61 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 7.0%; therefore, the typical homeowner is limited to a 3.0% increase in assessed value for 2022.

	Average Assessment During FY 2021-22	Average Assessment During FY 2022-23	Typical Assessment During FY 2022-23
Assessed Value*	250,431 **	274,853 **	257,944 ***
Less: Homestead Exemption	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Taxable Value	225,431	249,853	232,944
Total Levy	7.009	6.942	6.942
Amount of School Taxes	<u><u>1,580.05</u></u>	<u><u>1,734.48</u></u>	<u><u>1,617.10</u></u>

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

** Estimated by Property Appraiser's Office

*** Maximum of 3.0% increase to homeowner of same property without improvements.

PROTECTING THE CLASSROOM: A \$4.4 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 21st 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 2022-23 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 2022-23 is projected at \$440.71 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 2022-23. 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 \$44 million annually through FY 2026-2027. The five-year financial impact of this financial strategy is that it frees up over \$220 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 2022-23 District revenue. In FY 2022-23, 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	2022-23	2021-22	2020-21
Charter Schools	\$195,768,743	\$182,864,353	\$169,600,000
Public Schools	-	-	-
Total	<u>\$195,768,743</u>	<u>\$182,864,353</u>	<u>\$169,600,000</u>

2021-22 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	X	
COMMUNICATIONS	X	X				X	X	X
ACADEMICS AND TRANSFORMATION	X	X	X	X	X	X	X	X
INTERGOV AFFAIRS, FAMILY & COMMUNITY ENGAGEMENT	X					X		
SCHOOL OPERATIONS	X	X	X	X	X	X	X	X
MIAMI-DADE SCHOOLS POLICE	X	X				X		X
SCHOOL BOARD ATTORNEY	X	X				X		
HUMAN CAPITAL MANAGEMENT	X		X	X	X	X		
FINANCIAL SERVICES	X	X	X	X	X	X	X	X
SCHOOL FACILITIES		X				X		
FACILITIES OPERATIONS, CONSTRUCTION	X	X				X		
FACILITIES OPERATIONS, MAINTENANCE	X	X	X			X		
TRANSPORTATION	X	X				X		
FOOD SERVICE	X		X		X	X		
INFORMATION TECHNOLOGY SERVICES	X	X	X	X		X		
MANAGEMENT AND COMPLIANCE AUDITS	X					X		

SUMMARY OF REVENUES AND APPROPRIATIONS GENERAL FUND

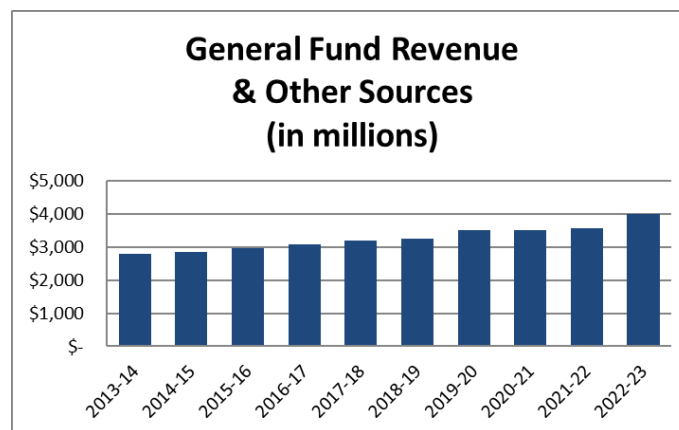
	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
FEDERAL	\$ 26,083,146	\$ 15,525,144	\$ 15,495,000
STATE:			
Florida Education Finance Program	\$ 698,817,319	\$ 599,613,223	\$ 730,066,629
Workforce Development	80,670,340	80,670,340	82,562,062
Other Categorical Programs	399,883,181	360,767,379	361,769,952
Miscellaneous State Revenue	5,155,017	2,524,503	437,796
Total State Revenues	\$ 1,184,525,857	\$ 1,043,575,445	\$ 1,174,836,439
LOCAL:			
Property Taxes	\$ 1,810,807,277	\$ 1,872,983,231	\$ 2,172,453,958
Miscellaneous Local Revenues	50,694,271	52,606,360	58,598,789
Total Local Revenues	\$ 1,861,501,548	\$ 1,925,589,591	\$ 2,231,052,747
Transfers From Other Funds	\$ 201,439,568	\$ 204,340,642	\$ 202,101,677
Non-Revenue Sources (1)	\$ 6,196,185	\$ -	\$ -
Fund Balance From Prior Year	\$ 246,793,982	\$ 395,669,339	\$ 385,666,643
TOTAL REVENUES & OTHER SOURCES	\$ 3,526,540,286	\$ 3,584,700,161	\$ 4,009,152,506
APPROPRIATIONS			
Salaries	\$ 1,629,181,688	\$ 1,663,178,559	\$ 1,737,423,989
Fringe Benefits	588,161,629	643,554,961	716,946,723
Non-Salary	913,527,630	1,058,103,127	1,430,776,041
Total Appropriations	\$ 3,130,870,947	\$ 3,364,836,647	\$ 3,885,146,753
FUND BALANCE - END OF YEAR			
Non-Spendable (2)	\$ 29,984,520	\$ -	\$ -
Restricted (3)	4,705,917	-	-
Assigned (4)	118,244,574	126,145,840	30,288,079
Unassigned (5)	242,734,328	93,717,674	93,717,674
Total Fund Balance - End of Year	\$ 395,669,339	\$ 219,863,514	\$ 124,005,753
TOTAL APPROPRIATIONS, TRANSFERS & FUND BALANCE - END OF YEAR	\$ 3,526,540,286	\$ 3,584,700,161	\$ 4,009,152,506

NOTES:

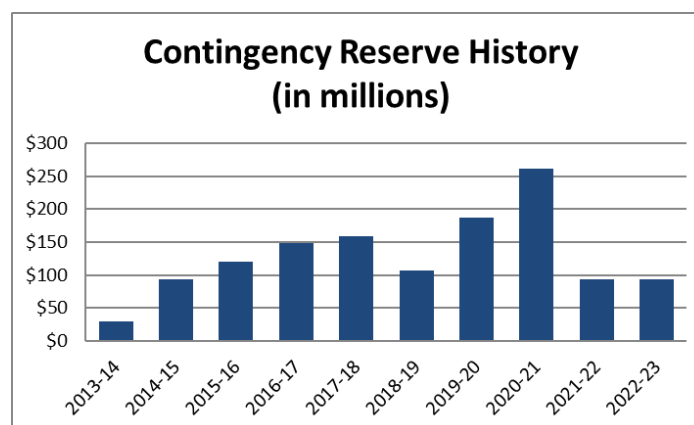
- (1) Non-revenue sources include: Capital Leases, Sale of Equipment and Insurance Recoveries.
- (2) Non-Spendable Fund Balance consists of prepaid insurance, inventory, and a long-term receivable.
- (3) Restricted Fund Balance includes state required carryover programs (i.e. categoricals).
- (4) Assigned Fund Balance for FY 2020-21 includes amounts designated for estimated rebudgets, obligations and encumbrances. These amounts are reflected as appropriations in FY 2021-22 and FY 2022-23. The amount shown under Assigned Fund Balance for FY 2021-22 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 2022-23 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 2022-23 has been increased by \$165,803,129 from 2021-22 Projected Results in order to reflect the most current projected ending fund balance for FY 2021-22.

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 2022-23 Budget shows a projected increase in revenue. However, that increase in revenue in the last several years was due to FTE growth pertaining to Charter Schools and Family Empowerment Scholarship students 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 FY 2022-23 reflect over \$308 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. Effective FY 2022-23, the revenue from this voted levy will be shared with Charter Schools. This represents another decrease to our District's operational revenue source.

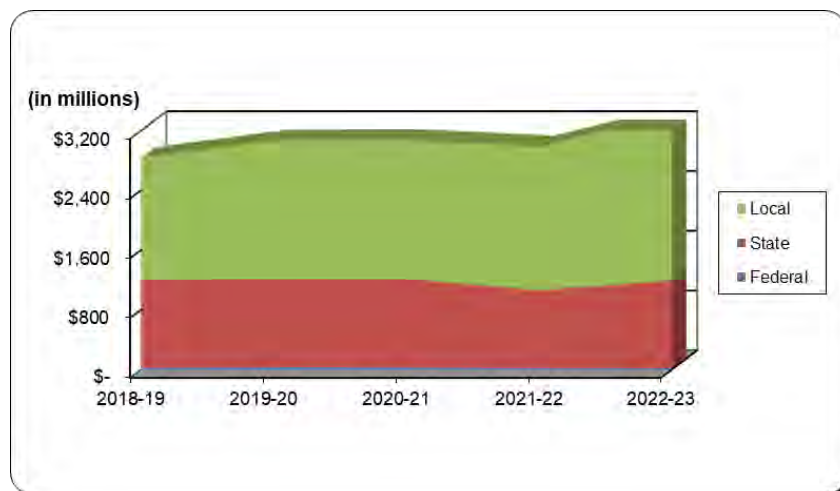


The District has made a remarkable recovery as a result of its sound financial management. The FY 2022-23 budget will start with an unassigned fund balance at 2.7% of revenue, with assigned fund balances putting us over the 3.6% mark. FY 2013-14 was the lowest point due to a significant reduction in 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

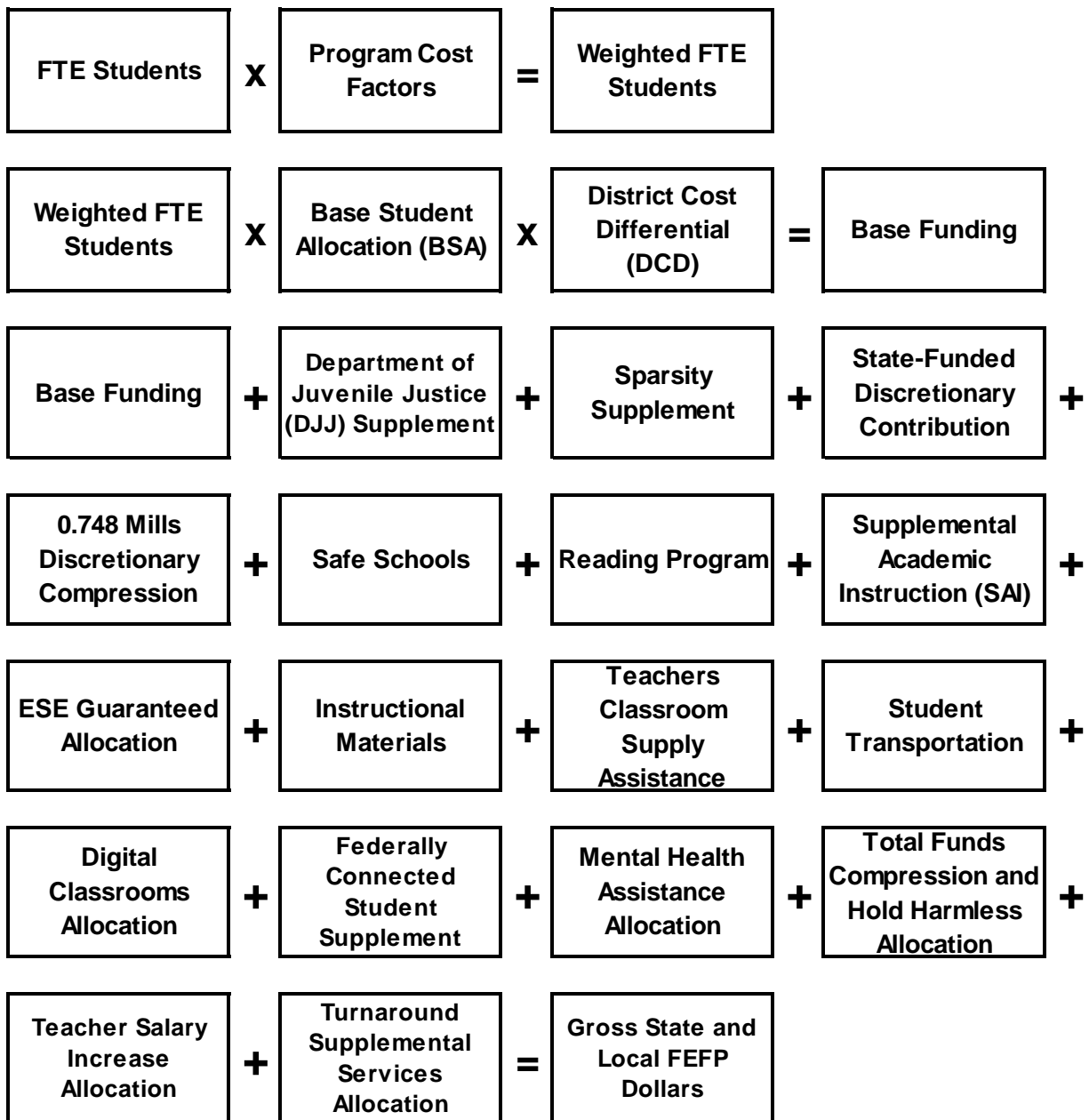
Florida Education Finance Program: One of the major sources of support our district receives is distributed under the provisions of the Florida Education Finance Program (FEFP), which was enacted by the State Legislature in 1973. FEFP funds are based on full-time equivalent student enrollment (FTE) through 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 2022-23, this Required Local Effort (RLE) levy is currently estimated to be 3.779 mills. This revised millage rate is subject to change on July 19 based on statewide tax rolls certified by the Department of Revenue.

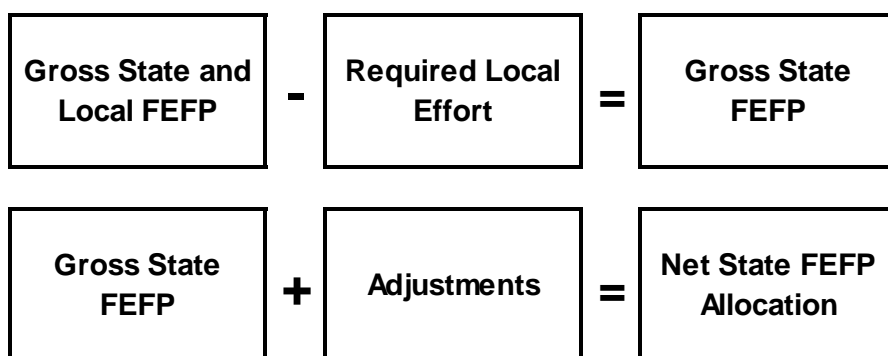
State FEFP revenue is estimated to increase by \$130.5 million from the current FY 2021-22 budget. The increase is due to 1) the restoring of Family Empowerment Scholarships Educational Options (FES-EO) and Family Empowerment Scholarships Unique Abilities (FES-UA) previously known as McKay Scholarships, 2) an increase in the Teacher Salary Increase Allocation, 3) the elimination of the Student Reserve Allocation, 4) the elimination of the negative Proration to Appropriation; 5) the elimination of the Student Reserve Allocation Proration Offset; and 6) the elimination of the Additional Student Reserve Allocation. It should be noted that the Legislature decreased the RLE rate which would normally increase the State's component of the FEFP. However, due to the significant increase in the tax roll, even though the RLE rate decreased, the State's component of the FEFP decreased.

Other State revenue increased by approximately \$0.8 million primarily due to a \$1.9 million increase in Workforce Development, a projected increase in Voluntary Pre-K program revenues of \$1.1 million, along with a net decrease of \$2.2 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. The state has renamed this FTE as Family Empowerment Scholarships Educational Options (FES-EO). The FTE previously grouped under the name of McKay Scholarships are now part of the FTE known as Family Empowerment Scholarships Unique Abilities (FES-UA) FTE. Effective FY 2021-22 Gardiner Scholarship FTE was brought into each school district's FTE and effective FY 2022-23 will now be grouped under the FES-UA FTE. Even though this FTE is reported as part of the FTE for our district, we do not receive funding related to it.

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 increase by approximately \$2.9 million in FY 2022-23 mostly due to an increase in Workforce Development of \$1.9 million, and an increase in Voluntary Pre-K of \$1.1 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 2022-23 as a result of the approval by voters of referendum #362 on November 6, 2018.

Local revenue is estimated to increase by \$305.5 million from the current FY 2021-22 budget. The increase is primarily due to the increase in ad valorem taxes of \$299.5 million as well as increased other local revenues from a higher Interest revenue projection

FEDERAL SOURCES

Federal revenue sources are presently projected to decrease by \$30 thousand. 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. This decrease was partially offset by an increase to other federal revenue due to a higher Community Schools projection.

WHERE DOES THE MONEY GO?

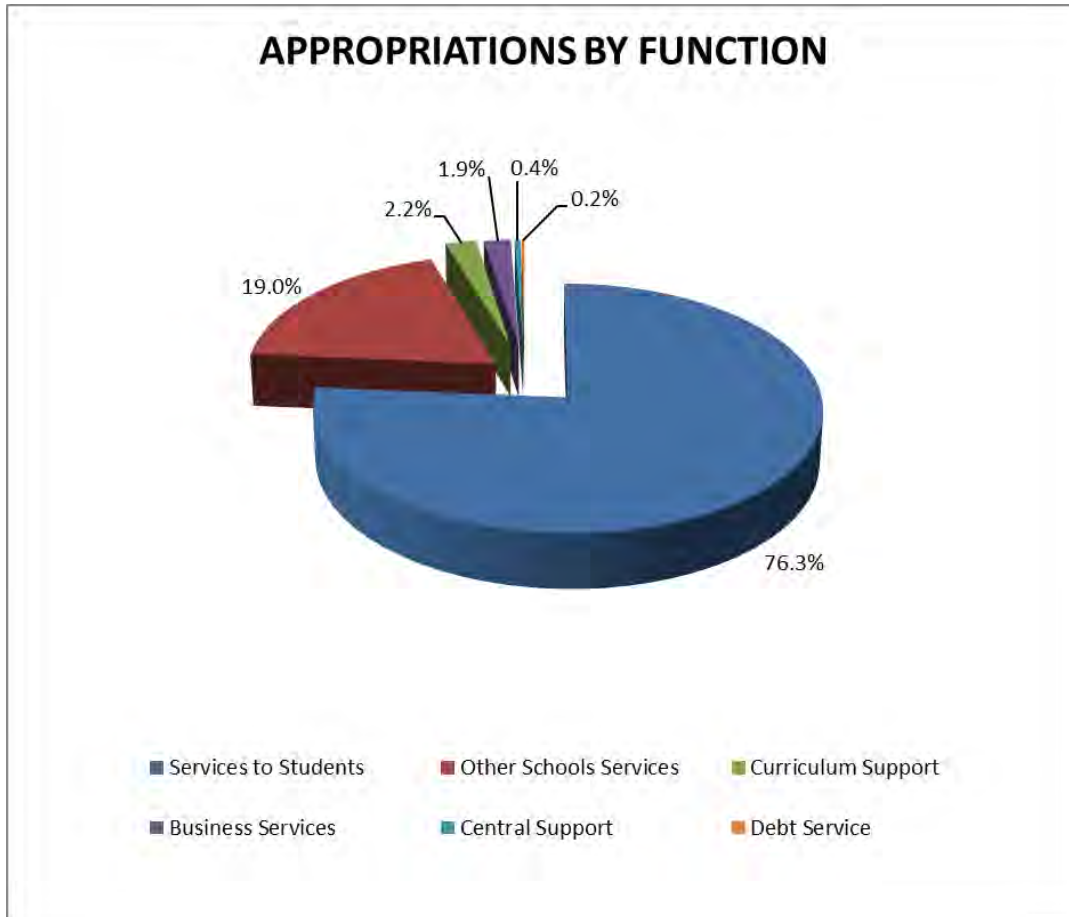
FY 2022-23

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 95.3% of the District's resources are spent on school level services.

	FY 2021-22 Adopted Budget		FY 2022-23 Tentative Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
SCHOOL LEVEL SERVICES				
TEACHING	\$ 2,500.83	70.5	\$ 2,730.17	70.3
STUDENT SERVICES	135.39	3.8	160.95	4.1
TRANSPORTATION	72.55	2.0	74.99	1.9
SUB-TOTAL - DIRECT SERVICES TO STUDENTS	\$ 2,708.78	76.3	\$ 2,966.11	76.3
CUSTODIAL/SECURITY SERVICES	\$ 404.14	11.4	\$ 465.20	12.0
SCHOOL ADMINISTRATION	193.43	5.5	197.68	5.1
FACILITIES ACQUISITION & CONSTRUCTION	44.24	1.2	44.06	1.1
COMMUNITY SERVICES	29.98	0.8	30.55	0.8
TOTAL SCHOOL LEVEL SERVICES	\$ 3,380.57	95.2	\$ 3,703.60	95.3
CURRICULUM SUPPORT				
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 37.00	1.0	\$ 47.43	1.2
INSTRUCTIONAL STAFF TRAINING	1.91	0.1	1.63	0.0
INSTRUCTIONAL SUPPORT	39.22	1.1	40.04	1.0
TOTAL CURRICULUM SUPPORT	\$ 78.13	2.2	\$ 89.10	2.2
BUSINESS SERVICES				
FISCAL SERVICES [Includes accounting, budget, payroll, accounts payable, and cash management]	\$ 13.74	0.4	\$ 13.87	0.4
CENTRAL SERVICES [Includes purchasing, personnel, data processing and warehousing services]	55.34	1.6	56.81	1.5
TOTAL BUSINESS SERVICES	\$ 69.08	2.0	\$ 70.68	1.9
CENTRAL ADMINISTRATION				
BOARD OF EDUCATION	\$ 8.88	0.3	\$ 9.02	0.2
GENERAL ADMINISTRATION	4.87	0.1	6.10	0.2
GENERAL SUPPORT	1.28	0.0	1.30	0.0
TOTAL CENTRAL ADMINISTRATION	\$ 15.03	0.4	\$ 16.42	0.4
DEBT SERVICE	5.35	0.2	5.35	0.2
TOTAL APPROPRIATIONS	\$ 3,548.15	100.0	\$ 3,885.15	100.0
TRANSFERS TO OTHER FUNDS	\$ -		\$ -	
ENDING FUND BALANCE	126.72		124.00	
TOTAL APPROPRIATIONS, TRANSFERS OUT & ENDING FUND BALANCE	\$3,674.87		\$4,009.15	

WHERE DOES THE MONEY GO?

FY 2022-23

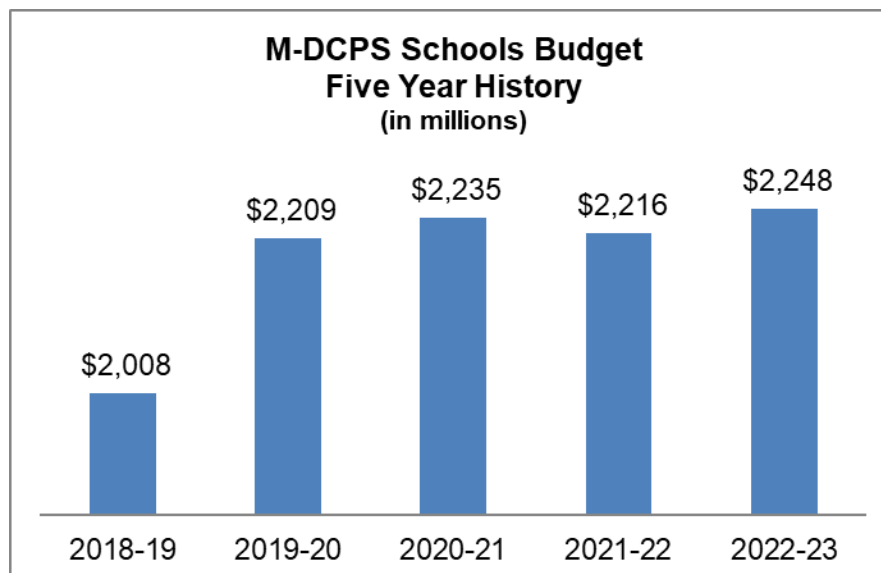


GENERAL FUND DETAIL BY SECTION

M-DCPS Managed Schools

The General Fund budget for M-DCPS managed schools in FY 2022-23 is \$2.25 billion. Of that amount 93% is appropriated for salary expenditures. The total budget for M-DCPS managed schools reflects a 3.43% increase when compared to the previous year's adopted budget. This increase is mainly due to the following increases: 1) the reinstatement of the appropriation for Family Empowerment Scholarship-Unique Abilities (FES-UA) FTE as of tentative. This amount had already been deducted as of adoption in the previous year, 2) the State mandate to provide at least one Media Specialist per school, 3) a significant increase in the Teacher Salary Increase FEFP allocation, and 4) the increase in the fringe rate, including the State-mandated rise in Florida Retirement System rates. Even though the tax roll for FY 2022-23 has increased significantly, Referendum #362 funds allocated to our instructional staff will decrease due to the fact that our district will have to share these funds with Charter Schools. However, even though our portion of the referendum funds will be lessened for this upcoming year, these funds are still a major funding source which enables our district to provide instructional staff with well-deserved raises which would have otherwise not have been available to them given our current state funding.

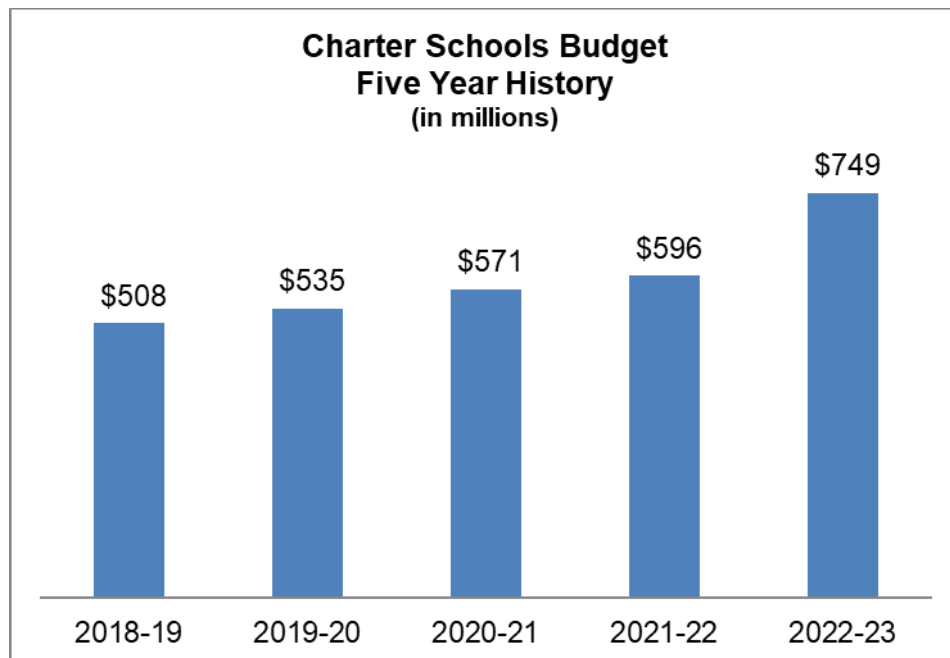
2022-23 TENTATIVE BUDGET					
	Employee Count	Full-Time Salary	Hourly/ Overtime/Subs	Non-Salary	Grand Total
Adult Education	446	\$ 41,527,485	\$ 31,459,801	\$ 7,099,534	\$ 80,086,820
Alternative Education	419	\$ 37,989,857	\$ 602,137	\$ 9,377,061	\$ 47,969,055
Bilingual Programs	988	\$ 85,124,950	\$ 663,045	\$ 760,731	\$ 86,548,725
Career & Technical Education	381	\$ 39,634,380	\$ 299,159	\$ 558,388	\$ 40,491,927
Community Schools	109	\$ 7,541,395	\$ 20,610,639	\$ 898,598	\$ 29,050,631
Elementary School Programs	5,965	\$ 520,159,006	\$ 17,522,629	\$ 10,361,221	\$ 548,042,857
Exceptional Student Education	4,938	\$ 433,941,807	\$ 5,039,496	\$ 86,886,461	\$ 525,867,764
K - 8 Center Programs	2,532	\$ 219,904,405	\$ 6,964,667	\$ 3,933,636	\$ 230,802,708
Middle School Programs	2,211	\$ 194,777,243	\$ 5,628,500	\$ 4,005,986	\$ 204,411,729
Schools of Choice	235	\$ 23,158,844	\$ 162,712	\$ 4,927,956	\$ 28,249,512
Senior High School Programs	4,140	\$ 392,612,631	\$ 8,313,763	\$ 25,410,073	\$ 426,336,467
Total	22,365	\$ 1,996,372,002	\$ 97,266,548	\$ 154,219,646	\$ 2,247,858,196



Charter Schools

The General Fund budget for charter schools is \$749 million. This represents an increase over prior year's adopted budget of 23.8%. 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 is due to the following: 1) an anticipated increase in FTE for charter schools of around 6.5k students, 2) the portion of the new Teacher Salary Increase which charters will receive, and 3) the portion of our district's referendum funds which Charters will now receive for their instructional staff as well as their security costs. 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 \$14.9 million worth of categorical funds which will be allocated to charters for their portion of the state categorical funds.

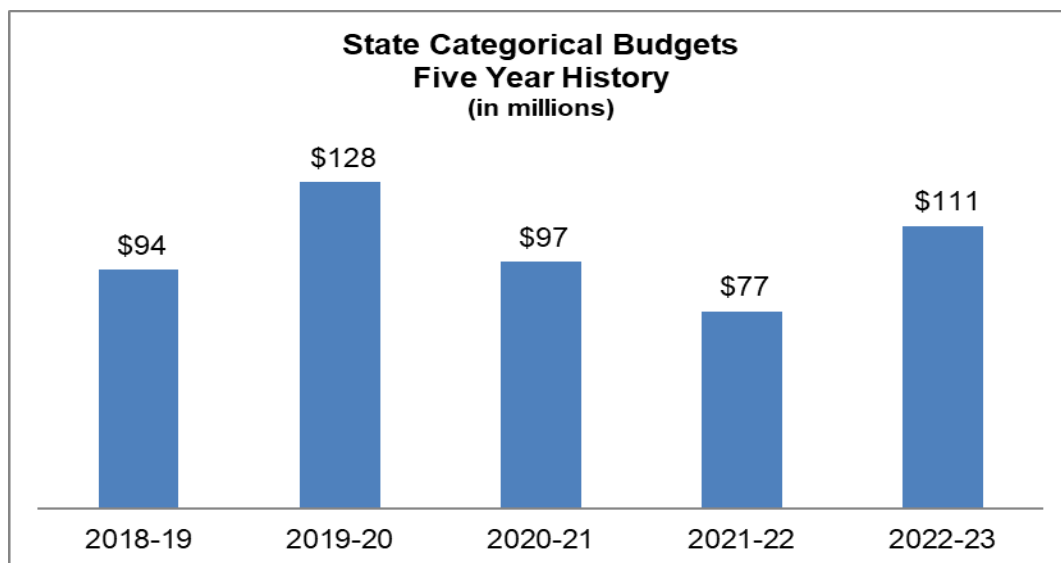
2022-23 Tentative Budget					
	Employee Count	Full-Time Salary	Hourly/ Overtime	Non-Salary	Grand Total
Total Charter Schools	17	\$ 1,957,582	\$ 104,712	\$ 747,414,022	\$ 749,476,316



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 2022-23 budget for categorical programs is \$110.76M. This represents a 37.8% increase from the previous year's adopted budget. This increase is due to the following: 1) an increase of \$15.9M in the Reading Program which no longer allows for categorical flexibility beginning with the 2022-23 fiscal year, 2) an increase in Safe Schools of \$12.3M to pay for School Police expenditures that were being funded by the referendum. The referendum is now required to be shared with Charter Schools resulting in a decrease to the District allocation, 3) an increase in all Pre-K and VPK programs as the District continues to expand its early education initiative. The funds listed below include amounts owed to charters for their portion, a little over \$14.9 million.

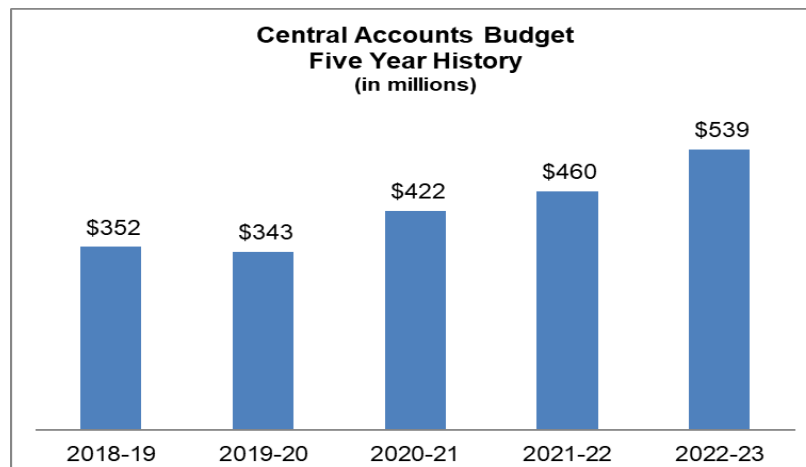
	2022-23 TENTATIVE BUDGET				
Program	Employee Count	Full-Time Salary	Hourly/ OT/Subs	Non-Salary	Grand Total
Adults With Disabilities	0	\$ -	\$ -	\$ 1,125,208	\$ 1,125,208
DJJ Supplemental Allocation	1	\$ 138,292	\$ 25,917	\$ -	\$ 164,209
Elem Schools Extended Day - SAI	0	\$ 3,695,700	\$ -	\$ -	\$ 3,695,700
Florida Teachers Classroom Supply Assistance	0	\$ -	\$ -	\$ 6,521,266	\$ 6,521,266
Full Service Schools	2	\$ 145,398	\$ 492,760	\$ 20,000	\$ 658,158
Health Services	0	\$ -	\$ 108,654	\$ 8,926	\$ 117,580
Instructional Materials	0	\$ -		\$ 29,084,939	\$ 29,084,939
Mental Health Assistance Allocation	91	\$ 7,935,173	\$ 36,957	\$ 7,718,962	\$ 15,691,092
Pre-K Fee - Supported	87	\$ 5,923,579	\$ 1,589,735	\$ 53,250	\$ 7,566,564
Reading Program	0	\$ 1,847,850	\$ 9,390,505	\$ 8,134,955	\$ 19,373,310
Safe Schools-After School	1	\$ 5,103,531	\$ 710,077	\$ 7,074,553	\$ 12,888,161
SFW Individual Training	0	\$ -	\$ -	\$ 8,000	\$ 8,000
Turnaround School Supplemental Services	0	\$ -	\$ -	\$ 178,825	\$ 178,825
Voluntary Pre-K	332	\$ 9,010,892	\$ 2,880,941	\$ 120,535	\$ 12,012,368
VPK (Head Start)	127	\$ 1,673,793	\$ -	\$ -	\$ 1,673,793
Total	641	\$ 35,474,208	\$ 15,235,546	\$ 60,049,419	\$ 110,759,173



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 for FY 2022-23 are: 1) the amount appropriated in order to cover the FEFP funds which will be deducted related to Family Empowerment Scholarship – Educational Options (FES-EO) FTE, 2) the amounts which are estimated to be carried forward from FY 2021-22 to FY 2022-23 related to encumbrances and rebudgets, and 3) the District's reserves. Part of the reserves for FY 2022-23 is a \$25M set aside for an anticipated FY 2021-22 tax collection shortfall. The increased amount for FES-EO is directly related to the anticipated growth for this FTE. The amounts to be rebudgeted include an estimated \$27M related to the instructional portion of the referendum funds which will help to mitigate the fact that the referendum funds must now be shared with Charter Schools. Undistributed School Allocations include the \$37M estimated cost to increase the minimum wage per State mandate to \$15/hour. Salary Lapse 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 2022-23 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	2022-23 Tentative Budget			Grand Total
	Full-Time Salary	Hourly/OT/Subs	Non-Salary	
Capital Abatements	\$ (9,660,216)	\$ -	\$ (6,866,327)	\$ (16,526,543)
Equipment Maintenance	\$ -	\$ -	\$ 8,675,715	\$ 8,675,715
FES-EO FTE Reserve	\$ -	\$ -	\$ 149,409,287	\$ 149,409,287
Leave and Worker's Comp Costs	\$ 6,492,113	\$ -	\$ -	\$ 6,492,113
Miscellaneous Central Distributions	\$ 1,248,609	\$ -	\$ 12,206,154	\$ 13,454,763
Non-Standard Substitute Expenses	\$ 2,062,180	\$ 3,173,114	\$ -	\$ 5,235,294
Property/Flood Insurance	\$ -	\$ -	\$ 21,437,579	\$ 21,437,579
Rebudgets/Encumbrances	\$ 27,246,676	\$ -	\$ 105,744,557	\$ 132,991,233
Reserves - Tax Collection Shortfall 2021-22	\$ -	\$ -	\$ 24,884,732	\$ 24,884,732
Reserves - Tax Collection Shortfall 2022-23	\$ -	\$ -	\$ 5,403,347	\$ 5,403,347
Reserves - Unassigned Contingency	\$ -	\$ -	\$ 93,717,674	\$ 93,717,674
Salary Lapse	\$ (95,969,027)	\$ -	\$ -	\$ (95,969,027)
Tax Adjustment Administration Share	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Tax Anticipation Notes	\$ -	\$ -	\$ 5,350,000	\$ 5,350,000
Training Supplements & Tuition Reimbursement	\$ 863,500	\$ -	\$ -	\$ 863,500
Undistributed School Allocations	\$ 37,059,477	\$ -	\$ 19,437,287	\$ 56,496,764
UTD Officers Temporary Duty & Subs	\$ -	\$ 31,710	\$ -	\$ 31,710
Utilities	\$ -	\$ -	\$ 95,920,729	\$ 95,920,729
Vacation/Sick Leave Pay-Out & Other Staff Services	\$ 29,492,232	\$ -	\$ -	\$ 29,492,232
Total	\$ (1,164,455)	\$ 3,204,824	\$ 537,320,734	\$ 539,361,103

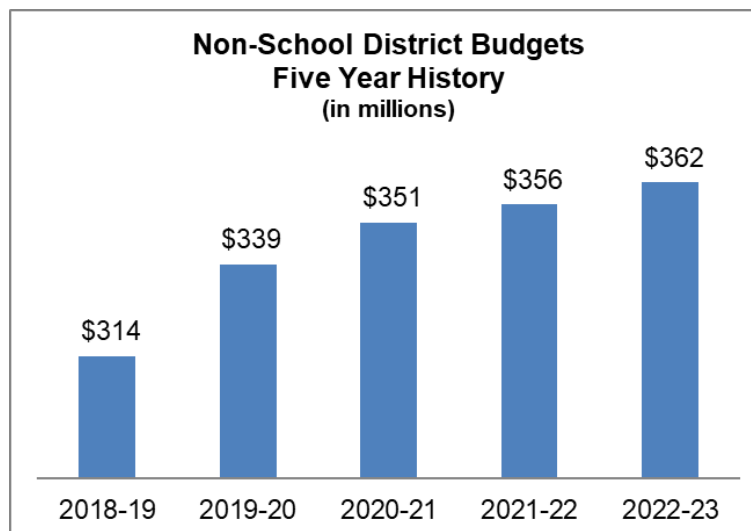


Non-School District Budgets

The General Fund budget for M-DCPS' non-school departments is \$362M. This represents a 1.7% increase from FY 2021-22 adopted budget. This increase is primarily due to the increase in the fringe rate, mostly related to the State-mandated rise in Florida Retirement System rates as well as the increase in the medical insurance rate. This increase is being slightly offset by the decrease in referendum funds which are designated for security since we will be sharing these funds with the Charter Schools. 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%.

The names of the Bureaus listed below as well as their respective budgets still reflect the status prior to the latest reorganization. The changes related to the reorganization are reflected within the Organization section of this book and will be realigned during next year's budget development process.

Bureau	2022-23 Tentative Budget					Grand Total
	Sum of Employee Count	Full-Time Salary	Hourly/Overtime	Non-Salary		
Academics & Transformation	96	\$ 10,734,196	\$ 547,927	\$ 6,516,283		\$ 17,798,406
Board Attorney	26	\$ 3,903,041		\$ 393,028		\$ 4,296,069
Board Members	34	\$ 2,977,488	\$ 17,362	\$ 962,076		\$ 3,956,926
Communications & Community Engagement	41	\$ 3,692,517	\$ 63,320	\$ 603,838		\$ 4,359,675
Facilities Operations, Construction	38	\$ 4,114,358	\$ 38,890	\$ 9,071,049		\$ 13,224,297
Facilities Operations, Maintenance	822	\$ 69,653,237	\$ 1,040,554	\$ 13,451,427		\$ 84,145,218
Financial Services	175	\$ 16,911,031	\$ 97,023	\$ 2,175,683		\$ 19,183,737
Human Capital Management	136	\$ 14,610,027	\$ 247,083	\$ 709,205		\$ 15,566,315
Information Technology Services	248	\$ 25,097,410	\$ 453,478	\$ 3,269,850		\$ 28,820,738
Inspector General	6	\$ 712,822		\$ 179,540		\$ 892,362
Intergovernmental Affairs and Compliance	14	\$ 1,532,718	\$ 86,233	\$ 129,779		\$ 1,748,730
Management & Compliance Audits	41	\$ 4,091,125		\$ 422,760		\$ 4,513,885
Police & District Security	515	\$ 48,032,790	\$ 1,046,641	\$ 2,769,449		\$ 51,848,880
School Facilities	153	\$ 11,551,185	\$ 313,686	\$ 1,385,942		\$ 13,250,813
School Operations	162	\$ 15,340,573	\$ 490,337	\$ 3,389,221		\$ 19,220,131
Superintendent	29	\$ 3,685,196	\$ 1,848	\$ 369,236		\$ 4,056,280
Transportation	1,401	\$ 63,985,304	\$ 850,345	\$ 9,979,607		\$ 74,815,256
Grand Total	3,937	\$ 300,625,018	\$ 5,294,727	\$ 55,777,973		\$ 361,697,718



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:

	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
ASSUMPTIONS				
<i>Revenue:</i>				
uFTE	350,795	351,391	352,012	351,142
General Fund Revenue Statewide (in millions)*	\$ 38,962.5	\$ 40,258.0	\$ 41,439.7	\$ 42,762.5
Estimate % Increase from Prior Year		3.32%	2.94%	3.19%
Estimated growth in tax roll		6.1%	5.9%	5.6%
Tax Roll (in millions)	\$ 428,837.0	\$ 454,996.1	\$ 481,840.8	\$ 508,823.9
<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)	0.0%	2.0%	2.0%
% Increase in Healthcare/Fringe Costs	0.0%	1.0%	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	-3%	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 assumptions previously mentioned, the following are the General Fund projections through FY 2025-26. 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.

	2022-23 Budgeted	2023-24 Projected	2024-25 Projected	2025-26 Projected
REVENUE (in millions)				
<i>Federal</i>	\$ 15,495,000	\$ 15,495,000	\$ 15,495,000	\$ 15,495,000
<i>State</i>				
FEFP	\$ 730,066,629	\$ 778,615,943	\$ 824,325,638	\$ 876,952,368
Workforce Development	82,562,062	82,562,062	82,562,062	82,562,062
Other Categorical Programs	361,769,952	373,798,774	384,770,954	397,053,258
Misc. State Revenue	437,796	452,353	465,631	480,494
<i>Local</i>				
Property Taxes	\$ 1,863,691,315	\$ 1,977,376,485	\$ 2,094,041,698	\$ 2,211,308,033
2018 Referendum*	308,762,643	436,796,219	462,567,196	488,470,959
Misc. Local Revenue	58,598,789	58,598,789	58,598,789	58,598,789
* 0.75 mills in 2022-23 and 1.0 mills in other years				
Transfer from Other Funds	\$ 202,101,677	\$ 202,101,677	\$ 202,101,677	\$ 202,101,677
Beginning Fund Balance	\$ 385,666,643	\$ 124,005,753	\$ 81,324,864	\$ 161,072,169
Total Revenue	\$ 4,009,152,506	\$ 4,049,803,055	\$ 4,206,253,508	\$ 4,494,094,810
APPROPRIATIONS (in millions)				
Salaries	\$ 1,427,949,573	\$ 1,364,196,014	\$ 1,356,547,348	\$ 1,346,324,162
Fringe Benefits	717,658,496	685,617,250	688,590,917	703,903,618
Charter School Payments	624,841,050	673,060,420	722,964,116	776,327,163
Purchased Services	474,548,921	476,921,665	479,306,273	481,702,805
Energy	70,332,722	68,222,740	68,904,968	69,594,017
Materials & Supplies	192,013,647	193,933,783	195,873,121	197,831,852
Capital Outlay	12,430,765	12,555,073	12,680,623	12,807,430
Other Expenses	56,608,937	57,175,026	57,746,777	58,324,244
2018 Referendum	308,762,643	436,796,219	462,567,196	488,470,959
Reserves - Contingency & Tax Collection Shortfall	124,005,753	81,324,864	161,072,169	358,808,560
Total Appropriations	\$ 4,009,152,506	\$ 4,049,803,055	\$ 4,206,253,508	\$ 4,494,094,810
	2593757944	\$ 2,755,992,428 6.3%	2918367336 5.9%	3088260401 5.8%
Charter school enrollment	77,000	78,540	80,111	81713.016
Charter school growth		1,540	1,571	1602.216
Overall FTE growth		596 39%	621 40%	(870) -54%
		3.8%	3.6%	9.0%
		2%	2%	2%
Fringes as a % of Salaries	50%	50%	51%	52%



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 December 2, 2021 the District successfully closed on \$168,005,000 par value of Government Obligation Bond (GOB) Series 2021, which partially refunded, on a taxable basis, the GOB Series 2013. This refunding provided \$30,501,782 in debt service savings.

Debt Management Policy and Guidelines

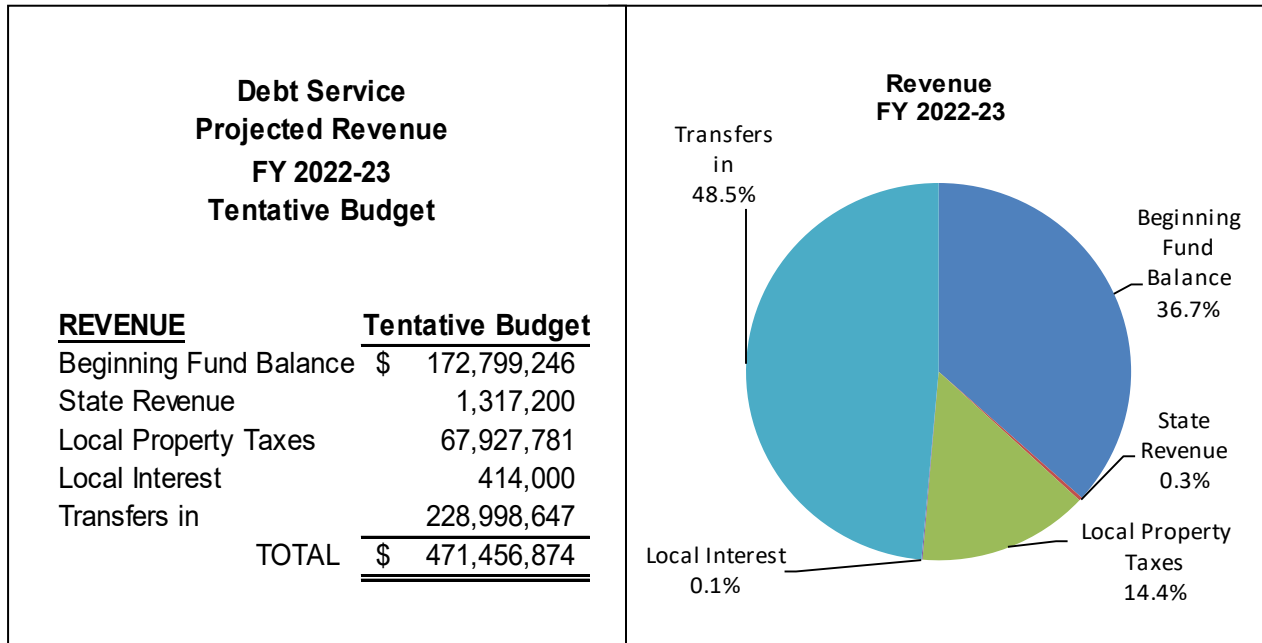
The District's debt management policy, formally adopted in School Board Policy 6145, provides guidelines for issuing debt and managing the debt portfolio in order to ensure the long-term financial strength of the Board. Debt is issued to fund the District's Capital Program, including the construction 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.

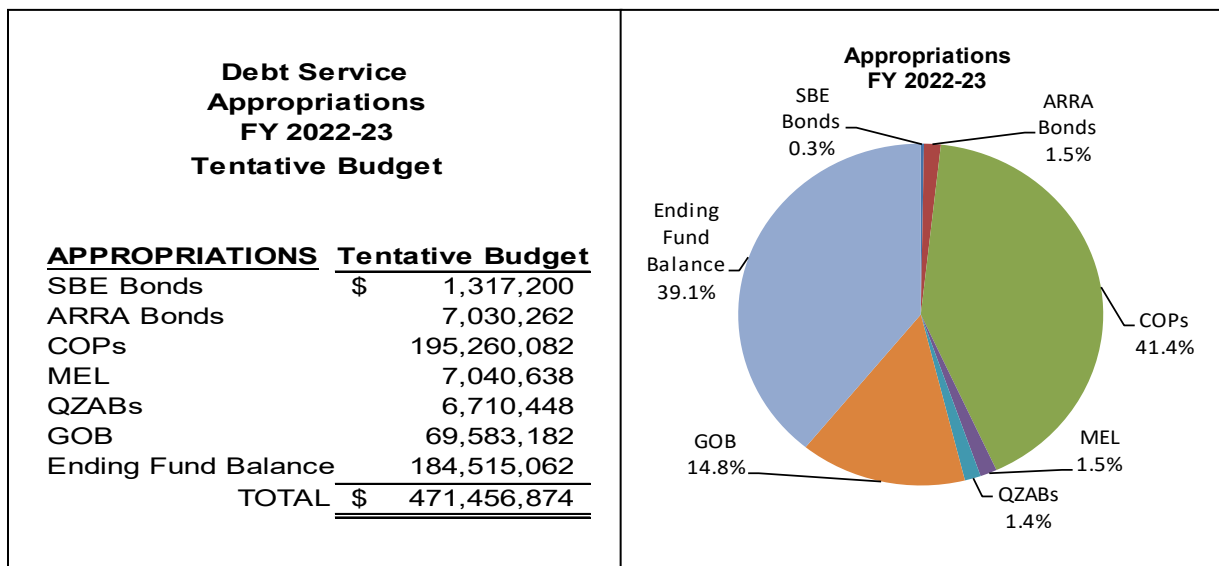
SUMMARY OF DEBT SERVICE FUNDS FY 2022-23

	SBE Fund	ARRA Fund	COP Fund	Master Equipment Lease
Revenues				
State	\$1,317,200	\$ -	\$ -	\$ -
Local-Property Taxes	-	-	-	-
Other-Interest	-	-	-	-
Total Revenues	\$1,317,200	\$ -	\$ -	\$ -
Transfers From Capital Funds	-	22,872,906	195,260,082	7,040,638
Fund Balance-Prior Year	153,609	122,505,575	235,050	156,385
Total Revenues & Other Sources	\$1,470,809	\$145,378,481	\$195,495,132	\$ 7,197,023
Appropriations				
Principal	\$1,065,000	\$ 75,000	\$124,615,000	\$ 6,823,738
Interest	252,200	6,955,262	70,645,082	216,900
Total Appropriations	\$1,317,200	\$ 7,030,262	\$195,260,082	\$ 7,040,638
Fund Balance-End of Year				
Restricted	153,609	138,348,219	235,050	156,385
Total Appropriations & Reserves	\$1,470,809	\$145,378,481	\$195,495,132	\$ 7,197,023



SUMMARY OF DEBT SERVICE FUNDS FY 2022-23

	Qualified Zone Academy Bonds	General Obligation Bonds	Total Debt Service
Revenues			
State	\$ -	\$ -	\$ 1,317,200
Local-Property Taxes	-	67,927,781	67,927,781
Other-Interest	86,000	328,000	414,000
Total Revenues	\$ 86,000	\$ 68,255,781	\$ 69,658,981
Transfers From Capital Funds	3,825,021	-	228,998,647
Fund Balance-Prior Year	18,430,022	31,318,605	172,799,246
Total Revenues & Other Sources	\$ 22,341,043	\$ 99,574,386	471,456,874
Appropriations			
Principal	\$ 5,239,392	\$ 27,170,000	\$ 164,988,130
Interest	1,471,056	42,413,182	121,953,682
Total Appropriations	\$ 6,710,448	\$ 69,583,182	\$ 286,941,812
Fund Balance-End of Year			
Restricted	15,630,595	29,991,204	184,515,062
Total Appropriations & Reserves	\$ 22,341,043	\$ 99,574,386	\$ 471,456,874



Abbreviations

SBE –State Board of Education

ARRA –American Recovery and Reinvestment Act

QSCBs/BABs –Qualified School Construction Bonds/Build America Bonds

MEL

–Master Equipment/Technology Lease

COP

–Certificates of Participation

GOB

–General Obligation Bonds

SUMMARY OF DEBT SERVICE FUNDS

FY 2022-23

FIVE YEAR HISTORY

REVENUE

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Tentative Revenue	Increase/ (Decrease)
State Sources						
CO&DS Withheld for SBE Bonds	\$ 1,608,692	\$ 1,433,361	\$ 1,430,111	\$ 1,431,450	\$ 1,317,200	\$ (114,250)
SBE/COBI Bond Interest	3,466	1,999	97	-	-	-
Total State	\$ 1,612,158	\$ 1,435,360	\$ 1,430,208	\$ 1,431,450	\$ 1,317,200	\$ (114,250)
Local Sources						
District School Tax	\$ 70,026,213	\$ 39,622,416	\$ 64,290,987	\$ 62,155,831	\$ 67,927,781	\$ 5,771,950
Interest Revenue	1,256,098	407,018	36,745	169,889	414,000	244,111
Miscellaneous Local Sources						
Net Increase/Decrease in Fair Value of Investments	6,549,149	10,713,379	(2,853,209)	-	-	-
Total Local	\$ 77,831,460	\$ 50,742,813	\$ 61,474,523	\$ 62,325,720	\$ 68,341,781	\$ 6,016,061
Other Financing Sources						
Proceeds of Refunding						
Bonds/SBE	\$ 142,682,000	\$ 147,984,000	\$ 153,855,000	168,005,000	\$ -	\$ (168,005,000)
Premium/Discount on Refunding						
Bonds/COPs	124,356	79,852	(215,000)	1,182,791	-	(1,182,791)
Payments to Refunded						
Bond Escrow Agent	(141,350,760)	(146,934,000)	(153,246,580)	(167,473,576)	-	167,473,576
Transfers in	234,821,929	247,693,942	246,379,734	233,273,187	228,998,647	(4,274,540)
Total Other Financing Sources	\$ 236,277,525	\$ 248,823,794	\$ 246,773,154	\$ 234,987,402	\$ 228,998,647	\$ (5,988,755)
Beginning Fund Balance	93,829,951	122,774,840	133,797,886	149,139,265	172,799,246	23,659,981
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	<u>\$ 409,551,094</u>	<u>\$ 423,776,807</u>	<u>\$ 443,475,771</u>	<u>\$ 447,883,837</u>	<u>\$ 471,456,874</u>	<u>\$ 23,573,037</u>

EXPENDITURES

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Tentative Appropriations	Increase/ (Decrease)
Redemption of Principal	\$ 138,363,965	\$ 149,979,463	\$ 163,275,990	\$ 154,264,173	\$ 164,988,130	\$ 10,723,957
Interest	146,956,071	138,867,550	130,666,466	119,585,821	121,953,682	2,367,861
Dues, Fees, & Other	1,456,218	1,131,908	394,050	1,234,597	-	(1,234,597)
Total Expenditures	286,776,254	289,978,921	294,336,506	275,084,591	286,941,812	\$ 11,857,221
Ending Fund Balance	122,774,840	133,797,886	149,139,265	172,799,246	184,515,062	11,715,816
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$ 409,551,094</u>	<u>\$ 423,776,807</u>	<u>\$ 443,475,771</u>	<u>\$ 447,883,837</u>	<u>\$ 471,456,874</u>	<u>\$ 23,573,037</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 \$5.4 million remain outstanding, with final maturity in FY 2030.

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

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
State Sources			
CO & DS withheld for SBE Bonds	\$ 1,430,111	\$ 1,431,450	\$ 1,317,200
SBE/COBI Bond Interest	97	-	-
Sub-Total	<u>\$ 1,430,208</u>	<u>\$ 1,431,450</u>	<u>\$ 1,317,200</u>
Non Revenue Source			
Proceeds of Refunding Bonds	\$ -	\$ -	\$ -
Premium on Refunding Bonds	-	-	-
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE FROM PRIOR YEAR	<u>182,238</u>	<u>153,609</u>	<u>153,609</u>
TOTAL REVENUES & OTHER SOURCES	<u><u>\$ 1,612,446</u></u>	<u><u>\$ 1,585,059</u></u>	<u><u>\$ 1,470,809</u></u>
APPROPRIATIONS			
Bond Principal	\$ 1,098,000	\$ 1,125,000	\$ 1,065,000
Interest	360,206	306,450	252,200
Other Debt Service	631	-	-
Sub-Total	<u>\$ 1,458,837</u>	<u>\$ 1,431,450</u>	<u>\$ 1,317,200</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>153,609</u>	<u>153,609</u>	<u>153,609</u>
TOTAL APPROPRIATIONS & RESERVES	<u><u>\$ 1,612,446</u></u>	<u><u>\$ 1,585,059</u></u>	<u><u>\$ 1,470,809</u></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 and are projected at \$22.9 million annually from FY 2023 through FY 2026. QSCBs mature in FY 2027. BABs debt service payments continue from FY 2028 through FY 2032 at \$6.0 million annually. In addition to principal redemptions, the ARRA debt will be retired through a discounted sinking fund where 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.

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
Local Sources-Interest	\$ 999	\$ -	\$ -
Net Increase (Decrease) in Fair Market Value of Investments	(2,176,137)	-	-
Sub-Total	<u>\$ (2,175,138)</u>	<u>\$ -</u>	<u>\$ -</u>
NON REVENUE SOURCES			
Proceeds of Refunding	\$ -	\$ -	\$ -
Deposit to Escrow	-	-	-
Sub-Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS			
From Capital Outlay Funds	\$ 23,034,407	\$ 22,968,291	\$ 22,872,906
Sub-Total	<u>\$ 23,034,407</u>	<u>\$ 22,968,291</u>	<u>\$ 22,872,906</u>
FUND BALANCE FROM PRIOR YEAR	<u>92,740,116</u>	<u>106,569,788</u>	<u>122,505,575</u>
TOTAL REVENUES & OTHER SOURCES	<u><u>\$ 113,599,385</u></u>	<u><u>\$ 129,538,079</u></u>	<u><u>\$ 145,378,481</u></u>
APPROPRIATIONS			
Bond Principal	\$ 70,000	\$ 75,000	\$ 75,000
Interest	6,959,597	6,957,504	6,955,262
Other Debt Service	-	-	-
Sub-Total	<u>\$ 7,029,597</u>	<u>\$ 7,032,504</u>	<u>\$ 7,030,262</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>106,569,788</u>	<u>122,505,575</u>	<u>138,348,219</u>
TOTAL APPROPRIATIONS & RESERVES	<u><u>\$ 113,599,385</u></u>	<u><u>\$ 129,538,079</u></u>	<u><u>\$ 145,378,481</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 \$1.72 billion in COPs remain outstanding, with final maturity in FY 2037 and with total debt service payments of approximately \$2.15 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.

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
Local Sources-Interest	\$ 1,477	\$ -	\$ -
Net Increase (Decrease) in Fair Market Value of Investments	-	-	-
Sub-Total	<u>\$ 1,477</u>	<u>\$ -</u>	<u>\$ -</u>
TRANSFERS			
From Capital Outlay Funds	205,743,456	195,608,875	195,260,082
Sub-Total	<u>\$ 205,743,456</u>	<u>\$ 195,608,875</u>	<u>\$ 195,260,082</u>
NON REVENUE SOURCES			
Proceeds of Refunding COPs	\$ 153,855,000	\$ -	\$ -
Deposit to Escrow	(153,246,580)	-	-
Discount COP's Refunding	(215,000)	-	-
FUND BALANCE FROM PRIOR YEAR	233,572	235,050	235,050
TOTAL REVENUES & OTHER SOURCES	<u>\$ 206,371,925</u>	<u>\$ 195,843,925</u>	<u>\$ 195,495,132</u>
APPROPRIATIONS			
Principal	\$ 124,370,000	\$ 121,475,000	\$ 124,615,000
Interest	81,373,456	74,133,875	70,645,082
Other Debt Service	393,419	-	-
Sub-Total	<u>\$ 206,136,875</u>	<u>\$ 195,608,875</u>	<u>\$ 195,260,082</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>235,050</u>	<u>235,050</u>	<u>235,050</u>
TOTAL APPROPRIATIONS & RESERVES	<u>\$ 206,371,925</u>	<u>\$ 195,843,925</u>	<u>\$ 195,495,132</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.

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 21st 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.

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
Local			
Local Sources-Interest	\$ -	\$ -	\$ -
TRANSFERS			
From Capital Outlay Funds	\$ 13,632,106	\$ 10,738,188	\$ 7,040,638
Sub-Total	<u>\$ 13,632,106</u>	<u>\$ 10,738,188</u>	<u>\$ 7,040,638</u>
FUND BALANCE FROM PRIOR YEAR	<u>156,385</u>	<u>156,385</u>	<u>156,385</u>
TOTAL REVENUES & OTHER SOURCES	<u><u>\$ 13,788,491</u></u>	<u><u>\$ 10,894,573</u></u>	<u><u>\$ 7,197,023</u></u>
APPROPRIATIONS			
Principal	\$ 13,047,990	\$ 10,364,172	\$ 6,823,738
Interest	584,116	374,016	216,900
Sub-Total	<u>\$ 13,632,106</u>	<u>\$ 10,738,188</u>	<u>\$ 7,040,638</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>156,385</u>	<u>156,385</u>	<u>156,385</u>
TOTAL APPROPRIATIONS & RESERVES	<u><u>\$ 13,788,491</u></u>	<u><u>\$ 10,894,573</u></u>	<u><u>\$ 7,197,023</u></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 \$45.56 million in QZABs remain outstanding and are scheduled to mature in FY 2035-36. The primary source of funds for required debt service payments is the Local Optional Millage Levy Capital Outlay Fund.

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
Local Sources-Interest	\$ 21,042	\$ 85,889	\$ 86,000
Net Increase (Decrease) in Fair Market Value of Investments	(677,072)	-	-
Sub-Total	<u>\$ (656,030)</u>	<u>\$ 85,889</u>	<u>\$ 86,000</u>
TRANSFERS			
From Capital Outlay Funds	<u>\$ 3,969,765</u>	<u>\$ 3,957,833</u>	<u>\$ 3,825,021</u>
Sub-Total	<u>\$ 3,969,765</u>	<u>\$ 3,957,833</u>	<u>\$ 3,825,021</u>
FUND BALANCE FROM PRIOR YEAR	<u>20,541,675</u>	<u>15,860,657</u>	<u>18,430,022</u>
TOTAL REVENUES & OTHER SOURCES	<u><u>\$ 23,855,410</u></u>	<u><u>\$ 19,904,379</u></u>	<u><u>\$ 22,341,043</u></u>
APPROPRIATIONS			
Bond Principal	\$ 6,520,000	\$ -	\$ 5,239,392
Interest	1,474,753	1,474,357	1,471,056
Sub-Total	<u>\$ 7,994,753</u>	<u>\$ 1,474,357</u>	<u>\$ 6,710,448</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>15,860,657</u>	<u>18,430,022</u>	<u>15,630,595</u>
TOTAL APPROPRIATIONS & RESERVES	<u><u>\$ 23,855,410</u></u>	<u><u>\$ 19,904,379</u></u>	<u><u>\$ 22,341,043</u></u>

GENERAL OBLIGATION BOND (GOB) FUND

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. Previously, \$980 million of GO Bonds was authorized for school construction, renovations and equipment in March of 1988, and matured in FY 2016-17. 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. On December 2, 2021, the District successfully closed on \$168,005,000 par value of Government Obligation Bond (GOB) Series 2021, which partially refunded, on a taxable basis, the GOB Series 2013. This refunding provided \$30,501,782 in debt service savings.

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 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 2022-23 is .165 mills, which is .015 mills lower than FY 2021-22 despite the anticipated sale of the remaining \$270.8 million tranche of GO Bonds due to the substantial increase in the tax base.

	2020-21 ACTUAL RESULTS	2021-22 PROJECTED RESULTS	2022-23 TENTATIVE BUDGET
REVENUES			
Local Sources			
District School Tax	\$ 64,290,987	\$ 62,155,831	\$ 67,927,781
Interest Revenue	13,227	84,000	328,000
Sub-Total	<u>\$ 64,304,214</u>	<u>\$ 62,239,831</u>	<u>\$ 68,255,781</u>
NON-REVENUE SOURCES			
Proceeds of Refunding	\$ -	\$ 168,005,000	\$ -
Premium on Refunding	-	1,182,791	-
Deposit to Escrow	-	(167,473,576)	-
Sub-Total	<u>\$ -</u>	<u>\$ 1,714,215</u>	<u>\$ -</u>
FUND BALANCE FROM PRIOR YEAR	<u>19,943,900</u>	<u>26,163,776</u>	<u>31,318,605</u>
TOTAL REVENUES & BALANCE	<u><u>\$ 84,248,114</u></u>	<u><u>\$ 90,117,822</u></u>	<u><u>\$ 99,574,386</u></u>
APPROPRIATIONS			
Bond Principal	\$ 18,170,000	\$ 21,225,000	\$ 27,170,000
Interest	39,914,338	36,339,620	42,413,182
Other Debt Service	-	1,234,597	-
Sub-Total	<u>\$ 58,084,338</u>	<u>\$ 58,799,217</u>	<u>\$ 69,583,182</u>
FUND BALANCE - END OF YEAR			
Restricted	<u>\$ 26,163,776</u>	<u>\$ 31,318,605</u>	<u>\$ 29,991,204</u>
TOTAL APPROPRIATIONS & RESERVES	<u><u>\$ 84,248,114</u></u>	<u><u>\$ 90,117,822</u></u>	<u><u>\$ 99,574,386</u></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 2022-23 Debt Service Payments *	Total Remaining Debt Service
State Board of Education (SBE) Bonds:							
2011ARef	01/05/12	01/01/23	3.00-5.00%	\$ 725,000	\$ 105,000	\$ 108,150	\$ 108,150
2014ARef	05/22/14	07/01/24	2.00-5.00%	2,963,000	796,000	420,800	856,550
2017ARef	4/27/2017	01/01/28	3.00-5.00%	5,201,000	3,605,000	651,790	4,190,290
2019ARef	1/17/2019	1/1/2029	5.00%	1,355,000	623,000	96,150	760,250
2020ARef	1/14/2020	01/01/30	2.00-5.00%	649,000	263,000	40,310	324,660
SBE subtotal				\$ 10,893,000	\$ 5,392,000	\$ 1,317,200	\$ 6,239,900
Certificates of Participation (COPs) Lease Purchase Agreements:							
2012A	07/05/12	08/01/29	5%	\$ 149,365,000	\$ 68,430,000	\$ 4,957,688	\$ 83,745,532
2014A	03/11/14	05/01/31	5%	70,980,000	70,980,000	3,549,000	99,487,500
2014C	06/30/14	5/01/24	2.21%	4,085,000	900,000	464,890	929,946
2014D	11/20/14	11/01/31	4-5%	276,995,000	206,555,000	26,244,625	262,448,375
2015A	01/21/15	05/01/32	5%	306,820,000	225,420,000	29,191,000	291,928,750
2015B	07/30/15	05/01/28	1.0-5.0%	239,630,000	176,695,000	40,046,580	208,838,080
2015C	07/31/15	05/01/25	5%	33,565,000	33,565,000	1,678,250	38,599,750
2015D	12/16/15	02/01/34	3.5-5.0%	345,890,000	320,725,000	39,830,700	415,381,700
2016A	02/03/16	05/01/32	5%	66,425,000	66,425,000	3,321,250	97,733,250
2016B	02/03/16	08/01/27	5%	55,995,000	31,450,000	1,572,500	39,332,250
2016C	04/07/16	02/01/33	3.25-5.0%	100,495,000	68,170,000	2,761,000	97,036,500
2018A	05/03/18	08/01/26	2.84%	119,995,000	75,385,000	17,647,568	80,633,817
2019A	03/29/19	08/01/27	1.91%	87,265,000	60,530,000	10,530,732	64,083,078
2019B	03/29/19	07/15/27	2.0%	54,630,000	46,000,000	3,949,400	49,820,900
2019C	12/13/19	05/01/37	2.47%	119,235,000	112,895,000	4,988,507	144,639,811
2021A	05/01/21	05/01/31	2.43%	67,855,000	67,590,000	1,912,437	79,998,675
2021B	04/29/21	06/30/32	2.15%	86,000,000	84,770,000	2,613,955	100,064,671
COPs subtotal				\$ 2,185,225,000	\$ 1,716,485,000	\$ 195,260,082	\$ 2,154,702,585

*Includes principal and interest payments only for debt outstanding as of June 30, 2022.

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 2022-23 Debt Service Payments *	Total Remaining Debt Service
Qualified School Construction Bonds (QSCBs) & Build America Bonds (BABs):							
2009B	12/15/09	12/15/26	N/A	\$ 104,000,000	\$ 104,000,000	\$ 7,989,352	\$ 31,957,413
2010A	06/24/10	06/15/27	0.85%	96,290,000	96,290,000	13,972,699	69,863,495
2020A**	06/15/20	06/30/32	2.99%	28,100,000	27,955,000	910,855	34,629,730
QSCB/BABs subtotal				\$ 228,390,000	\$ 228,245,000	\$ 22,872,906	\$ 136,450,638
Master Equipment Lease (MEL) Agreements:							
Buses		01/15/23	2.1225%	\$ 23,799,700	\$ 1,858,335	\$ 1,883,728	\$ 1,883,728
Schedule 14		11/01/25	1.2986%	24,721,512	12,571,903	5,156,910	12,892,275
MEL subtotal				\$ 48,521,212	\$ 14,430,238	\$ 7,040,638	\$ 14,776,003
Qualified Zone Academy Bonds (QZABs):							
2006	12/15/06	12/15/22	N/A	\$ 2,599,392	\$ 2,599,392	\$ 2,599,392	\$ 2,599,392
2010	11/10/10	11/01/29	0.15%	24,480,000	24,480,000	2,319,165	17,753,643
2015**	10/06/15	09/15/34	1.11%	25,000,000	18,480,000	1,505,856	19,267,050
QZABs subtotal				\$ 49,480,000	\$ 45,559,392	\$ 6,424,413	\$ 39,620,085
General Obligation Bonds (GOB):							
2013	07/24/13	03/15/43	5.0%	\$ 190,005,000	\$ 4,505,000	\$ 4,730,250	\$ 4,730,250
2014A	02/11/14	03/15/44	5.0%	96,475,000	83,875,000	6,373,750	140,187,750
2015	08/12/15	03/15/45	3.50-5.0%	192,720,000	168,390,000	11,478,862	265,041,990
2016	08/02/16	03/15/46	5.0%	200,000,000	180,565,000	13,018,250	314,550,748
2017	08/12/15	05/02/47	3.25-5.0%	250,000,000	228,265,000	14,696,976	369,153,436
2021***	11/03/21	03/15/43	2.1-3.0%	168,005,000	165,870,000	5,950,094	219,572,449
GOBs subtotal				\$ 1,097,205,000	\$ 831,470,000	\$ 56,248,182	\$ 1,313,236,623
Total				\$ 3,619,714,212	\$ 2,841,581,630	\$ 289,163,421	\$ 3,665,025,834
Debt Service as a Percent of Total Assessed Value						0.067%	0.855%
Total Taxable Assessed Value						\$ 428,837,004,339	

*Includes principal and interest payments only for debt outstanding as of June 30, 2022.

**BABs 2020A includes principal redemptions, QZAB 2015 has staggered maturity dates of 9/15/22, 9/15/25, and 9/15/34.

***GOB Series 2021 refunded a portion of the 2013 GOB Series.

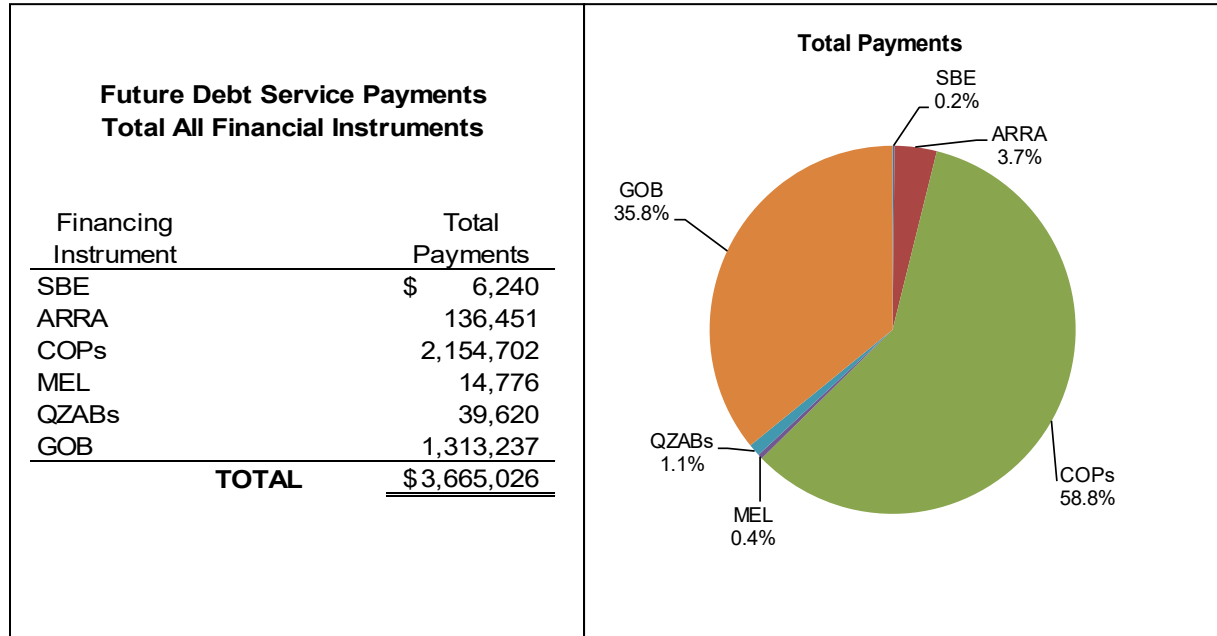
FUTURE DEBT SERVICE REQUIREMENTS

For Debt Outstanding as of June 30, 2022

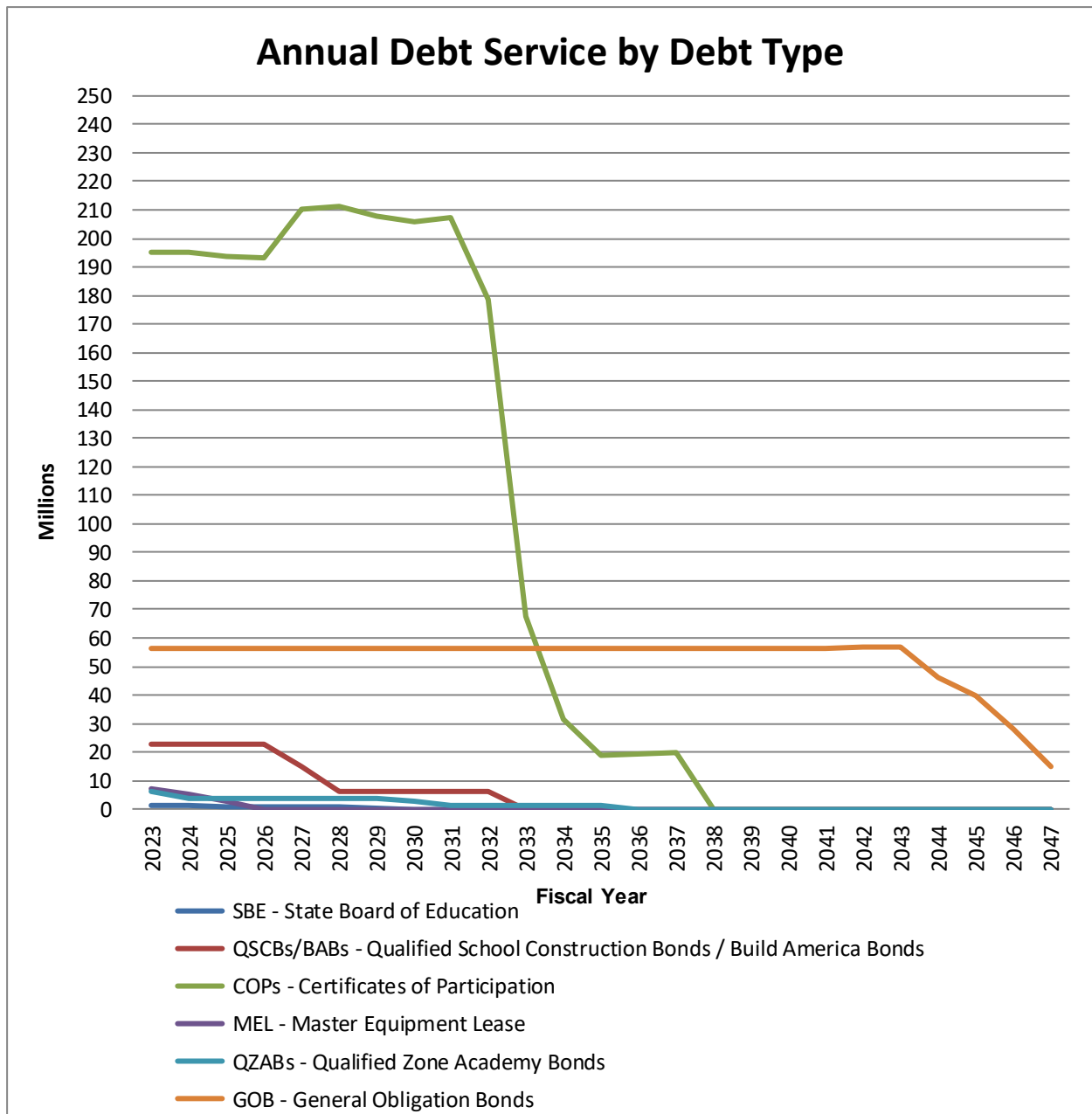
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Note: Debt service obligations differ from those listed in the 2021-22 Executive Summary because of additional debt issuances, changes in variable interest rates and restructuring of debt.

Year Ended June 30:	SBE	ARRA- QSCBs/ BABs	COPs	MEL	QZABs	GOB	TOTAL
2023	\$ 1,317	\$ 22,873	\$ 195,260	\$ 7,041	\$ 6,424	\$ 58,116	\$ 291,031
2024	1,248	22,871	194,977	5,157	3,822	58,128	286,203
2025	833	22,873	193,733	2,578	3,822	58,144	281,983
2026	853	22,871	193,014	-	3,812	58,172	278,722
2027	878	14,884	210,184	-	3,802	58,192	287,940
2028 FORWARD	1,111	30,079	1,167,534	-	17,938	1,022,485	2,239,147
Total	\$ 6,240	\$136,451	\$2,154,702	\$ 14,776	\$ 39,620	\$1,313,237	\$3,665,026



FUTURE DEBT SERVICE REQUIREMENTS For Debt Outstanding as of June 30, 2022



**ESTIMATED LEGAL DEBT MARGIN ON BONDED DEBT
AS OF JUNE 30, 2022
(\$ 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 \$42.09 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 Property in 2022 (approximately \$428,837.00)	\$42,883.70
--	-------------

Gross bonded debt*	\$ 825.21
--------------------	-----------

Less amounts available in Debt Service Funds**	<u>(31.32)</u>
---	----------------

Less amount applicable to debt limit	<u>(793.89)</u>
--------------------------------------	-----------------

Legal debt margin on bonded debt	<u>\$42,089.81</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, 2022.

DISTRICT BOND AND NOTE RATINGS

Moody's Investors Services ratings of the District's GO and COPs programs remain as "Aa3" and "A1", respectively, with 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:

	<u>Moody's</u>	<u>Standard and Poor's</u>
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&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.

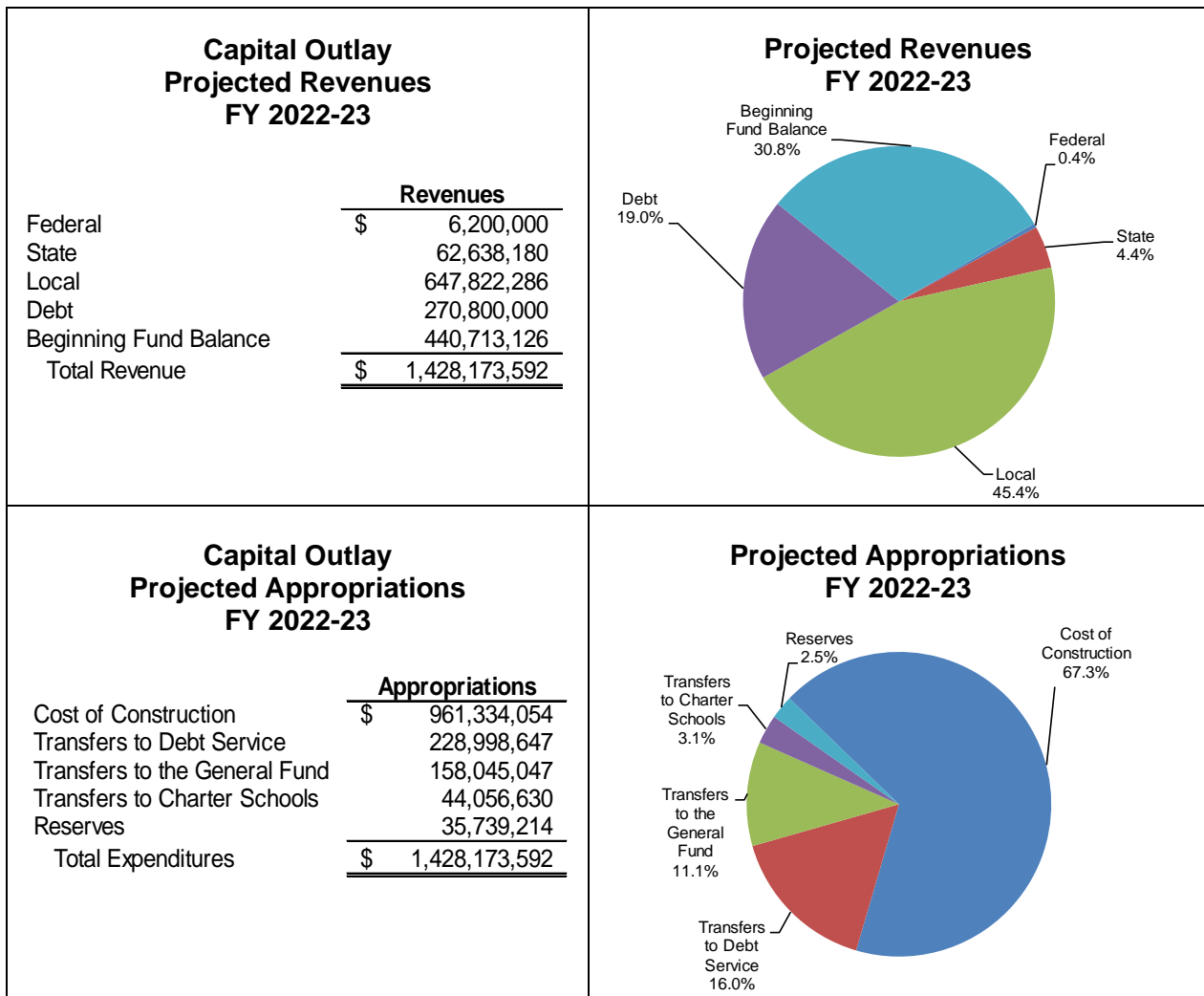
"+" or "-" are used with a rating symbol to indicate the relative position of a credit within the rating category.

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 2022-23 is the first year of a \$4.37 billion Five Year Capital plan provided on page 6-11 for FY 2022-23 through FY 2026-27. See Appendix B for detailed schedules.
- The FY 2022-23 capital budget is funded primarily by local property taxes (Local Optional Millage Levy - LOML) of \$617.53 million, and Beginning Fund Balance of \$440.71 million, which is 11.53% 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 \$31.0 million from IRS ARRA Rebates.
- State revenues, primarily earmarked for Charter Schools, represent approximately 4.4% of total revenue for FY 2022-23.
- As a result of legislative action, the State is funding the full charter capital allocation for FY 2022-23. It is anticipated that this will continue through FY 2026-27.
- Transfers to Debt Service, the General Fund and to Charter Schools represent 30.2% of appropriations in 2022-23.



CAPITAL OUTLAY PROGRAM FOR FY 2022-2023

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 and adding new capacity where needed.

Facility renovations constitute most of the work and focus on addressing the most critical needs, such as impact-resistant windows, air quality improvements through the inclusion of advanced air-filtration systems, bi-polar ionization and energy management systems. The Clean Energy 2030 Task Force report includes recommendations that align with construction scopes undertaken by the Office of Facilities. Projects have been prioritized to incorporate features of sustainability such as energy efficient LED classroom lighting and state-of-the-art technology. Site improvements have been advanced to include sustainable initiatives, such as planning for solar arrays on roofs, drop-off areas and covered walkways, as well as utilization of recycled materials for new playgrounds and resurfaced play courts. Safety and security enhancements have included public-address 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 2021-22 continues to be a challenging year due to the Covid-19 pandemic and the ensuing backlog in the supply chain. The Office of School Facilities has taken the opportunity provided by the Elementary & Secondary School Emergency Relief (ESSER) fund to finance improvements related to indoor air quality, building envelope, window replacement, HVAC, and roof replacement thus, utilizing previously allocated GOB funds to address other deficiencies. As the \$1.2 billion GOB Program approaches the \$950 million mark in actual expenditures, the final phase of the GOB implementation shifts to completing the larger budgeted projects which involve greater site reconfiguration or partial facility replacements.

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

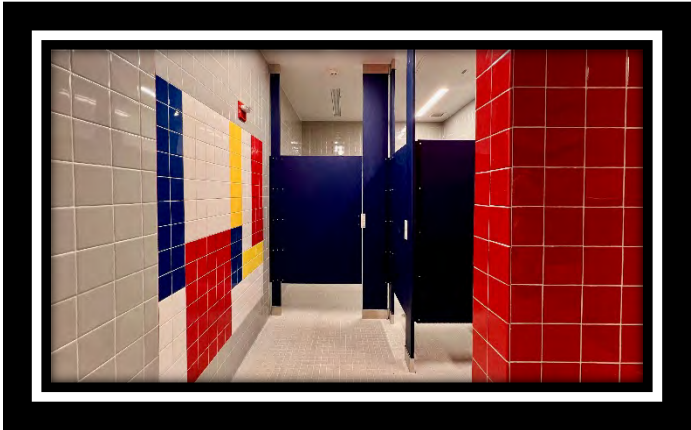
- **Biscayne Gardens ES/Thomas Jefferson MS** – K-8 Conversion/Replacement
- **Dr. Frederica S. Wilson/Skyway ES** – Partial Replacement/Renovation
- **Charles Drew K-8 Center/MS** – K-8 Conversion/Partial Replacement
- **Broadmoor ES/Madison MS** – K-8 Conversion
- **Miami Beach South Pointe ES** - 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
- **Everglades K-8 Center** – Renovation
- **Miami Palmetto SHS** – Partial Replacement and Renovation
- **Herbert A. Ammons MS** - Replacement

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

MAST @ FIU Biscayne Bay Campus



Comstock Elementary School



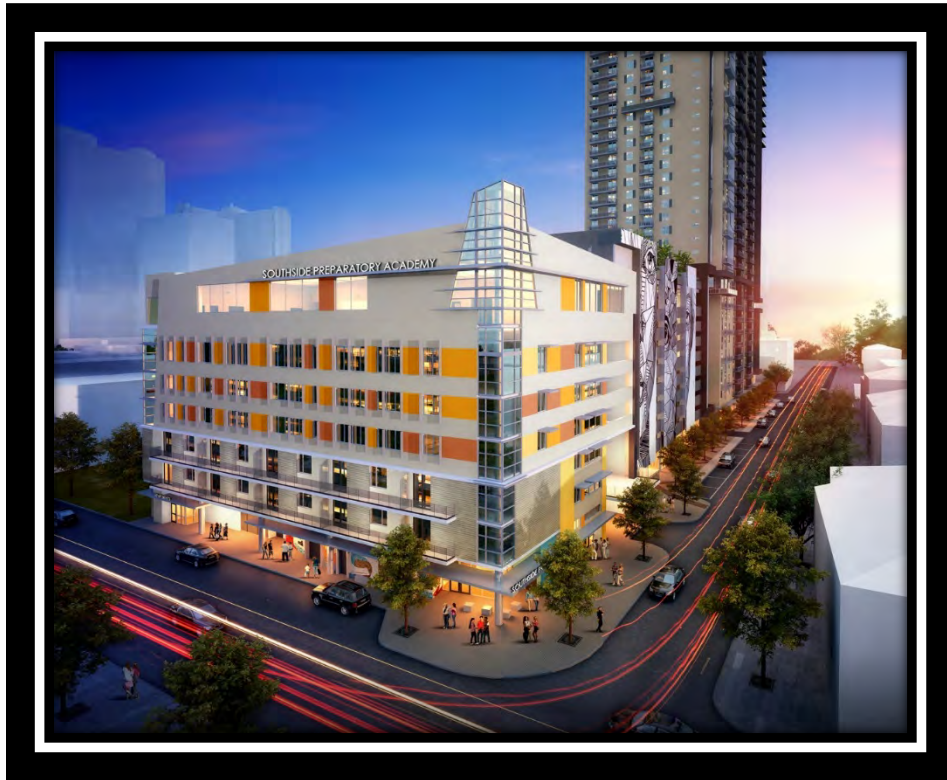
Palmetto Senior High School



Coconut Palm K-8 Center



Southside Preparatory Academy



Herbert A. Ammons Middle School



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 2022 are depicted below:

NUMBER OF FIRMS	M/WBE CERTIFICATION BREAKDOWN	PERCENTAGE
637	Hispanic-American	53.98%
401	African-American	33.98%
96	Non-Minority Woman	8.14%
44	Asian-American	3.73%
2	Native-American	.17%
<u>1,180</u>	TOTAL NUMBER OF FIRMS CERTIFIED AS M/WBE	

TOTAL NUMBER OF FIRMS CERTIFIED AS VETERAN		
51	VETERAN	
NUMBER OF FIRMS	SBE / MBE CERTIFICATION BREAKDOWN	PERCENTAGE
407	SBE	36.93%
<u>695</u>	MBE	63.07%
<u>1,102</u>	TOTAL NUMBER OF FIRMS CERTIFIED AS SBE / MBE	

Additionally, as of April 2022, OEO has pre-qualified 201 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:

201**	TOTAL PREQUALIFIED FIRMS*
	*As of April 13, 2022
57	Prequalified SBE Firms
118	Prequalified M/WBE Firms
44	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 plans to issue the final GOB tranche in the first quarter of FY 2022-23 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 2022-23 FUNDING SOURCES AND BALANCES
AVAILABLE FOR APPROPRIATIONS
(\$ In Millions)**

	Tentative Budget FY 2022-23
FUNDING SOURCE:	
Charter School Capital Outlay	\$ 44.06
IRS ARRA Rebate	6.20
Capital Outlay & Debt Service (CO & DS)	13.55
Fuel Tax Rebates	0.22
Local Optional Millage Levy (LOML)	617.53
GO Bonds - Deferred	270.80
Deferred Educ Facilities Security Grants	5.02
Deferred Downtown Doral Ground Lease	3.38
Impact Fees	19.90
Interest	6.80
Beginning Fund Balance	440.71
Total	<u>\$ 1,428.17</u>

FY 2022-23 APPROPRIATIONS BY MAJOR CATEGORY

	Tentative Budget FY 2022-23
CARRY FORWARD PROJECTS BALANCES (see Appendix B for detail)	\$ 717.24
CAPITAL PROJECTS: (see Appendix B for detail)	
Impact Fee Projects	\$ 20.14
Project Construction Management - Capital Outlay Abatement	10.00
Capital Projects	138.72
Auditorium Renovations	2.73
Locker Room & Athletic Field Renovations	1.00
Painting	1.50
SBAB Complex	0.47
NE Transportation	0.70
NW Transportation	0.10
Offsite Road Improvements	0.22
Comprehensive Needs	12.57
Roofing	2.26
Critical Systems Lifecycle Needs	21.54
ADA (Lawsuit Projects)	8.00
Safety to Life	6.94
Energy Management Contracts	0.60
Maintenance Service Contracts	10.90
Total Capital Projects	<u>\$ 238.39</u>
TRANSFER TO OPERATING BUDGET:	
Instructional Equipment Transfer	\$ 0.50
Maintenance Services Transfer	135.28
Property Insurance	19.61
Charter School Capital Outlay	44.06
Leases for School Facilities/Impact Fee Audit	2.65
Total Transfers to Operating Budget	<u>\$ 202.10</u>
LONG TERM OBLIGATIONS:	
Master Lease COPs Debt Service-LOML (includes QZABs)	\$ 199.09
Master Equipment & Technology Lease	7.04
Debt Service for 2010 QSCBs & BABs	22.87
Total Long Term Obligations	<u>\$ 229.00</u>
RESERVES/CONTINGENCY:	
Millage Reserve/Contingency	\$ 33.08
Carry Forward Reserves/Contingency	2.66
Total Reserves	<u>\$ 35.74</u>
TECHNOLOGY, VEHICLES/BUSES and EQUIPMENT:	
Technology Purchases	\$ 2.00
Purchase Electric School Buses	1.20
Maintenance/Facilities Vehicles	2.00
School Copiers	0.50
Total Technology and Equipment	<u>\$ 5.70</u>
Total	<u>\$ 1,428.17</u>

CAPITAL OUTLAY FUNDS-FIVE YEAR HISTORY

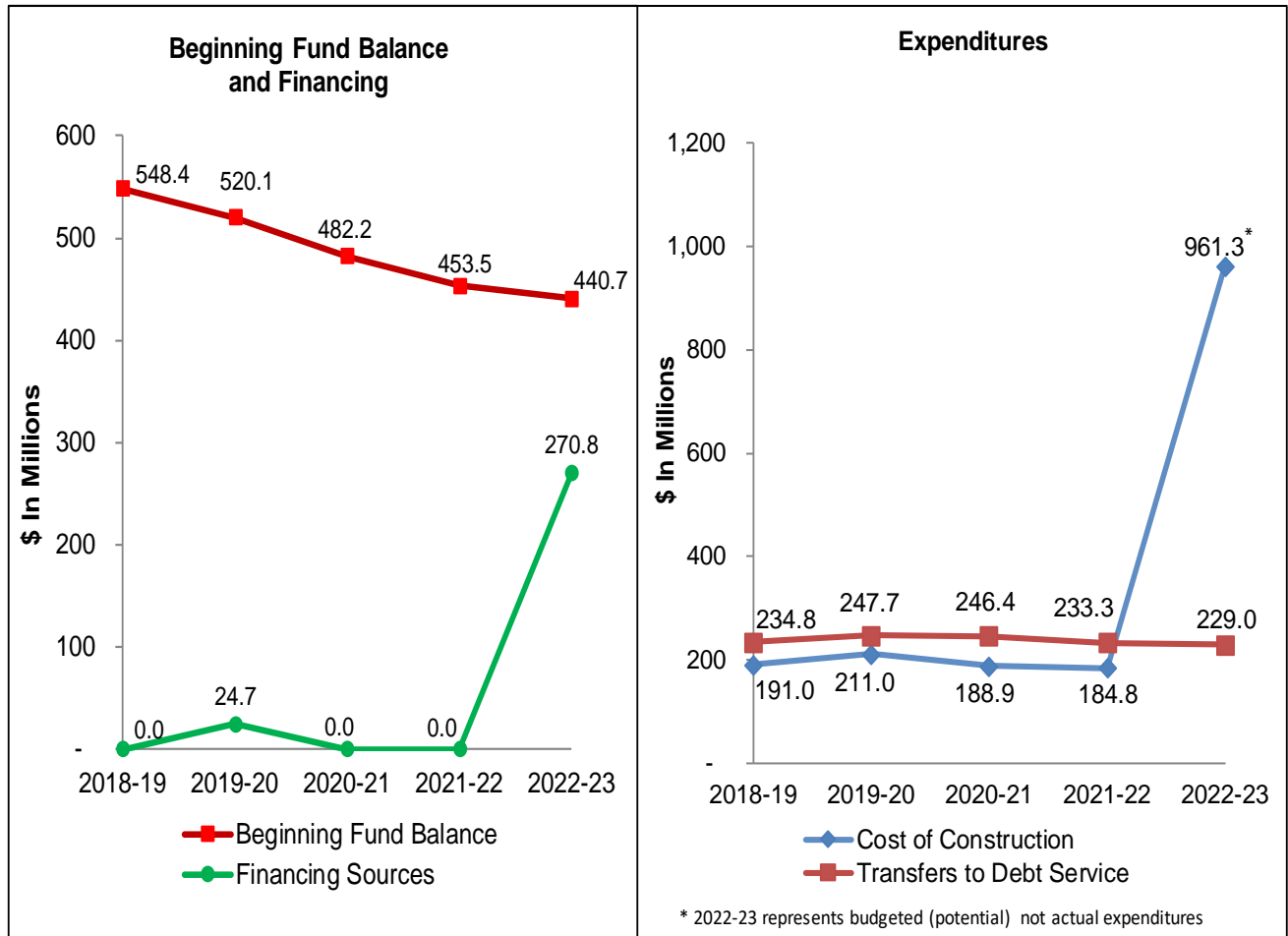
REVENUE

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Tentative Revenue	Increase/ (Decrease)
Federal Sources						
Internal Revenue Rebate	\$ 6,807,583	\$ 6,852,901	\$ 6,207,718	\$ 6,200,000	\$ 6,200,000	\$ -
State Sources						
Charter Schools Capital	\$ 34,503,031	\$ 37,819,207	\$ 42,138,110	\$ 44,056,630	\$ 44,056,630	\$ -
Educational Facilities School Security Grant	12,183,523	-	1,528,176	4,527,865	5,017,839	(1) 489,974
Land Sale Proceeds - YWPA & FDOT CO and DS	-	-	15,236,600	978,400	-	(978,400)
Fuel Tax Rebates	13,430,643	13,767,833	13,580,287	13,563,711	13,563,711	-
PECO	319,786	-	-	-	-	-
	6,245,236	-	-	-	-	-
Total State	\$ 66,682,219	\$ 51,587,040	\$ 72,483,173	\$ 63,126,606	\$ 62,638,180	\$ (488,426)
Local Sources						
District School Tax	\$ 458,767,734	\$ 481,716,835	\$ 499,670,882	\$ 517,110,348	\$ 617,525,286	\$ 100,414,938
Interest Revenue	7,216,043	4,463,392	322,805	1,028,000	6,802,000	5,774,000
Fuel Tax Rebates	-	501,066	83,854	518,810	220,000	(298,810)
Net Increase/Decrease in Fair Value of Investments	154,381	-	-	-	-	-
Gifts/Settlements/Other Local	1,072,378	737,090	1,109,187	603,420	-	(603,420)
Land Sale Proceeds	-	2,956,039	218,728	-	-	-
Frederick Douglass Elementary	-	1,039,984	1,997,367	534,644	-	(534,644)
Miami Beach Senior High	-	668,589	341,973	-	-	-
Norman S. Edelpcup/Sunny Isles Beach K-8	350,085	-	-	-	-	-
Interlocal Agreement - City of North Miami	7,000,000	-	-	-	-	-
Caribbean K-8 Center	175,214	-	-	-	-	-
Charles R. Hadley Elementary	-	-	524,150	-	-	-
Mandarin Lakes K-8 Learning Center	-	-	798,699	1,080,002	-	(1,080,002)
Coconut Palm K-8 Academy	3,072,195	-	2,612,038	-	-	-
Southwood Middle	-	-	-	220,460	-	(220,460)
Gateway Environmental K-8 Learning Center	1,009,646	-	-	744,480	-	(744,480)
Miami Southridge Senior High	363,640	-	-	-	-	-
West Lakes Prep	-	520,784	-	-	-	-
Wheatley, Phillis Elementary	-	-	1,047,112	-	-	-
SEED School of Miami @ Westview Middle Campus	2,000,000	2,488,000	-	64,295	-	(64,295)
College Football Playoff Foundation Inc.	-	223,350	521,150	-	-	-
Nathaniel Traz Powell Stadium	-	34,263	-	-	-	-
Downtown Doral Charter Construction	-	19,975	2,362	-	-	-
Downtown Doral Charter Ground Lease	140,625	140,625	140,625	140,625	3,375,000	(1) 3,234,375
Impact Fees	20,366,639	21,144,817	19,856,162	18,250,000	19,900,000	1,650,000
Total Local	\$ 501,688,580	\$ 516,654,809	\$ 529,247,094	\$ 540,295,084	\$ 647,822,286	\$ 107,527,202
Other Financing Sources						
GO Bonds - Deferred	\$ -	\$ -	\$ -	\$ -	\$ 270,800,000	(1) \$ 270,800,000
Master Equipment Lease	-	24,721,512	-	-	-	-
Total Other Financing Sources	\$ -	\$ 24,721,512	\$ -	\$ -	\$ 270,800,000	\$ 270,800,000
Beginning Fund Balance	\$ 548,363,471	\$ 520,115,773	\$ 482,211,332	\$ 453,469,710	\$ 440,713,126	(1) \$ (12,756,584)
TOTAL REVENUE, TRANSFERS, & FUND BALANCE	\$ 1,123,541,853	\$ 1,119,932,035	\$ 1,090,149,317	\$ 1,063,091,400	\$ 1,428,173,592	\$ 365,082,192
EXPENDITURES						
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Tentative Revenue	Increase/ (Decrease)
(Function 7400 & 9200)						
Site & Site Improvements	\$ 6,599,379	\$ 12,938,619	\$ 8,534,411	\$ 10,047,243	\$ 37,364,515	\$ 27,317,272
Building	59,974,351	66,216,447	70,948,534	26,806,504	288,940,555	262,134,051
Remodeling	106,710,790	93,504,205	102,987,917	138,496,035	604,671,546	466,175,511
Equipment	16,363,496	37,875,139	6,349,736	7,214,604	19,180,827	11,966,223
Motor Vehicles and Buses	-	28,466	-	1,014,859	6,009,179	4,994,320
Dues and Fees	28,623	45,816	16,577	-	112,062	112,062
Charter School Revenue Sharing	-	-	-	1,185,200	-	(1,185,200)
Other	1,371,552	366,769	23,131	-	5,055,370	5,055,370
Total Expenditures	\$ 191,048,191	\$ 210,975,461	\$ 188,860,306	\$ 184,764,445	\$ 961,334,054	\$ 776,569,609
Transfers Out (Function 9700)						
To General Fund	\$ 177,555,960	\$ 179,051,300	\$ 201,439,568	\$ 204,340,642	\$ 202,101,677	\$ (2,238,965)
To Debt Service	234,821,929	247,693,942	246,379,733	233,273,187	228,998,647	(4,274,540)
Total Transfers Out	\$ 412,377,889	\$ 426,745,242	\$ 447,819,301	\$ 437,613,829	\$ 431,100,324	\$ (6,513,505)
Ending Fund Balance						
Nonspendable	\$ 16,078,393	\$ 16,122,983	\$ 3,410,663	\$ -	\$ -	\$ -
Restricted	503,992,185	466,088,349	450,059,047	440,713,126	35,739,214	(404,973,912)
Assigned	45,195	-	-	-	-	-
Total Ending Fund Balance	\$ 520,115,773	\$ 482,211,332	\$ 453,469,710	\$ 440,713,126	\$ 35,739,214	\$ (404,973,912)
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	\$ 1,123,541,853	\$ 1,119,932,035	\$ 1,090,149,317	\$ 1,063,091,400	\$ 1,428,173,592	\$ 365,082,192

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

See Appendix B pages 1-14 for carry forward detail.

HISTORICAL HIGHLIGHTS



- Beginning Fund Balance for FY 2022-23 is projected at \$440.7 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.
- 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 2018-19 to FY 2022-23, 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 2022-23 through 2026-27

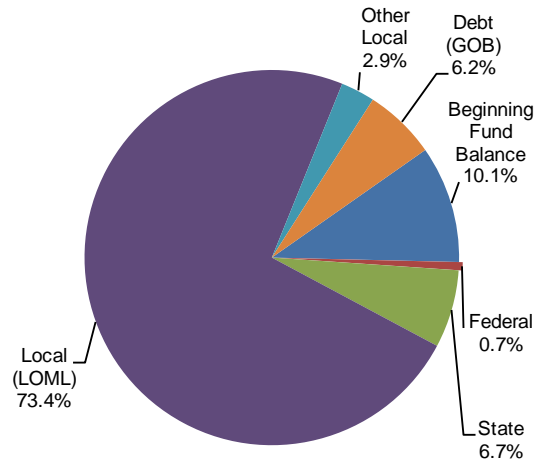
	2022-23 Amount	2022-24 Amount	2024-25 Amount	2025-26 Amount	2026-27 Amount	Five Year Total Amount
Revenue Source						
Beginning Fund Balance	\$ 440,713,126	\$ -	\$ -	\$ -	\$ -	\$ 440,713,126
Deferred GO Bonds	270,800,000	-	-	-	-	270,800,000
Deferred Educ Facilities Security Grants	5,017,839	-	-	-	-	5,017,839
Deferred Doral Ground Lease	3,375,000	-	-	-	-	3,375,000
Total Carry Forward Balances	\$ 719,905,965	\$ -	\$ -	\$ -	\$ -	\$ 719,905,965
IRS ARRA Rebate	\$ 6,200,000	\$ 6,200,000	\$ 6,200,000	\$ 6,200,000	\$ 6,200,000	\$ 31,000,000
Charter School Capital Outlay	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 220,283,150
CO & DS	13,563,711	13,563,711	13,563,711	13,563,711	13,563,711	67,818,555
Subtotal State	\$ 57,620,341	\$ 57,620,341	\$ 57,620,341	\$ 57,620,341	\$ 57,620,341	\$ 288,101,705
LOML - 1.5 mills						
Tax Roll Value (July 2022)	428,837,004,339	411,867,000,000	436,008,800,000	460,556,400,000	486,008,200,000	2,223,277,404,339
% change in Tax Roll	17.13%	-3.96%	5.86%	5.63%	5.53%	
Local Optional Millage Levy	\$ 617,525,286	\$ 593,088,480	\$ 627,852,672	\$ 663,201,216	\$ 699,851,808	\$ 3,201,519,462
Impact Fees	19,900,000	19,900,000	19,900,000	19,900,000	19,900,000	99,500,000
Fuel Tax Rebates	220,000	220,000	220,000	220,000	220,000	1,100,000
Interest	6,802,000	5,000,000	5,000,000	4,500,000	3,000,000	24,302,000
Subtotal Local	\$ 644,447,286	\$ 618,208,480	\$ 652,972,672	\$ 687,821,216	\$ 722,971,808	\$ 3,326,421,462
Total Revenue	\$ 1,428,173,592	\$ 682,028,821	\$ 716,793,013	\$ 751,641,557	\$ 786,792,149	\$ 4,365,429,132
Appropriations						
Debt Service:						
COPs Net of Imp Fee COP Debt	\$ 199,085,103	\$ 198,798,549	\$ 197,555,204	\$ 198,826,057	\$ 213,986,224	\$ 1,008,251,137
Add'l D/S QSCB & BABs	22,872,906	22,870,663	22,873,421	22,871,034	14,884,285	106,372,309
Equip/Tech Lease Pymt	7,040,638	5,156,910	2,578,455	-	-	14,776,003
Total Debt Service	\$ 228,998,647	\$ 226,826,122	\$ 223,007,080	\$ 221,697,091	\$ 228,870,509	\$ 1,129,399,449
Transfers to General Fund:						
Charter School CO from State	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 44,056,630	\$ 220,283,150
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
Non-Charter Tfrs. To General	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 790,225,235
Total Transfer to General	\$ 202,101,677	\$ 202,101,677	\$ 202,101,677	\$ 202,101,677	\$ 202,101,677	\$ 1,010,508,385
Millage Reserve/Contingency	\$ 33,075,172	\$ 11,496,700	\$ 11,490,100	\$ 11,493,400	\$ 11,490,958	\$ 79,046,330
Construction Management	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 50,000,000
Technology/Equipment:						
Technology	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
Electric Buses	1,200,000	1,800,000	1,800,000	-	-	4,800,000
Maintenance/Facilities Vehicles	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	14,000,000
School Copiers	500,000	500,000	500,000	500,000	500,000	2,500,000
Subtotal-Technology/Equip.	\$ 5,700,000	\$ 7,300,000	\$ 7,300,000	\$ 5,500,000	\$ 5,500,000	\$ 31,300,000
Facilities Projects						
Carry Forward Projects	\$ 717,241,923	\$ -	\$ -	\$ -	\$ -	\$ 717,241,923
Carry Forward Reserves/Contingency	2,664,042	-	-	-	-	2,664,042
Subtotal for Carry Forward Balances	\$ 719,905,965	\$ -	\$ -	\$ -	\$ -	\$ 719,905,965
Ancillary Projects						
District Offices Redevelopment	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
SBAB Complex	473,375	-	-	-	-	473,375
NE Transportation	700,000	-	-	-	-	700,000
NW Transportation	100,000	-	-	-	-	100,000
Subtotal-Ancillary Facilities	\$ 1,273,375	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 2,273,375
Capital Projects	\$ 138,728,134	\$ 153,223,778	\$ 187,963,612	\$ 216,983,028	\$ 240,462,644	\$ 937,361,196
Impact Fee Projects	20,135,000	20,135,000	20,135,000	20,135,000	20,135,000	100,675,000
Critical Systems Lifecycle Needs	21,537,825	12,137,825	12,137,825	21,590,170	21,590,170	88,993,815
Comprehensive Needs	12,566,528	8,566,528	8,566,528	12,000,000	12,000,000	53,699,584
ADA (Lawsuit Projects)	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Maintenance Service Contracts	10,900,000	7,400,000	7,400,000	7,400,000	7,400,000	40,500,000
Safety to Life	6,937,243	6,937,243	6,937,243	6,937,243	6,937,243	34,686,215
Roofing	2,265,026	5,483,948	5,483,948	5,483,948	5,483,948	24,200,818
Locker Rm & Athletic Field Renov	1,000,000	-	3,000,000	-	5,000,000	9,000,000
Energy Management Contracts	600,000	600,000	600,000	600,000	600,000	3,000,000
Auditorium Renovations	2,729,000	-	-	-	-	2,729,000
Painting	1,500,000	-	-	-	-	1,500,000
Offsite Road Improvements	220,000	220,000	220,000	220,000	220,000	1,100,000
GOB Reserves from interest	-	1,600,000	1,450,000	1,500,000	1,000,000	5,550,000
Subtotal Facilities Projects	\$ 948,298,096	\$ 224,304,322	\$ 262,894,156	\$ 300,849,389	\$ 328,829,005	\$ 2,065,174,968
Total Five Year Plan Appropriations	\$ 1,428,173,592	\$ 682,028,821	\$ 716,793,013	\$ 751,641,557	\$ 786,792,149	\$ 4,365,429,132

REVENUES AND APPROPRIATIONS FIVE YEAR PLAN FY 2022-23 THROUGH FY 2026-27

Capital Outlay Projected Revenues FY's 2022-23 thru 2026-27

	<u>Revenues</u>
Beginning Fund Balance	\$ 440,713,126
Federal	31,000,000
State	293,119,544
Local (LOML)	3,201,519,462
Other Local	128,277,000
Debt (GOB)	270,800,000
Total Revenue	<u>\$ 4,365,429,132</u>

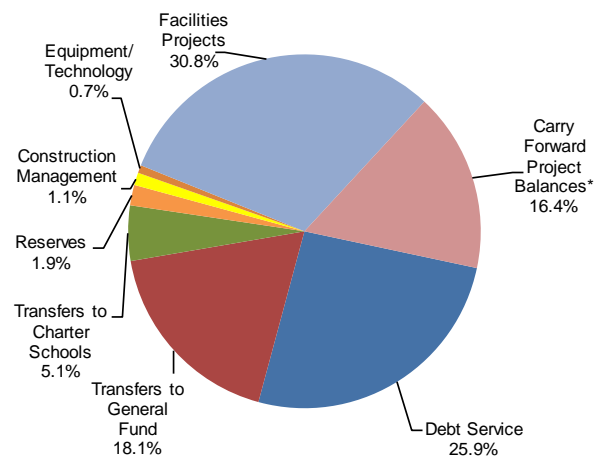
Projected Revenues FY's 2022-23 thru 2026-27



Capital Outlay Projected Appropriations FY's 2022-23 thru 2026-27

	<u>Appropriations</u>
Debt Service	\$ 1,129,399,449
Transfers to General Fund	790,225,235
Transfers to Charter Schools	220,283,150
Reserves	81,710,372
Construction Management	50,000,000
Equipment/Technology	31,300,000
Facilities Projects	1,345,269,003
Carry Forward Project Balances*	717,241,923
Total Appropriations	<u>\$ 4,365,429,132</u>

Projected Appropriations FY's 2022-23 thru 2026-27



*Total Carry Forward balances also include Deferred GOB of \$270.8M detailed in Appendix B.

- The major source of revenue over the next five years, representing 73.4% of total revenue is the Local Optional Millage Levy (LOML), and the next largest source representing 10.1% of total appropriations is Beginning Fund Balance which is 11.53% GOB.
- The largest appropriation representing approximately 30.8% of total appropriations over the next five years is Facilities Projects, while the next largest appropriation representing approximately 25.9% of total appropriations is Debt Service.

For a detailed description of current revenue sources as well as potential revenue sources for the capital program, see Appendix B pages 53-60.

APPROPRIATIONS

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

Capital Projects:

Appropriations for FY 2022-23 include \$228.40 million of new capital projects. The capital program continues to have construction in progress and an estimated carry forward balance of \$719.91 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 2022-23 in the amount of \$202.10 million. The transfer will remain constant through FY 2026-27.

	FY 2022-23
Description	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
Charter Capital Outlay	
From the State	\$ 44,056,630
Total	\$ 202,101,677

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 \$229.0 million in FY 2022-23 and are projected to be \$226.83 million, \$223.01 million, \$221.70 million and \$228.87 million for fiscal years 2022-23 through 2026-27, respectively.

Reserves:

A millage reserve of \$33.08 million, \$11.50 million, \$11.49 million, \$11.49 million and \$11.49 million for fiscal years 2022-23 through 2026-27, respectively, is included in the five-year capital plan to mitigate any shortfall in property tax collections. Reserves for FY 2022-23 will be adjusted for capital projects funding as better estimates become available. In addition, a GO Bonds carry forward reserve of \$1.616 million is projected for FY 2022-23 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 2022-23 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 2022-23, the Operating Budget must absorb additional support and utilities costs related to the added square footage. There are 10 capital projects scheduled for completion with the following additional operating costs estimated to be \$2,948,434. 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 2020-21.

School	Added Student Stations	Estimated Additional Square Footage	Maintenance Costs	Operations Costs	Total Impact on Operating
District Cost per Sq Ft Multiplier from FLDOE 2020-21 Florida School District Annual Plant Maintenance & Operations Cost Report			\$ 2.01	\$ 6.91	
Charles Drew K-8 Center & Middle School	567	36,699	73,765	253,590	327,355
Miami Shores Elementary School	116	7,200	14,472	49,752	64,224
Palm Springs North Elementary - 2 story building addition	466	24,500	49,245	169,295	218,540
M.A. Milam K-8 Center - 6 classroom building addition	22	5,932	11,923	40,990	52,913
West Homestead K-8 conversion	216	11,695	23,507	80,812	104,319
New School Facility to replace portables at Ammons Middle	237	79,525	159,845	549,518	709,363
Henry Reeves K-8 Center	465	32,381	65,086	223,753	288,839
Biscayne Gardens Elementary - 2 story building addition	554	34,500	69,345	238,395	307,740
Miami Beach South Pointe Elementary	144	8,567	17,220	59,198	76,418
New School Facility Grades 6-8 (Southside Preparatory Academy)	610	89,543	179,981	618,742	798,723
Total	3,397	330,542	\$ 664,389	\$2,284,045	\$2,948,434

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.

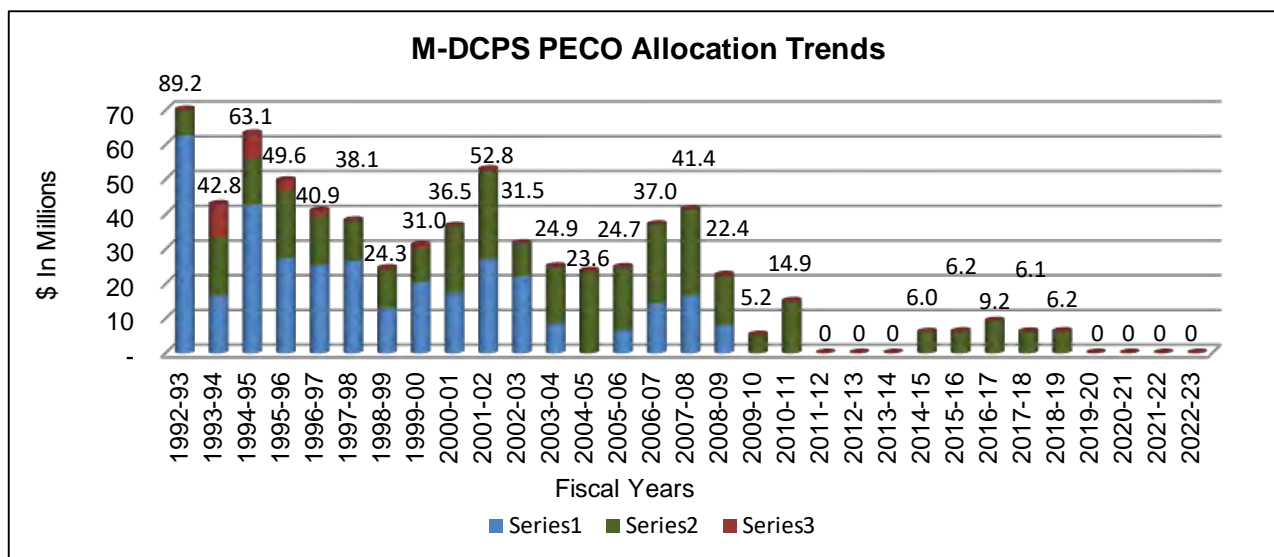
The State has not appropriated capital funding for class size reduction since FY 2007-08 and further state capital funding is not anticipated.

STATE SCHOOL HARDENING GRANT ALLOCATIONS

Since 2018, the Florida State legislature has implemented a grant program for school districts based on capital outlay full-time equivalent (FTE) student membership to fund fixed capital outlay costs to improve or “harden” the physical safety and security of school buildings based on a security risk assessment. The state has funded nearly \$233 million to harden schools with M-DCPS being allocated \$28.3 million or 12.2%. M-DCPS hardening projects include a central command center, visitor access system, radio equipment, security camera equipment and installation, Public Address (PA) systems renovations, and fencing.

Fiscal Year	M-DCPS Allocation	State Allocation	M-DCPS Share %
2018-19	\$12,183,523	\$98,962,286	12.3%
2019-20	6,056,041	50,000,000	12.1%
2020-21	5,017,839	42,000,000	11.9%
2021-22	5,089,436*	42,000,000	12.1%
Total	<u>\$28,346,839</u>	<u>\$232,962,286</u>	<u>12.2%</u>

* This grant allocation is pending full FLDOE and Board approval.



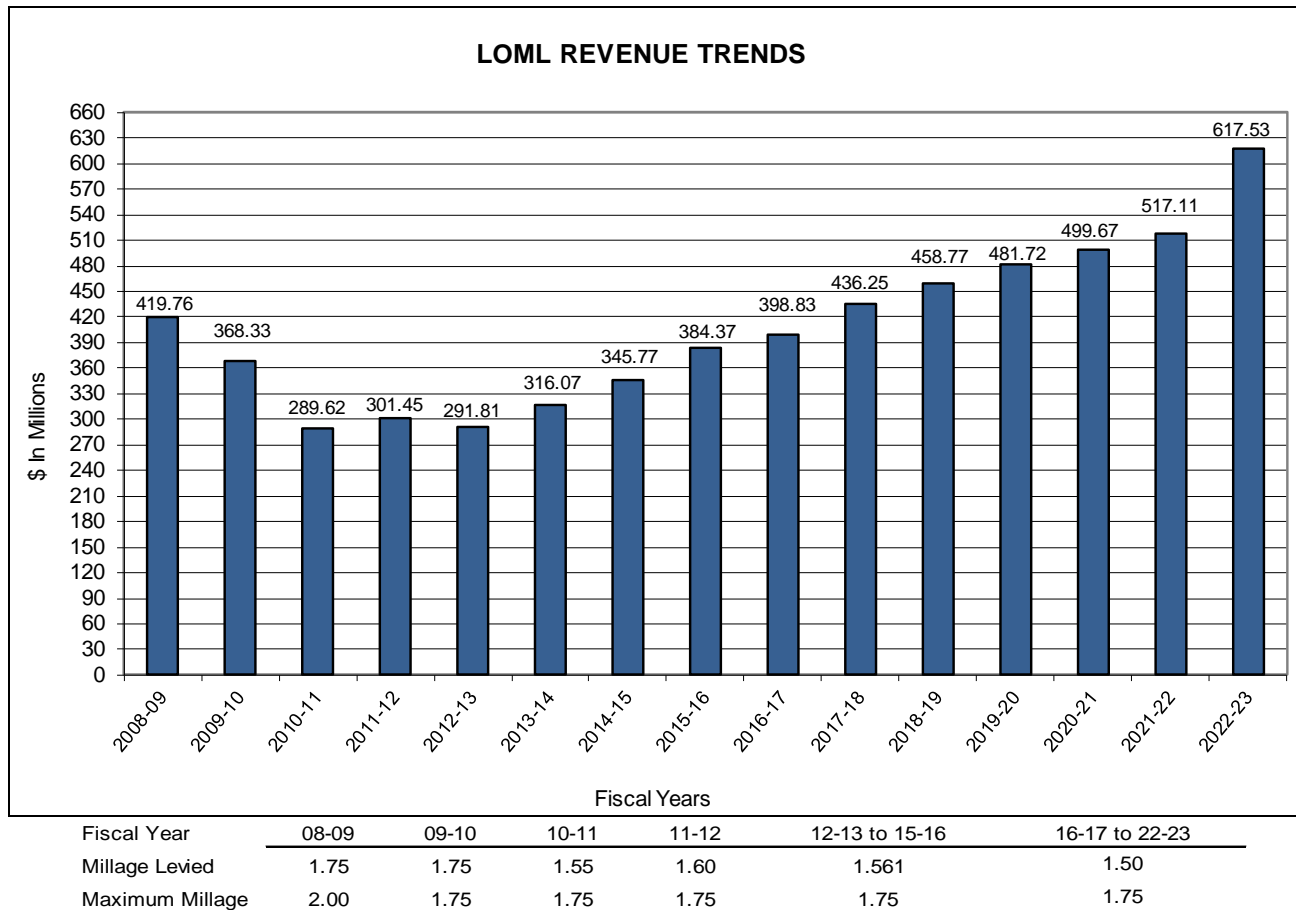
- Since 1992, MDCPS' PECO allocation has dropped from \$89.2 million to \$0 million, reflecting the shift of capital funding from the state to local taxpayers.
- In FY 2022-23, just as in FY 2019-20 through FY 2021-22, the Florida legislature did not fund PECO for traditional K-12 public schools. This 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 Retrofit for Technology Fire Safety/ADA WLRN Digital Conversion	Science/Technology Labs Technology Education Lab Equipment Environmental Center
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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.



- For FY 2022-23, debt service obligations represent 37.08% 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 2022-23, 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 2022-23.

PROPOSED USES OF LOCAL OPTIONAL MILLAGE LEVY
FY 2022-23
Proposed Rate = 1.5 mills

PROG TRANSFERS TO GENERAL FUND

0810	Instructional Equipment	\$ 500,000
1569	Leases Instructional Facilities	2,647,385
1570	Maintenance Services Transfer	129,083,131
1572	Property Insurance	19,605,631
	Total Transfers to General Fund	<u>\$ 151,836,147</u>

TRANSFERS TO DEBT SERVICE

0922	Master Equipment & Technology Lease	\$ 7,040,638
0923	QZAB Debt Service	3,825,021
0942	Master Lease COPs/QZABs	195,260,082
0943	ARRA Debt Service	22,872,906
	Total Transfers to Debt Service	<u>\$ 228,998,647</u>

CAPITAL PROJECTS & TECHNOLOGY

Various	Capital Projects - (see Appendix B for Detail)	\$ 132,030,212
0110	Copiers Districtwide	500,000
0150	Purchase Electric School Buses	1,200,000
0600	Energy Management Contracts	600,000
0700	General Ancillary	473,375
0775	Maintenance Vehicle Replacement	2,000,000
0984	Locker Room & Athletic Field Renovations	1,000,000
0996	Technology Purchases	2,000,000
1044	Auditorium Renovations	2,729,000
1104	NE Transportation Terminal	700,000
1111	NW Transportation Terminal	100,000
1123	Maintenance Service Contracts	10,900,000
1137	Painting	1,500,000
1319	DOE Plant Survey	974,000
1351	Critical Systems Life Cycle Needs	21,537,825
1500	Safety to Life Renovations	6,937,243
1508	ADA Projects	67,682
1511	Comprehensive Needs	12,566,528
1571	Project/Constuction Management - CO Abatement	9,262,455
	Total Capital Projects & Technology	<u>\$ 207,078,320</u>

RESERVES

0001	Millage Reserve	\$ 29,612,172
	Total Reserves	<u>29,612,172</u>

Total	<u><u>\$ 617,525,286</u></u>
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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 \$613.24 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 2022-23 through 2026-27. 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		2009-2010	5,626,910	8.13%
1996-1997	18,152,623	162.87%	2010-2011	7,078,370	25.79%
1997-1998	18,882,698	4.02%	2011-2012	8,338,716	17.81%
1998-1999	22,533,411	19.33%	2012-2013	20,920,975	150.89%
1999-2000	20,372,624	-9.59%	2013-2014	21,041,444	0.58%
2000-2001	25,610,659	25.71%	2014-2015 *	34,930,191	66.01%
2001-2002	29,295,848	14.39%	2015-2016	29,570,873	-15.34%
2002-2003	27,859,892	-4.90%	2016-2017	19,924,475	-32.62%
2003-2004	44,073,928	58.20%	2017-2018	22,927,598	15.07%
2004-2005	63,501,102	44.08%	2018-2019	20,366,639	-11.17%
2005-2006	42,715,754	-32.73%	2019-2020	21,144,817	3.82%
2006-2007	25,156,965	-41.11%	2020-2021	19,856,162	-6.09%
2007-2008	11,108,464	-55.84%	2021-2022 **	20,140,108	1.43%
2008-2009	5,203,747	-53.16%			
Total			\$ 613,240,595		

*includes land donations

**through 3rd 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.

LOML COPs Series	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27
2012A	\$ 4.96	\$ 4.48	\$ 4.25	\$ 4.44	\$ 4.57
2014A	3.55	3.55	3.55	3.55	3.55
2014C	0.47	0.47	-	-	-
2014D	26.24	26.22	26.23	26.24	26.25
2015A	29.19	29.20	29.20	29.19	29.19
2015B	40.05	39.93	5.60	41.56	41.45
2015C	1.68	1.68	35.24	-	-
2015D	39.83	39.90	40.14	40.45	40.51
2016A	3.32	3.32	3.32	3.32	3.32
2016B	1.57	1.57	1.57	1.57	16.52
2016C	2.76	2.76	2.76	2.76	2.76
2018A	17.65	17.66	17.65	10.23	17.44
2019A	10.53	10.59	10.64	10.71	10.80
2019B	3.95	3.93	3.94	11.20	4.07
2019C	4.99	5.18	5.11	5.26	5.22
2021A	1.91	1.91	1.91	1.91	1.92
2021B	2.61	2.62	2.62	2.62	2.62
LOML COPs Subtotal	\$195.26	\$194.97	\$193.73	\$195.01	\$ 210.19
QZAB Series*	3.83	3.82	3.82	3.81	3.80
LOML COPs-QZAB Subtotal	\$199.09	\$198.79	\$197.55	\$198.82	\$ 213.99
MEL					
Buses 2012	\$ 1.88	\$ -	\$ -	\$ -	\$ -
Digital Devices	5.16	5.16	2.58	-	-
MEL Subtotal	\$ 7.04	\$ 5.16	\$ 2.58	\$ -	\$ -
ARRA-QSCBs-BABs Series					
QSCBs 2009B	\$ 7.99	\$ 7.99	\$ 7.99	\$ 7.99	\$ -
QSCBs 2010A	13.97	13.97	13.97	13.97	13.97
BABs 2020A(Ref)	0.91	0.91	0.91	0.91	0.91
QSCBs-BABs Subtotal	\$ 22.87	\$ 22.87	\$ 22.87	\$ 22.87	\$ 14.88
Total Debt Service	\$229.00	\$226.83	\$223.01	\$221.70	\$ 228.87

*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)

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

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

QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCBs)

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

BUILD AMERICA BONDS (BABs)

<u>SERIES</u>	<u>SALE PROCEEDS*</u>	<u>PROJECTS FUNDED</u>	
2010B	\$ 27,990,433	Miami Carol City Senior 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)

<u>SERIES</u>	<u>SALE PROCEEDS*</u>	<u>PROJECTS FUNDED</u>	
2000	\$ 24,508,401	Capital Projects	Technology Projects
2001	\$ 15,000,000	Capital Projects Technology Projects	Vocational Projects
2003	\$ 9,743,635	Technology Projects	
2006	\$ 2,599,392	Technology Projects	
2011	\$ 24,000,000	Technology Projects Safety to Life Projects	ADA Projects
2015	\$ 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			
Total	\$ 145,429,241	\$ 23,799,700	\$ 37,188,860	\$ 31,819,169	\$ 27,900,000	\$ -	\$ 24,721,512

- 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 21st 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 \$5.16M, \$5.16M and \$2.58M from FY 2022-23 through FY 2024-25, respectively. Debt service on the Master Equipment Lease will be fully paid off in FY 2024-25.

IMPACT FEES COPS

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

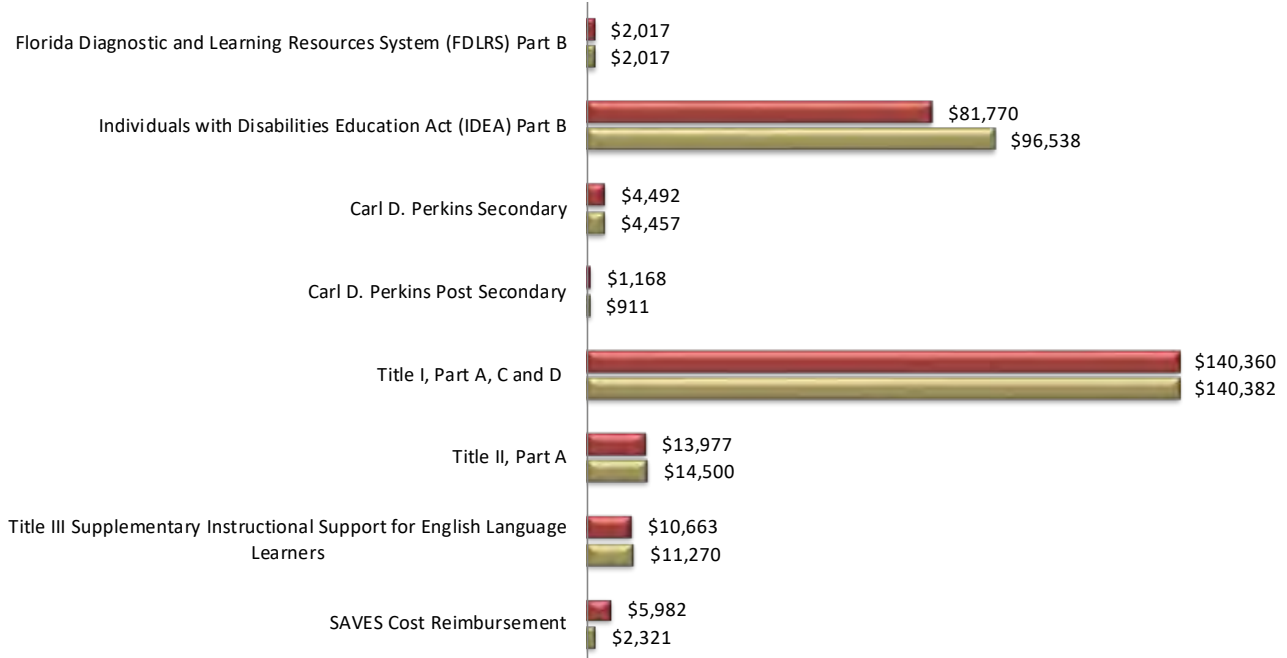
SUMMARY OF REVENUE & APPROPRIATIONS SPECIAL REVENUE FUNDS 2022-23 TENTATIVE BUDGET

	CONTRACTED PROGRAMS FUND	CARES/ CRRSA/ ARP FUNDS	FOOD SERVICE FUND	MISC. SPECIAL REVENUE FUND	TOTAL SPECIAL REVENUE FUNDS
REVENUES					
Federal	\$ 413,469,470	\$ 1,124,930,123	\$ 165,658,909	\$ -	\$ 1,704,058,502
State	-	-	1,678,574	-	1,678,574
Local	2,207,026	633,675	907,619	20,709,886	24,458,206
Total Revenues	\$ 415,676,496	\$ 1,125,563,798	\$ 168,245,102	\$ 20,709,886	\$ 1,730,195,282
FUND BALANCE FROM PRIOR YEAR	\$ -	\$ -	\$ 43,869,041	\$ 9,341,155	\$ 53,210,196
TOTAL REVENUES & OTHER SOURCES	\$ 415,676,496	\$ 1,125,563,798	\$ 212,114,143	\$ 30,051,041	\$ 1,783,405,478
APPROPRIATIONS					
Instructional	\$ 232,823,796	\$ 637,620,156	\$ -	\$ 7,277,908	\$ 877,721,860
Instructional Support	154,712,212	266,654,505	-	13,881,163	435,247,880
Other	28,140,488	221,289,137	188,493,574	1,162,644	439,085,843
Sub-Total Appropriations	\$ 415,676,496	\$ 1,125,563,798	\$ 188,493,574	\$ 22,321,715	\$ 1,752,055,583
FUND BALANCE- End of Year					
Nonspendable	\$ -	\$ -	\$ 3,637,600	\$ -	\$ 3,637,600
Restricted	-	-	19,982,969	7,729,326	27,712,295
Sub-Total Fund Balance	\$ -	\$ -	\$ 23,620,569	\$ 7,729,326	\$ 31,349,895
TOTAL APPROPRIATIONS	\$ 415,676,496	\$ 1,125,563,798	\$ 212,114,143	\$ 30,051,041	\$ 1,783,405,478



CONTRACTED PROGRAMS 2 YEAR COMPARISON ENTITLEMENT AWARDS (in thousands)

■ AWARDS 2021-22 ■ AWARDS 2022-23



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 2021-22 and FY 2022-23.

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 2022-23 Tentative Budget represents the projected unexpended balances from FY 2021-22 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 balances.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET*
REVENUES			
Federal	\$ 289,934,766	\$ 431,410,180	\$ 413,469,470
State	-	-	-
Local	3,340,639	5,968,568	2,207,026
TOTAL REVENUES	\$ 293,275,405	\$ 437,378,748	\$ 415,676,496
APPROPRIATIONS*			
Salaries	\$ 148,852,372	\$ 234,566,223	\$ 214,405,934
Employee Benefits	57,433,485	90,974,780	82,719,624
Purchased Services	52,668,917	79,865,359	71,870,466
Energy Services	23,649	43,738	41,568
Materials & Supplies	5,846,265	10,190,925	10,766,021
Capital Outlay	17,000,919	12,683,983	26,852,704
Other Expenses	11,449,798	9,053,740	9,020,179
TOTAL APPROPRIATIONS	\$ 293,275,405	\$ 437,378,748	\$ 415,676,496

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
CONTRACTED PROGRAMS FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Florida Diagnostic and Learning Resources System (FDLRS)□Part B	\$ 2,017,355
Individuals with Disabilities Education Act (IDEA) Part B	94,576,501
Individuals with Disabilities Education Act (IDEA) Part B Preschool	1,961,003
IDEA SEDNET Multi-Agency Part B	86,328
IDEA SEDNET Multi-Agency Network Trust	47,393
Carl D. Perkins Secondary	4,456,554
Carl D. Perkins Post Secondary	911,281
Title I, Part A	138,308,358
Title I, Part C	1,777,550
Title I, Part D	296,148
Title II, Part A	14,500,097
Title III - Supplementary Instructional Support for English Language Learners	11,269,757
Title IV, Part A	10,694,407
Title IX- Project Upstart	222,700
Head Start	12,119,172
Early Head Start	2,791,542
SAVES Cost Reimbursement	2,321,353
Total New Grants	\$ 298,357,499
Estimated Carry Forward from FY 2021-22	\$ 117,318,997
FY 2022-23 TENTATIVE BUDGET	\$ 415,676,496

**SUMMARY OF APPROPRIATIONS BY FUNCTION
SPECIAL REVENUE – CONTRACTED PROGRAMS
FY 2022-23 TENTATIVE BUDGET**

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 232,823,796	\$ 109,218,383	\$ 38,795,503	\$ 49,087,528	\$ -	\$ 8,433,024	\$ 25,327,469	\$ 1,961,889
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 44,058,457	\$ 29,480,816	\$ 12,043,977	\$ 1,875,819	\$ 7,170	\$ 594,284	\$ 56,391	\$ -
Instructional Media Services	6200	\$ 4,110,339	\$ 1,843,891	\$ 711,389	\$ 769,014	\$ -	\$ 144,265	\$ 641,780	\$ -
Instruction & Curriculum Development	6300	\$ 43,156,670	\$ 27,979,975	\$ 11,001,710	\$ 2,263,920	\$ 34,398	\$ 1,340,370	\$ 518,257	\$ 18,040
Instructional Staff Training	6400	\$ 56,101,870	\$ 36,148,841	\$ 14,161,599	\$ 5,361,537	\$ -	\$ 244,389	\$ 40,279	\$ 145,225
Instructional Support	6500	\$ 7,284,876	\$ 42,881	\$ 8,272	\$ 7,222,982	\$ -	\$ -	\$ 10,741	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 7,080,155	\$ 150,084	\$ 41,360	\$ -	\$ -	\$ -	\$ -	\$ 6,888,711
School Administration	7300	\$ 51,153	\$ 42,881	\$ 8,272	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 247,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,045	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 5,031,016	\$ 986,267	\$ 314,335	\$ 3,722,890	\$ -	\$ 2,153	\$ 5,371	\$ -
Transportation Services	7800	\$ 14,825,676	\$ 8,061,663	\$ 5,542,215	\$ 1,221,798	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 495,462	\$ 407,371	\$ 82,720	\$ -	\$ -	\$ -	\$ 5,371	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 409,981	\$ 42,881	\$ 8,272	\$ 344,978	\$ -	\$ 7,536	\$ -	\$ 6,314
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 415,676,496	\$ 214,405,934	\$ 82,719,624	\$ 71,870,466	\$ 41,568	\$ 10,766,021	\$ 26,852,704	\$ 9,020,179
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 415,676,496							

**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).

Based on the information obtained from our community and other stakeholder feedback, the District has created a values-based budget to strategically invest in our community using the ESSER funds which have been provided through the CRRSA and ARP Acts. This budget has been carefully drafted to ensure that our District maximizes the use of the allocated funds and that the funds are spent on initiatives which fall within the following four key areas: 1) accelerate learning, 2) promote mental and physical health, 3) prepare for and avoid potential future closures, and 4) maintain operations and retain existing staff. Each initiative is also tied to the District's 2021-2026 strategic plan, *Infinite Possibilities*. This use of this funding is closely monitored and will be shifted as required based on the needs of our District upon School Board approval.

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 2022-23 TENTATIVE BUDGET**

7-9

	ESSER FUND	OTHER CARES ACT RELIEF FUND	ESSER II FUND	OTHER CRRSA ACT RELIEF FUND	ESSER III FUND	OTHER ARP FUND	TOTAL CARES/CRRSA/ ARP FUNDS SPECIAL REVENUE FUNDS
REVENUES							
Federal	\$ 19,148,601	\$ 3,479,903	\$170,633,850	\$ 249,708	\$902,803,772	\$ 28,614,289	\$ 1,124,930,123
State	-	-	-	-	-	-	-
Local	-	-	-	-	-	633,675	633,675
TOTAL REVENUES	\$ 19,148,601	\$ 3,479,903	\$170,633,850	\$ 249,708	\$902,803,772	\$ 29,247,964	\$ 1,125,563,798
APPROPRIATIONS							
Instructional	\$ 14,417,369	\$ 3,264,245	\$125,806,848	\$ 126,898	\$476,263,386	\$ 17,741,410	\$ 637,620,156
Instructional Support	3,990,456	42,382	27,146,504	20,316	224,050,661	11,404,186	266,654,505
Other	740,776	173,276	17,680,498	102,494	202,489,725	102,368	221,289,137
TOTAL APPROPRIATIONS	\$ 19,148,601	\$ 3,479,903	\$170,633,850	\$ 249,708	\$902,803,772	\$ 29,247,964	\$ 1,125,563,798

SUMMARY OF REVENUES & APPROPRIATIONS ESSER FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER) Fund. The FY 2022-23 Tentative Budget represents the projected unexpended balances from FY 2021-22 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.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET*
REVENUES			
Federal	\$ 88,033,257	\$ 34,206,464	\$ 19,148,601
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ 88,033,257	\$ 34,206,464	\$ 19,148,601
APPROPRIATIONS*			
Salaries	\$ 42,940,492	\$ 4,864,524	\$ 1,937,697
Employee Benefits	17,240,923	634,424	266,949
Purchased Services	15,141,107	14,005,576	8,627,717
Materials & Supplies	4,947,088	5,144,653	2,489,318
Capital Outlay	3,817,303	9,157,071	5,658,412
Other Expenses	3,946,344	400,216	168,508
TOTAL APPROPRIATIONS	\$ 88,033,257	\$ 34,206,464	\$ 19,148,601

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
ESSER FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 19,148,601</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 19,148,601</u>

SUMMARY OF APPROPRIATIONS BY FUNCTION
ESSER FUND
FY 2022-23 TENTATIVE BUDGET

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 14,417,369	\$ 21,060	\$ 4,669	\$ 7,592,434	\$ -	\$ 2,121,397	\$ 4,677,809	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 491,408	\$ -	\$ -	\$ 294,684	\$ -	\$ 196,158	\$ 566	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 10,311	\$ 8,501	\$ 1,810	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 2,445,564	\$ 1,608,468	\$ 158,257	\$ 642,083	\$ -	\$ 2,240	\$ 34,516	\$ -
Instructional Support	6500	\$ 1,043,173	\$ -	\$ -	\$ 97,652	\$ -	\$ -	\$ 945,521	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 544,631	\$ 280,347	\$ 95,776	\$ -	\$ -	\$ -	\$ -	\$ 168,508
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 25,758	\$ 19,321	\$ 6,437	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 170,387	\$ -	\$ -	\$ 864	\$ -	\$ 169,523	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 19,148,601	\$ 1,937,697	\$ 266,949	\$ 8,627,717	\$ -	\$ 2,489,318	\$ 5,658,412	\$ 168,508
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 19,148,601							

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's 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 2022-23 Tentative Budget represents the projected unexpended balances from FY 2021-22 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.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET*
REVENUES			
Federal	\$ 34,061,328	\$ 9,854,220	\$ 3,479,903
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ 34,061,328	\$ 9,854,220	\$ 3,479,903
APPROPRIATIONS*			
Salaries	\$ 6,967,883	\$ 1,753,066	\$ 542,517
Employee Benefits	1,388,282	437,527	136,064
Purchased Services	2,432,732	1,272,180	263,081
Materials & Supplies	6,817,887	2,085,153	427,680
Capital Outlay	14,164,886	4,219,577	2,064,626
Other Expenses	2,289,658	86,717	45,935
TOTAL APPROPRIATIONS	\$ 34,061,328	\$ 9,854,220	\$ 3,479,903

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
OTHER CARES ACT RELIEF FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 3,479,903</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 3,479,903</u>

**SUMMARY OF APPROPRIATIONS BY FUNCTION
OTHER CARES ACT RELIEF FUND
FY 2022-23 TENTATIVE BUDGET**

7 - 15

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 3,264,245	\$ 475,082	\$ 121,492	\$ 249,611	\$ -	\$ 375,075	\$ 2,023,127	\$ 19,858
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 39,885	\$ -	\$ -	\$ 11,444	\$ -	\$ 28,441	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 2,497	\$ 2,062	\$ 435	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 26,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,077
School Administration	7300	\$ 15,470	\$ 12,803	\$ 2,667	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 131,729	\$ 52,570	\$ 11,470	\$ 2,026	\$ -	\$ 24,164	\$ 41,499	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 3,479,903	\$ 542,517	\$ 136,064	\$ 263,081	\$ -	\$ 427,680	\$ 2,064,626	\$ 45,935
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 3,479,903							

SUMMARY OF REVENUES & APPROPRIATIONS ESSER II FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The FY 2022-23 Tentative Budget represents the projected unexpended balances from FY 2021-22 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 II Fund does not reflect any fund balance.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET*
REVENUES			
Federal	\$ 153,175,706	\$ 315,358,554	\$ 170,633,850
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ 153,175,706	\$ 315,358,554	\$ 170,633,850
APPROPRIATIONS*			
Salaries	\$ 59,205,496	\$ 60,173,676	\$ 44,006,470
Employee Benefits	29,515,805	17,675,469	11,125,327
Purchased Services	47,763,044	153,814,944	33,410,107
Energy Services	-	-	255,951
Materials & Supplies	8,218,792	58,779,651	61,189,299
Capital Outlay	1,326,309	11,787,020	13,701,898
Other Expenses	7,146,260	13,127,794	6,944,798
TOTAL APPROPRIATIONS	\$ 153,175,706	\$ 315,358,554	\$ 170,633,850

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
ESSER II FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 170,633,850</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 170,633,850</u>

**SUMMARY OF APPROPRIATIONS BY FUNCTION
ESSER II FUND
FY 2022-23 TENTATIVE BUDGET**

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 125,806,848	\$ 29,321,511	\$ 7,160,260	\$ 17,039,155	\$ -	\$ 61,170,942	\$ 11,114,980	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 10,407,842	\$ 2,966,036	\$ 833,287	\$ 6,608,519	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 5,303,418	\$ 3,929,778	\$ 615,231	\$ 758,409	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support	6500	\$ 11,435,244	\$ 4,401	\$ 1,113	\$ 8,877,066	\$ -	\$ -	\$ 2,552,664	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 7,478,470	\$ 356,452	\$ 125,716	\$ 16,705	\$ -	\$ 18,357	\$ 16,442	\$ 6,944,798
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 17,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,812	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 2,107,903	\$ 937,338	\$ 804,361	\$ 110,253	\$ 255,951	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 8,076,313	\$ 6,490,954	\$ 1,585,359	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 170,633,850	\$ 44,006,470	\$ 11,125,327	\$ 33,410,107	\$ 255,951	\$ 61,189,299	\$ 13,701,898	\$ 6,944,798
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 170,633,850							

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's 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 2022-23 Tentative Budget represents the projected unexpended balances from FY 2021-2022 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 CRRSA Act Relief Fund does not reflect any fund balance.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Federal	\$ 643	\$ 4,993,167	\$ 249,708
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ 643	\$ 4,993,167	\$ 249,708
APPROPRIATIONS*			
Salaries	\$ -	\$ 3,974,061	\$ 98,283
Employee Benefits	-	879,297	57,386
Purchased Services	-	3,495	43,049
Energy Services	-	-	3,519
Materials & Supplies	643	122,832	9,289
Capital Outlay	-	13,482	12,886
Other Expenses	-	-	25,296
TOTAL APPROPRIATIONS	\$ 643	\$ 4,993,167	\$ 249,708

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
OTHER CRRSA ACT RELIEF FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 249,708</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 249,708</u>

SUMMARY OF APPROPRIATIONS BY FUNCTION
OTHER CRRSA ACT RELIEF FUND
FY 2022-23 TENTATIVE BUDGET

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 126,898	\$ 61,760	\$ 22,919	\$ 33,126	\$ -	\$ 5,389	\$ 3,595	\$ 109
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 9,621	\$ 6,261	\$ 2,358	\$ 951	\$ -	\$ 46	\$ 5	\$ -
Instructional Media Services	6200	\$ 783	\$ 482	\$ 172	\$ 52	\$ -	\$ 7	\$ 70	\$ -
Instruction & Curriculum Development	6300	\$ 3,924	\$ 2,231	\$ 735	\$ 672	\$ 1	\$ 89	\$ 37	\$ 159
Instructional Staff Training	6400	\$ 3,367	\$ 2,300	\$ 752	\$ 254	\$ -	\$ 20	\$ 8	\$ 33
Instructional Support	6500	\$ 2,621	\$ 1,307	\$ 471	\$ 680	\$ 2	\$ 6	\$ 155	\$ -
Board of Education	7100	\$ 426	\$ 265	\$ 98	\$ 43	\$ -	\$ 5	\$ -	\$ 15
General Administration	7200	\$ 1,201	\$ 275	\$ 98	\$ 17	\$ 1	\$ 2	\$ 1	\$ 807
School Administration	7300	\$ 8,668	\$ 6,359	\$ 2,175	\$ 30	\$ -	\$ 65	\$ 36	\$ 3
Facilities Acquisition & Construction	7400	\$ 11,078	\$ 79	\$ 29	\$ 69	\$ 1	\$ 60	\$ 8,766	\$ 2,074
Fiscal Services	7500	\$ 786	\$ 383	\$ 138	\$ 43	\$ -	\$ 1	\$ 3	\$ 218
Food Services	7600	\$ 7,026	\$ 2,202	\$ 1,182	\$ 241	\$ 339	\$ 2,888	\$ 53	\$ 121
Central Services	7700	\$ 23,358	\$ 1,671	\$ 20,486	\$ 1,154	\$ 3	\$ 33	\$ 6	\$ 5
Transportation Services	7800	\$ 4,527	\$ 2,231	\$ 1,165	\$ 607	\$ 290	\$ 228	\$ 3	\$ 3
Operation of Plant	7900	\$ 17,768	\$ 7,018	\$ 3,386	\$ 4,339	\$ 2,849	\$ 152	\$ 24	\$ -
Maintenance of Plant	8100	\$ 4,659	\$ 2,555	\$ 976	\$ 719	\$ 33	\$ 260	\$ 111	\$ 5
General Support	8200	\$ 72	\$ 29	\$ 11	\$ 26	\$ -	\$ 6	\$ -	\$ -
Community Services	9100	\$ 1,181	\$ 875	\$ 235	\$ 26	\$ -	\$ 32	\$ 13	\$ -
Debt Services	9200	\$ 21,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,744
TOTAL APPROPRIATIONS		\$ 249,708	\$ 98,283	\$ 57,386	\$ 43,049	\$ 3,519	\$ 9,289	\$ 12,886	\$ 25,296
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 249,708							

SUMMARY OF REVENUES & APPROPRIATIONS ESSER III FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER III) Fund. The FY 2022-23 Tentative Budget represents the projected unexpended balances from FY 21-22 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 III Fund does not reflect any fund balance.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Federal	\$ -	\$ 1,051,034,622	\$ 902,803,772
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ -	\$ 1,051,034,622	\$ 902,803,772
APPROPRIATIONS*			
Salaries	\$ -	\$ 241,288,259	\$ 438,491,792
Employee Benefits	-	59,952,868	89,648,414
Purchased Services	-	307,776,567	80,620,377
Materials & Supplies	-	39,231,417	60,217,012
Capital Outlay	-	370,865,658	203,221,129
Other Expenses	-	31,919,853	30,605,048
TOTAL APPROPRIATIONS	\$ -	\$ 1,051,034,622	\$ 902,803,772

* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
ESSER III FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 902,803,772</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 902,803,772</u>

SUMMARY OF APPROPRIATIONS BY FUNCTION
ESSER III FUND
FY 2022-23 TENTATIVE BUDGET

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 476,263,386	\$ 223,893,909	\$ 42,287,157	\$ 32,272,337	\$ -	\$ 39,273,535	\$ 138,129,401	\$ 407,047
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 102,491,601	\$ 46,830,923	\$ 11,457,067	\$ 43,583,376	\$ -	\$ 620,235	\$ -	\$ -
Instructional Media Services	6200	\$ 588,944	\$ 526,190	\$ 62,754	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 17,804,021	\$ 12,979,357	\$ 4,527,245	\$ 24,186	\$ -	\$ 252,911	\$ 20,322	\$ -
Instructional Staff Training	6400	\$ 99,133,966	\$ 77,437,650	\$ 18,566,187	\$ 3,079,698	\$ -	\$ 30,109	\$ 20,322	\$ -
Instructional Support	6500	\$ 4,032,129	\$ 3,639,482	\$ 376,523	\$ 16,124	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ 149,478	\$ 131,548	\$ 17,930	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 34,167,060	\$ 2,543,252	\$ 788,906	\$ 636,901	\$ -	\$ -	\$ -	\$ 30,198,001
School Administration	7300	\$ 16,190,124	\$ 13,724,793	\$ 2,465,331	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 72,582,761	\$ 438,492	\$ 53,789	\$ -	\$ -	\$ 7,527,127	\$ 64,563,353	\$ -
Fiscal Services	7500	\$ 483,316	\$ 438,492	\$ 44,824	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ 6,722,575	\$ 6,095,036	\$ 627,539	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 2,231,406	\$ 1,973,213	\$ 197,227	\$ -	\$ -	\$ -	\$ 60,966	\$ -
Transportation Services	7800	\$ 28,353,834	\$ 22,231,534	\$ 4,563,104	\$ 878,762	\$ -	\$ 355,280	\$ 325,154	\$ -
Operation of Plant	7900	\$ 31,309,083	\$ 16,311,895	\$ 2,608,769	\$ 128,993	\$ -	\$ 12,157,815	\$ 101,611	\$ -
Maintenance of Plant	8100	\$ 8,822,271	\$ 8,024,400	\$ 797,871	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ 43,849	\$ 43,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 1,433,968	\$ 1,227,777	\$ 206,191	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 902,803,772	\$ 438,491,792	\$ 89,648,414	\$ 80,620,377	\$ -	\$ 60,217,012	\$ 203,221,129	\$ 30,605,048
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2021	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 902,803,772							

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 2022-23 Tentative Budget represents the projected unexpended balances from FY 21-22 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 ARP Fund does not reflect any fund balance.

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Federal	\$ -	\$ 28,830,557	\$ 28,614,289
State	-	-	-
Local	-	703,675	633,675
TOTAL REVENUES	\$ -	\$ 29,534,232	\$ 29,247,964
APPROPRIATIONS*			
Salaries	\$ -	\$ 12,957,695	\$ 13,386,793
Employee Benefits	-	2,725,903	6,376,056
Purchased Services	-	7,605,406	8,865,058
Materials & Supplies	-	2,383,996	517,689
Capital Outlay	-	3,016,775	102,368
Other Expenses	-	844,457	-
TOTAL APPROPRIATIONS	\$ -	\$ 29,534,232	\$ 29,247,964

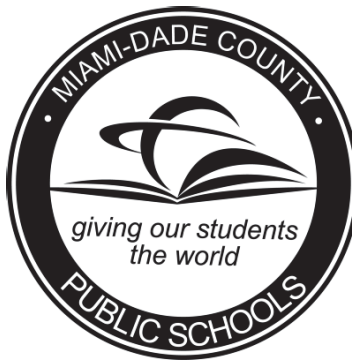
* FY 2022-23 balances include amounts estimated to be carried forward from FY 2021-22. Budget will be adjusted by program when final carry forward is completed in late August 2022.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET
OTHER ARP FUND
FY 2022-23**

PROGRAM TITLE	AMOUNT
Estimated Carry Forward from FY 2021-22	<u>\$ 29,247,964</u>
FY 2022-23 TENTATIVE BUDGET	<u>\$ 29,247,964</u>

**SUMMARY OF APPROPRIATIONS BY FUNCTION
OTHER ARP FUND
FY 2022-23 TENTATIVE BUDGET**

FUNCTION	#	TOTALS	SALARIES 100	EMPLOYEE BENEFITS 200	PURCHASED SERVICES 300	ENERGY SERVICES 400	MATERIALS AND SUPPLIES 500	CAPITAL OUTLAY 600	OTHER EXPENSES 700
Instruction	5000	\$ 17,741,410	\$ 11,169,940	\$ 5,916,342	\$ 655,128	\$ -	\$ -	\$ -	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 4,228,808	\$ 2,216,853	\$ 459,714	\$ 1,034,552	\$ -	\$ 517,689	\$ -	\$ -
Instructional Media Services	6200	\$ 7,175,378	\$ -	\$ -	\$ 7,175,378	\$ -	\$ -	\$ -	\$ -
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	\$ 102,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,368	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 29,247,964	\$ 13,386,793	\$ 6,376,056	\$ 8,865,058	\$ -	\$ 517,689	\$ 102,368	\$ -
OTHER FINANCING USES:									
Transfers out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
FUND BALANCE JUNE 30, 2020	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		\$ 29,247,964							



MIAMI-DADE COUNTY PUBLIC SCHOOLS

FOOD SERVICE FUND

The district's Department of Food & Nutrition provides nutrition and wellness programs to all students, oversees the district wellness policy, administers the 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, Saturday Academy meals, summer food services, and provides emergency meal services to the community as an integral part of district operation.

In 2021-22, the USDA extended COVID-19 pandemic waivers allowing Miami-Dade County Public Schools (M-DCPS) to continue to serve free meals to all children. These federal waivers allowed the district to serve free breakfast and lunch to all students, regardless of their families' socio-economic status. This ensured all children had access to nutritious food during this difficult time for our community.

The Department of Food & Nutrition provided significant support to children and families throughout the pandemic through meal distributions, in person services, and extended meal programs while facing significant challenges with national supply chain disruptions, staff shortages, and increased costs. Food & Nutrition continues to provide all students access to healthy school meals to support their academic achievement regardless of the challenges.



During 2021-22, Food & Nutrition served over 28 million lunches, 11 million breakfasts, and more than 2.5 million afterschool supper/snacks.

Nutrition and Wellness and Community Partnerships

The USDA Fresh Fruit and Vegetable Program (FFVP) grant operated at 23 of the highest economically needy elementary schools, which were awarded \$539,475 during the 2021-22 school year. FFVP produce items supported the learning environment and the awarded schools received weekly nutrition information on the featured fruit/vegetable as an enhancement to the lesson.

Food & Nutrition has also continued its Food Forests and Gardens collaboration with The Education fund in a variety of ways for the 2021-22 school year. This two year grant awarded by the USDA, helped increase production and consumption of localized and school grown produce at certain school sites.

This year as part of the USDA grant, new Food Forests at Avocado Elementary and Robert Renick Educational Center were planted. The support and collaboration with Food & Nutrition has been an essential part of "The Education Fund's Food Forests for Schools" for many years, a grant that will help schools expand their use of sustainable produce for both school and homebound use. Keter Green Spaces and HGTV star Sabrina Soto sponsored North Miami Elementary through a beautification project to create an outdoor classroom garden space for Teacher Appreciation week.

Nutrition and Wellness and Community Partnerships (continued)

Food & Nutrition also partnered with The Education Fund to enhance school recipes to better facilitate the option of incorporating Garden to Cafeteria produce into school meals and affect positive changes district-wide. To support these efforts, The Education Fund produced the “Common Tropical Food Forest Plants of South Florida” publication which highlighted the district partnership. Nutrition education will remain, with school cafeterias receiving “Food Forests for Schools - *Greens of the Food Forest* and *Herbs of the Food Forest*” posters in 2022-23.



The Education Fund was the only recipient in the US to receive the TD Bank Ready Challenge \$1M grant to develop math/science curriculum that will include nutrition education and hands-on activities in the Food Forest. The grant includes the expansion of outdoor classrooms in the school garden.

The Education Fund is part of the district's *2030 Clean Energy Final Report* that focuses on incorporating sustainable practices to reduce waste, operational costs, and demands on natural resources within the school district. The Education Fund will continue providing environmental and nutritional education with

the expansion of Food Forests in schools across the district with the support of the Department of Food & Nutrition.

Staff Support and Professional Development

Despite the ongoing challenge of staffing shortages, Food & Nutrition continued to recruit and hire new employees. New Employee Orientation training was conducted to 350+ newly hired part-time food service employees virtually, prior to their starting work in the school kitchens.

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: “Customer Service: Good Food, Good Service, and Handling Student Complaints”, district wellness initiatives and policy, civil rights compliance, and Summer Food Service.



Food & Nutrition provided the Food Service Manager Internship Training Program to 22 graduates with both on-site one-on-one training, as well as in-classroom instruction and offered additional training opportunities for a summer manager internship.

Food and Menu Management

The 2021-22 school year started off successfully with extensive, district-wide summer school and camp programs at most of our school sites. The Department of Food and Nutrition continued to provide healthy and nutritious hot breakfast and lunch meals to all Miami-Dade County students and children 18 years and younger for the entire summer. By August 2021, the full return of all students for in-person student learning, combined with the extended Child Nutrition Program waivers, which provided all students a free breakfast and lunch meal, resulted in vigorous and robust breakfast, lunch and afterschool meal participation rates.



In addition, in order to ensure that students had access to meals during extended breaks during the year, Food & Nutrition continued to feed students enrolled in Winter and Spring Break Academy a breakfast and lunch meal.



The Department was proud to introduce a variety of new food items to students this year, such as pork patty sandwiches, yucca fries, mozzarella cheese sticks, egg/cheese breakfast sandwiches, garlic French bread pizza, Sunchips, cinnamon bear-shaped graham crackers, etc.

On April 22nd, 2022 the Department hosted a Spring Manager's Menu Committee meeting, which was held at Ruben Dario Middle. A variety of new items were evaluated with district-wide managers and students on site. Some of these items included: whole muscle

breaded chicken patties (original & spicy), whole muscle chicken bites, Texas BBQ pulled pork, cinnamon rolls w/ icing, pretzel bun, dipping sauces, and more.

Although nation-wide supply chain issues have caused the department to juggle and improvise throughout the year, the Department of Food and Nutrition is proud to say that no matter what, our dedicated and hard-working food service staff across the district always ensures that our students are "Eating Healthy Every Day!"

Value Added Services

During the Winter Academy at 125 sites, Food & Nutrition provided over 12,900 breakfasts, and 17,000 lunches. During the spring break academy at 154 sites, we also served 15,000 breakfasts, and 20,600 lunches.



Value Added Services (continued)

Food & 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 50,000 meals were provided to students attending the Saturday Success Academy at 101 sites. These meals included breakfast, morning snacks, afternoon snacks, and lunches.

Food & Nutrition conducted a Compostable Spork Testing and Product Evaluation Project for two days in April, at 18 Miami-Dade County Public Schools. During these two days, supervisors visited sites for lunch service to observe students using compostable spork products, gather feedback, take photos, distribute giveaway items to students, and collect evaluation forms completed by both students and Food Service Managers. Supervisors ensured managers had menu items available that were appropriate to sample the compostable sporks on the scheduled testing dates. Overall, there was positive feedback from the students and Food Service Managers.



Meals for Summer Schools and Camps

Food & Nutrition provided over 750,000 free breakfast and lunch meals daily to all students attending district summer school as well as affiliated camps and programs at M-DCPS schools.

Additionally, Food & Nutrition also supported the expansion of summer and after school programs by providing meals to all students in attendance in these expanded programs. As per USDA regulations, free summer meals provided daily on campus were made available to students/children 18 and younger who were not enrolled in a program but who “walk-in” to eat breakfast and/or lunch.



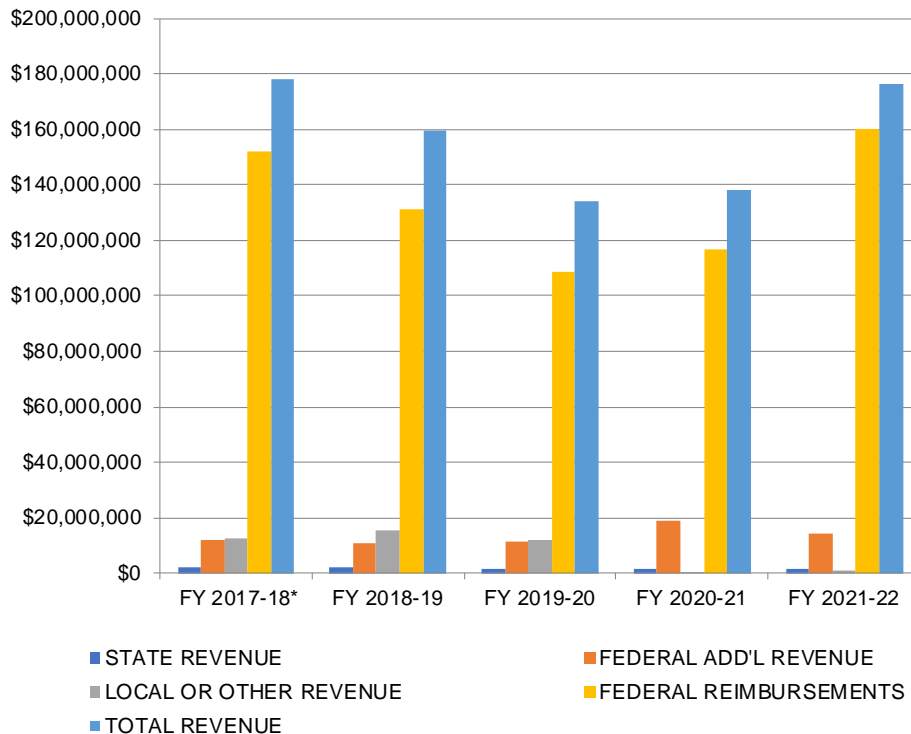
MIAMI-DADE COUNTY PUBLIC SCHOOLS **FOOD SERVICE FUND – 5 YEAR HISTORY**

		FY 2017-18 ACTUAL RESULTS	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED BUDGET	FY 2022-23 TENTATIVE BUDGET
REVENUES							
Federal Through State							
National School Lunch Act		\$ 151,911,973	\$ 131,101,232	\$ 108,373,067	\$ 116,559,248	\$ 160,000,000	\$ 151,158,909
U.S.D.A. Commodities		10,767,336	9,748,364	10,855,350	8,597,324	13,000,000	13,000,000
Miscellaneous Federal Through State		-	-	-	9,402,865	-	-
Other		1,189,387	1,123,311	834,048	1,109,144	1,025,000	1,500,000
Total Federal		\$ 163,868,696	\$ 141,972,907	\$ 120,062,465	\$ 135,668,581	\$ 174,025,000	\$ 165,658,909
State							
Food Service Supplement		\$ 1,881,613	\$ 2,053,658	\$ 1,818,995	\$ 1,583,561	\$ 1,529,654	\$ 1,678,574
Miscellaneous		-	-	-	-	-	-
Total State		\$ 1,881,613	\$ 2,053,658	\$ 1,818,995	\$ 1,583,561	\$ 1,529,654	\$ 1,678,574
Local							
Interest and Other		\$ 143,334	\$ 111,490	\$ 124,640	\$ 227,287	\$ 28,179	\$ 157,619
Food Sales		12,156,694	15,435,661	11,911,552	392,252	800,000	750,000
Total Local		\$ 12,300,028	\$ 15,547,151	\$ 12,036,192	\$ 619,539	\$ 828,179	\$ 907,619
TOTAL REVENUES		\$ 178,050,337	\$ 159,573,716	\$ 133,917,652	\$ 137,871,681	\$ 176,382,833	\$ 168,245,102
BEGINNING FUND BALANCE		\$ 31,932,346	\$ 42,648,920	\$ 32,749,920	\$ 14,504,012	\$ 22,733,592	\$ 43,869,041
TOTAL REVENUES & BEGINNING FUND BALANCE		\$ 209,982,683	\$ 202,222,636	\$ 166,667,572	\$ 152,375,693	\$ 199,116,425	\$ 212,114,143
APPROPRIATIONS AND RESERVES							
APPROPRIATIONS							
Salaries		\$ 48,690,241	\$ 49,824,554	\$ 49,829,831	\$ 41,524,394	\$ 42,833,612	\$ 52,417,511
Employee Benefits		24,572,455	24,576,518	24,096,272	22,807,645	24,730,157	32,879,156
Purchased Services		5,588,813	6,300,942	5,944,730	4,688,571	6,519,577	5,170,725
Energy Services		5,990,039	5,996,820	5,685,932	5,286,435	7,402,674	7,538,851
Food & Supplies		73,865,111	74,910,829	61,591,671	52,453,355	70,213,000	85,935,100
Capital Outlay		4,896,751	5,247,048	2,378,726	350,706	1,000,000	1,000,000
Indirect Cost & Other		3,730,353	2,616,005	2,636,398	2,530,995	2,548,364	3,552,231
TOTAL APPROPRIATIONS		\$ 167,333,763	\$ 169,472,716	\$ 152,163,560	\$ 129,642,101	\$ 155,247,384	\$ 188,493,574
Ending Fund Balance							
Non-Spendable		\$ 2,864,151	\$ 3,131,357	\$ 5,338,818	\$ 3,885,816	\$ 3,637,600	\$ 3,637,600
Restricted		39,784,769	29,618,563	9,165,194	18,847,776	40,231,441	19,982,969
TOTAL ENDING FUND BALANCE		\$ 42,648,920	\$ 32,749,920	\$ 14,504,012	\$ 22,733,592	\$ 43,869,041	\$ 23,620,569
TOTAL APPROPRIATIONS & FUND BALANCE		\$ 209,982,683	\$ 202,222,636	\$ 166,667,572	\$ 152,375,693	\$ 199,116,425	\$ 212,114,143

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

Federal reimbursements for FY 2021-22 have increased due to the USDA COVID-19 pandemic waivers which allowed all students to eat all meals free of charge and the district to be reimbursed at the “free” rate along with an additional increased reimbursement rate for the waiver period.

REVENUE & REIMBURSEMENTS



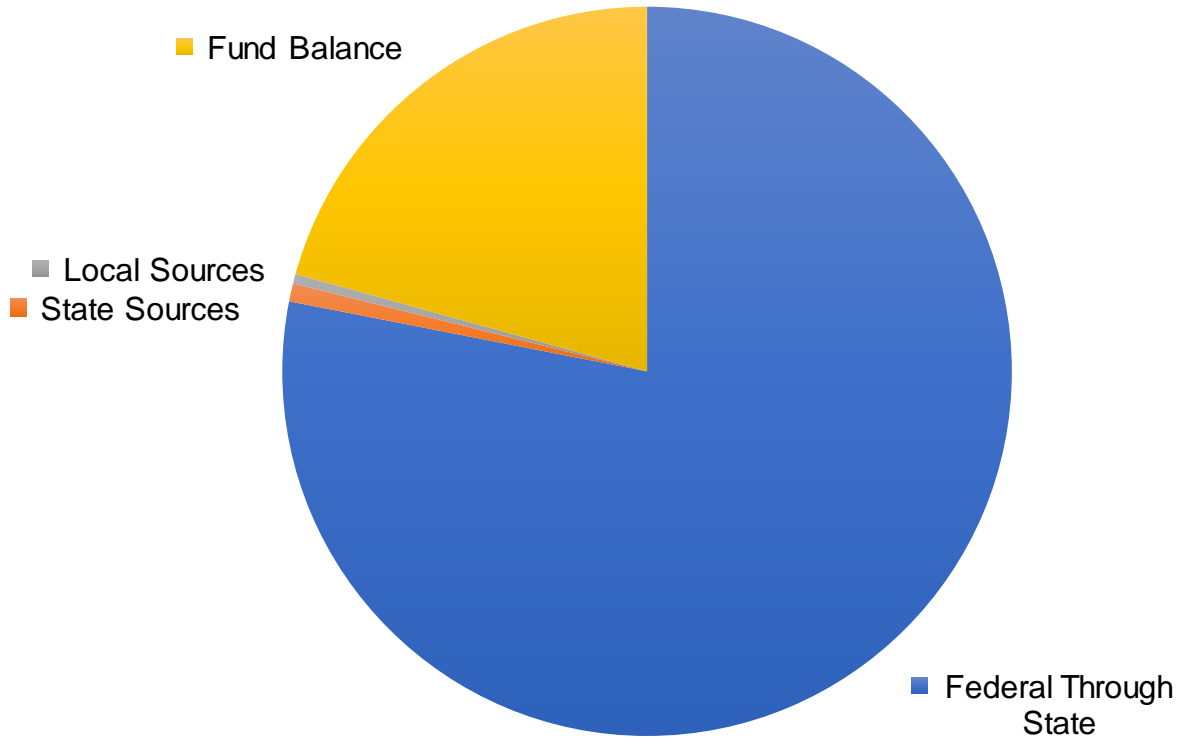
	STATE REVENUE	FEDERAL ADD'L REVENUE	LOCAL OR OTHER REVENUE	FEDERAL REIMBURSEMENTS	TOTAL REVENUE
FY 2017-18*	\$1,881,613	\$11,956,723	\$12,300,028	\$151,911,973	\$178,050,337
FY 2018-19	\$2,053,658	\$10,871,675	\$15,547,151	\$131,101,232	\$159,573,716
FY 2019-20	\$1,818,995	\$11,689,398	\$12,036,192	\$108,373,067	\$133,917,652
FY 2020-21	\$1,583,561	\$19,109,333	\$619,539	\$116,559,248	\$137,871,681
FY 2021-22	\$1,529,654	\$14,025,000	\$828,179	\$160,000,000	\$176,382,833

Note: FY 2021-22 are estimated end of year figures.

* Federal reimbursements for FY 2017-18 include reimbursements using attendance during the one time emergency waiver period due to Hurricane Irma.

MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

The USDA COVID-19 waivers allowing all students to receive all school meals at no charge during 2021-22 will no longer be effective during the 2022-23 school year. As a result, federal reimbursements are anticipated to decrease compared to the prior year.

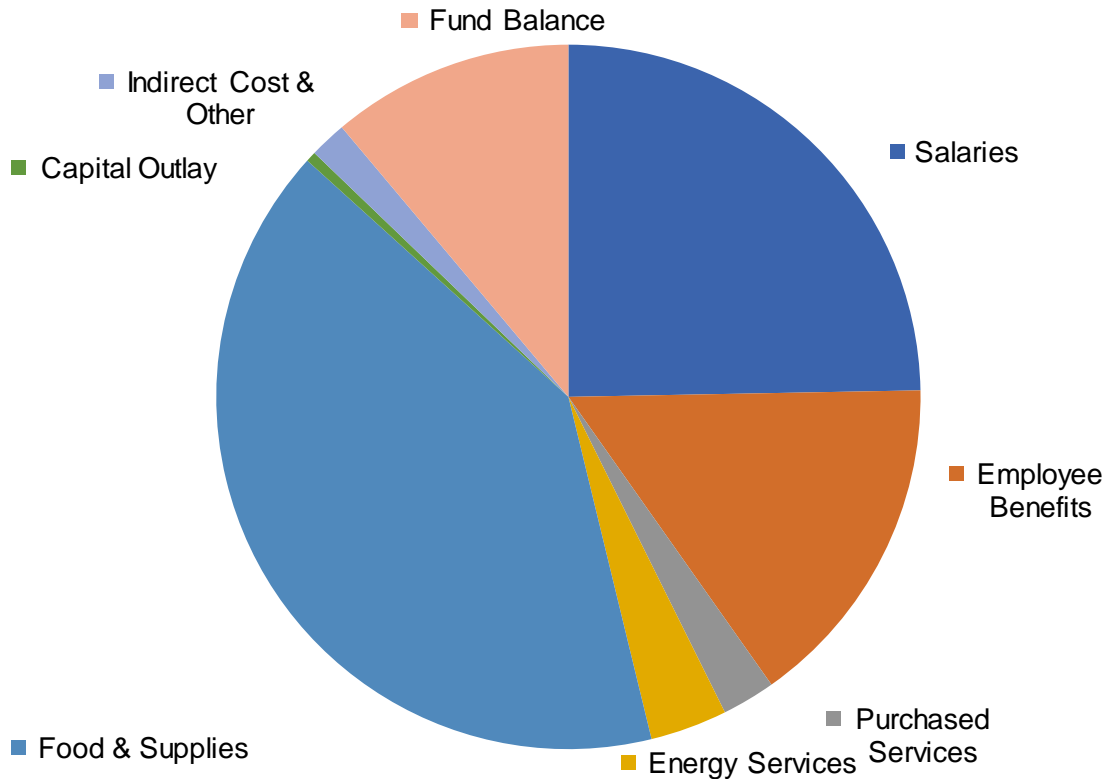


FY 2022-23 TENTATIVE REVENUE BUDGET

	TENTATIVE BUDGET	% OF TOTAL
Federal Through State	165.6	78%
State Sources	1.7	1%
Local Sources	0.9	0%
Fund Balance	43.9	21%
TOTAL REVENUES	212.1	100%

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 on supply chain and distribution systems, significant increases in expenditures for food and supplies, personnel, operations, and equipment have occurred.

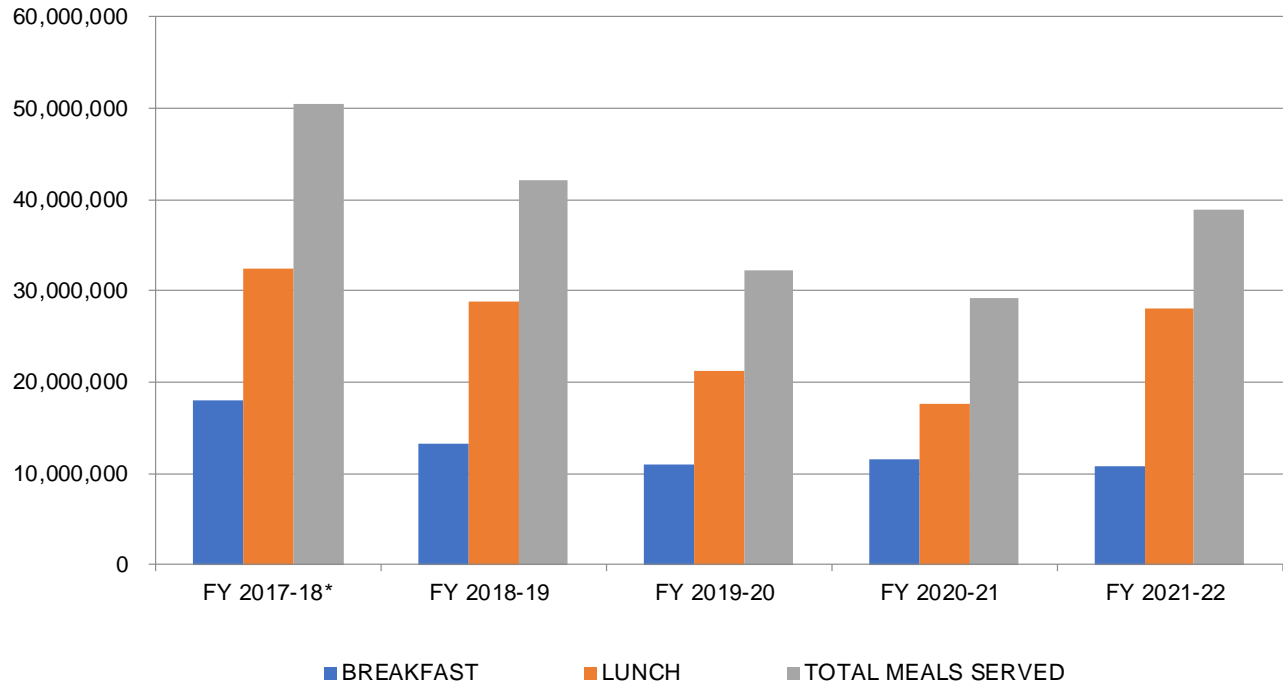


	TENTATIVE BUDGET	% OF TOTAL
Salaries	52.4	25%
Employee Benefits	32.9	16%
Purchased Services	5.2	2%
Energy Services	7.5	4%
Food & Supplies	85.9	40%
Capital Outlay	1.0	0%
Indirect Cost & Other	3.6	2%
Fund Balance	23.6	11%
TOTAL BUDGET	212.1	100%

MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

Student meal participation for 2021-22 reflects an increase of 33% as compared to 2020-21 as a result of all students returning to in-person learning after COVID-19 pandemic restrictions were lifted.

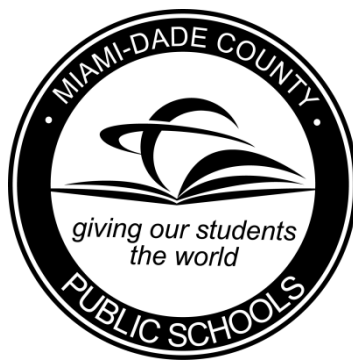
MEAL PARTICIPATION



	BREAKFAST	LUNCH	TOTAL MEALS SERVED
FY 2017-18*	17,989,491	32,455,189	50,444,680
FY 2018-19	13,283,989	28,847,716	42,131,705
FY 2019-20	11,028,855	21,175,134	32,203,989
FY 2020-21	11,594,439	17,648,007	29,242,446
FY 2021-22	10,866,112	28,118,386	38,984,498

Note: FY 2021-22 are estimated end of year figures.

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



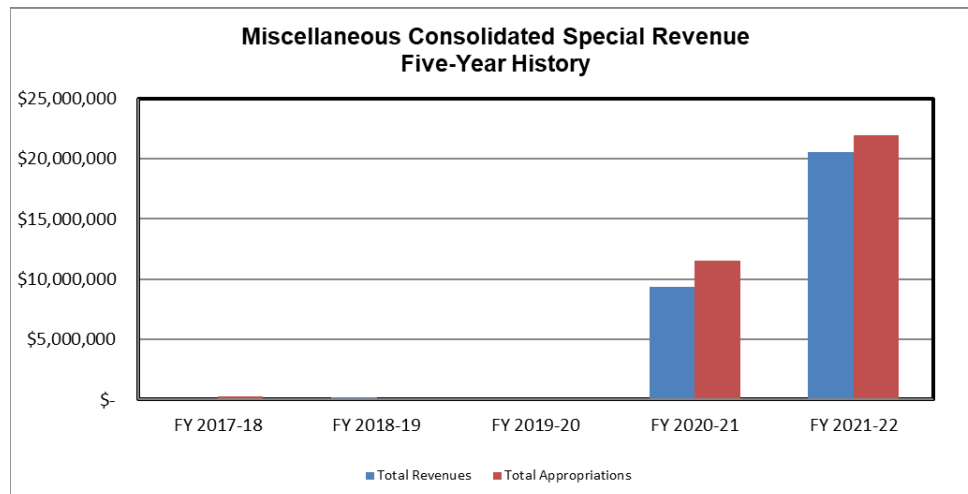
SUMMARY OF REVENUES & APPROPRIATIONS MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Miscellaneous Local Sources	\$ 9,313,756	\$ 20,483,745	\$ 20,651,137
Citations	23,054	55,843	55,800
Confiscated Property	4,010	18,315	-
Investment/Interest Income	242	660	2,949
Total Revenues	\$ 9,341,062	\$ 20,558,563	\$ 20,709,886
BEGINNING FUND BALANCE	12,985,674	10,771,123	9,341,155
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 22,326,736</u>	<u>\$ 31,329,686</u>	<u>\$ 30,051,041</u>
APPROPRIATIONS			
Salary & Fringe Benefits	\$ -	\$ 200	\$ 536
Purchased Services	889,150	1,749,814	1,803,054
Repairs & Maintenance	-	-	2,357
Printing & Duplicating	-	2,132	1,994
Field Trips	-	300	1,165
Rentals	625	5,543	6,903
Dues & Fees	5,946	7,588	7,573
Supplies	3,209,786	6,092,146	6,135,837
Travel In County & Out of County	6,692	14,793	19,455
Furniture, Fixtures & Equipment	442,354	850,826	945,001
Other Miscellaneous Expenditures	7,001,060	13,265,189	13,397,840
Total Appropriations	\$ 11,555,613	\$ 21,988,531	\$ 22,321,715
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	<u>10,771,123</u>	<u>9,341,155</u>	<u>7,729,326</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 22,326,736</u>	<u>\$ 31,329,686</u>	<u>\$ 30,051,041</u>

MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE FIVE-YEAR HISTORY

	FY 2017-18 ACTUAL RESULTS	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS*	FY 2021-22 PROJECTED RESULTS
REVENUES					
Miscellaneous Local Sources	\$ 92,255	\$ 96,675	\$ 77,200	\$ 9,313,756	\$ 20,483,745
Citations	45,367	26,576	31,461	23,054	55,843
Confiscated Property	6,980	36,044	10,270	4,010	18,315
Investment/Interest Income	1,826	1,985	1,738	242	660
Total Revenues	\$ 146,428	\$ 161,280	\$ 120,669	\$ 9,341,062	\$ 20,558,563
BEGINNING FUND BALANCE	436,150	327,212	348,805	12,985,674	10,771,123
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 582,578	\$ 488,492	\$ 469,474	\$ 22,326,736	\$ 31,329,686
APPROPRIATIONS					
Salary & Fringe Benefits	\$ 1,514	\$ -	\$ -	\$ -	\$ 200
Purchased Services	156,706	122,218	114,951	889,150	1,749,814
Repairs & Maintenance	29,608	-	-	-	-
Printing & Duplicating	5,327	-	-	-	2,132
Field Trips	220	384	-	-	300
Rentals	42,594	10,784	-	625	5,543
Due & Fees	-	-	1,969	5,946	7,588
Supplies	794	487	1,682	3,209,786	6,092,146
Travel In County & Out of County	12,609	5,514	9,364	6,692	14,793
Furniture, Fixtures & Equipment	5,994	300	5,805	442,354	850,826
Other Miscellaneous Expenditures	-	-	-	7,001,060	13,265,189
Total Appropriations	\$ 255,366	\$ 139,687	\$ 133,771	\$ 11,555,613	\$ 21,988,531
FUND BALANCE - END OF YEAR					
Restricted Fund Balance	327,212	348,805	335,703	10,771,123	9,341,155
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$ 582,578	\$ 488,492	\$ 469,474	\$ 22,326,736	\$ 31,329,686

Note: *FY 2020-21 is the first fiscal year that includes Internal Funds activity in Miscellaneous Consolidated Special Revenue.



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 2022-23:

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.

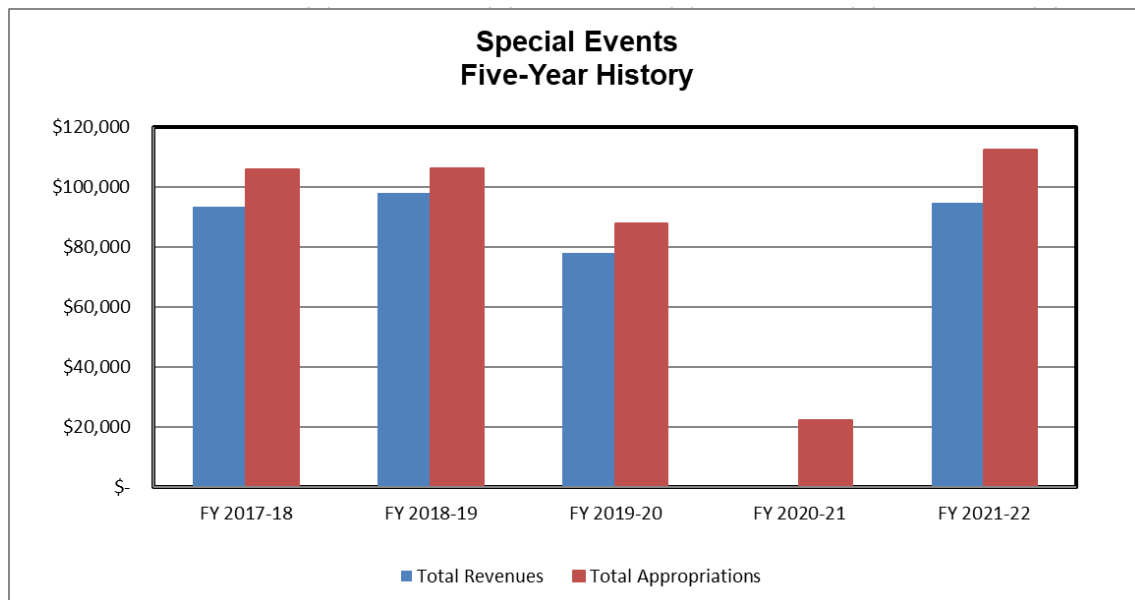
The FY 2022-23 Tentative Budget includes the rebudget of funds collected but not expended during prior years in the estimated amount of \$185,149 and estimated new revenues of \$58,224.

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

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Investment/Interest Income	\$ 124	\$ 242	\$ 224
Miscellaneous Local Sources	-	94,500	58,000
Total Revenues	\$ 124	\$ 94,742	\$ 58,224
BEGINNING FUND BALANCE	224,896	202,720	185,149
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 225,020</u>	<u>\$ 297,462</u>	<u>\$ 243,373</u>
APPROPRIATIONS			
Salary & Fringe Benefits	\$ -	\$ 200	\$ 536
Purchased Services	631	49,651	89,198
Printing & Duplicating	-	2,132	1,994
Field Trips	-	300	1,165
Rentals	625	5,543	6,476
Supplies	1,146	21,185	4,166
Furniture, Fixtures, & Equipment	19,898	33,302	34,474
Total Appropriations	\$ 22,300	\$ 112,313	\$ 138,009
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	202,720	185,149	105,364
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 225,020</u>	<u>\$ 297,462</u>	<u>\$ 243,373</u>

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

	FY 2017-18 ACTUAL RESULTS	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS
REVENUES					
Investment/Interest Income	\$ 1,137	\$ 1,263	\$ 983	\$ 124	\$ 242
Miscellaneous Local Sources	92,255	96,675	77,200	-	94,500
Total Revenues	\$ 93,392	\$ 97,938	\$ 78,183	\$ 124	\$ 94,742
BEGINNING FUND BALANCE	255,165	242,818	234,612	224,896	202,720
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 348,557	\$ 340,756	\$ 312,795	\$ 225,020	\$ 297,462
APPROPRIATIONS					
Salary & Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ 200
Purchased Services	99,398	105,273	87,841	631	49,651
Printing & Duplicating	5,327	-	-	-	2,132
Field Trips	220	384	-	-	300
Rentals	-	-	-	625	5,543
Supplies	794	487	58	1,146	21,185
Furniture, Fixtures, & Equipment	-	-	-	19,898	33,302
Total Appropriations	\$ 105,739	\$ 106,144	\$ 87,899	\$ 22,300	\$ 112,313
FUND BALANCE - END OF YEAR					
Restricted Fund Balance	242,818	234,612	224,896	202,720	185,149
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$ 348,557	\$ 340,756	\$ 312,795	\$ 225,020	\$ 297,462



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 318.21 states that moneys paid to a municipality must be used to fund local criminal justice training as provided in S. 938.15 when such a program is established by ordinance, to fund a municipal school crossing guard training program, and for any other lawful purpose.

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 2021-22 will be carried forward to 2022-23. Revenue is estimated at \$58,525 for FY 2022-23. Expenditures will be incurred based on training and equipment needs or any eligible expenditures approved by the Chief of Police.

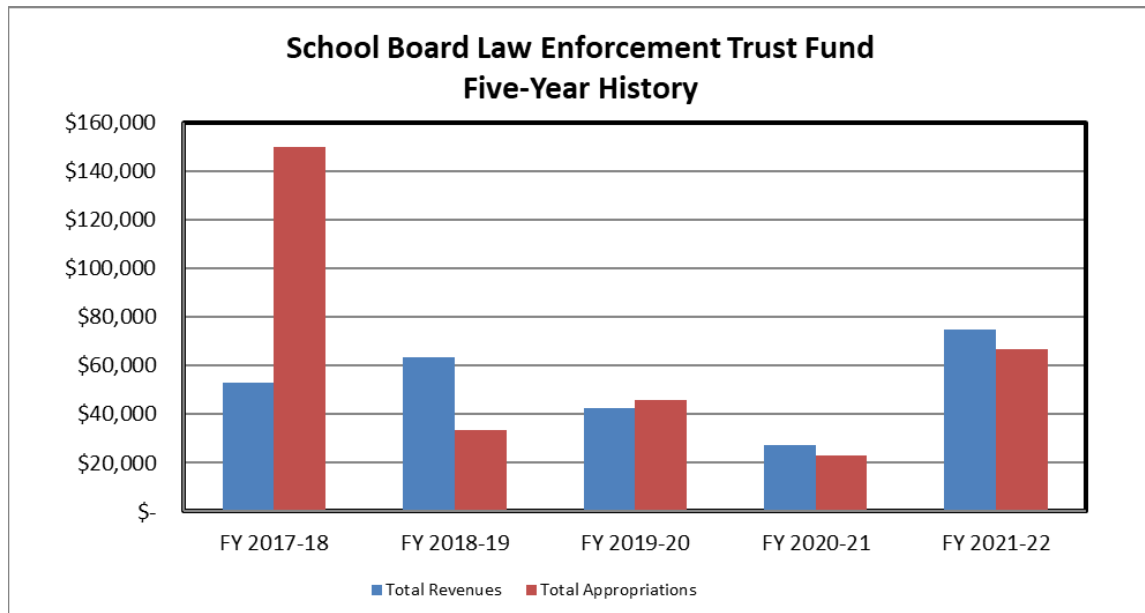
**SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE
SCHOOL BOARD LAW ENFORCEMENT TRUST FUND**

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS*	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Citations	\$ 23,054	\$ 55,843	\$ 55,800
Confiscated Property	4,010	18,315	-
Investment/Interest Income	118	418	2,725
Total Revenues	\$ 27,182	\$ 74,576	\$ 58,525
BEGINNING FUND BALANCE	110,807	115,169	122,918
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 137,989</u>	<u>\$ 189,745</u>	<u>\$ 181,443</u>
APPROPRIATIONS			
Purchased Services	\$ 5,655	\$ 27,366	\$ 24,331
Travel In County & Out of County	6,692	14,793	19,455
Repairs & Maintenance	-	-	2,357
Printing & Duplicating	-	-	-
Rentals	-	-	427
Dues & Fees	5,946	7,588	7,573
Supplies	4,527	-	-
Furniture, Fixtures & Equipment	-	17,080	102,079
Total Appropriations	\$ 22,820	\$ 66,827	\$ 156,222
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	115,169	122,918	25,221
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 137,989</u>	<u>\$ 189,745</u>	<u>\$ 181,443</u>

Note: *Since Confiscated Property revenue cannot be budgeted in advance, we are updating FY 2021-22 projected results to reflect the latest activity.

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

	FY 2017-18 ACTUAL RESULTS	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS
REVENUES					
Citations	\$ 45,367	\$ 26,576	\$ 31,461	\$ 23,054	\$ 55,843
Confiscated Property	6,980	36,044	10,270	4,010	18,315
Investment/Interest Income	689	722	755	118	418
Total Revenues	\$ 53,036	\$ 63,342	\$ 42,486	\$ 27,182	\$ 74,576
BEGINNING FUND BALANCE	180,985	84,394	114,193	110,807	115,169
TOTAL REVENUES AND BEGINNING FUND BALANCE	\$ 234,021	\$ 147,736	\$ 156,679	\$ 137,989	\$ 189,745
APPROPRIATIONS					
Salary & Fringe Benefits	\$ 1,514	\$ -	\$ -	\$ -	\$ -
Purchased Services	57,308	16,945	27,110	5,655	27,366
Travel In County & Out of County	12,609	5,514	9,364	6,692	14,793
Repairs & Maintenance	29,608	-	-	-	-
Rentals	42,594	10,784	-	-	-
Dues & Fees	-	-	1,969	5,946	7,588
Supplies	-	-	1,624	4,527	-
Furniture, Fixtures & Equipment	5,994	300	5,805	-	17,080
Total Appropriations	\$ 149,627	\$ 33,543	\$ 45,872	\$ 22,820	\$ 66,827
FUND BALANCE - END OF YEAR					
Restricted Fund Balance	84,394	114,193	110,807	115,169	122,918
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	\$ 234,021	\$ 147,736	\$ 156,679	\$ 137,989	\$ 189,745



DESCRIPTION OF FUND
MISCELLANEOUS SPECIAL REVENUE
INTERNAL FUNDS

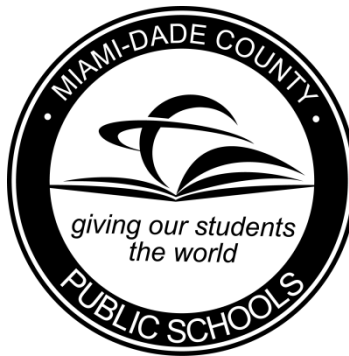
Effective July 1, 2020, the District implemented GASB Statement No. 84 Fiduciary Activities. In response to the COVID-19 pandemic, GASB issued Statement No. 95 Postponement of the Effective Dates of Certain Authoritative Guidance. Accordingly, GASB 84 Fiduciary Activities became effective starting in FY 2020-21.

This Statement establishes guidance regarding what constitutes fiduciary activities for accounting and financial reporting purposes. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The District identified and reviewed all of its Schools' Internal Accounts and assessed whether these internal accounts should be reported in the custodial funds/fiduciary activities or special revenue funds. The balances reported in this fund represent the amounts which did not meet the criteria of custodial funds per GASB 84. Any internal fund amounts having District administrative involvement are considered non-custodial. Going forward, this type of activity will be reflected as part of our Miscellaneous Special Revenue funds.

**SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE
INTERNAL FUNDS**

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS*	FY 2022-23 TENTATIVE BUDGET
REVENUES			
Miscellaneous Local Sources	\$ 9,313,756	\$ 20,389,245	\$ 20,593,137
Total Revenues	\$ 9,313,756	\$ 20,389,245	\$ 20,593,137
BEGINNING FUND BALANCE	12,649,971	10,453,234	9,033,088
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 21,963,727</u>	<u>\$ 30,842,479</u>	<u>\$ 29,626,225</u>
APPROPRIATIONS			
Purchased Services	\$ 882,864	\$ 1,672,797	\$ 1,689,525
Supplies	3,204,113	6,070,961	6,131,671
Furniture, Fixtures & Equipment	422,456	800,444	808,448
Other Miscellaneous Expenditures	7,001,060	13,265,189	13,397,840
Total Appropriations	\$ 11,510,493	\$ 21,809,391	\$ 22,027,484
FUND BALANCE - END OF YEAR			
Restricted Fund Balance	10,453,234	9,033,088	7,598,741
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 21,963,727</u>	<u>\$ 30,842,479</u>	<u>\$ 29,626,225</u>

Note: *The projected amounts for FY 2021-22 are based on updated information provided by Accounting. The significant increase from adopted budget is due to the fact that student activity has increased back close to pre-pandemic levels and consequently so have the related revenues and appropriations.



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. In September 2009, the School Board awarded an Administrative Services Only (ASO) contract to Cigna Healthcare. In 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 2022-23 are subject to plan design and contribution changes for the 2023 calendar year and are in the process of being negotiated with the labor unions and associations.

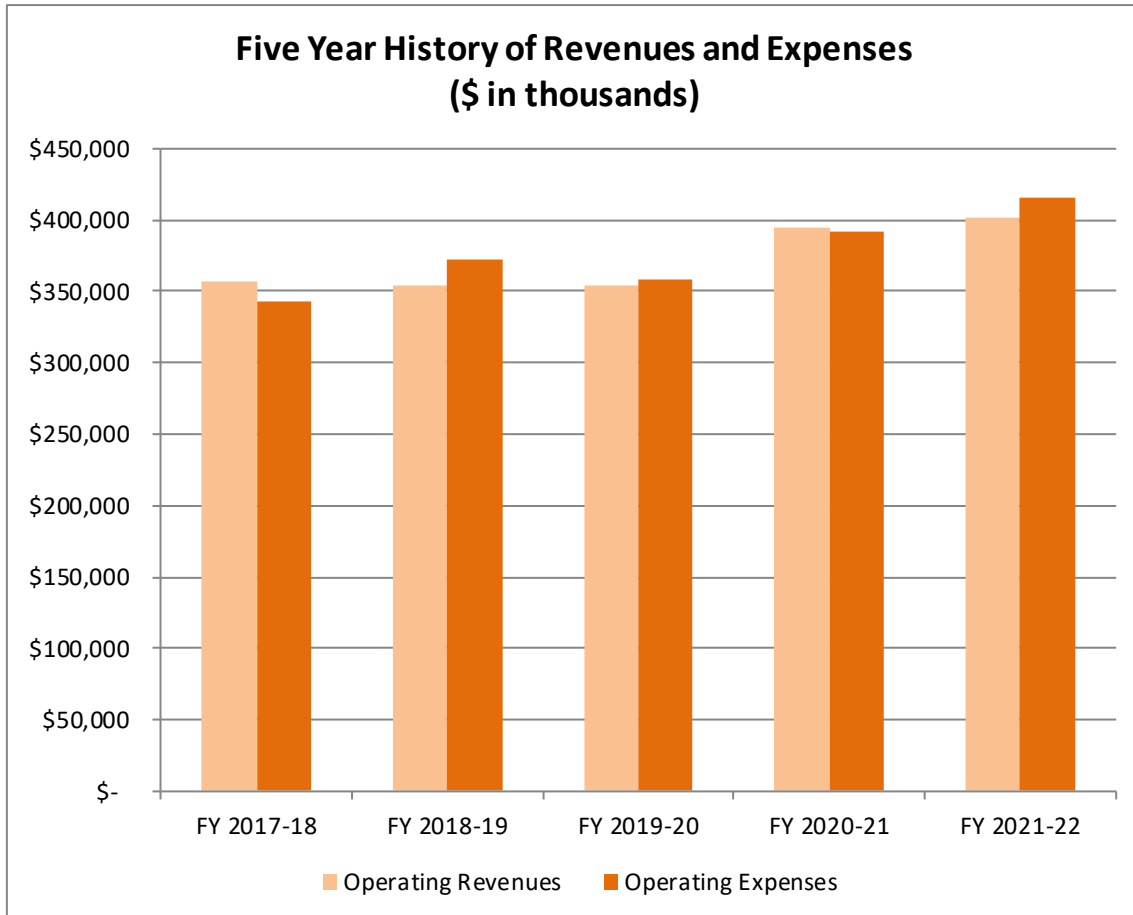
**SUMMARY OF REVENUES & EXPENSES
SELF-INSURED HEALTHCARE
INTERNAL SERVICE FUND**

	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS	FY 2022-23 TENTATIVE BUDGET
OPERATING REVENUES			
Charges for Services	\$ 380,757,677	\$ 387,663,967	\$ 410,435,021
Other Operating Revenues	13,538,564	13,339,000	13,335,000
Total Operating Revenues	\$ 394,296,241	\$ 401,002,967	\$ 423,770,021
NONOPERATING REVENUES			
Interest & Investment Revenue/(Loss)	56,847	253,033	1,028,979
Miscellaneous Local Sources	44,794,882	-	-
Total Revenues	\$ 439,147,970	\$ 401,256,000	\$ 424,799,000
BEGINNING NET POSITION	66,931,160	114,416,037	99,934,037
TOTAL OPERATING & NON-OPERATING REVENUES AND BEGINNING NET POSITION	<u>\$ 506,079,130</u>	<u>\$ 515,672,037</u>	<u>\$ 524,733,037</u>
OPERATING EXPENSES			
Salaries	\$ 184,701	\$ 184,125	\$ 171,262
Fringe Benefits	59,052	61,654	63,310
Purchased Services	957,205	900,000	1,160,000
Dues & Fees	112,875	120,000	127,000
ASO/Stop Loss Fees	3,207,172	3,636,221	3,568,428
Other Expenses (Estimated Claims)	387,142,088	410,836,000	438,818,000
Total Operating Expenses	\$ 391,663,093	\$ 415,738,000	\$ 443,908,000
TRANSFER TO GENERAL FUND	-	-	-
ENDING NET POSITION	114,416,037	99,934,037	80,825,037
TOTAL OPERATING EXPENSES AND ENDING NET POSITION	<u>\$ 506,079,130</u>	<u>\$ 515,672,037</u>	<u>\$ 524,733,037</u>

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

	FY 2017-18 ACTUAL RESULTS	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 PROJECTED RESULTS
OPERATING REVENUES					
Charges for Services	\$ 351,742,452	\$ 346,675,376	\$ 344,529,412	\$ 380,757,677	\$ 387,663,967
Other Operating Revenues	5,012,450	7,275,382	10,060,522	13,538,564	13,339,000
Total Operating Revenues	<u>\$ 356,754,902</u>	<u>\$ 353,950,758</u>	<u>\$ 354,589,934</u>	<u>\$ 394,296,241</u>	<u>\$ 401,002,967</u>
NONOPERATING REVENUES					
Interest & Investment Revenue/(Loss)	497,504	434,884	400,595	56,847	253,033
Miscellaneous Local Sources	-	-	-	44,794,882	-
Total Revenues	<u>\$ 357,252,406</u>	<u>\$ 354,385,642</u>	<u>\$ 354,990,529</u>	<u>\$ 439,147,970</u>	<u>\$ 401,256,000</u>
BEGINNING NET POSITION	<u>113,787,584</u>	<u>98,276,243</u>	<u>80,568,414</u>	<u>66,931,160</u>	<u>114,416,037</u>
TOTAL REVENUES AND BEGINNING NET POSITION	<u><u>\$ 471,039,990</u></u>	<u><u>\$ 452,661,885</u></u>	<u><u>\$ 435,558,943</u></u>	<u><u>\$ 506,079,130</u></u>	<u><u>\$ 515,672,037</u></u>
OPERATING EXPENSES					
Salaries	\$ 355,006	\$ 183,235	\$ 177,624	\$ 184,701	\$ 184,125
Fringe Benefits	162,377	62,612	53,169	59,052	61,654
Purchased Services	397,908	451,673	629,251	957,205	900,000
Dues & Fees	54,641	104,037	106,299	112,875	120,000
ASO/Stop Loss Fees	8,600,059	8,601,664	5,779,897	3,207,172	3,636,221
Other Expenses	333,193,756	362,690,250	351,881,543	387,142,088	410,836,000
Total Operating Expenses	<u>\$ 342,763,747</u>	<u>\$ 372,093,471</u>	<u>\$ 358,627,783</u>	<u>\$ 391,663,093</u>	<u>\$ 415,738,000</u>
TRANSFER TO GENERAL FUND	30,000,000	-	10,000,000	-	-
ENDING NET POSITION	<u>98,276,243</u>	<u>80,568,414</u>	<u>66,931,160</u>	<u>114,416,037</u>	<u>99,934,037</u>
TOTAL OPERATING EXPENSES AND ENDING NET POSITION	<u><u>\$ 471,039,990</u></u>	<u><u>\$ 452,661,885</u></u>	<u><u>\$ 435,558,943</u></u>	<u><u>\$ 506,079,130</u></u>	<u><u>\$ 515,672,037</u></u>

SELF-INSURED HEALTHCARE INTERNAL SERVICE FUND



\$ in thousands

	FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	
Operating Revenues	\$	356,755	\$	353,951	\$	354,590	\$	394,296	\$	401,003
Operating Expenses	\$	342,764	\$	372,093	\$	358,628	\$	391,663	\$	415,738

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 2022-23 in the amount of \$1.2 million, while retirement benefit payments and other plan expenses are appropriated at \$3.8 million. Investment/earnings are projected to be approximately \$2.5 million. Ending Net Position is expected to decrease to approximately \$26.9 million by the end of FY 2022-23.

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. While FY 2021-22 earnings captured significant market gains after the depressed prices caused by the pandemic, FY 2022-23 will not be in-line as fixed income securities prices are down, due to Federal Reserve rate increases. Moreover, market inflation risks, global political uncertainty and the uneasiness of an ongoing war in Europe can result in lower investment returns and higher volatility.

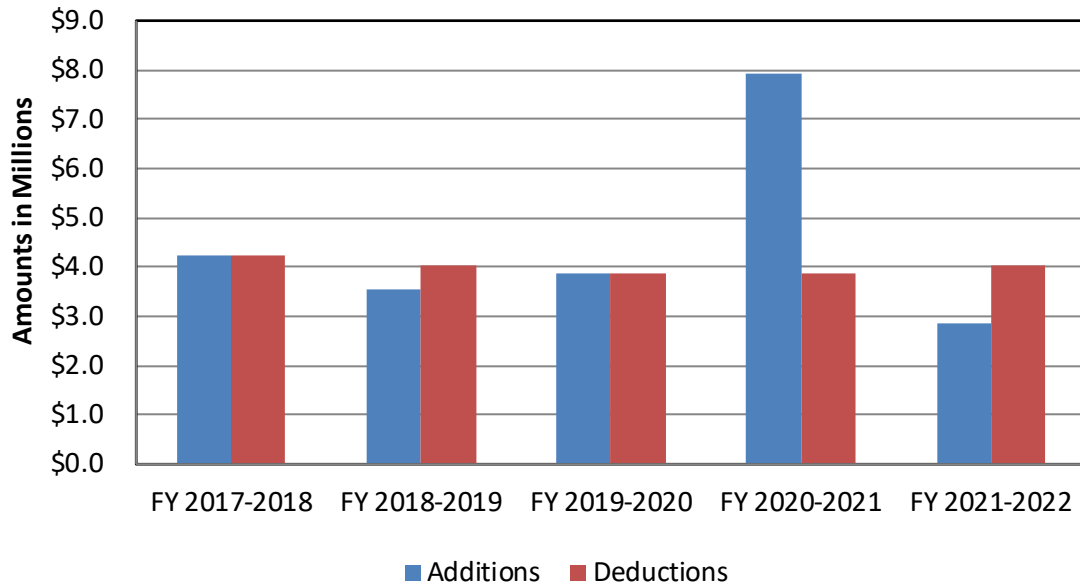
**SUMMARY OF REVENUES & APPROPRIATIONS
FIDUCIARY FUND - PENSION TRUST FUND**

	<u>FY 2020-21 ACTUAL RESULTS</u>	<u>FY 2021-22 PROJECTED RESULTS</u>	<u>FY 2022-23 TENTATIVE BUDGET</u>
ADDITIONS			
Employer Contributions	\$ 1,886,536	\$ 1,854,697	\$ 1,241,218
Investment Earnings	<u>6,039,600</u>	<u>1,000,000</u>	<u>2,500,000</u>
TOTAL ADDITIONS	\$ 7,926,136	\$ 2,854,697	\$ 3,741,218
BEGINNING NET POSITION	<u>24,094,508</u>	<u>28,144,356</u>	<u>26,984,053</u>
TOTAL ADDITIONS AND BEGINNING NET POSITION	<u>\$ 32,020,644</u>	<u>\$ 30,999,053</u>	<u>\$ 30,725,271</u>
DEDUCTIONS			
Retirement Benefit Payments	\$ 3,807,922	\$ 3,900,000	\$ 3,750,000
Trustee Services and Other Expenses	<u>68,366</u>	<u>115,000</u>	<u>70,000</u>
TOTAL DEDUCTIONS	\$ 3,876,288	\$ 4,015,000	\$ 3,820,000
ENDING NET POSITION	<u>28,144,356</u>	<u>26,984,053</u>	<u>26,905,271</u>
TOTAL DEDUCTIONS AND ENDING NET POSITION	<u>\$ 32,020,644</u>	<u>\$ 30,999,053</u>	<u>\$ 30,725,271</u>

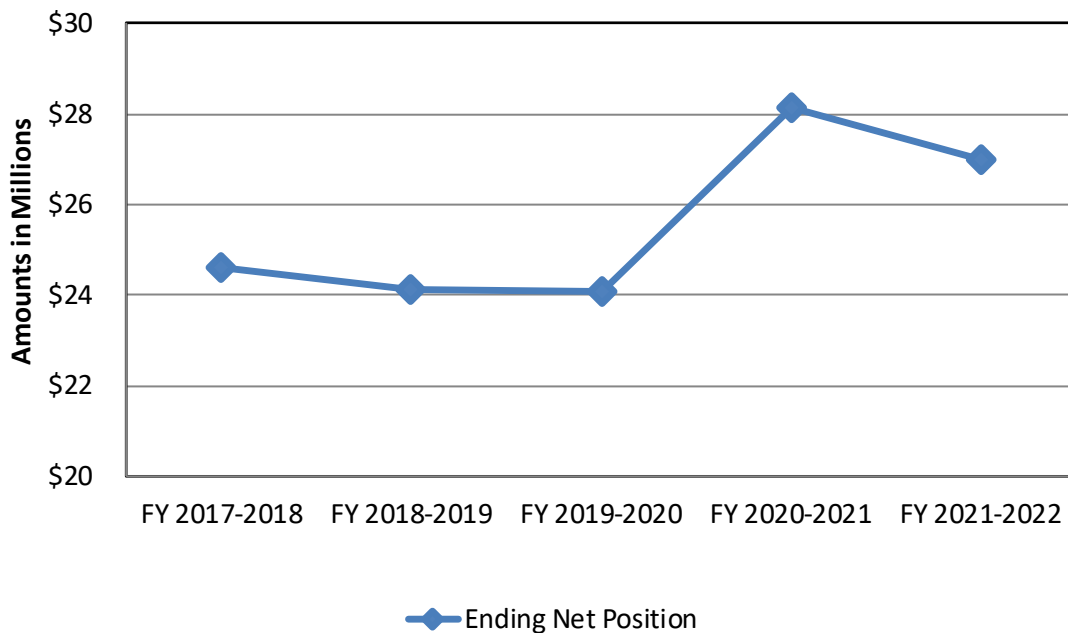
FIDUCIARY FUND - PENSION TRUST FUND FIVE-YEAR HISTORY

	FY 2017-2018 ACTUAL RESULTS	FY 2018-2019 ACTUAL RESULTS	FY 2019-2020 ACTUAL RESULTS	FY 2020-2021 ACTUAL RESULTS	FY 2021-2022 PROJECTED RESULTS
ADDITIONS					
Employer Contributions	\$ 2,156,032	\$ 2,027,550	\$ 2,565,755	\$ 1,886,536	\$ 1,854,697
Investment Earnings	2,071,542	1,503,585	1,306,307	6,039,600	1,000,000
TOTAL ADDITIONS	\$ 4,227,574	\$ 3,531,135	\$ 3,872,062	\$ 7,926,136	\$ 2,854,697
BEGINNING NET POSITION	24,589,664	24,595,935	24,105,713	24,094,508	28,144,356
TOTAL ADDITIONS AND BEGINNING NET POSITION	<u>\$ 28,817,238</u>	<u>\$ 28,127,070</u>	<u>\$ 27,977,775</u>	<u>\$ 32,020,644</u>	<u>\$ 30,999,053</u>
DEDUCTIONS					
Retirement Benefit Payments	\$ 4,114,520	\$ 3,950,868	\$ 3,844,760	\$ 3,807,922	\$ 3,900,000
Trustee Services and Other Expenses	106,783	70,489	38,507	68,366	115,000
TOTAL DEDUCTIONS	\$ 4,221,303	\$ 4,021,357	\$ 3,883,267	\$ 3,876,288	\$ 4,015,000
ENDING NET POSITION	24,595,935	24,105,713	24,094,508	28,144,356	26,984,053
TOTAL DEDUCTIONS AND ENDING NET POSITION	<u>\$ 28,817,238</u>	<u>\$ 28,127,070</u>	<u>\$ 27,977,775</u>	<u>\$ 32,020,644</u>	<u>\$ 30,999,053</u>

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 2022-23**

	FY 2021-22 ADOPTED BUDGET	FY 2021-22 PROJECTED BUDGET	FY 2022-23 TENTATIVE BUDGET	INCREASE (DECREASE)
FEDERAL SOURCES				
Impact Aid	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
R.O.T.C.	1,750,000	1,750,000	1,750,000	-
Medicaid Reimbursement	12,000,000	12,000,000	12,000,000	-
Federal Through State Community Schools	1,300,000	1,600,000	1,700,000	100,000
Federal Through State FEMA for Hurricane Irma	-	130,144	-	(130,144)
Total Federal	\$ 15,095,000	\$ 15,525,144	\$ 15,495,000	\$ (30,144)
STATE SOURCES				
FLORIDA EDUCATION FINANCE PROGRAM (C):				
Base Funding less FEFP Required Local Effort	\$ 354,250,793	\$ 358,996,769	\$ 266,912,423	\$ (92,084,346)
Safe Schools (B)	22,517,661	22,317,000	26,582,683	4,265,683
Supplemental Academic Instruction (B)	113,842,617	111,974,160	113,568,475	1,594,315
ESE Guarantee (B)	126,884,526	131,144,665	134,605,314	3,460,649
Reading Allocation	14,726,503	14,514,797	19,373,310	4,858,513
Prior Year Adjustment	-	1,053,006	-	(1,053,006)
Mental Health Assistance Allocation	13,465,847	13,269,926	15,691,092	2,421,166
Family Empowerment Scholarships Unique Abilities Adjustment	(41,226,109)	(46,398,604)	-	46,398,604
Family Empowerment Scholarships Educational Options Adjustment	(46,545,864)	(142,496,552)	-	142,496,552
Prior Year Adjustment for Scholarship Deduction	-	(41,018)	-	41,018
DJJ Supplemental Allocation (A)	274,761	244,283	164,209	(80,074)
Instructional Materials	27,788,079	25,929,813	29,084,939	3,155,126
Transportation (B)	19,249,787	19,285,379	21,847,999	2,562,620
Teachers Classroom Supplies Allocation (A)	6,548,656	6,548,656	6,521,266	(27,390)
Federally Connected Student Supplement	126,406	99,659	132,988	33,329
Digital Classrooms Allocation	184,665	183,369	-	(183,369)
Turnaround Supplemental Services Allocation	-	-	178,825	178,825
Teacher Salary Increase Allocation	66,148,051	66,148,051	95,403,106	29,255,055
Additional Student Reserve Allocation	-	16,839,864	-	(16,839,864)
Proration to Appropriation	-	(27,519,566)	-	27,519,566
Student Reserve Allocation Proration Offset	-	27,519,566	-	(27,519,566)
Sub-Total FEFP	\$ 678,236,379	\$ 599,613,223	\$ 730,066,629	\$ 130,453,406
OTHER STATE/CATEGORICAL PROGRAMS :				
Workforce Development (A)	\$ 80,670,340	\$ 80,670,340	\$ 82,562,062	\$ 1,891,722
Adults with Disabilities (A)	1,125,208	1,125,208	1,125,208	-
Performance Based Incentives	-	129,211	-	(129,211)
Voluntary Pre-K (B)	16,398,912	14,901,821	16,033,605	1,131,784
Class Size Reduction	354,684,785	344,611,139	344,611,139	-
Miscellaneous State (see A-3)	2,524,503	2,524,503	437,796	(2,086,707)
Sub-Total Other State	\$ 455,403,748	\$ 443,962,222	\$ 444,769,810	\$ 807,588
Total State	\$ 1,133,640,127	\$ 1,043,575,445	\$ 1,174,836,439	\$ 131,260,994

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

(C) State revenue has been updated from the 2nd resolution to reflect amounts per 4th FEFP calculation.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
COMPARISON OF REVENUES AND OTHER SOURCES
GENERAL FUND
FY 2022-23**

	FY 2021-22 ADOPTED BUDGET	FY 2021-22 PROJECTED BUDGET	FY 2022-23 TENTATIVE BUDGET	INCREASE (DECREASE)
LOCAL SOURCES				
FEFP Required Local Effort	\$ 1,346,481,283	\$ 1,346,481,283	\$ 1,555,752,038	\$ 209,270,755
Local Discretionary Millage	262,899,504	262,899,504	307,939,277	45,039,773
Additional Millage (Voted Levy)	263,602,444	263,602,444	308,762,643	45,160,199
Sub-Total Local	\$ 1,872,983,231	\$ 1,872,983,231	\$ 2,172,453,958	\$ 299,470,727
MISCELLANEOUS LOCAL:				
Rent	\$ 8,380,000	\$ 8,823,872	\$ 8,780,000	\$ (43,872)
Interest	622,523	1,489,710	6,133,638	4,643,928
Vocational Fees	805,000	805,000	805,000	-
Post Secondary Fees	3,363,000	3,363,000	3,363,000	-
Financial Aid Fees	500,000	500,000	400,000	(100,000)
Community Schools (A)	18,000,000	12,050,000	13,300,000	1,250,000
Fed. Indirect Cost Reimbursement	15,000,000	15,000,000	15,000,000	-
Universal Services (E-Rate)	1,000,000	1,000,000	1,000,000	-
Misc. School Receipts (A)	3,000,000	3,000,000	2,000,000	(1,000,000)
Food Service Indirect Costs	2,380,209	2,548,364	3,552,231	1,003,867
Other Miscellaneous Local (see A-4)	3,777,910	4,026,414	4,264,920	238,506
Sub-Total Miscellaneous Local	\$ 56,828,642	\$ 52,606,360	\$ 58,598,789	\$ 5,992,429
Total Local	\$ 1,929,811,873	\$ 1,925,589,591	\$ 2,231,052,747	\$ 305,463,156
TOTAL REVENUES	\$ 3,078,547,000	\$ 2,984,690,180	\$ 3,421,384,186	\$ 436,694,006
OTHER FINANCING SOURCES				
Transfer In From Capital Outlay	\$ 202,284,012	\$ 204,340,642	\$ 202,101,677	\$ (2,238,965)
FUND BALANCE FROM PRIOR YEAR	394,040,178	395,669,339	385,666,643	(10,002,696)
TOTAL REVENUES & OTHER SOURCES	\$ 3,674,871,190	\$ 3,584,700,161	\$ 4,009,152,506	\$ 424,452,345

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
COMPARISON OF REVENUES AND OTHER SOURCES
GENERAL FUND
FY 2022-23**

	FY 2021-22 ADOPTED BUDGET	FY 2021-22 PROJECTED BUDGET	FY 2022-23 TENTATIVE BUDGET	INCREASE (DECREASE)
TOTAL MISCELLANEOUS STATE				
Capital Outlay & Debt Service				
Withheld for Administration	\$ 224,796	\$ 224,796	\$ 224,796	\$ -
State License Tax	224,883	224,883	205,000	(19,883)
SFW Individual Training Account (A)	8,000	8,000	8,000	-
Computer Science Grant (A)	1,084,411	1,084,411	-	(1,084,411)
FDLRS General Revenue (A)	48,491	48,491	-	(48,491)
WLRN-TV FL Community Svc. (A)	301,176	301,176	-	(301,176)
WLRN-FM Radio Community Svc. (A)	94,000	94,000	-	(94,000)
Learning For Life (A)	141,000	141,000	-	(141,000)
Youth Mental Health Awareness & Training	397,746	397,746	-	(397,746)
TOTAL MISCELLANEOUS STATE	\$ 2,524,503	\$ 2,524,503	\$ 437,796	\$ (2,086,707)

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
COMPARISON OF REVENUES AND OTHER SOURCES
GENERAL FUND
FY 2022-23**

	FY 2021-22 ADOPTED BUDGET	FY 2021-22 PROJECTED BUDGET	FY 2022-23 TENTATIVE BUDGET	INCREASE (DECREASE)
TOTAL OTHER MISC LOCAL				
Fee Supported Pre-K (B)	\$ 2,391,120	\$ 2,391,120	\$ 3,157,920	\$ 766,800
Miami-Dade County VAB Adjustment	386,790	386,790	307,000	(79,790)
Fingerprinting (A)	1,000,000	1,000,000	800,000	(200,000)
Bus Fees	-	248,504	-	(248,504)
TOTAL OTHER MISC LOCAL	\$ 3,777,910	\$ 4,026,414	\$ 4,264,920	\$ 238,506

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

FEFP REVENUE ANALYSIS FY 2022-23

		FY 2020-21 ACTUAL REVENUES	FY 2021-22 ADOPTED BUDGET	FY 2021-22 AMENDED BUDGET	FY 2022-23 TENTATIVE BUDGET
FTEw					
	368,458.14 x \$4,319.49	\$ 1,591,551,251			
	375,210.77 x \$4,372.91		\$ 1,640,762,928		
	376,280.36 x \$4,372.91			\$ 1,645,440,149	
	384,564.25 x \$4,587.40				\$ 1,764,150,040
Geographic Cost Differential					
	1,591,551,251 x .0142	22,600,028			
	1,640,762,928 x .0147		24,119,215		
	1,645,440,149 x .0147			24,187,970	
	1,764,150,040 x .0166				29,284,891
Safe Schools		23,169,331	22,517,661	22,317,000	26,582,683
Supplemental Academic Instruction		112,430,803	113,842,617	111,974,160	113,568,475
ESE Guarantee		131,215,090	126,884,526	131,144,665	134,605,314
Family Empowerment Scholarships - Educational Options*		(46,545,864)	(46,545,864)	(142,496,552)	-
Family Empowerment Scholarships - Unique Abilities*		(41,226,109)	(41,226,109)	(46,398,604)	-
Prior Year Adjustment for Scholarship Deductions		(245,927)	-	(41,018)	-
Prior Year Adjustment		134,220	-	1,053,006	-
Reading Allocation		14,782,451	14,726,503	14,514,797	19,373,310
Teacher Supply Allocation		6,548,165	6,548,656	6,548,656	6,521,266
Mental Health Assistance		11,360,476	13,465,847	13,269,926	15,691,092
Instructional Materials Allocation		27,157,280	27,788,079	25,929,813	29,084,939
Student Transportation Allocation		18,882,277	19,249,787	19,285,379	21,847,999
Dept. of Juvenile Justice Allocation		254,963	274,761	244,283	164,209
Teacher Salary Increase Allocation		60,560,032	66,148,051	66,148,051	95,403,106
Federally Connected Student Supplement		125,272	126,406	99,659	132,988
Digital Classrooms		185,031	184,665	183,369	-
Funding Compression & Hold Harmless		13,785,045	-	-	-
Turnaround Supplemental Services		178,825	-	-	178,825
Proration to Appropriation		(7,181,629)	-	(27,519,566)	-
Student Reserve Allocation Proration Offset		61,071,760	-	27,519,566	-
Additional Student Reserve Allocation		-	-	16,839,864	-
SUB-TOTAL		\$ 2,000,792,771	\$ 1,988,867,729	\$ 1,910,244,573	\$ 2,256,589,137
Minus: Required Local Effort **					
	353,183,445,068 x .96 x .003840	\$ 1,301,975,452			
	366,114,505,026 x .96 x .003729		\$ 1,310,631,350		
	366,114,505,026 x .96 x .003729			\$ 1,310,631,350	
	428,837,004,339 x .96 x .003708				\$ 1,526,522,508
TOTAL		\$ 698,817,319	\$ 678,236,379	\$ 599,613,223	\$ 730,066,629

* FTE for students on Family Empowerment Scholarships Educational Options and Unique Abilities are included in the tentative budget pursuant to DOE guidelines. Every other column aside from Tentative is 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 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
EXCEPT. ED. PGMS.	-	1,396.70	1,424.16	-	2,820.86		10,864.43
300 Career Education (9-12)	-	3,906.34	3,875.97	-	7,782.31	1.012	7,875.70
CAREER EDUCATION (9-12)	-	3,906.34	3,875.97	-	7,782.31		7,875.70
130 ESOL	0.72	16,309.74	15,894.92	1.01	32,206.39	1.184	38,132.37
AT-RISK	0.72	16,309.74	15,894.92	1.01	32,206.39		38,132.37
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
BASIC	19.68	145,990.83	146,073.51	29.02	292,113.04		303,056.15
TOTAL K-12	20.40	167,603.61	167,268.56	30.03	334,922.60		359,928.65
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
GRAND TOTAL							368,458.14

NOTE: Includes Family Empowerment Scholarships - Educational Options (FES-EO), Family Empowerment Scholarships - Unique Abilities (FES-UA; previously McKay), and Charter Schools. Although the district does not receive revenue for FES-EO or FES-UA, the FTE of students in these programs are included in the M-DCPS count.

FY 2021-22
uwFTE AND wFTE BY PROGRAM
(Agrees to Fourth Calculation)

No. Program	July	October	February	Estimated June	uwFTE Total	FY 2021-22 Weights	wFTE Total
254 ESE Level 4	-	1,162.39	1,207.72	-	2,370.11	3.648	8,646.16
255 ESE Level 5	-	136.37	164.70	-	301.07	5.340	1,607.71
EXCEPT. ED. PGMS.	-	1,298.76	1,372.42	-	2,671.18		10,253.87
300 Career Education (9-12)	-	3,652.43	3,670.48	-	7,322.91	1.010	7,396.14
CAREER EDUCATION (9-12)	-	3,652.43	3,670.48	-	7,322.91		7,396.14
130 ESOL	0.44	16,864.71	17,769.91	0.62	34,635.68	1.199	41,441.91
AT-RISK	0.44	16,864.71	17,769.91	0.62	34,635.68		41,441.91
101 K-3 Basic	-	32,368.91	32,065.62	-	64,434.53	1.126	72,553.28
102 4-8 Basic	3.79	42,493.30	42,463.87	4.77	84,965.73	1.000	84,965.73
103 9-12 Basic	10.73	34,086.44	33,590.46	13.99	67,701.62	1.010	68,378.64
111 K-3 Basic with ESE	-	9,167.24	9,986.66	-	19,153.90	1.126	21,567.29
112 4-8 Basic with ESE	1.67	18,309.95	18,492.90	2.11	36,806.63	1.000	36,806.63
113 9-12 Basic with ESE	2.32	12,142.15	12,084.98	4.54	24,233.99	1.010	24,476.33
BASIC	18.51	148,567.99	148,684.49	25.41	297,296.40		308,747.90
TOTAL K-12	18.95	170,383.89	171,497.30	26.03	341,926.17		367,839.82
Advanced Placement							3,742.56
Advanced Placement Capstone Diploma							82.50
Industry Certified Career Education Supplement							869.60
International Baccalaureate Exam							433.60
International Baccalaureate Diploma							134.10
AICE-Diploma							256.20
AICE-Score							1,826.08
Early Graduation							113.00
Dual Enrollment Degree							172.50
Dual Enrollment Diploma							810.40
GRAND TOTAL							376,280.36

NOTE: Includes Family Empowerment Scholarships - Educational Options (FES-EO), Family Empowerment Scholarships - Unique Abilities (FES-UA; which now includes McKay and Gardiner), and Charter Schools. Although the district does not receive revenue for FES-EO or FES-UA, the FTE of students in these programs are included in the M-DCPS count.

FY 2022-23
uwFTE AND wFTE BY PROGRAM
(Agrees to Legislative Results)

A - 8

No. Program		Estimates Submitted to DOE				FY 2022-23 Weights	wFTE Total
		Estimated July	Estimated October	Estimated February	Estimated June	uwFTE Total	
254	ESE Level 4	-	1,161.70	1,207.01	-	2,368.71	3.674
255	ESE Level 5	-	127.92	154.49	-	282.41	5.401
	EXCEPT. ED. PGMS.	-	1,289.62	1,361.50	-	2,651.12	10,227.94
300	Career Education (9-12)	-	3,620.82	3,638.72	-	7,259.54	0.999
	CAREER EDUCATION (9-12)	-	3,620.82	3,638.72	-	7,259.54	7,252.28
130	ESOL	0.44	16,300.00	17,174.89	0.62	33,475.95	1.206
	AT-RISK	0.44	16,300.00	17,174.89	0.62	33,475.95	40,372.00
101	K-3 Basic	-	33,610.84	33,295.92	-	66,906.76	1.126
102	4-8 Basic	3.79	44,088.25	44,057.72	4.77	88,154.53	1.000
103	9-12 Basic	10.73	35,387.93	34,873.01	13.99	70,285.66	0.999
111	K-3 Basic with ESE	-	9,600.40	10,458.53	-	20,058.93	1.126
112	4-8 Basic with ESE	1.67	18,553.78	18,739.17	2.11	37,296.73	1.000
113	9-12 Basic with ESE	2.32	12,378.81	12,320.52	4.54	24,706.19	0.999
	BASIC	18.51	153,620.01	153,744.87	25.41	307,408.80	318,271.49
	TOTAL K-12	18.95	174,830.45	175,919.98	26.03	350,795.41	376,123.71
	Advanced Placement						3,742.56
	Advanced Placement Capstone Diploma						82.50
	Industry Certified Career Education Supplement						869.60
	International Baccalaureate Exam						433.60
	International Baccalaureate Diploma						134.10
	AICE-Diploma						256.20
	AICE-Score						1,826.08
	Early Graduation						113.00
	Dual Enrollment Degree						172.50
	Dual Enrollment Diploma						810.40
	GRAND TOTAL						384,564.25

NOTE: Includes Family Empowerment Scholarships - Educational Options (FES-EO), Family Empowerment Scholarships - Unique Abilities (FES-UA), and Charter Schools. Although the district does not receive revenue for FES-EO or FES-UA, the FTE of students in these programs are included in the M-DCPS count.

FY 2022-23 ESTIMATE OF PROPERTY TAX LEVY AND ROLLBACK RATE (POTENTIAL YIELDS)

	FY 2021-22 ACTUAL RATE	FY 2021-22 ACTUAL YIELD (Thousands)	FY 2022-23 ROLLBACK RATE	FY 2022-23 ROLLBACK YIELD (Thousands)	FY 2022-23 PROPOSED RATE	FY 2022-23 PROPOSED YIELD (Thousands)
RLE Millage	3.8310	\$ 1,371,347	3.2422	\$ 1,390,375	3.7790	\$ 1,620,575
Disc. Oper. Millage	0.7480	267,754	0.6330	271,454	0.7480	320,770
Additional Voted Millage	0.7500	268,470	0.6347	272,183	0.7500	321,628
Disc. Capital Millage	1.5000	536,941	1.2695	544,409	1.5000	643,256
TOTAL	6.8290	\$ 2,444,512	5.7794	\$ 2,478,421	6.7770	\$ 2,906,229
% Increase in Tax Levy Yield						17.26%

The following values of a mill are applicable for calculations:

(a) Adjusted value of a mill in 2021-22 (as of July 1, 2021) was:	\$ 366,114,505
(b) Estimated value of one mill for 2022-23 (as of July 1, 2022) is:	
Excluding new construction	\$ 422,969,523
Including new construction	\$ 428,837,004
(c) Prior Year (2021-22) Final Tax Roll (as of July 1, 2022)	\$ 357,960,465,263
Value of a Mill	\$ 357,960,465

Note: This schedule excludes Additional Debt Service Voted Millage.

FIVE YEAR TREND ANALYSIS OF CALCULATED MILLAGE YIELDS & RATES FY 2022-23

A - 10

	FY 2018-19	Percent Increase (Decrease)	FY 2019-20	Percent Increase (Decrease)	FY 2020-21	Percent Increase (Decrease)	FY 2021-22	Percent Increase (Decrease)	Proposed FY 2022-23	Percent Increase (Decrease)
New Construction	\$ 5,658,905,044	-30.64%	\$ 7,395,000,697	30.68%	\$ 7,983,660,629	7.96%	\$ 5,532,336,601	-30.70%	\$ 5,867,480,887	6.06%
Other	316,534,110,043	6.59%	332,198,181,741	4.95%	345,199,784,439	3.91%	360,582,168,425	4.46%	422,969,523,452	17.30%
Total Miami-Dade Co. Tax Roll*	\$ 322,193,015,087	5.59%	\$ 339,593,182,438	5.40%	\$ 353,183,445,068	4.00%	\$ 366,114,505,026	3.66%	\$ 428,837,004,339	17.13%
Budget Rate	0.00096		0.00096		0.00096		0.00096		0.00096	
Value of Mill	\$ 309,305,294	5.59%	\$ 326,009,455	5.40%	\$ 339,056,107	4.00%	\$ 351,469,925	3.66%	\$ 411,683,524	17.13%
RLE Millage Levy**	4.256	-5.97%	4.027	-5.38%	3.938	-2.21%	3.831	-2.72%	3.779	-1.36%
RLE Yield	\$ 1,316,403,333	-0.71%	\$ 1,312,840,077	-0.27%	\$ 1,335,202,951	1.70%	\$ 1,346,481,283	0.84%	\$ 1,555,752,038	15.54%
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	\$ 231,360,360	5.59%	\$ 243,855,074	5.40%	\$ 253,613,970	4.00%	\$ 262,899,504	3.66%	\$ 307,939,276	17.13%
Voted School Tax Additional Mill. Levy	-	0.00%	0.750	100.00%	0.750	0.00%	0.750	0.00%	0.750	0.00%
Voted School Tax Additional Yield	\$ -	0.00%	\$ 244,507,093	100.00%	\$ 254,292,082	4.00%	\$ 263,602,444	3.66%	\$ 308,762,645	17.13%
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	\$ 463,957,941	5.59%	\$ 489,014,185	5.40%	\$ 508,584,163	4.00%	\$ 527,204,888	3.66%	\$ 617,525,286	17.13%
Voted Debt Service Mill. Levy	0.229	4.09%	0.123	-46.29%	0.193	56.91%	0.180	-6.74%	0.165	-8.33%
Voted Debt Service Yield	\$ 70,830,912	9.91%	\$ 40,099,165	-43.39%	\$ 65,437,831	63.19%	\$ 63,264,587	-3.32%	\$ 67,927,781	7.37%
Total Millage Levy	6.733	-3.73%	7.148	6.16%	7.129	-0.27%	7.009	-1.68%	6.942	-0.96%
Total Yield	\$ 2,082,552,546	1.65%	\$ 2,330,315,594	11.90%	\$ 2,417,130,997	3.73%	\$ 2,463,452,706	1.92%	\$ 2,857,907,026	16.01%

* 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 2022-23 (not yet available).

SUMMARY OF APPROPRIATIONS BY OBJECT OF EXPENDITURE FY 2022-23 TENTATIVE BUDGET

A - 11

	FY 2020-21 ACTUAL EXPENDITURES	FY 2021-22 ADOPTED BUDGET	FY 2021-22 PROJECTED EXPENDITURES	FY 2022-23 TENTATIVE BUDGET	VARIANCE INCREASE (DECREASE)
APPROPRIATIONS					
SALARIES	\$ 1,629,181,688	\$ 1,744,406,332	\$ 1,663,178,559	\$ 1,737,423,989	\$ 74,245,430
EMPLOYEE BENEFITS	588,161,629	665,944,937	643,554,961	716,946,723	73,391,762
NON-SALARY					
Purchased Services	726,507,787	791,189,890	795,734,038	1,099,389,971	303,655,933
Utilities	54,415,648	60,382,027	66,054,975	70,332,722	4,277,747
Materials & Supplies	51,725,494	214,766,867	100,339,061	192,013,646	91,674,585
Capital Outlay	24,910,581	14,048,073	31,554,160	12,430,765	(19,123,395)
Other Non-Salary	55,968,120	57,415,390	64,420,893	56,608,937	(7,811,956)
TOTAL NON-SALARY	<u>\$ 913,527,630</u>	<u>\$ 1,137,802,247</u>	<u>\$ 1,058,103,127</u>	<u>\$ 1,430,776,041</u>	<u>\$ 372,672,914</u>
TOTAL APPROPRIATIONS	<u>\$ 3,130,870,947</u>	<u>\$ 3,548,153,516</u>	<u>\$ 3,364,836,647</u>	<u>\$ 3,885,146,753</u>	<u>\$ 520,310,106</u>
TRANSFERS OUT					
Transfer to Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE					
Non-Spendable	\$ 29,984,520	\$ -	\$ -	\$ -	\$ -
Restricted	4,705,917	-	-	-	-
Assigned	118,244,574	33,000,000	126,145,840	30,288,079	(95,857,761)
Unassigned	242,734,328	93,717,674	93,717,674	93,717,674	-
TOTAL FUND BALANCE	<u>\$ 395,669,339</u>	<u>\$ 126,717,674</u>	<u>\$ 219,863,514</u>	<u>\$ 124,005,753</u>	<u>\$ (95,857,761)</u>
TOTAL APPROPRIATIONS TRANSFERS & FUND BALANCE	<u>\$ 3,526,540,286</u>	<u>\$ 3,674,871,190</u>	<u>\$ 3,584,700,161</u>	<u>\$ 4,009,152,506</u>	<u>\$ 424,452,345</u>

Note: The FY 2022-23 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** relates mainly due to non-recurring revenue for FEMA Reimbursements for Hurricane Irma offset by a slight increase in projected Federal Through State Community Schools revenue. \$ (0.03)

STATE

1. Increase in **Florida Education Finance Program (FEFP)** revenues due to 7 major changes: a) restoring of Family Empowerment Scholarships Educational Options (FES-EO); b) restoring of Family Empowerment Scholarships Unique Abilities (FES-UA, previously McKay and Gardiner); c) reduction in Base Funding net of Required Local Effort (RLE); d) increase to the Teacher Salary Increase Allocation; e) elimination of the Student Reserve Allocation; f) elimination of the negative Proration to Appropriation; g) elimination of the Additional Student Reserve Allocation. In addition, the tax roll increased \$62.72 billion over FY 2021-22 on July 1. This differs from the estimated tax roll the 2022 Legislature used by \$40.61 billion. 130.45

	FY 2021-22 Fourth <u>Calculation</u>	FY 2022-23 First <u>Calculation</u>	% Increase/ (Decrease)
Unweighted FTE	341,926.17	350,795.41	2.59%
Weighted FTE	376,280.36	384,564.25	2.20%
Base Student Allocation	4,372.91	4,587.40	4.90%
District Cost Differential	1.0147	1.0166	0.19%
RLE Millage Rate	3.831	3.779	-1.36%
Disc. Local Millage Rate	0.748	0.748	0.00%
Tax Roll (in billions)	366.11	428.84	17.13%
Base Funding (Net of RLE)	359.00	266.91	-25.65%
FES-EO Adjustment	(142.50)	0.00	-100.00%
FES-UA (McKay) Adjustment	(46.40)	0.00	-100.00%
Prior Year Adjustments for Scholarship Deductions	(0.04)	0.00	-100.00%
ESE Guaranteed Allocation	131.14	134.61	2.64%
Mental Health Assistance Allocation	13.27	15.69	18.24%
Supplemental Academic Instruction	111.97	113.57	1.43%
Turnaround Supplemental Services	0.00	0.18	0.00%
Reading Allocation	14.52	19.37	33.47%
Safe Schools	22.32	26.58	19.10%
DJJ Supplemental Allocation	0.24	0.16	-31.67%
Prior Year Adjustments	1.05	0.00	-100.00%
Instructional Materials	25.93	29.09	12.17%
Transportation	19.29	21.85	13.26%
Teachers Supply Allocation	6.55	6.52	-0.43%
Teacher Salary Increase Allocation	66.15	95.40	44.23%
Funding Compression & Hold Harmless	0.00	0.00	0.00%
Digital Classrooms	0.18	0.00	-100.00%
Federally Connected Student Supplement	0.10	0.13	33.00%
Additional Student Reserve Allocation	16.84	0.00	-100.00%
Emergency Order Funding Adjustment	27.52	0.00	-100.00%
Proration to Appropriation	(27.52)	0.00	-100.00%

DETAILS OF MAJOR REVENUE CHANGES (Continued) **\$ (MILLIONS)**

<u>STATE (Continued)</u>	<u>Increase (Decrease)</u>
2. Increase funding in State Categorical programs mainly due to Workforce Development.	\$ 1.76
3. Increase funding of Other State programs due to a projected increase in Voluntary Pre-K.	1.13
4. Decrease funding in Miscellaneous State 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.	(2.08)

LOCAL

- | | |
|---|--------|
| 1. Increase property tax revenue due to an increase in taxable property value over the prior year. The tax roll used by the 2022 Legislature was \$388.23 billion compared to \$366.11 billion in FY 2021-22. However, on July 1, the district received the certified tax roll from the County which reflected \$428.84 billion. | 299.47 |
|---|--------|

The budget recommendation includes .748 mills for Local Discretionary millage. The impact to property tax revenues is as follows:

a. Required Local Effort (RLE)	\$ 209.27
b. Local Discretionary Millage	45.04
c. Additional Millage (Referendum)	45.16
	<hr/>
	\$ 299.47

It is anticipated that the **total levy** of school property tax rates will decrease from 5.329 mills to 5.277 mills or \$0.052 cents per thousand dollars of assessed value. The increase in the tax roll was so significant that it offset the effect of the legislature's decrease of the RLE millage rate and it also allowed the State to further decrease its funding.

Required Local Effort millage will be revised by the Department of Education no later than July 19.

- | | |
|---|----------------|
| 2. Increase/(Decrease) Miscellaneous Local as follows: | 5.99 |
| Interest | \$ 4.64 |
| Community Schools | 1.25 |
| Food Service Indirect Cost | 1.00 |
| Miscellaneous School Receipts | (1.00) |
| Financial Aide Fees | (0.10) |
| Rent | (0.04) |
| Other Miscellaneous Local* | <u>0.24</u> |
| Total | \$ <u>5.99</u> |

*These revenues are offset by appropriation increases/(decreases).

DETAILS OF MAJOR REVENUE CHANGES *(Continued)*
\$ (MILLIONS)

<u>TRANSFERS, NON-REVENUE SOURCES AND FUND BALANCE</u>	Increase (Decrease)
1. Decrease transfer from Capital Outlay due primarily to the Charter School portion of the School Hardening Grants.	\$ (2.24)
2. Decrease Beginning Fund Balance to reflect updated projected carry forward amounts as well as a reserve for potential revenue shortfall for FY 2022-23.	(10.00)
Total Major Revenues, Transfers and Other Changes	<u>\$ 424.45</u>

DETAILS OF MAJOR APPROPRIATION CHANGES \$ (MILLIONS)

<u>SCHOOLS</u>	<u>Increase (Decrease)</u>
1. Increase appropriations in K-12 programs 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 Family Empowerment Scholarships and is reflected as part of their FEFP increase below.	\$ 13.70
2. Increase appropriations for Charter Schools due to an estimated shift of 6,500.20, unweighted FTE (uFTE) primarily from public schools (from 77,303.80 uFTE in FY 2021-22 to 83,804.00 uFTE in FY 2022-23). 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 \$7.56M related to the new Teacher Salary Increase Allocation.	74.77
3. Decrease appropriations for Charter School Capital Outlay due to the decrease in School Hardening Grant which will not be added until final adoption when final carryforward amounts are determined.	(2.24)
4. Establish an appropriation for Family Empowerment Scholarships - Unique Abilities (FES-UA) at the estimated revenue level. Students are reflected in FTE and the related revenue is part of FEFP as of Tentative, until it is deducted on the 2 nd FEFP Calculation and subsequently removed as of Adoption. This appropriation does not include additional amounts budgeted as part of Categoricals.	66.03
5. Establish an appropriation for Family Empowerment Scholarships - Educational Options (FES-EO) at the estimated revenue level. Students are reflected in FTE and the related revenue is part of FEFP as of Tentative, until it is deducted on the 2 nd FEFP Calculation and subsequently removed as of Adoption. This appropriation does not include additional amounts budgeted as part of Categoricals.	149.41
6. Decrease appropriations for various Miscellaneous State/Local programs (offset by a decrease in revenue). Several grants are not reflected until notification is received from the State.	(1.85)
7. Establish a salary appropriation for the projected cost to increase all full-time and part-time personnel to a minimum \$15 hourly rate.	30.36
8. Increase appropriations based on preliminary budget conference decisions including support pool position purchases.	12.57

DETAILS OF MAJOR APPROPRIATION CHANGES (Continued)
\$ (MILLIONS)

<u>SCHOOLS (Continued)</u>	<u>Increase (Decrease)</u>
9. Decrease appropriations for instructional portion provided by referendum approved by voters on November 6, 2018. This amount reflects the decrease which will occur during FY 2022-23 related to the fact that the District is supposed to share this revenue with Charter Schools effective FY 2022-23. This decrease was partially offset by the increase in the tax roll.	\$ (31.68)
10. Establish appropriation for instructional portion provided by referendum approved by voters on November 6, 2018 which will now be shared with Charter Schools.	68.98
11. Decrease appropriations for the security portion of the referendum funds approved by voters on November 6, 2018. This amount reflects the net decrease which will occur during FY 2022-23 since our district will be sharing this revenue with Charter Schools. This decrease was mitigated by two factors: 1) the significant increase in the tax roll, and 2) the fact that our district had been sharing its portion of the Safe Schools FEFP allocation with charter schools in an effort to help them meet their security needs.	(4.32)
12. Increase appropriation for the security portion of the referendum funds approved by voters on November 6, 2018. This amount reflects the net increase to Charter Schools since our district was already sharing part of its Safe Schools FEFP allocation with Charter Schools	2.28
13. Increase ESE appropriations based on projected FTE changes in ESE programs as of preliminary budget conferences.	49.18
14. Decrease appropriations for various FEFP and categorical programs as listed below (the amounts below include the portions pertaining to Charter and FES FTE):	25.38

<u>Categorical Program</u>	<u>FY 2021-22 Appropriations</u>	<u>FY 2022-23 Appropriations</u>
Voluntary Pre-K	\$ 17.29	\$ 21.25
Instructional Materials	25.93	29.08
Reading Allocation	3.28	19.37
Mental Health Assistance	13.27	15.69
DJJ Supplemental Allocation	0.24	0.16
Digital Classroom Allocation	0.18	0.00
Full Service Schools	<u>0.64</u>	<u>0.66</u>
Total	<u>\$ 60.83</u>	<u>\$ 86.21</u>

Total School Changes	<u>\$ 452.57</u>
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DETAILS OF MAJOR APPROPRIATION CHANGES (Continued)
\$ (MILLIONS)

<u>OTHER</u>	<u>Increase (Decrease)</u>
1. Increase appropriations for employee health benefits to reflect trend in actual expenditures.	\$ 27.74
2. Increase appropriations for FICA/retirement/liability/workers compensation/unemployment compensation . This is primarily due to an increase in the FRS rate (from an average of 11.89% to 12.94%), as well as a slight increase in liability insurance. These increases were partially offset by a slight decrease in estimated workers compensation.	45.65
3. Decrease appropriations for energy services and other utilities primarily due to an increase in the cost of electricity, offset by projected decreases in water, sewer, waste, telecommunications, bottled gas (propane), and natural gas.	(4.01)
4. Increase appropriations for Property/Flood insurance premiums.	0.80
5. Increase Lapse to reflect school supplement purchases as of preliminary budget conferences and projected 2022-23 Referendum available balances based on the latest analysis.	(3.83)
6. Eliminate the FY 2021-22 Personnel and Program Protection revenue shortfall reserve used to mitigate the impacts of revenue losses during FY 2021-22.	(74.87)
7. Decrease the Tax Yield Reserve for 2022-23. Tentative Budget includes \$30.29 million for a potential shortfall in 2021-22 which will not be known until mid-August.	(20.99)
8. Miscellaneous variances.	<u>1.39</u>
Total Other Changes	\$ <u>(28.12)</u>
Total Appropriation Changes	\$ <u><u>424.45</u></u>



**FY 2021-22
Estimated Capital
Carry Forward Balances
to FY 2022-23**



Estimated FY 2021-22 Carry Forward Balances to FY 2022-23		
The balances reflected in the schedule below represent amounts which are projected to be carried forward to FY 2022-23 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 2021-22 Carry Forward Balances to FY 2022-23
Capital Projects		
13950000	20-21 Safety & Security (Hardening) Grant Projects	\$ 5,017,839
28580000	6-12 Facility (Brickell Growth S. of River) Project	30,555,744
17520000	Ada Merritt K-8 Project	76,513
15080000	ADA Projects	25,379,569
18180000	Air Base K-8 Project	163,846
18210000	Allapattah Elem Project	4,104,067
24090000	Allapattah Middle Project	172,943
28440000	Alonzo & Tracy Mourning Senior Project	12,416,512
26210000	American Senior Project	164,604
27610000	Ammons Middle Project	18,028,827
09820000	Angelou, Maya Elem Project	3
28430000	Arch Creek Elem Project	8,555,571
00120000	Architect Planning Fund	196,614
18240000	Arcola Lake Elem Project	3,811,389
24120000	Arvida Middle Project	946,821
15680000	Asbestos Abatement Projects	1,087,442
18270000	Auburndale Elem Project	287,811
27960000	Aventura Waterways K-8 Project	55,701
18300000	Avocado Elem Project	3
27020000	Baker Aviation Project	21,023
18330000	Banyan Elem Project	2,211,028
21750000	Barbara Hawkins Elem (formerly N. Carol City El) Project	215,803
28450000	Barreiro, Manuel Elem Project	353
17400000	Beckham, Ethel Koger Elem Project	168,517
18390000	Bel Aire Elem Project	3,361,904
07760000	Ben Sheppard Elem Project	3,283
18420000	Bent Tree Elem Project	123
28480000	Bilbao, Dr. Toni Preparatory Academy	3,470,523
18480000	Biscayne Elem Project	39,216

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
18510000	Biscayne Gardens Elem Project	\$ 2,751,243
18540000	Blanton Elem Project	106,722
18570000	Blue Lakes Elem Project	554,914
17570000	Bossard Elem Project	1
27600000	Bowman Ashe/Doolin K-8 Academy Project	3
18580000	Braddock Senior Project	17,082
18600000	Brentwood Elem Project	242,143
18630000	Bright Elem Project	8,029,101
18360000	Broad, Ruth K. /Bay Harbor K-8 Project	515,470
18660000	Broadmoor Elem Project	7,656,758
24150000	Brownsville Middle Project	2,800,187
18690000	Bryan Elementary Project	2
18750000	Bunche Park Elem Project	230,986
18840000	Calusa Elem Project	90,307
18780000	Campbell Drive K-8 Project	7,561
24210000	Campbell Drive Middle Project	455,639
13500000	Capacity Projects (North of River)	28,031,000
01000000	Capital Improvement Committee (CIF)	91
18810000	Caribbean K-8 Project	164,927
18870000	Carol City Elem Project	104,958
24180000	Carol City Middle Project	2,898,706
23700000	Carrie P Meek/Westview K-8 Project	16,952
18900000	Carver Elem Project	114,827
24240000	Carver Middle Project	1,197,491
28540000	Castillo, Andrea Preparatory Academy Project	6,124,908
18990000	Chapman Elem Project	464,981
27570000	Chiles, Lawton Middle Project	2,157,902
11140000	CIF Program Projects	7,293
19020000	Citrus Grove Elementary Project	2,893,819
24300000	Citrus Grove Middle Project	3,795
09890000	Claude Pepper Elem Project	308,659
10090000	Closed Campus Spill Out Shelters	4,219
19050000	Coconut Grove Elem Project	1,119,607
28140000	Coconut Palm K-8 Academy Project	6,412,406
10770000	Collaborative Capacity Projects	877,474
19080000	Colonial Drive Elem Project	4

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
151x0000	Comprehensive Needs	\$ 4,489,122
19110000	Comstock Elem Project	4,868,452
07620000	Contract - A/C Components Replacement	2,276,014
11860000	Contract - Electrical Upgrade	647,031
11370000	Contract - Painting	154,132
11910000	Contract - Portables	931,171
11870000	Contract - Security Improvements	3,623,043
19140000	Cooper Ed Ctr Project	503,692
09850000	COPE North Project	1
09900000	COPE South Project	2
19170000	Coral Gables Preparatory Academy Project	2,319,725
26240000	Coral Gables Senior Project	14,429,743
19200000	Coral Park Elem Project	289,187
19230000	Coral Reef Elem Project	2,658,445
26090000	Coral Reef Senior Project	2,105
19260000	Coral Terrace Elem Project	110,388
27970000	Coral Way K-8 Project	3,546,665
18730000	Corporate Academy at Buena Vista Project	2,258
19320000	Crestview Elem Project	3,365,388
13510000	Critical Systems Life Cycle Needs	25,314,409
20550000	Crowder Elem Project	6
24330000	Cutler Bay Middle Project	916,887
24270000	Cutler Bay Senior Project	146,263
19380000	Cutler Ridge Elem Project	39,114
19410000	Cypress K-8 Project	1,125,084
09340000	Dario, Ruben Middle	4,065,189
27510000	Design Magnet School	6,536,769
27580000	de Diego, Jose Middle Project	712
19470000	Devon Aire K-8 Project	2,776
13190000	DOE Plant Survey	500,572
27590000	Doral Middle Project	7,290,140
27350000	Dorsey Skill Center Project	496,706
09830000	Douglas, Marjory Stoneman Elem Project	2,429,171
19500000	Douglass Elem Project	6,007,508
19480000	Downtown Doral Charter Project	262,163
11980000	Drain System Improvements (Contract)	20,115

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
19530000	Drew K-8 Project	\$ 8,541,739
24360000	Drew Middle Project	1
19560000	Dunbar, Paul Laurence K-8 Project	3,132,920
19590000	DuPuis Elem Project	130,002
19630000	Earhart / Hialeah Middle Project	24,268
19650000	Earlington Heights Elem Project	400,813
24900000	Edison Middle Project	2
19680000	Edison Park K-8 Project	171,027
19710000	Emerson Elem Project	145,900
06000000	Energy Conservation Measures	910,872
27050000	English Center Project	1,007,133
09240000	Environmental Education Center	815
17710000	Ernest R. Graham K-8 Academy Project	6,611,488
27520000	Eugenia B Thomas K-8 Project	634,394
19740000	Evans, Lillie C. K-8 Project	136,079
17940000	Eve, Christima Elem Project	95,748
19770000	Everglades K-8 Project	3,470,544
19800000	Fairchild Elem Project	4,431,329
19830000	Fairlawn Elem Project	192,082
17850000	Fascell, Dante Elementary Project	1
26100000	Felix Varela Senior Project	179,594
01740000	Fence Replacement	19,436
26160000	Ferguson, John A Senior Project	27,177
18930000	Fienberg/Fisher K-8 Project	26,837
24390000	Filer Middle Project	234,786
09800000	Finlay, Dr. Carlos J. Elem Project	65,861
11530000	Fire Code Repairs	1,571,249
19860000	Flagami Elem Project	1
19890000	Flagler Elem Project	480,565
19920000	Flamingo Elem Project	8,110,227
19980000	Florida City Elem Project	1,507,851
20010000	Floyd Elem Project	266,359
20040000	Franklin K-8 Project	292,667
20070000	Fulford Elem Project	519,835
27500000	Gateway Environmental K-8 Project	6,635,207
24420000	Glades Middle Project	9,632,767

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
20130000	Golden Glades Elem Project	\$ 106,133
09380000	Goleman, Barbara Senior Project	3,823,201
20150000	Good Elem Project	415,146
17880000	Gordon, Jack D. Elem Project	423,995
27880000	Graham Educ Ctr Project	29,024
20190000	Gratigny Elem Project	213,040
20220000	Greenglade Elem Project	6
20250000	Greynolds Park Elem Project	492,105
06060000	Guaranteed Energy Performance Projects	26,997
20280000	Gulfstream Elem Project	534,524
23150000	Hadley, Charles Elem Project	670,707
23160000	Hall, Joe Elem Project	50,070
24450000	Hammocks Middle Project	2
17280000	Hartner Elem Project	1
15020000	Hazardous Waste Disposal	6,981
20370000	Hialeah Elem Project	4
09750000	Hialeah Gardens Elem Project	2,656,723
27560000	Hialeah Gardens Middle Project	1
26130000	Hialeah Gardens Senior Project	51,746
26300000	Hialeah Miami Lakes Senior Project	1,086,997
24480000	Hialeah Middle Project	5,717,624
26270000	Hialeah Senior Project	2,735,203
20400000	Hibiscus Elem Project	169,256
20430000	Highland Oaks Elem Project	189
24510000	Highland Oaks Middle Project	25
20490000	Holmes Elem Project	52,861
24540000	Homestead Middle Project	3,294,855
26330000	Homestead Senior Project	3,566,107
20580000	Howard Drive Elem Project	173,636
17670000	Hurston, Zora Neale Elem Project	5
22080000	Ingram, Dr. Robert B. (formerly Opa Locka) Elem Project	1,319
28500000	International Studies Senior Project	101,889
20610000	Ives, Madie K-8 Project	717,122
24570000	Jefferson Middle Project	1,089
28340000	JRE Lee Educ Ctr	25,431
28530000	K-5 @ SW 157Ave & 174 St (Venetian Park site)	8,804,361

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
20670000	Kendale Elem Project	\$ 780
20700000	Kendale Lakes Elem Project	2,766,709
26170000	Kendall Square K-8	6,202,650
24600000	Kennedy Middle Project	4,507,736
20730000	Kensington Park Elem Project	56,099
20760000	Kenwood K-8 Project	98,326
2782/2079	Key Biscayne Elem Project	81,003
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) Project	2
27000000	Krop Senior Project	791,258
09880000	Kruse, Ruth Owens Ed. Center Project	1
20880000	Lake Stevens Elem Project	487,763
24660000	Lake Stevens Middle Project	4,341,862
20910000	Lakeview Elem Project	657,645
27790000	Lamar Louise Curry Middle Project	159,129
13170000	LandBank	1,428
27750000	Lawrence, David K-8 Project	22,285
15010000	Leaking Underground Storage Tanks	11,554
20970000	Leewood K-8 Project	25,002
00030000	Legal Fees	116,427
21000000	Leisure City K-8 Project	5,732,670
09810000	Lentin, Linda Elem Project	7
20980000	Lewis Elem Project	34,444
21060000	Liberty City Elem Project	15,374
27140000	Lindsey Hopkins Voc/Tech Center Project	4,678,722
086x0000	LOC Projects	202
21090000	Little River Elem Project	3,534
21120000	Lorah Park Elem Project	3
07890000	L'Ouverture Elem Project	125,980
21150000	Ludlam Elem Project	3
26870000	MacArthur South Project	319,612
23670000	Mack, Dr. Henry W. /West Little River K-8 Center	2,677,865
24720000	Madison Middle Project	9,286,942
11200000	Maintenance Contracts	8,594,610

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
27450000	Mandarin Lakes K-8 Academy Project	\$ 1,909,597
24750000	Mann Middle Project	3,643,512
07780000	Marti, Jose Middle Project	2
21180000	Martin, F. C. K-8 Project	1
27770000	Mas Canosa Middle Project	2,391
26150000	MAST Academy Project	176,517
24810000	Mays Middle Project	128,655
24840000	McMillan Middle Project	1,193,835
21210000	Meadowlane Elem Project	822,413
28490000	Medical Technologies Senior Project	413
21240000	Melrose Elem Project	1,146,444
27780000	Miami Arts Studio 6-12 @ Zelda Glazer Project	6,462,934
26360000	Miami Beach Senior Project	303,992
2695/2639	Miami Carol City Senior Project	54,499
26420000	Miami Central Senior Project	36,805
26510000	Miami Coral Park Senior Project	1,666,481
26540000	Miami Edison Senior Project	426,944
21300000	Miami Gardens Elem Project	266,665
21330000	Miami Heights Elem Project	2,271
2657/2658	Miami Jackson Senior Project	168,001
26600000	Miami Killian Senior Project	5,015,272
25480000	Miami Lakes Educational Center Project	4,782,092
21360000	Miami Lakes K-8 Center Project	9,246
24930000	Miami Lakes Middle Project	3,361,730
27380000	Miami Lakes Tech Project	1
26630000	Miami Norland Senior Project	409,609
26660000	Miami Northwestern Senior Project	2,040,053
26690000	Miami Palmetto Senior Project	4,296,363
21390000	Miami Park Elem Project	794
21420000	Miami Shores Elem Project	3,142,734
26960000	Miami Southridge Senior Project	428,183
21450000	Miami Springs Elem Project	9,124
24960000	Miami Springs Middle Project	4,313,334
26750000	Miami Springs Senior Project	8,612,363
26720000	Miami Senior Project	12,264
26780000	Miami Sunset Senior Project	232,844

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
21480000	Milam K-8 Project	\$ 3,817,764
10170000	Miller, Phyllis Ruth Elem Project	106,136
12030000	Modular Additions	16,090
2741/2612	Morgan, Robert Senior Project	3,007,420
21540000	Morningside K-8 Academy Project	323,066
21570000	Moton Elem Project	119,229
21600000	Myrtle Grove K-8 Project	1,226,431
21660000	Natural Bridge Elem Project	3
24990000	Nautilus Middle Project	2,098,761
28550000	NEW K-8 NE MIAMI DADE AREA PHASE I	895,599
21690000	Norland Elem Project	135,016
25020000	Norland Middle Project	9,207,164
28300000	Norman S. Edelcup/Sunny Isles Beach K-8 Project	322,226
21720000	North Beach Elem Project	511,243
21780000	North County K-8 Project	64,007
25050000	North Dade Middle Project	28,571
21810000	North Glade Elem Project	1,139,084
21840000	North Hialeah Elem Project	2,491,735
26810000	North Miami Beach Senior Project	8,492,186
21870000	North Miami Elem Project	401,689
26200000	North Miami Senior Project	60,531
21900000	North Twin Lakes Elem Project	184,455
21930000	Norwood Elem Project	195,217
21960000	Oak Grove Elem Project	1,329,764
13200000	Offsite Road Improvements	2,394,967
21990000	Ojus Elem Project	401,203
22020000	Olinda Elem Project	812
08320000	Oliver Hoover Elem Project	2
22050000	Olympia Heights Elem Project	54,198
11220000	Orchard Villa Elem Project	39,366
22200000	Palm Springs Elem Project	5,383,968
25110000	Palm Springs Middle Project	5,103,839
22230000	Palm Springs North Elem Project	5,241,400
22140000	Palmetto Elem Project	65,455
25140000	Palmetto Middle Project	4,069,230
22260000	Parkview Elem Project	808,311

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
22290000	Parkway Elem Project	\$ 732,461
22320000	Perrine Elem Project	78,048
09320000	Peskoe, Irving & Beatrice K-8 Project	273,461
22350000	Pharr Elem Project	4
22410000	Pine Lake Elem Project	2,868,808
22440000	Pine Villa Elem Project	2,407,658
22380000	Pinecrest Elem Project	160,944
22470000	Poinciana Park Elem Project	588,208
25200000	Ponce De Leon Project	7,401
22480000	Porter Elem Project	2,381,082
13280000	Post Occupancy Services	2,191
28xx0000	QZAB Projects	1,192
15040000	Radon Testing	4,231
22500000	Rainbow Park Elem Project	185,654
26080000	Reagan Senior Project	2,069
22530000	Redland Elem Project	1
25230000	Redland Middle Project	46,647
22560000	Redondo Elem Project	2,236,440
09910000	Reeves, Henry K-8 Project	10,601,650
22590000	Richmond Elem Project	3
25260000	Richmond Heights Middle Project	925,031
09310000	Riverside Elem Project	75,680
25290000	Riviera Middle Project	5,074,351
09920000	Robert Renick Ed. Center Project	2
0933/2767	Roberts, Jane K-8 Project	5,530,273
22650000	Rockway Elem Project	551,324
25320000	Rockway Middle Project	4,895,693
11710000	Roofing - Major Repair / Replacement	4,406,043
22680000	Royal Green Elem Project	2
22710000	Royal Palm Elem Project	2
22740000	Sabal Palm Elem Project	599
15000000	Safety-to-Life Renovations	6,755,473
22770000	Santa Clara Elementary Project	3
22800000	Scott Lake Elem Project	152,898
01870000	Security Cameras	1,314
11950000	Security Improvements (CIF)	2,000

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
22830000	Seminole Elem Project	\$ 3,066,997
11230000	Service Contracts	2,067,082
13160000	Sewer Connections Various	1,366,393
22860000	Shadowlawn Elem Project	774,880
2289/2794	Shenandoah Elem Project	13,046
25350000	Shenandoah Middle Project	3,109,896
17200000	Sibley, Hubert K-8 Project	1,296,954
22950000	Silver Bluff Elem Project	2,698,403
28030000	Site Purchase / Improvements	24,915
13180000	Sites Various	45,306
11240000	SIZ - Capital Improvements and Educational Enhancements	831
22980000	Skyway Elem Project	12,922,983
17370000	Smith, John I. K-8 Project	3,070,843
23010000	Snapper Creek Elem Project	83,052
26920000	South Dade Adult Center Purchase	1
27460000	South Dade Middle Project	68,382
26900000	South Dade Senior Project	874,423
23070000	South Hialeah Elem Project	2
23130000	South Miami Hts Elem Project	670
23100000	South Miami K-8 Project	2
25410000	South Miami Middle Project	3,987,559
26930000	South Miami Senior Project	4,484,158
23210000	South Pointe Elem Project	3,983,008
23200000	Southside Elem Project	155,199
28400000	Southside Elem Project	144,018
26990000	Southwest Miami Senior Project	2,022,755
25380000	Southwood Middle Project	415,463
17550000	Spanish Lakes Elementary	10,359
23190000	Springview Elem Project	63,169
23220000	Stirrup Elem Project	2
07740000	Structural Investigations	23,620
23250000	Sunset Elem Project	7,355,737
23280000	Sunset Park Elem Project	1,324,270
23310000	Sweetwater Elem Project	218,258
23340000	Sylvania Heights Elem Project	1,480,097
28460000	TERRA Senior Project	1

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
25440000	Thomas Middle Project	\$ 3
07940000	Track Restoration	407,152
23370000	Treasure Island Elem Project	388,169
23400000	Tropical Elem Project	3,585,570
23430000	Tucker Elem Project	2,237,653
27550000	Turner Tech Center Project	2,444,781
23460000	Twin Lakes Elem Project	455,006
23490000	Village Green Elem Project	4
23520000	Vineland K-8 Project	153
23550000	Walters Elem Project	128,988
25470000	Washington, Booket T. Senior Project	914,145
17540000	West Hialeah Gardens Elementary	40,146
23610000	West Homestead K-8 Project	1,664,072
23640000	West Lab Elem Project	4,395,112
09870000	West Lakes Preparatory Academy Project	11,706,324
25500000	West Miami Middle Project	854,681
26760000	Westland Hialeah Senior Project	15,201
25530000	Westview Middle Project	1,097,974
23730000	Wheatley Elem Project	2,103,220
17640000	Whigham Elementary (Lakes by the Bay) Project	5
23760000	Whispering Pines Elem Project	10,746
23790000	Winston Park K-8 Project	649,473
08210000	WLRN Distance Learning Center Project	156
17730000	Wyche, Charles Elem Project	2,397,611
28570000	Young Womens Academy Project	459,848
23820000	Young, Nathan B. Elem Project	985,642
	subtotal Capital Projects	\$ 703,568,191
Ancillary Facilities		
07460000	District Offices Redevelopment	\$ 100,000
07330000	ESE Center/Region II area	59,901
07000000	General Ancillary	159,067
07750000	Maintenance Vehicle Replacement	1,328,812
	subtotal Ancillary Facilities	\$ 1,647,780
8100's	Debt Service	\$ 112,062

Program Number	Program Description	Estimated FY 2021-22 Carry Forward Balances to FY 2022-23
<u>Equipment/Technology</u>		
01100000	Copiers Districtwide	\$ 364,180
07030000	Financial Operations Capital Upgrades	100,311
01500000	Purchase School Buses	1,200,000
28150000	QZAB III - Technology	869
28090000	QZAB Technology Projects	18,302
09970000	Retrofit for Technology	607,751
09660000	Technology	51,835
09960000	Technology Purchases	7,891,272
09950000	Technology-E Rate Match	279,370
	subtotal Equipment/Technology	\$ 10,513,890
<u>Reserves</u>		
00010000	Change Order Reserve for Capital Projects	\$ 1,400,000
00010000	GOB Issuance Reserve	1,685,642
00010000	Undistributed Capital Contingency	978,400
	subtotal Reserves	\$ 4,064,042
Total Estimated Rebudgets 2022-23		\$ 719,905,965

Five Year Capital Plan FY 2022-23 through FY 2026-27



Capital Five Year Plan - Revenue

		Total:	708,267,627	682,028,821	716,793,013	751,641,557	786,792,149	3,645,523,167
			2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
2012 GO Bonds								
	443100	1000000 00000000 400000	2,276,000	2,000,000	1,750,000	1,500,000	1,000,000	8,526,000
	<i>Total:</i>		2,276,000	2,000,000	1,750,000	1,500,000	1,000,000	8,526,000
CO & DS								
	360000	432100 1000000 00000000 400000	13,563,711	13,563,711	13,563,711	13,563,711	13,563,711	67,818,555
	360000	443100 1000000 00000000 400000	229,000	229,000	229,000	229,000	229,000	1,145,000
	<i>Total:</i>		13,792,711	13,792,711	13,792,711	13,792,711	13,792,711	68,963,555
Impact Fees - East								
	301000	443100 1000000 00000000 400000	434,000	434,000	434,000	434,000	434,000	2,170,000
	301000	449600 1000000 00000000 400000	15,563,790	15,563,790	15,563,790	15,563,790	15,563,790	77,818,950
	<i>Total:</i>		15,997,790	15,997,790	15,997,790	15,997,790	15,997,790	79,988,950
Impact Fees - NW								
	302000	449600 1000000 00000000 400000	2,955,150	2,955,150	2,955,150	2,955,150	2,955,150	14,775,750
	<i>Total:</i>		2,955,150	2,955,150	2,955,150	2,955,150	2,955,150	14,775,750
Impact Fees - SW								
	303000	449600 1000000 00000000 400000	1,182,060	1,182,060	1,182,060	1,182,060	1,182,060	5,910,300
	<i>Total:</i>		1,182,060	1,182,060	1,182,060	1,182,060	1,182,060	5,910,300
Impact Fees Administration								
	304000	449600 1000000 00000000 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
LOML - Local Optional Millage Levy								
	373000	443100 1000000 00000000 400000	3,863,000	2,337,000	2,587,000	2,337,000	1,337,000	12,461,000
	373000	441300 1000000 00000000 400000	617,525,286	593,088,480	627,852,672	663,201,216	699,851,808	3,201,519,462
	<i>Total:</i>		621,388,286	595,425,480	630,439,672	665,538,216	701,188,808	3,213,980,462
Miscellaneous								
	391000	419900 1000000 00000000 400000	6,200,000	6,200,000	6,200,000	6,200,000	6,200,000	31,000,000
	391000	439900 1000000 1320000 400000	220,000	220,000	220,000	220,000	220,000	1,100,000
	<i>Total:</i>		6,420,000	6,420,000	6,420,000	6,420,000	6,420,000	32,100,000
PECO								
	349000	439700 1000000 00000000 400000	44,056,630	44,056,630	44,056,630	44,056,630	44,056,630	220,283,150
	<i>Total:</i>		44,056,630	44,056,630	44,056,630	44,056,630	44,056,630	220,283,150

Capital 5 Year Plan -Appropriation Records - Sorted by Category/Program

Total:												
Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
Ancillary Facilities												
Total:							1,273,375	0	1,000,000	0	0	2,273,375
Program: 07460000 District Offices Redevelopment												
568000	1920500	0746000	740000	CAPITAL CONST BUDGET LOML		0001	0	0	1,000,000	0	0	1,000,000
Program Total:							0	0	1,000,000	0	0	1,000,000
Program: 07000000 General Ancillary												
568000	1901500	0700000	740000	BUILDING OPERATIONS LOML		01986100	473,375	0	0	0	0	473,375
Program Total:							473,375	0	0	0	0	473,375
Program: 11110000 N.W. Transportation Terminal												
568000	1923600	1111000	740000	NORTHWEST TRANSPOR LOML		0001	100,000	0	0	0	0	100,000
Program Total:							100,000	0	0	0	0	100,000
Program: 11040000 NE Transportation Terminal												
568000	1923400	1104000	740000	NE TRANSPORTATION CE LOML		0001	700,000	0	0	0	0	700,000
Program Total:							700,000	0	0	0	0	700,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
Capital Projects												
Program: 28580000 6-12 Facility (Brickell Growth S. of River)							Total:	236,455,756	230,304,322	259,330,366	289,535,599	1,212,358,404
563000	1532100	2858000	740000	SOUTHSIDE ELEMENTAR	Impact Fees - East01777200		8,000,000	3,200,000	0	0	0	11,200,000
Program Total:							8,000,000	3,200,000	0	0	0	11,200,000
Program: 17520000 Ada Merritt K-8 Project												
568000	1319100	1752000	740000	ADA MERRITT K-8 CENT	LOML	0001	0	2,000,000	0	0	0	2,000,000
Program Total:							0	2,000,000	0	0	0	2,000,000
Program: 15080000 ADA Projects												
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	1921900	1508000	740000	FACILITIES ADA COMPL	LOML	1508	67,682	67,682	67,682	67,682	67,682	338,410
Program Total:							8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Program: 18180000 Air Base K-8 Project												
568000	1004100	1818000	740000	AIR BASE ELEMENTARY	LOML	02302100	500,000	6,500,000	0	0	0	7,000,000
Program Total:							500,000	6,500,000	0	0	0	7,000,000
Program: 28440000 Alonzo & Tracy Mourning Senior Project												
563000	1704800	2844000	740000	ALONZO & TRACY MOUR	Impact Fees - East02092300		2,700,000	0	0	0	0	2,700,000
568000	1704800	2844000	740000	ALONZO & TRACY MOUR	LOML	0001	0	0	220,000	0	0	220,000
Program Total:							2,700,000	0	220,000	0	0	2,920,000
Program: 26210000 American Sr Project												
567000	1701100	2621000	740000	AMERICAN SENIOR	LOML	02222300	2,700,000	0	0	0	0	2,700,000
568000	1701100	2621000	740000	AMERICAN SENIOR	LOML	02299200	4,000,000	0	0	0	0	4,000,000
Program Total:							6,700,000	0	0	0	0	6,700,000
Program: 27610000 Ammons Middle Project												
563000	1600100	2761000	740000	HERBERT A. AMMONS	LOML	01894900	19,000,000	0	0	0	0	19,000,000
Program Total:							19,000,000	0	0	0	0	19,000,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 27720000 Andover Middle Project												
568000	1602300	2772000	740000	ANDOVER MIDDLE SCHO	LOML	0001	700,000	0	0	0	0	700,000
Program Total:							700,000	0	0	0	0	700,000
Program: 24810000 Arthur and Polly Mays Conservatory of the Arts Project												
568000	1735100	2481000	740000	ARTHUR & POLLY MAYS	LOML	0001	0	2,500,000	0	0	0	2,500,000
Program Total:							0	2,500,000	0	0	0	2,500,000
Program: 24120000 Arvida Middle Project												
567000	1602100	2412000	740000	ARVIDA MIDDLE	LOML	0001	1,015,000	0	0	0	0	1,015,000
Program Total:							1,015,000	0	0	0	0	1,015,000
Program: 10440000 Auditorium Renovations												
568000	1920500	1044000	740000	CAPITAL CONST BUDGET	LOML	0001	2,729,000	0	0	0	0	2,729,000
Program Total:							2,729,000	0	0	0	0	2,729,000
Program: 18300000 Avocado Elem Project												
568000	1016100	1830000	740000	AVOCADO ELEMENTARY	LOML	0001	0	0	0	450,000	0	450,000
568000	1016100	1830000	740000	AVOCADO ELEMENTARY	LOML	02311700	350,000	0	0	0	0	350,000
Program Total:							350,000	0	0	450,000	0	800,000
Program: 27020000 Baker Aviation Project												
568000	1780100	2702000	740000	GEORGE T. BAKER AVIA	LOML	0001	0	0	0	2,800,000	0	2,800,000
Program Total:							0	0	0	2,800,000	0	2,800,000
Program: 09380000 Barbara Goleman Senior High Project												
568000	1775100	0938000	740000	BARBARA GOLEMAN SEN	LOML	0001	0	4,000,000	0	0	0	4,000,000
Program Total:							0	4,000,000	0	0	0	4,000,000
Program: 21750000 Barbara Hawkins El (formerly N. Carol City El) Project												
568000	1378100	2175000	740000	BARBARA J. HAWKINS E	LOML	0001	0	1,000,000	400,000	0	0	1,400,000
Program Total:							0	1,000,000	400,000	0	0	1,400,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 28450000 Barreiro, Manuel El Project													
568000	1021100	2845000	740000	DR. MANUEL C. BARREI	LOML	0001	0	500,000	0	0	0	500,000	
Program Total:							0	500,000	0	0	0	0	500,000
Program: 09790000 Bell, Paul Middle Project													
568000	1604100	0979000	740000	PAUL W. BELL MIDDLE	LOML	0001	0	0	0	3,700,000	0	3,700,000	
Program Total:							0	0	0	3,700,000	0	0	3,700,000
Program: 18420000 Bent Tree Elem Project													
568000	1027100	1842000	740000	BENT TREE ELEMENTAR	LOML	02301600	275,000	0	0	0	0	275,000	
Program Total:							275,000	0	0	0	0	0	275,000
Program: 27590000 Bermudez, JC Doral Sr Project													
563000	1764100	2759000	740000	J.C. BERMUDEZ DORAL S	Impact Fees - NW	02083000	2,955,150	0	2,955,150	0	0	5,910,300	
563000	1764100	2759000	740000	J.C. BERMUDEZ DORAL S	LOML	02083000	12,044,850	9,000,000	7,044,850	0	0	28,089,700	
Program Total:							15,000,000	9,000,000	10,000,000	0	0	0	34,000,000
Program: 18480000 Biscayne Elem Project													
568000	1032100	1848000	740000	BISCAYNE ELEMENTARY	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	0	2,800,000
Program: 18510000 Biscayne Gardens Elem Project													
568000	1628100	1851000	740000	THOMAS JEFFERSON MID	LOML	02099300	3,000,000	10,000,000	10,000,000	0	0	23,000,000	
Program Total:							3,000,000	10,000,000	10,000,000	0	0	0	23,000,000
Program: 18540000 Blanton Elem Project													
568000	1040100	1854000	740000	VAN E. BLANTON ELEME	LOML	0001	0	500,000	0	0	0	500,000	
Program Total:							0	500,000	0	0	0	0	500,000
Program: 18570000 Blue Lakes Elem Project													
568000	1044100	1857000	740000	BLUE LAKES ELEMENTAR	LOML	0001	325,000	0	0	0	0	325,000	
Program Total:							325,000	0	0	0	0	0	325,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
Program: 25470000 Booker T. Washington Sr Project												
568000	1779100	2547000	740000	BOOKER T. WASHINGTON LOML		0001	1,350,000	3,526,925	0	5,000,000	0	9,876,925
Program Total:							1,350,000	3,526,925	0	5,000,000	0	9,876,925
Program: 17570000 Bossard El Project												
568000	1012500	1757000	740000	NORMA BUTLER BOSSAR LOML		0001	0	750,000	0	2,800,000	0	3,550,000
Program Total:							0	750,000	0	2,800,000	0	3,550,000
Program: 18580000 Braddock Sr Project												
568000	1705100	1858000	740000	G. HOLMES BRADDOCK S LOML		02312000	1,000,000	0	0	0	0	1,000,000
Program Total:							1,000,000	0	0	0	0	1,000,000
Program: 18600000 Brentwood Elem Project												
568000	1046100	1860000	740000	BRENTWOOD ELEMENTA LOML		02310300	520,000	0	0	0	0	520,000
Program Total:							520,000	0	0	0	0	520,000
Program: 24150000 Brownsville Middle Project												
568000	1603100	2415000	740000	BROWNSVILLE MIDDLE GOB		0001	0	0	300,000	0	0	300,000
568000	1603100	2415000	740000	BROWNSVILLE MIDDLE LOML		0001	0	0	2,700,000	0	0	2,700,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 18840000 Calusa Elem Project												
568000	1067100	1884000	740000	CALUSA ELEMENTARY LOML		02205900	300,000	0	0	0	0	300,000
Program Total:							300,000	0	0	0	0	300,000
Program: 18810000 Caribbean Elementary Project												
568000	1066100	1881000	740000	CARIBBEAN ELEMENTAR LOML		0001	0	100,000	0	0	0	100,000
Program Total:							0	100,000	0	0	0	100,000
Program: 18870000 Carol City Elem Project												
568000	1068100	1887000	740000	CAROL CITY ELEMENTAR LOML		0001	480,000	0	0	0	0	480,000
Program Total:							480,000	0	0	0	0	480,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 237000000 Carrie P Meek/Westview K-8 Project												
568000	1590100	2370000	740000	CARRIE P. MEEK/WESTV	LOML	0001	0	0	0	4,000,000	0	4,000,000
Program Total:							0	0	0	4,000,000	0	4,000,000
Program: 242400000 Carver Middle Project												
568000	1607100	2424000	740000	G. W. CARVER MIDDLE	LOML	02293600	2,500,000	0	0	0	0	2,500,000
Program Total:							2,500,000	0	0	0	0	2,500,000
Program: 285400000 Castillo, Andrea Preparatory Academy Project												
563000	1388100	2854000	740000	ANDREA CASTILLO PREP	Impact Fees - NW	02116000	0	2,955,150	0	0	0	2,955,150
563000	1388100	2854000	740000	ANDREA CASTILLO PREP	LOML	02116000	5,000,000	3,000,000	0	0	0	8,000,000
Program Total:							5,000,000	5,955,150	0	0	0	10,955,150
Program: 275700000 Chiles, Lawton Middle Project												
568000	1616100	2757000	740000	LAWTON CHILES MIDDLE	LOML	0001	0	500,000	2,100,000	0	0	2,600,000
Program Total:							0	500,000	2,100,000	0	0	2,600,000
Program: 190200000 Citrus Grove Elementary Project												
568000	1080100	1902000	740000	CITRUS GROVE ELEMENT	LOML	0001	0	2,000,000	400,000	0	0	2,400,000
568000	1080100	1902000	740000	CITRUS GROVE ELEMENT	LOML	02190100	1,615,000	0	0	0	0	1,615,000
Program Total:							1,615,000	2,000,000	400,000	0	0	4,015,000
Program: 243000000 Citrus Grove Middle Project												
568000	1609100	2430000	740000	CITRUS GROVE MIDDLE	LOML	0001	0	3,000,000	0	0	0	3,000,000
Program Total:							0	3,000,000	0	0	0	3,000,000
Program: 190500000 Coconut Grove Elem Project												
568000	1084100	1905000	740000	COCONUT GROVE ELEME	LOML	02103000	202,875	0	0	0	0	202,875
Program Total:							202,875	0	0	0	0	202,875
Program: 281400000 Coconut Palm K-8 Academy Project												
563000	1362100	2814000	740000	COCONUT PALM K-8 CEN	Impact Fees - East	01986000	2,400,000	0	0	0	0	2,400,000
Program Total:							2,400,000	0	0	0	0	2,400,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 10770000 Collaborative Capacity Projects												
563000	1703100	1077000	740000	MAST @ FIU BISCAYNE B Impact Fees - East	02299100	1,463,790	6,063,790	0	0	0	7,527,580	
563000	1703100	1077000	740000	MAST @ FIU BISCAYNE B LOML	02299100	0	1,000,000	0	0	0	1,000,000	
Program Total:							1,463,790	7,063,790	0	0	0	8,527,580
Program: 15110000 Comprehensive Needs												
568000	1910900	1511000	740000	CAPITAL IMPROVEMENT LOML	1511	12,566,528	8,566,528	8,566,528	12,000,000	12,000,000	53,699,584	
Program Total:							12,566,528	8,566,528	8,566,528	12,000,000	12,000,000	53,699,584
Program: 19110000 Comstock Elem Project												
568000	1088100	1911000	740000	COMSTOCK ELEMENTAR GOB	01433105	810,000	0	0	0	0	810,000	
Program Total:							810,000	0	0	0	0	810,000
Program: 11370000 Contract - Painting												
568000	1920500	1137000	740000	CAPITAL CONST BUDGET LOML	0001	1,500,000	0	0	0	0	1,500,000	
Program Total:							1,500,000	0	0	0	0	1,500,000
Program: 19140000 Cooper Ed Ctr Project												
568000	1092100	1914000	740000	NEVA KING COOPER ED. LOML	02302400	750,000	0	0	0	0	750,000	
Program Total:							750,000	0	0	0	0	750,000
Program: 19170000 Coral Gables Preparatory Academy Project												
563000	1096100	1917000	740000	CORAL GABLES PREPAR Impact Fees - East	0001	0	0	0	8,563,790	0	8,563,790	
568000	1096100	1917000	740000	CORAL GABLES PREPAR LOML	0001	0	0	0	436,210	0	436,210	
568000	1096100	1917000	740000	CORAL GABLES PREPAR LOML	02119800	5,000,000	0	0	0	0	5,000,000	
Program Total:							5,000,000	0	0	9,000,000	0	14,000,000
Program: 26240000 Coral Gables Sr Project												
568000	1707100	2624000	740000	CORAL GABLES SENIOR CO & DS	01433200	3,218,922	0	0	0	0	3,218,922	
563000	1707100	2624000	740000	CORAL GABLES SENIOR Impact Fees - East	0001	0	1,000,000	0	0	0	1,000,000	
563000	1707100	2624000	740000	CORAL GABLES SENIOR LOML	0001	0	0	10,000,000	3,200,000	0	13,200,000	
Program Total:							3,218,922	1,000,000	10,000,000	3,200,000	0	17,418,922

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 19200000 Coral Park Elem Project												
568000	1100100	1920000	740000	CORAL PARK ELEMENTA	LOML	0001	0	0	0	3,000,000	0	3,000,000
Program Total:							0	0	0	3,000,000	0	3,000,000
Program: 26090000 Coral Reef Sr Project												
563000	1710100	2609000	740000	CORAL REEF SENIOR HI	Impact Fees - East	0001	0	0	0	0	7,000,000	7,000,000
568000	1710100	2609000	740000	CORAL REEF SENIOR HI	LOML	0001	0	1,000,000	0	1,000,000	0	2,000,000
Program Total:							0	1,000,000	0	1,000,000	7,000,000	9,000,000
Program: 27970000 Coral Way K-8 Project												
568000	1112100	2797000	740000	CORAL WAY K - 8 CENT	LOML	0001	0	0	3,000,000	0	0	3,000,000
568000	1112100	2797000	740000	CORAL WAY K - 8 CENT	LOML	01528300	2,312,775	0	0	0	0	2,312,775
Program Total:							2,312,775	0	3,000,000	0	0	5,312,775
Program: 27530000 Country Club Middle Project												
568000	1661100	2753000	740000	COUNTRY CLUB MIDDLE	LOML	0001	0	0	600,000	0	0	600,000
Program Total:							0	0	600,000	0	0	600,000
Program: 13510000 Critical Systems Life Cycle Needs												
568000	1921700	1351000	740000	GOVTL AFFAIRS & LAND	LOML	0001	21,537,825	12,137,825	12,137,825	21,590,170	21,590,170	88,993,815
Program Total:							21,537,825	12,137,825	12,137,825	21,590,170	21,590,170	88,993,815
Program: 24270000 Cutler Bay Senior Project												
568000	1608100	2427000	740000	CUTLER BAY SHS	LOML	02301300	2,000,000	0	0	0	0	2,000,000
Program Total:							2,000,000	0	0	0	0	2,000,000
Program: 19380000 Cutler Ridge Elem Project												
568000	1124100	1938000	740000	CUTLER RIDGE ELEMENT	LOML	02301400	1,500,000	0	0	0	0	1,500,000
Program Total:							1,500,000	0	0	0	0	1,500,000
Program: 27510000 Design Magnet School Project												
568000	1708100	2751000	740000	DESIGN AND ARCHITECT	LOML	0001	0	1,836,210	0	4,163,790	0	6,000,000
568000	1708100	2751000	740000	DESIGN AND ARCHITECT	LOML	01433400	1,000,000	0	0	0	0	1,000,000
Program Total:							1,000,000	1,836,210	0	4,163,790	0	7,000,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 19470000 Devon Aire K-8 Project												
568000	1133100	1947000	740000	DEVON AIRE K-8 CENTE	LOML	0001	0	0	800,000	0	0	800,000
Program Total:							0	0	800,000	0	0	800,000
Program: 13190000 DOE Plant Survey												
563000	1921700	1319000	740000	GOVTL AFFAIRS & LAND	LOML	0001	974,000	0	0	0	0	974,000
Program Total:							974,000	0	0	0	0	974,000
Program: 27600000 Doolin, Howard Miiddle Project												
568000	1045100	2760000	740000	BOWMAN FOSTER ASHE	GOB	0001	0	400,000	0	0	0	400,000
568000	1045100	2760000	740000	BOWMAN FOSTER ASHE	LOML	0001	800,000	780,853	0	0	0	1,580,853
Program Total:							800,000	1,180,853	0	0	0	1,980,853
Program: 09900000 Dorothy M Wallace COPE Center South Project												
568000	1813100	0990000	740000	DOROTHY M. WALLACE E	LOML	0001	0	0	140,000	0	0	140,000
Program Total:							0	0	140,000	0	0	140,000
Program: 09830000 Douglas, Marjory Stoneman Elem Project												
568000	1137100	0983000	740000	MARJORY STONEMAN DO	LOML	0001	0	0	900,000	2,800,000	0	3,700,000
Program Total:							0	0	900,000	2,800,000	0	3,700,000
Program: 22980000 Dr. Frederical S. Wilson/Skyway Elem Project												
568000	1508100	2298000	740000	DR. FREDERICA S. WILSO	LOML	01516500	0	5,000,000	0	3,000,000	0	8,000,000
Program Total:							0	5,000,000	0	3,000,000	0	8,000,000
Program: 23670000 Dr. Henry W. Mack/West Little River K-8 Project												
568000	1586100	2367000	740000	DR. HENRY MACK/WEST	LOML	0001	0	0	3,000,000	0	0	3,000,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 19530000 Drew K-8 Project												
563000	1140100	1953000	740000	CHARLES R. DREW K-8	Impact Fees - East	0001	0	4,700,000	1,636,210	0	0	6,336,210
564000	1140100	1953000	740000	CHARLES R. DREW K-8	Impact Fees - East 01528200		1,000,000	0	0	0	0	1,000,000
563000	1140100	1953000	740000	CHARLES R. DREW K-8	LOML	0001	0	0	0	7,000,000	0	7,000,000
Program Total:							1,000,000	4,700,000	1,636,210	7,000,000	0	14,336,210

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 19560000 Dunbar Elem Project													
568000	1144100	1956000	740000	PAUL LAURENCE DUNBA	LOML	0001	0	0	132,000	0	0	132,000	
Program Total:							0	0	132,000	0	0	132,000	
Program: 19590000 DuPuis Elem Project													
568000	1148100	1959000	740000	JOHN G. DUPUIS ELEME	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	2,800,000	
Program: 19630000 Earhart, Hialeah Middle Project													
568000	1152100	1963000	740000	AMELIA EARHART ELEME	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	2,800,000	
Program: 19650000 Earlington Heights Elem Project													
568000	1156100	1965000	740000	EARLINGTON HEIGHTS E	LOML	0001	0	2,900,000	3,400,000	0	0	6,300,000	
Program Total:							0	2,900,000	3,400,000	0	0	6,300,000	
Program: 19680000 Edison Park K-8 Project													
568000	1160100	1968000	740000	EDISON PARK K-8	LOML	0001	0	0	0	0	500,000	500,000	
Program Total:							0	0	0	0	0	500,000	500,000
Program: 19710000 Emerson Elem Project													
568000	1164100	1971000	740000	EMERSON ELEMENTARY	LOML	0001	0	5,000,000	0	0	0	5,000,000	
Program Total:							0	5,000,000	0	0	0	5,000,000	
Program: 06000000 Energy Conservation Measures													
568000	1921700	0600000	740000	GOVTL AFFAIRS & LAND	LOML	0001	600,000	600,000	600,000	600,000	600,000	3,000,000	
Program Total:							600,000	600,000	600,000	600,000	600,000	3,000,000	
Program: 27050000 English Center Project													
563000	1784100	2705000	740000	THE ENGLISH CENTER	LOML	02214500	0	7,000,000	21,000,000	0	0	28,000,000	
Program Total:							0	7,000,000	21,000,000	0	0	28,000,000	
Program: 28420000 Espinosa, Rolando K-8 Project													
568000	1012200	2842000	740000	DR. ROLANDO ESPINOSA	LOML	0001	0	0	600,000	0	0	600,000	
Program Total:							0	0	600,000	0	0	600,000	

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 19740000 Evans K-8 Project													
568000	1168100	1974000	740000	LILLIE C. EVANS K-8	LOML	0001	0	0	121,000	0	0	121,000	
568000	1168100	1974000	740000	LILLIE C. EVANS K-8	LOML	02298400	2,000,000	0	0	0	0	2,000,000	
Program Total:							2,000,000	0	121,000	0	0	2,121,000	
Program: 17940000 Eve, Christina Elementary Project													
568000	1169100	1794000	740000	CHRISTINA M. EVE ELE	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	2,800,000	
Program: 19770000 Everglades K-8 Project													
568000	1172100	1977000	740000	EVERGLADES K-8 CENTE	LOML	0001	0	0	140,800	3,000,000	0	3,140,800	
Program Total:							0	0	140,800	3,000,000	0	3,140,800	
Program: 17850000 Fascell, Dante Elem Project													
568000	1181100	1785000	740000	DANTE B. FASCELL ELE	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	2,800,000	
Program: 26100000 Felix Varela Sr. High Project													
568000	1778100	2610000	740000	FELIX VARELA SENIOR	LOML	0001	0	0	0	6,200,000	1,800,000	8,000,000	
Program Total:							0	0	0	6,200,000	1,800,000	8,000,000	
Program: 18930000 Fienberg/Fisher K-8 Project													
568000	1076100	1893000	740000	FIENBERG/FISHER K-8	LOML	02292900	1,000,000	0	0	0	0	1,000,000	
Program Total:							1,000,000	0	0	0	0	0	1,000,000
Program: 24390000 Filer Middle Project													
568000	1617100	2439000	740000	HENRY H. FILER MIDDLE	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	2,800,000	
Program: 19890000 Flagler Elem Project													
568000	1188100	1989000	740000	HENRY M. FLAGLER ELE	LOML	0001	0	0	0	400,000	0	400,000	
Program Total:							0	0	0	400,000	0	400,000	

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 20070000 Fulford Elem Project												
568000	1208100	2007000	740000	FULFORD ELEMENTARY	LOML	0001	0	0	0	2,800,000	0	2,800,000
Program Total:							0	0	0	2,800,000	0	2,800,000
Program: 27500000 Gateway Environmental K-8 Project												
568000	1403100	2750000	740000	GATEWAY ENVIRONMEN	LOML	0001	3,200,000	0	0	0	0	3,200,000
Program Total:							3,200,000	0	0	0	0	3,200,000
Program: 24090000 Georgia Jones Ayers Middle (formerly Allapattah MS) Project												
568000	1601100	2409000	740000	GEORGIA JONES-AYERS	LOML	0001	350,000	0	2,000,000	0	0	2,350,000
Program Total:							350,000	0	2,000,000	0	0	2,350,000
Program: 20130000 Golden Glades Elem Project												
568000	1216100	2013000	740000	GOLDEN GLADES ELEME	LOML	02297700	3,000,000	0	0	0	0	3,000,000
Program Total:							3,000,000	0	0	0	0	3,000,000
Program: 20150000 Good, Joella Elementary School Project												
567000	1218100	2015000	740000	JOELLA GOOD ELEMENT	LOML	02312600	75,000	0	0	0	0	75,000
Program Total:							75,000	0	0	0	0	75,000
Program: 17880000 Gordon, Jack D. Elementary Project												
568000	1215100	1788000	740000	JACK D. GORDON COMM	LOML	0001	0	0	500,000	0	0	500,000
Program Total:							0	0	500,000	0	0	500,000
Program: 28310000 Goulds Elementary Project												
568000	1031100	2831000	740000	GOULDS ELEMENTARY S	LOML	0001	0	0	1,000,000	0	0	1,000,000
Program Total:							0	0	1,000,000	0	0	1,000,000
Program: 27880000 Graham Educ Ctr Project												
568000	1009100	2788000	740000	BOB GRAHAM EDUCATIO	LOML	0001	0	0	3,000,000	0	0	3,000,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 20220000 Greenglade Elem Project												
568000	1226100	2022000	740000	GREENGLADE ELEMENTA	LOML	0001	0	400,000	0	500,000	2,300,000	3,200,000
Program Total:							0	400,000	0	500,000	2,300,000	3,200,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 20250000 Greynolds Park Elem Project												
568000	1228100	2025000	740000	GREYNOLDS PARK ELEM	LOML	0001	150,000	0	0	0	0	150,000
Program Total:							150,000	0	0	0	0	150,000
Program: 23160000 Hall, Joe Elementary Project												
568000	1234100	2316000	740000	JOE HALL ELEMENTARY	LOML	0001	0	0	1,000,000	0	0	1,000,000
568000	1234100	2316000	740000	JOE HALL ELEMENTARY	LOML	0198800	179,704	0	0	0	0	179,704
Program Total:							179,704	0	1,000,000	0	0	1,179,704
Program: 20370000 Hialeah Elem Project												
568000	1236100	2037000	740000	HIALEAH ELEMENTARY	LOML	0001	0	500,000	0	0	0	500,000
Program Total:							0	500,000	0	0	0	500,000
Program: 09750000 Hialeah Gardens Elementary Project												
568000	1211100	0975000	740000	HIALEAH GARDENS ELEM	LOML	0001	3,700,000	4,700,000	0	0	0	8,400,000
Program Total:							3,700,000	4,700,000	0	0	0	8,400,000
Program: 27560000 Hialeah Gardens Middle Project												
568000	1675100	2756000	740000	HIALEAH GARDENS MIDD	LOML	02311000	700,000	0	0	0	0	700,000
Program Total:							700,000	0	0	0	0	700,000
Program: 26130000 Hialeah Gardens Sr. High Project												
568000	1719100	2613000	740000	HIALEAH GARDENS SENI	LOML	02311100	0	800,000	0	0	0	800,000
Program Total:							0	800,000	0	0	0	800,000
Program: 26300000 Hialeah Miami Lakes Sr Project												
568000	1713100	2630000	740000	HIALEAH-MIAMI LAKES	LOML	0001	800,000	0	0	0	0	800,000
Program Total:							800,000	0	0	0	0	800,000
Program: 26270000 Hialeah Senior Project												
568000	1711100	2627000	740000	HIALEAH SENIOR HIGH	LOML	0001	0	0	0	1,200,000	0	1,200,000
Program Total:							0	0	0	1,200,000	0	1,200,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 20400000 Hibiscus Elem Project													
568000	1240100	2040000	740000	HIBISCUS ELEMENTARY	LOML	0001	0	0	75,000	0	0	75,000	
Program Total:							0	0	75,000	0	0	75,000	
Program: 20430000 Highland Oaks Elem Project													
568000	1244100	2043000	740000	VIRGINIA A. BOONE/HI	LOML	0001	0	0	99,000	5,300,000	0	5,399,000	
Program Total:							0	0	99,000	5,300,000	0	5,399,000	
Program: 24510000 Highland Oaks Middle Project													
568000	1624100	2451000	740000	HIGHLAND OAKS MIDDLE	LOML	0001	0	0	3,643,000	0	0	3,643,000	
Program Total:							0	0	3,643,000	0	0	3,643,000	
Program: 26330000 Homestead Sr Project													
568000	1715100	2633000	740000	HOMESTEAD SENIOR HIG	LOML	0001	0	0	0	1,000,000	6,000,000	7,000,000	
Program Total:							0	0	0	1,000,000	6,000,000	7,000,000	
Program: 08320000 Hoover, Oliver Elementary Project													
568000	1252100	0832000	740000	OLIVER HOOVER ELEM	LOML	0001	0	0	450,000	0	0	450,000	
Program Total:							0	0	450,000	0	0	450,000	
Program: 22080000 Ingram, Dr. Robert B. (formerly Opa Locka) Elem Project													
568000	1412100	2208000	740000	DR. ROBERT B. INGRAM	LOML	0001	0	1,000,000	0	0	0	1,000,000	
568000	1412100	2208000	740000	DR. ROBERT B. INGRAM	LOML	02310800	400,000	0	0	0	0	400,000	
Program Total:							400,000	1,000,000	0	0	0	0	1,400,000
Program: 28500000 International Studies Preparatory Academy Project													
568000	1757100	2850000	740000	INT'L STUDIES PREP ACA	LOML	0001	0	0	2,500,000	0	0	2,500,000	
568000	1757100	2850000	740000	INT'L STUDIES PREP ACA	LOML	02088200	580,000	0	0	0	0	580,000	
Program Total:							580,000	0	2,500,000	0	0	0	3,080,000
Program: 27230000 Jan Mann Educational Center Project													
568000	1810100	2723000	740000	YWAACD @ JAN MANN O	LOML	0001	0	0	126,500	0	0	126,500	
Program Total:							0	0	126,500	0	0	0	126,500

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 07780000 Jose Marti MAST 6-12 Academy Project												
568000	1729100	0778000	740000	JOSE MARTI MAST 6-12 A	LOML	0001	1,000,000	1,000,000	0	0	0	2,000,000
Program Total:							1,000,000	1,000,000	0	0	0	2,000,000
Program: 28340000 JRE Lee Educ Ctr Project												
563000	1286700	2834000	740000	JRE LEE EDUCATION CE	LOML	0001	0	0	1,000,000	6,250,000	14,000,000	21,250,000
Program Total:							0	0	1,000,000	6,250,000	14,000,000	21,250,000
Program: 28530000 K-5 @ SW 157Ave & 174 St (Venetian Park site)												
563000	1002100	2853000	740000	K-5 @ VENETIAN PARK	Impact Fees - SW	01892600	1,182,060	0	0	0	0	1,182,060
563000	1002100	2853000	740000	K-5 @ VENETIAN PARK	LOML	01892600	2,098,046	0	0	0	0	2,098,046
Program Total:							3,280,106	0	0	0	0	3,280,106
Program: 20670000 Kendale Elem Project												
568000	1264100	2067000	740000	KENDALE ELEMENTARY	LOML	0001	0	0	0	2,800,000	0	2,800,000
Program Total:							0	0	0	2,800,000	0	2,800,000
Program: 26170000 Kendall Square K-8 Project												
563000	1303100	2617000	740000	KENDALL SQUARE K-8	GOB	02098100	500,000	0	0	0	0	500,000
563000	1303100	2617000	740000	KENDALL SQUARE K-8	LOML	02098100	4,500,000	3,800,000	0	0	0	8,300,000
Program Total:							5,000,000	3,800,000	0	0	0	8,800,000
Program: 24600000 Kennedy Middle Project												
568000	1630100	2460000	740000	JOHN F. KENNEDY MIDDLE	LOML	01423400	1,300,000	0	700,000	4,700,000	0	6,700,000
Program Total:							1,300,000	0	700,000	4,700,000	0	6,700,000
Program: 20730000 Kensington Park Elem Project												
568000	1266100	2073000	740000	KENSINGTON PARK ELEM	LOML	02311200	600,000	0	0	0	0	600,000
Program Total:							600,000	0	0	0	0	600,000
Program: 20760000 Kenwood K-8 Project												
568000	1270100	2076000	740000	KENWOOD K - 8 CENTER	LOML	0001	0	3,000,000	0	0	0	3,000,000
Program Total:							0	3,000,000	0	0	0	3,000,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 207900000 Key Biscayne Elem Project												
568000	1274100	2079000	740000	KEY BISCAYNE K - 8 C	LOML	02099100	300,000	0	0	0	0	300,000
Program Total:							300,000	0	0	0	0	300,000
Program: 208200000 King Elem Project												
568000	1298100	2082000	740000	LIBERTY CITY ELEMENT	LOML	0001	0	0	350,000	0	0	350,000
Program Total:							0	0	350,000	0	0	350,000
Program: 246300000 Kinloch Park Middle Project												
568000	1633100	2463000	740000	KINLOCH PARK MIDDLE	LOML	0001	0	0	500,000	4,000,000	0	4,500,000
Program Total:							0	0	500,000	4,000,000	0	4,500,000
Program: 270000000 Krop Sr High Project												
568000	1714100	2700000	740000	DR.MICHAEL M. KROP S	LOML	0001	0	0	5,000,000	5,000,000	0	10,000,000
Program Total:							0	0	5,000,000	5,000,000	0	10,000,000
Program: 098800000 Kruse, Ruth Owens Education Center Project												
568000	1818100	0988000	740000	RUTH OWENS KRUSE ED. LOML		0001	0	0	800,000	0	0	800,000
Program Total:							0	0	800,000	0	0	800,000
Program: 208800000 Lake Stevens Elem Project												
568000	1280100	2088000	740000	LAKE STEVENS ELEMENT LOML		0001	0	0	350,000	0	0	350,000
568000	1280100	2088000	740000	LAKE STEVENS ELEMENT LOML		02310900	500,000	0	0	0	0	500,000
Program Total:							500,000	0	350,000	0	0	850,000
Program: 277900000 Lamar Louise Curry Middle Project												
568000	1692100	2779000	740000	LAMAR LOUISE CURRY M LOML		02302000	100,000	700,000	0	0	0	800,000
Program Total:							100,000	700,000	0	0	0	800,000
Program: 277500000 Lawrence, David K-8 Project												
568000	1500500	2775000	740000	DAVID LAWRENCE, JR. LOML		0001	0	600,000	0	0	0	600,000
Program Total:							0	600,000	0	0	0	600,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 20970000 Leewood K-8 Project													
568000	1288100	2097000	740000	LEEWOOD K - 8 CENTER	LOML	0001	0	600,000	0	0	0	600,000	
Program Total:							0	600,000	0	0	0	0	600,000
Program: 17190000 Lehman, William H. Elementary Project													
568000	1289100	1719000	740000	WILLIAM LEHMAN ELEME	LOML	0001	0	800,000	0	0	0	800,000	
Program Total:							0	800,000	0	0	0	0	800,000
Program: 21000000 Leisure City K-8 Project													
568000	1290100	2100000	740000	LEISURE CITY K-8 CEN	LOML	0001	0	0	2,000,000	0	0	2,000,000	
Program Total:							0	0	2,000,000	0	0	0	2,000,000
Program: 09810000 Lentin, Linda Elem Project													
568000	1291100	0981000	740000	LINDA LENTIN K-8 CEN	LOML	0001	0	1,000,000	4,600,000	0	0	5,600,000	
Program Total:							0	1,000,000	4,600,000	0	0	0	5,600,000
Program: 27140000 Lindsey Hopkins Voc/Tech Center Project													
568000	1800500	2714000	740000	LINDSEY HOPKINS TECH	LOML	0001	0	0	5,000,000	0	0	5,000,000	
Program Total:							0	0	5,000,000	0	0	0	5,000,000
Program: 09840000 Locker Room & Athletic Field Renovations													
568000	1921700	0984000	740000	GOVTL AFFAIRS & LAND	LOML	0001	1,000,000	0	3,000,000	0	5,000,000	9,000,000	
Program Total:							1,000,000	0	3,000,000	0	5,000,000	0	9,000,000
Program: 21150000 Ludlam Elem Project													
568000	1306100	2115000	740000	LUDLAM ELEMENTARY	LOML	0001	122,287	250,000	0	0	0	372,287	
Program Total:							122,287	250,000	0	0	0	0	372,287
Program: 26870000 MacArthur South Project													
568000	1763100	2687000	740000	YMAACD @ MACARTHUR	LOML	02312300	275,000	0	0	0	0	275,000	
Program Total:							275,000	0	0	0	0	0	275,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 24720000 Madison Middle Project													
563000	1639100	2472000	740000	MADISON MIDDLE	LOML	0001	0	0	1,000,000	24,000,000	0	25,000,000	
568000	1639100	2472000	740000	MADISON MIDDLE	LOML	0001	0	0	154,000	0	0	154,000	
Program Total:							0	0	1,154,000	24,000,000	0	25,154,000	
Program: 24750000 Mann Middle Project													
568000	1641100	2475000	740000	HORACE MANN MIDDLE S	LOML	0001	0	750,000	0	0	0	750,000	
Program Total:							0	750,000	0	0	0	0	750,000
Program: 21180000 Martin Elem Project													
568000	1310100	2118000	740000	FRANK CRAWFORD MAR	LOML	02312200	500,000	0	0	0	0	500,000	
Program Total:							500,000	0	0	0	0	0	500,000
Program: 27770000 Mas Canosa Middle Project													
568000	1677100	2777000	740000	JORGE MAS CANOSA MID	LOML	0001	0	0	1,000,000	0	0	1,000,000	
Program Total:							0	0	1,000,000	0	0	0	1,000,000
Program: 26150000 MAST Academy													
568000	1716100	2615000	740000	MARITIME AND SCIENCE	LOML	0001	500,000	0	0	0	0	500,000	
Program Total:							500,000	0	0	0	0	0	500,000
Program: 10180000 Matthews, Wesley Elementary Project													
568000	1311100	1018000	740000	WESLEY MATTHEWS ELE	LOML	0001	0	0	0	2,800,000	0	2,800,000	
Program Total:							0	0	0	2,800,000	0	0	2,800,000
Program: 24840000 McMillan Middle Project													
568000	1644100	2484000	740000	HOWARD D. MCMILLAN M	LOML	0001	0	0	0	0	4,000,000	4,000,000	
Program Total:							0	0	0	0	0	4,000,000	4,000,000
Program: 21240000 Melrose Elem Project													
568000	1318100	2124000	740000	MELROSE ELEMENTARY	LOML	0001	140,000	0	140,000	0	0	280,000	
Program Total:							140,000	0	140,000	0	0	0	280,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 26360000 Miami Beach Sr Project													
568000	1720100	2636000	740000	MIAMI BEACH SENIOR	LOML	0001	0	0	0	500,000	0	500,000	
568000	1720100	2636000	740000	MIAMI BEACH SENIOR	LOML	02230500	1,350,000	0	0	0	0	1,350,000	
Program Total:							1,350,000	0	0	500,000	0	1,850,000	
Program: 26950000 Miami Carol City Senior High Project													
568000	1723100	2695000	740000	MIAMI CAROL CITY SEN	LOML	0001	0	0	0	3,500,000	0	3,500,000	
Program Total:							0	0	0	3,500,000	0	3,500,000	
Program: 26420000 Miami Central Sr Project													
568000	1725100	2642000	740000	MIAMI CENTRAL SENIOR	LOML	0001	0	0	1,000,000	0	0	1,000,000	
Program Total:							0	0	1,000,000	0	0	1,000,000	
Program: 26510000 Miami Coral Park Sr Project													
568000	1727100	2651000	740000	MIAMI CORAL PARK SEN	LOML	0001	450,000	4,000,000	0	0	0	4,450,000	
568000	1727100	2651000	740000	MIAMI CORAL PARK SEN	LOML	02301700	1,450,000	0	0	0	0	1,450,000	
Program Total:							1,900,000	4,000,000	0	0	0	0	5,900,000
Program: 26540000 Miami Edison Sr Project													
568000	1730100	2654000		MIAMI EDISON SENIOR	LOML	02299000	1,000,000	4,000,000	0	0	0	5,000,000	
Program Total:							1,000,000	4,000,000	0	0	0	0	5,000,000
Program: 26570000 Miami Jackson Sr Project													
568000	1734100	2657000	740000	MIAMI JACKSON SENIOR	LOML	0001	0	5,000,000	0	1,000,000	0	6,000,000	
Program Total:							0	5,000,000	0	1,000,000	0	0	6,000,000
Program: 26600000 Miami Killian Sr Project													
568000	1736100	2660000	740000	MIAMI KILLIAN SENIOR	LOML	0001	0	0	7,000,000	0	0	7,000,000	
Program Total:							0	0	7,000,000	0	0	0	7,000,000
Program: 25480000 Miami Lakes Educational Center Project													
568000	1739100	2548000	740000	MIAMI LAKES EDUCATIO	LOML	0001	0	0	198,000	0	0	198,000	
Program Total:							0	0	198,000	0	0	0	198,000

							Five Year					
Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 21360000 Miami Lakes K-8 Project												
568000	1328100	2136000	740000	MIAMI LAKES K - 8 CE	LOML	0001	0	0	3,000,000	0	0	3,000,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 24930000 Miami Lakes Middle Project												
563000	1650100	2493000	740000	MIAMI LAKES MIDDLE S	Impact Fees - NW	0001	0	0	0	2,955,150	2,955,150	5,910,300
568000	1650100	2493000	740000	MIAMI LAKES MIDDLE S	LOML	0001	0	0	105,600	0	0	105,600
Program Total:							0	0	105,600	2,955,150	2,955,150	6,015,900
Program: 26960000 Miami Southridge Sr Project												
568000	1773100	2696000	740000	MIAMI SOUTHRIDGE SEN	LOML	0001	0	0	3,000,000	0	0	3,000,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 21450000 Miami Springs Elem Project												
568000	1338100	2145000	740000	MIAMI SPRINGS ELEMEN	LOML	0001	0	0	500,000	0	0	500,000
Program Total:							0	0	500,000	0	0	500,000
Program: 26750000 Miami Springs Sr Project												
568000	1751100	2675000	740000	MIAMI SPRINGS SENIOR	LOML	0001	0	0	5,000,000	0	0	5,000,000
Program Total:							0	0	5,000,000	0	0	5,000,000
Program: 26720000 Miami Sr Project												
568000	1746100	2672000	740000	MIAMI SENIOR	LOML	0001	1,200,000	0	264,000	2,000,000	0	3,464,000
Program Total:							1,200,000	0	264,000	2,000,000	0	3,464,000
Program: 26780000 Miami Sunset Sr Project												
568000	1753100	2678000	740000	MIAMI SUNSET SENIOR	LOML	0001	275,000	0	0	0	5,000,000	5,275,000
Program Total:							275,000	0	0	0	5,000,000	5,275,000
Program: 21480000 Milam K-8 Project												
568000	1342100	2148000	740000	MARCOS A. MILAM K-8	LOML	01423600	650,000	0	4,000,000	0	0	4,650,000
Program Total:							650,000	0	4,000,000	0	0	4,650,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 10170000 Miller, Phyllis Ruth Elementary Project												
568000	1343100	1017000	740000	PHYLLIS RUTH MILLER	LOML	0001	0	0	400,000	0	0	400,000
Program Total:							0	0	400,000	0	0	400,000
Program: 27410000 Morgan Tech Project												
568000	1737100	2741000	740000	ROBERT MORGAN EDUC	LOML	0001	1,135,000	4,000,000	0	0	0	5,135,000
Program Total:							1,135,000	4,000,000	0	0	0	5,135,000
Program: 21540000 Morningside Elem Project												
568000	1350100	2154000	740000	MORNINGSIDE ELEMENT	LOML	0001	0	500,000	0	0	0	500,000
Program Total:							0	500,000	0	0	0	500,000
Program: 21570000 Moton, Robert Russa Elementary Project												
568000	1354100	2157000	740000	ROBERT RUSSA MOTON	LOML	0001	0	0	1,200,000	0	0	1,200,000
Program Total:							0	0	1,200,000	0	0	1,200,000
Program: 21600000 Myrtle Grove K-8 Project												
568000	1358100	2160000	740000	MYRTLE GROVE ELEMEN	LOML	0001	0	0	1,000,000	0	0	1,000,000
Program Total:							0	0	1,000,000	0	0	1,000,000
Program: 24990000 Nautilus Middle Project												
568000	1654100	2499000	740000	NAUTILUS MIDDLE	LOML	0001	0	0	2,500,000	0	0	2,500,000
Program Total:							0	0	2,500,000	0	0	2,500,000
Program: 27840000 New K-12 @ SW 149 Ave & 160 st												
568000	1921700	2784000	740000	GOVTL AFFAIRS & LAND	Impact Fees - SW	0001	0	1,182,060	0	0	0	1,182,060
563000	1702800	2784000	740000	STATE SCHOOL "HHH1"	LOML	0001	0	0	3,000,000	23,171,178	37,000,000	63,171,178
Program Total:							0	1,182,060	3,000,000	23,171,178	37,000,000	64,353,238
Program: 28590000 New K-5 at Pasadena site												
563000	1921700	2859000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	0	600,000	1,000,000	7,000,000	8,563,790	17,163,790
Program Total:							0	600,000	1,000,000	7,000,000	8,563,790	17,163,790

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
Program: 28600000 New School - South Region												
563000	1700800	28600000	740000	BIOTECH @ RICHMOND H Impact Fees - SW		0001	0	0	1,182,060	1,182,060	1,182,060	3,546,180
563000	1700800	28600000	740000	BIOTECH @ RICHMOND H LOML		0001	0	0	2,680,424	500,000	18,000,000	21,180,424
Program Total:							0	0	3,862,484	1,682,060	19,182,060	24,726,604
Program: 09710000 New World School of the Arts Project												
568000	1790100	0971000	740000	NEW WORLD SCHOOL OF LOML		0001	0	800,000	0	2,000,000	0	2,800,000
Program Total:							0	800,000	0	2,000,000	0	2,800,000
Program: 21690000 Norland Elem Project												
568000	1370100	2169000	740000	NORLAND ELEMENTARY LOML		0001	0	0	300,000	0	0	300,000
Program Total:							0	0	300,000	0	0	300,000
Program: 25020000 Norland Middle Project												
568000	1657100	2502000	740000	NORLAND MIDDLE LOML		0001	0	4,000,000	0	0	0	4,000,000
Program Total:							0	4,000,000	0	0	0	4,000,000
Program: 21720000 North Beach Elem Project												
568000	1374100	2172000	740000	NORTH BEACH ELEMENT LOML		0001	0	0	0	2,800,000	0	2,800,000
568000	1374100	2172000	740000	NORTH BEACH ELEMENT LOML		02106400	1,000,000	0	0	0	0	1,000,000
Program Total:							1,000,000	0	0	2,800,000	0	3,800,000
Program: 21780000 North County Elem Project												
568000	1382100	2178000	740000	NORTH COUNTY ELEMEN LOML		0001	0	0	3,000,000	0	0	3,000,000
Program Total:							0	0	3,000,000	0	0	3,000,000
Program: 25050000 North Dade Middle & N. Dade Ctr for Modern Languages Project												
568000	1659100	2505000	740000	NORTH DADE MIDDLE SC LOML		0001	0	0	500,330	0	0	500,330
568000	1513100	2505000	740000	N. DADE CTR FOR MODE LOML		0001	0	0	404,500	0	0	404,500
Program Total:							0	0	904,830	0	0	904,830
Program: 21810000 North Glade Elem Project												
568000	1386100	2181000	740000	NORTH GLADE ELEMENT LOML		0001	0	0	1,267,940	1,732,060	0	3,000,000
Program Total:							0	0	1,267,940	1,732,060	0	3,000,000

							Five Year					
Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program:		21840000	North Hialeah Elem Project									
568000	1390100	2184000	740000	NORTH HIALEAH ELEMEN	LOML	0001	0	0	94,600	0	0	94,600
Program Total:							0	0	94,600	0	0	94,600
Program:		26810000	North Miami Beach Sr Project									
568000	1754100	2681000	740000	NORTH MIAMI BEACH SE	LOML	01327000	4,000,000	0	0	1,500,000	1,200,000	6,700,000
Program Total:							4,000,000	0	0	1,500,000	1,200,000	6,700,000
Program:		25080000	North Miami Middle Project									
568000	1663100	2508000	740000	NORTH MIAMI MIDDLE S	LOML	0001	0	0	500,000	0	0	500,000
Program Total:							0	0	500,000	0	0	500,000
Program:		26840000	North Miami Sr Project									
568000	1759100	2684000	740000	NORTH MIAMI SENIOR	LOML	0001	0	1,000,000	0	0	0	1,000,000
Program Total:							0	1,000,000	0	0	0	1,000,000
Program:		21930000	Norwood Elem Project									
568000	1400100	2193000	740000	NORWOOD ELEMENTARY	LOML	0001	0	0	500,000	0	0	500,000
Program Total:							0	0	500,000	0	0	500,000
Program:		21960000	Oak Grove Elem Project									
568000	1402100	2196000	740000	OAK GROVE ELEMENTAR	LOML	0001	100,000	0	350,000	0	0	450,000
Program Total:							100,000	0	350,000	0	0	450,000
Program:		13200000	Offsite Road Improvements									
567000	1388100	1320000	740000	ANDREA CASTILLO PREP	Miscellaneous	02116000	220,000	220,000	220,000	220,000	220,000	1,100,000
Program Total:							220,000	220,000	220,000	220,000	220,000	1,100,000
Program:		21990000	Ojus Elem Project									
568000	1406100	2199000	740000	OJUS ELEMENTARY	LOML	0001	480,000	3,000,000	0	0	0	3,480,000
Program Total:							480,000	3,000,000	0	0	0	3,480,000
Program:		22170000	Palm Lakes Elem Project									
568000	1424100	2217000	740000	PALM LAKES ELEMENTA	LOML	0001	0	0	0	2,800,000	0	2,800,000
Program Total:							0	0	0	2,800,000	0	2,800,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 22200000 Palm Springs Elem Project												
568000	1426100	22200000	740000	PALM SPRINGS ELEMENT LOML		0001	0	0	500,000	0	0	500,000
Program Total:							0	0	500,000	0	0	500,000
Program: 22230000 Palm Springs No Elem Project												
568000	1428100	22230000	740000	PALM SPRINGS NORTH E LOML		0001	0	0	0	500,000	3,000,000	3,500,000
Program Total:							0	0	0	500,000	3,000,000	3,500,000
Program: 25140000 Palmetto Middle Project												
568000	1670100	25140000	740000	PALMETTO MIDDLE SCHOLML		0001	160,000	4,000,000	0	4,000,000	0	8,160,000
Program Total:							160,000	4,000,000	0	4,000,000	0	8,160,000
Program: 22260000 Parkview Elem Project												
568000	1430100	22260000	740000	PARKVIEW ELEMENTARY LOML		0001	0	0	350,000	0	0	350,000
Program Total:							0	0	350,000	0	0	350,000
Program: 09890000 Pepper, Claude Elementary Project												
568000	1083100	09890000	740000	CLAUDE PEPPER ELEME LOML		0001	0	700,000	0	0	0	700,000
Program Total:							0	700,000	0	0	0	700,000
Program: 22320000 Perrine, Dr. Henry Academy of the Arts Project												
563000	1438100	22320000	740000	PERRINE ELEMENTARY S Impact Fees - East		0001	0	0	4,363,790	0	0	4,363,790
Program Total:							0	0	4,363,790	0	0	4,363,790
Program: 22440000 Pine Villa Elem Project												
568000	1446100	22440000	740000	PINE VILLA ELEMENTAR LOML		0001	0	0	877,398	0	0	877,398
568000	1446100	22440000	740000	PINE VILLA ELEMENTAR LOML		01886800	900,000	0	0	0	0	900,000
Program Total:							900,000	0	877,398	0	0	1,777,398
Program: 22380000 Pinecrest Elem Project												
568000	1442100	22380000	740000	PINECREST ELEMENTAR LOML		0001	0	0	1,000,000	0	0	1,000,000
Program Total:							0	0	1,000,000	0	0	1,000,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 25200000 Ponce De Leon Project													
568000	1674100	2520000	740000	PONCE DE LEON MIDDLE	LOML	0001	0	0	800,000	0	0	800,000	
Program Total:							0	0	800,000	0	0	800,000	
Program: 22480000 Porter Elem Project													
568000	1451100	2248000	740000	GILBERT L. PORTER EL	LOML	0001	0	500,000	0	0	0	500,000	
568000	1451100	2248000	740000	GILBERT L. PORTER EL	LOML	02311900	200,000	0	0	0	0	200,000	
Program Total:							200,000	500,000	0	0	0	0	700,000
Program: 15710000 Project/Construction Mgmt - CO Abatement													
560900	1990500	1571000	740000	UNDISTRIBUTED APPROP CO & DS		1571	147,445	147,445	147,445	147,445	147,445	737,225	
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	9,262,455	9,062,455	8,962,455	8,912,455	8,912,455	45,112,275	
568900	1912800	1571000	740000	FINANCIAL OPS/BUDGET	LOML	1571	400,000	600,000	700,000	750,000	750,000	3,200,000	
Program Total:							10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
Program: 26080000 Reagan Senior Project													
568000	1724100	2608000	740000	RONALD W. REAGAN/DO	LOML	0001	0	3,000,000	0	0	0	3,000,000	
Program Total:							0	3,000,000	0	0	0	0	3,000,000
Program: 22530000 Redland Elementary Project													
568000	1458100	2253000	740000	REDLAND ELEMENTARY	LOML	0001	0	513,790	4,000,000	0	0	4,513,790	
568000	1458100	2253000	740000	REDLAND ELEMENTARY	LOML	02311800	350,000	0	0	0	0	350,000	
Program Total:							350,000	513,790	4,000,000	0	0	0	4,863,790
Program: 25230000 Redland Middle Project													
568000	1676100	2523000	740000	REDLAND MIDDLE SCHO	LOML	0001	150,000	0	3,750,000	0	0	3,900,000	
Program Total:							150,000	0	3,750,000	0	0	0	3,900,000
Program: 22560000 Redondo Elem Project													
568000	1461100	2256000	740000	REDONDO ELEMENTARY	LOML	02312400	375,000	0	0	0	0	375,000	
Program Total:							375,000	0	0	0	0	0	375,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 09910000 Reeves, Henry K-8 Project												
568000	1449100	0991000	740000	HENRY E.S. REEVES K-8	GOB	0001	966,000	0	0	0	0	966,000
568000	1449100	0991000	740000	HENRY E.S. REEVES K-8	LOML	0001	2,034,000	0	1,750,000	3,250,000	0	7,034,000
568000	1449100	0991000	740000	HENRY E.S. REEVES K-8	LOML	02312500	500,000	4,200,000	0	0	0	4,700,000
Program Total:							3,500,000	4,200,000	1,750,000	3,250,000	0	12,700,000
Program: 09920000 Renick, Robert Education Center Project												
568000	1815100	0992000	740000	ROBERT RENICK EDUCAT	LOML	0001	450,000	0	0	0	0	450,000
Program Total:							450,000	0	0	0	0	450,000
Program: 25260000 Richmond Heights Middle Project												
568000	1678100	2526000	740000	RICHMOND HEIGHTS MID	LOML	0001	0	1,000,000	0	0	0	1,000,000
Program Total:							0	1,000,000	0	0	0	1,000,000
Program: 09330000 Roberts, Jane K-8 Center Project												
568000	1469100	0933000	740000	JANE S. ROBERTS K-8	LOML	0001	0	0	319,670	0	0	319,670
Program Total:							0	0	319,670	0	0	319,670
Program: 11710000 Roofing - Major Repair / Replacement												
568000	1924100	1171000	740000	FACILITIES OPERATION	CO & DS	1171	2,265,026	5,483,948	5,483,948	5,483,948	5,483,948	24,200,818
Program Total:							2,265,026	5,483,948	5,483,948	5,483,948	5,483,948	24,200,818
Program: 22680000 Royal Green Elem Project												
568000	1474100	2268000	740000	ROYAL GREEN ELEMENT	LOML	0001	0	0	0	0	4,000,000	4,000,000
568000	1474100	2268000	740000	ROYAL GREEN ELEMENT	LOML	02312100	300,000	0	0	0	0	300,000
Program Total:							300,000	0	0	0	4,000,000	4,300,000
Program: 22710000 Royal Palm Elem Project												
568000	1476100	2271000	740000	ROYAL PALM ELEMENTA	LOML	0001	500,000	0	0	0	0	500,000
Program Total:							500,000	0	0	0	0	500,000
Program: 15000000 Safety-to-Life Renovations												
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
Program Total:							6,937,243	6,937,243	6,937,243	6,937,243	6,937,243	34,686,215

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year						
							2022-23	2023-24	2024-25	2025-26	2026-27	Total	
Program: 22800000 Scott Lake Elem Project													
568000	1488100	2280000	740000	SCOTT LAKE ELEMENTAR	LOML	0001	0	0	0	300,000	0	300,000	
Program Total:							0	0	0	300,000	0	300,000	
Program: 11230000 Service Contracts													
568000	1910900	1123000	740000	CAPITAL IMPROVEMENT	LOML	1123	10,900,000	7,400,000	7,400,000	7,400,000	7,400,000	40,500,000	
Program Total:							10,900,000	7,400,000	7,400,000	7,400,000	7,400,000	40,500,000	
Program: 25350000 Shenandoah Middle Project													
568000	1684100	2535000	740000	SHENANDOAH MIDDLE S	LOML	01773201	90,618	0	0	0	0	90,618	
Program Total:							90,618	0	0	0	0	90,618	
Program: 17200000 Sibley, Hubert Elementary Project													
568000	1514100	1720000	740000	HUBERT O. SIBLEY ELE	LOML	02215200	100,000	0	0	0	0	100,000	
Program Total:							100,000	0	0	0	0	100,000	
Program: 18210000 Smith, Lenora B. Project													
568000	1008100	1821000	740000	LENORA BRAYNON SMIT	LOML	02297800	1,750,000	0	0	0	0	1,750,000	
Program Total:							1,750,000	0	0	0	0	1,750,000	
Program: 17370000 Smith, John I. K-8 Project													
568000	1510100	1737000	740000	JOHN I. SMITH K-8	LOML	0001	0	0	3,000,000	0	0	3,000,000	
Program Total:							0	0	3,000,000	0	0	3,000,000	
Program: 27460000 South Dade Middle Project													
568000	1500300	2746000	740000	SOUTH DADE MIDDLE SC	LOML	0001	0	700,000	0	0	0	700,000	
Program Total:							0	700,000	0	0	0	0	700,000
Program: 23070000 South Hialeah Elem Project													
568000	1520100	2307000	740000	SOUTH HIALEAH ELEMEN	LOML	02311600	600,000	0	0	0	0	600,000	
Program Total:							600,000	0	0	0	0	600,000	
Program: 23130000 South Miami Hts Elem Project													
568000	1528100	2313000	740000	SOUTH MIAMI HEIGHTS	LOML	0001	0	1,100,000	0	0	0	1,100,000	
Program Total:							0	1,100,000	0	0	0	0	1,100,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 25410000 South Miami Middle Project												
568000	1688100	2541000	740000	SOUTH MIAMI COMMUNIT LOML		0001	0	0	4,000,000	0	0	4,000,000
Program Total:							0	0	4,000,000	0	0	4,000,000
Program: 26930000 South Miami Sr Project												
568000	1772100	2693000	740000	SOUTH MIAMI SENIOR LOML		01618300	2,500,000	0	0	0	0	2,500,000
Program Total:							2,500,000	0	0	0	0	2,500,000
Program: 23210000 South Pointe Elementary Project												
568000	1509100	2321000	740000	SOUTH POINTE ELEMENT LOML		0001	0	0	2,000,000	0	0	2,000,000
568000	1509100	2321000	740000	SOUTH POINTE ELEMENT LOML		01530400	180,000	0	0	0	0	180,000
Program Total:							180,000	0	2,000,000	0	0	2,180,000
Program: 23200000 Southside Elementary Project												
568000	1532100	2320000	740000	SOUTHSIDE ELEMENTAR LOML		0001	400,000	6,000,000	0	0	0	6,400,000
Program Total:							400,000	6,000,000	0	0	0	6,400,000
Program: 25380000 Southwood Middle Project												
568000	1686100	2538000	740000	SOUTHWOOD MIDDLE SC LOML		0001	0	0	650,000	0	0	650,000
568000	1686100	2538000	740000	SOUTHWOOD MIDDLE SC LOML		02206500	1,660,404	0	0	0	0	1,660,404
Program Total:							1,660,404	0	650,000	0	0	2,310,404
Program: 17550000 Spanish Lake Elementary Project												
568000	1219100	1755000	740000	SPANISH LAKE ELEMENT LOML		0001	0	0	99,000	0	0	99,000
Program Total:							0	0	99,000	0	0	99,000
Program: 23250000 Sunset Elem Project												
568000	1540100	2325000	740000	SUNSET ELEMENTARY LOML		01425304	96,028	0	0	0	0	96,028
568000	1540100	2325000	740000	SUNSET ELEMENTARY LOML		02206800	1,500,000	0	0	0	0	1,500,000
Program Total:							1,596,028	0	0	0	0	1,596,028
Program: 23310000 Sweetwater Elem Project												
568000	1543100	2331000	740000	SWEETWATER ELEMENT LOML		0001	0	450,000	0	0	3,000,000	3,450,000
Program Total:							0	450,000	0	0	3,000,000	3,450,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					Total
							2022-23	2023-24	2024-25	2025-26	2026-27	
Program: 28460000 TERRA Senior Project												
568000	1702900	2846000	740000	TERRA ENVIRONMENTAL	LOML	0001	0	1,000,000	0	4,000,000	0	5,000,000
Program Total:							0	1,000,000	0	4,000,000	0	5,000,000
Program: 25440000 Thomas Middle Project												
568000	1690100	2544000	740000	W. R. THOMAS MIDDLE	LOML	0001	0	0	0	2,800,000	0	2,800,000
Program Total:							0	0	0	2,800,000	0	2,800,000
Program: 08960000 Traz-Powell Stadium												
568000	1979800	0896000	740000	TRAZ-POWELL STADIUM	LOML	0001	1,700,000	0	0	0	0	1,700,000
Program Total:							1,700,000	0	0	0	0	1,700,000
Program: 23430000 Tucker Elem Project												
563000	1556100	2343000	740000	FRANCES S. TUCKER EL	LOML	0001	0	1,000,000	9,000,000	0	0	10,000,000
Program Total:							0	1,000,000	9,000,000	0	0	10,000,000
Program: 27550000 Turner Tech Center Project												
568000	1760100	2755000	740000	WILLIAM H. TURNER TE	LOML	0001	0	2,000,000	0	0	0	2,000,000
568000	1760100	2755000	740000	WILLIAM H. TURNER TE	LOML	02095900	400,000	0	0	0	0	400,000
Program Total:							400,000	2,000,000	0	0	0	2,400,000
Program: 23520000 Vineland K-8 Project												
568000	1567100	2352000	740000	VINELAND K-8	LOML	0001	0	600,000	0	500,000	0	1,100,000
Program Total:							0	600,000	0	500,000	0	1,100,000
Program: 17540000 W. Hialeah Gardens Elementary Project												
568000	1237100	1754000	740000	W. HIALEAH GARDENS E	LOML	0001	0	500,000	0	0	0	500,000
Program Total:							0	500,000	0	0	0	500,000
Program: 23640000 West Lab K-8 Project												
568000	1583100	2364000	740000	WEST LABORATORY K-8	LOML	0001	0	4,000,000	0	0	0	4,000,000
Program Total:							0	4,000,000	0	0	0	4,000,000

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year					
							2022-23	2023-24	2024-25	2025-26	2026-27	Total
Program: 09870000 West Lakes Preparatory Academy Project												
563000	1300100	0987000	740000	WEST LAKES PREPARAT	LOML	0001	3,158,625	0	1,000,000	10,000,000	0	14,158,625
							3,158,625	0	1,000,000	10,000,000	0	14,158,625
						Program Total:						
Program: 26760000 Westland Hialeah Senior Project												
568000	1704900	2676000	740000	WESTLAND HIALEAH SEN	LOML	0001	0	0	2,000,000	0	0	2,000,000
							0	0	2,000,000	0	0	2,000,000
						Program Total:						
Program: 17640000 Whigham Elementary (Lakes by the Bay) Project												
568000	1598100	1764000	740000	DR. EDWARD L. WHIGHA	LOML	02302300	575,000	0	0	0	0	575,000
							575,000	0	0	0	0	575,000
						Program Total:						
Program: 23790000 Winston Park Elem Project												
568000	1596100	2379000	740000	WINSTON PARK K - 8 C	LOML	0001	0	0	0	650,000	0	650,000
							0	0	0	650,000	0	650,000
						Program Total:						
Program: 18730000 Young Men's Preparatory Academy Project												
568000	1705600	1873000	740000	YOUNG MEN'S PREPARA	LOML	0001	0	0	2,000,000	0	0	2,000,000
							0	0	2,000,000	0	0	2,000,000
						Program Total:						
Program: 28570000 Young Women's Preparatory Academy Project												
568000	1705500	2857000	740000	YOUNG WOMENS PREPA	LOML	0001	0	0	3,000,000	0	0	3,000,000
							0	0	3,000,000	0	0	3,000,000
						Program Total:						

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2022-23	2023-24	2024-25	2025-26	2026-27	Five Year Total
Debt Service & Central Accounts												
Program: 09430000 ARRA Debt Service							Total:					
592000	1912600	0943000	970000	TREASURER	LOML		22,872,906	22,870,663	22,873,421	22,871,034	14,884,285	106,372,309
Program Total:							22,872,906	22,870,663	22,873,421	22,871,034	14,884,285	106,372,309
Program: 15780000 Charter Capital Outlay Transfer												
591000	1912800	1578000	970000	FINANCIAL OPS/BUDGET	PECO		44,056,630	44,056,630	44,056,630	44,056,630	44,056,630	220,283,150
Program Total:							44,056,630	44,056,630	44,056,630	44,056,630	44,056,630	220,283,150
Program: 15690000 Facility Leases												
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
Program Total:							2,647,385	2,647,385	2,647,385	2,647,385	2,647,385	13,236,925
Program: 15700000 Maintenance Services Transfer												
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		129,083,131	129,083,131	129,083,131	129,083,131	129,083,131	645,415,655
591000	1912800	1570000	970000	FINANCIAL OPS/BUDGET	Miscellaneous		6,200,000	6,200,000	6,200,000	6,200,000	6,200,000	31,000,000
Program Total:							135,292,031	135,292,031	135,292,031	135,292,031	135,292,031	676,460,155
Program: 09220000 Master Equipment Lease - Debt Service												
592000	1912600	0922000	970000	TREASURER	LOML		7,040,638	5,156,910	2,578,455	0	0	14,776,003
Program Total:							7,040,638	5,156,910	2,578,455	0	0	14,776,003
Program: 09420000 Master Lease COPs Debt Service												
592000	1912600	0942000	970000	TREASURER	LOML		195,260,082	194,976,828	193,733,483	195,014,236	210,184,303	989,168,932
Program Total:							195,260,082	194,976,828	193,733,483	195,014,236	210,184,303	989,168,932
Program: 15720000 Property Insurance Premiums												
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
Program Total:							19,605,631	19,605,631	19,605,631	19,605,631	19,605,631	98,028,155

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>Five Year Total</i>
<i>Program: 08100000 Purchase Instructional Equipment</i>												
591000	1912800	0810000	970000	FINANCIAL OPS/BUDGET	LOML		500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Program Total:</i>							500,000	500,000	500,000	500,000	500,000	2,500,000
<i>Program: 09230000 QZAB Debt Service</i>												
592000	1912600	0923000	970000	TREASURER	LOML		3,825,021	3,821,721	3,821,721	3,811,821	3,801,921	19,082,205
<i>Program Total:</i>							3,825,021	3,821,721	3,821,721	3,811,821	3,801,921	19,082,205

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	Five Year				
							2022-23	2023-24	2024-25	2025-26	2026-27
Equipment/Technology/Vehicles											
Total:											
Program: 01100000 Copiers Districtwide											
564000	1941200	0110000	740000	INFORMATION TECHNOLOGY	LOML	0110	500,000	500,000	500,000	500,000	2,500,000
Program Total:											
Program: 07750000 Maintenance Vehicle Replacement											
565200	1924100	0775000	740000	FACILITIES OPERATION	LOML	0775	2,000,000	3,000,000	3,000,000	3,000,000	14,000,000
Program Total:											
Program: 01500000 Purchase School Buses - Electric											
565100	1923000	0150000	740000	TRANSPORTATION	LOML	0001	1,200,000	1,800,000	1,800,000	0	4,800,000
Program Total:											
Program: 09960000 Technology Purchases											
564000	1962900	0996000	740000	INST TECH LIBRARY ME	LOML	0996	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Program Total:											

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2022-23</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>Five Year Total</i>
Reserves												
Total:							33,738,172	15,496,700	24,053,890	32,807,190	153,587,602	259,683,554
Program: 00010000 Undistributed Capital Contingency												
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	CO & DS	0001	229,000	229,000	229,000	229,000	229,000	1,145,000
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	GOB	0001	0	1,600,000	1,450,000	1,500,000	1,000,000	5,550,000
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	434,000	434,000	434,000	434,000	434,000	2,170,000
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	0	0	8,563,790	0	0	8,563,790
596900	1912800	0001000	970000	FINANCIAL OPS/BUDGET	LOML		29,612,172	11,496,700	11,490,100	11,493,400	11,490,958	75,583,330
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	LOML	0001	0	1,737,000	1,887,000	1,587,000	587,000	5,798,000
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	LOML	0001	0	0	0	17,563,790	139,846,644	157,410,434
596900	1912800	0001000	740000	FINANCIAL OPS/BUDGET	LOML	0001	3,463,000	0	0	0	0	3,463,000
Program Total:							33,738,172	15,496,700	24,053,890	32,807,190	153,587,602	259,683,554



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"> FLDOE or 35% electors calling for an election School Board approval Voter approval through Bond Referendum 	<ul style="list-style-type: none"> Debt service millage assessed as bonds are issued. Not subject to 10 mill limit. Retired 1988 approved GOBs in FY 2016-17 Voters approve \$1.2 billion in GO Bonds in November 2012
~\$ 102.92 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"> Subject to 10 mill limit. Represents revenue loss to operating (although b/c of statutory flexibility capital pays for traditional operating expenditures such as property insurance, maintenance, facility leases). For FY 2012-13 through FY 2015-16, M-DCPS shifted .061 of max .25 mills to capital.
~\$301.7 million (if bonded \$3.1 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"> School Board approval County places it on ballot Voter approval 	Freeze non-capital millage for at least 3 years at rate imposed in year prior to surtax implementation.
\$603.4 million (if bonded \$6.0 billion)	Discretionary Sales Surtax - Local Government Infrastructure Surtax (.5% or 1%)	212.055(2) F.S.	<ul style="list-style-type: none"> County approval (since county not school board imposes levy) School Board and County approval of joint agreement regarding use of proceeds 	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 2022-23, which include carry forward balances of \$ 719.90 million, will total \$ 1.43 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 (Actual)	s.1013.62 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 2022-23 allocation is \$44 million. 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 \$44 million charter capital annual allocation through FY 2026-27.
PECO New Construction (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 (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 2022-23, 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 (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 (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 (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 (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) (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) (Potential)	s.212.055	A one-cent surtax may generate over \$603.42 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 \$ 201.1 million annually. If bonded, this \$201.1 million could generate \$2.01 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 (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) (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 \$617.53 million for FY 2022-23 and is based on the property tax roll from the July 1, 2022 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 (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 (Actual)	Article XII Sec 9(d) of the Florida Constitution	<p>The Capital Outlay and Debt Service (CO & 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 & DS distribution will be \$13.56 million for FY 2022-23. This represents less than 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 (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 (Actual)	s.1003.02(1)(f) s.1013.15(2) 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) (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 (Actual)	Miami-Dade County Ordinance 95-79 ¹	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 (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>

¹ 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 (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 \$6.8 million for FY 2022-23.
Qualified School Construction Bonds (QSCBs)- Federal Stimulus (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 (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 (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 (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 1970-2050

Year	Population in Incorporated Areas	Population in Unincorporated Areas	Total Population	Avg. Annual % Growth in Total Population
<u>Historical</u>				
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
2020 Census**	1,514,813	1,186,954	2,701,767	10.8
<u>Annual</u>				
2013, Estimate*	1,444,536	1,137,839	2,582,375	N/A
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
2021, Estimate**	1,534,155	1,197,784	2,731,939	-3.6
<u>Projected</u>				
2021** 4/1/21 Estimate	N/A	N/A	2,731,939	N/A
2025**	N/A	N/A	2,823,800	3.4
2030**	N/A	N/A	2,922,600	3.5
2035**	N/A	N/A	3,001,800	2.7
2040**	N/A	N/A	3,068,400	2.2
2045**	N/A	NA	3,126,600	4.2
2050**	N/A	NA	3,179,600	3.6

Source: * Florida Statistical Abstract

** Bureau of Economic and Business Research

STUDENT MEMBERSHIP BY GRADE LEVEL 2021-2022

Grade	White Non-Hispanic	Black Non-Hispanic	Hispanic	Other *	Total
PK**	398	2,446	5,941	132	8,917
Kdg	1,410	3,966	15,806	403	21,585
1	1,407	3,880	16,086	439	21,812
2	1,507	4,204	16,907	471	23,089
3	1,502	4,803	17,723	428	24,456
4	1,492	4,114	17,193	413	23,212
5	1,503	4,893	18,551	381	25,328
6	1,557	4,524	18,502	387	24,970
7	1,597	4,720	19,349	413	26,079
8	1,685	4,843	19,594	471	26,593
9	1,657	4,682	19,480	415	26,234
10	1,732	4,891	19,559	515	26,697
11	1,647	4,567	18,523	540	25,277
12	1,716	4,779	18,121	472	25,088
TOTAL	20,810	61,312	241,335	5,880	329,337

TOTAL MALE 167,946

TOTAL FEMALE 161,391

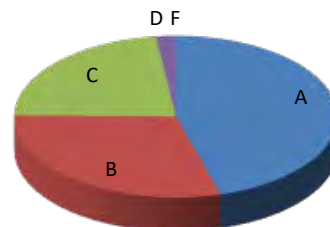
* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

** 2021 FTE membership excludes PreK students enrolled as part of the Teenage Parent Program (TAP).

Source: Assessment, Research, and Data Analysis based on data in the Student Data Base System, October 2021.

SCHOOL PERFORMANCE GRADES* 2018-2019

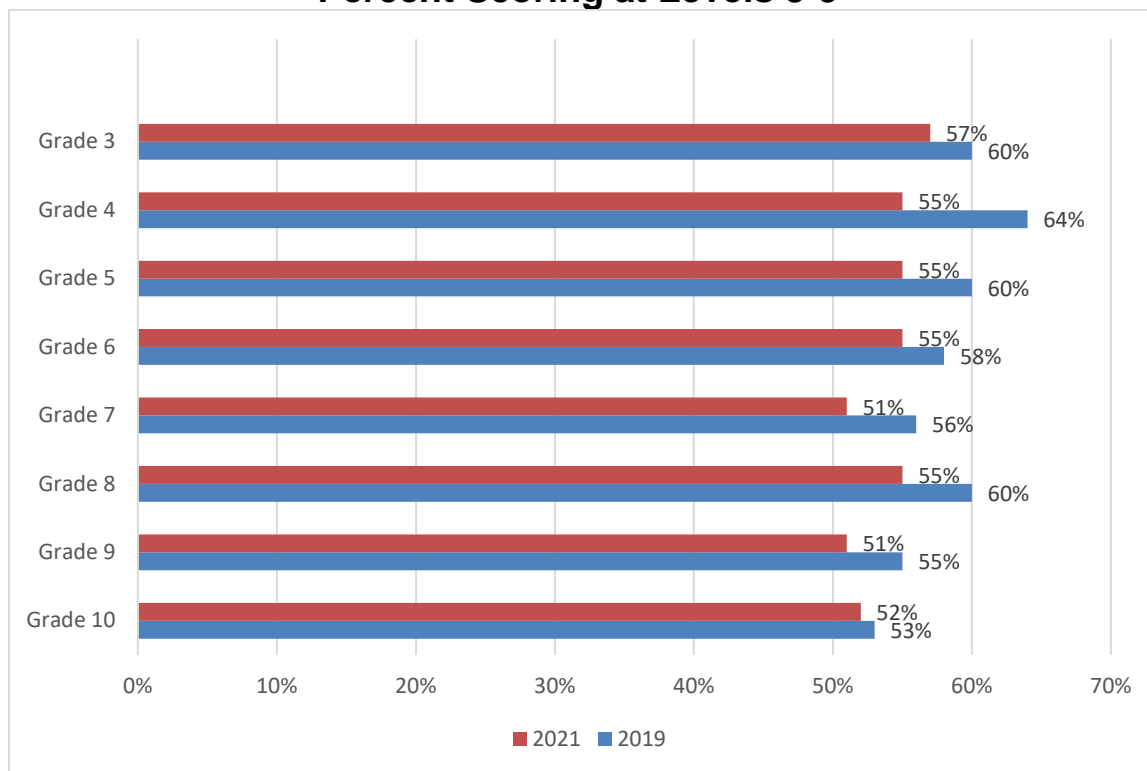
Grade	Elem	Middle	Sr. High	Combined	Total
A	44%	40%	46%	57%	46%
B	34%	23%	32%	22%	30%
C	21%	35%	20%	19%	23%
D	1%	3%	1%	1%	2%
F	0%	0%	0%	0%	0%



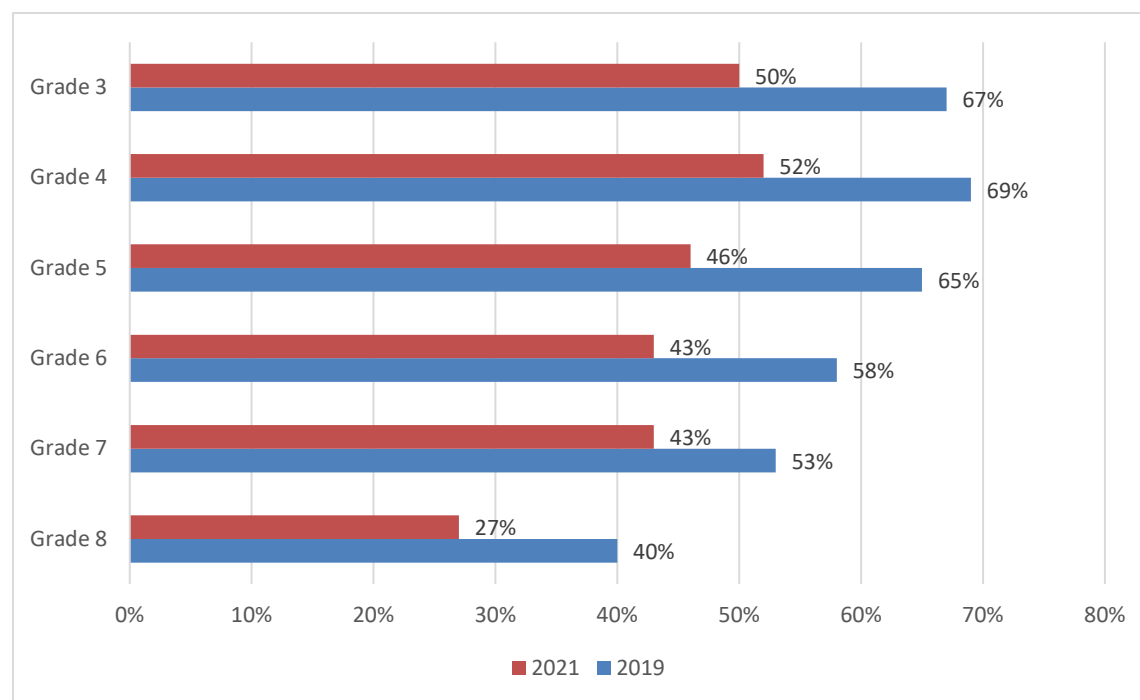
NOTE: School Performance Grades communicate to the public how well schools perform relative to state standards. Due to emergency order (EO) No 2021-EO-02 only a few schools chose to opt-in to receive a school grade for the 2020-2021 school year; therefore, the results are not representative of the district.

*Percentage may not total 100 due to rounding.

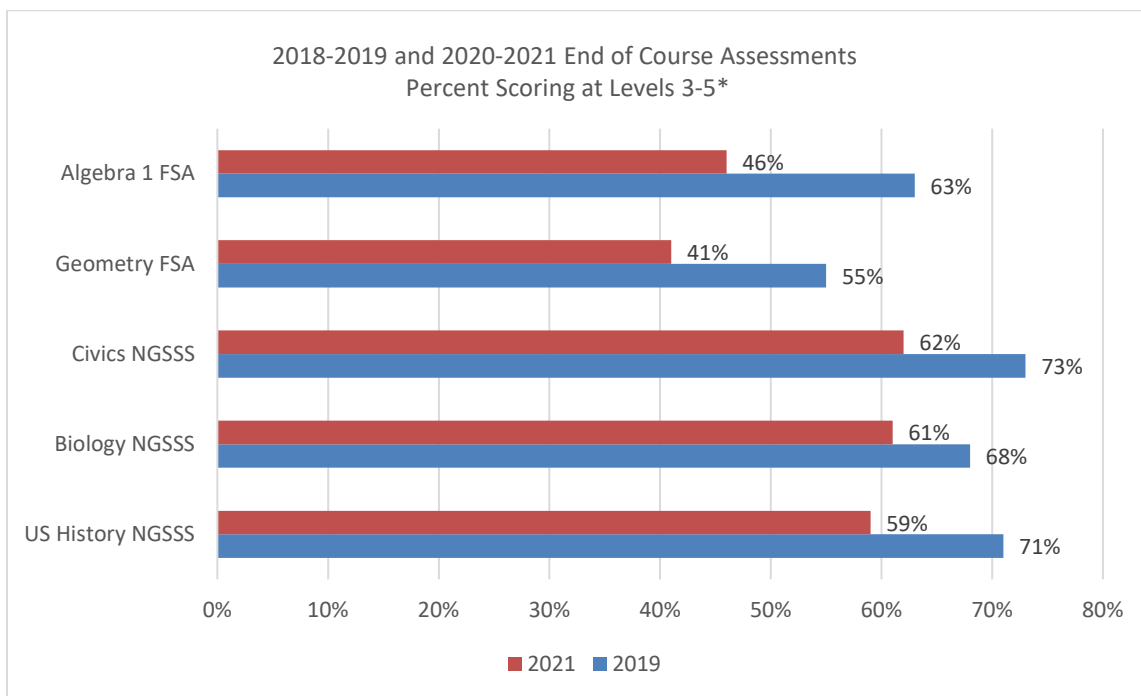
**2018-2019 and 2020-2021 FLORIDA STANDARDS ASSESSMENTS
ENGLISH LANGUAGE ARTS
Percent Scoring at Levels 3-5***



**2018-2019 and 2020-2021 FLORIDA STANDARDS ASSESSMENTS
MATHEMATICS
Percent Scoring at Levels 3-5***



2018-2019 and 2020-2021 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 *
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	334,400	17,267	66,017
2021-22	487	329,337	16,574	68,269

* 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 2021-22

District	Elem.	K-8 Centers	Middle	Senior High	Comb. **	Alt./Spec. Ed. ***	Total
I	30	5	7	3	1	4	50
II	30	13	7	10	4	7	71
III	11	10	4	9	1	1	36
IV	17	6	9	11	4	1	48
V	20	7	9	7	2	2	47
VI	21	13	11	10	3	2	60
VII	19	8	6	6	1	2	42
VIII	25	8	8	6	2	0	49
IX	32	15	12	18	3	4	84
TOTAL	205	85	73	80	21	23	487

* 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 2021

District**	White Non-Hispanic	Black Non-Hispanic	Hispanic	Other ***	Total
I	312	16,811	5,520	241	22,884
II	1,282	18,343	16,156	488	36,269
III	6,864	6,356	16,145	960	30,325
IV	811	2,825	39,338	344	43,318
V	942	661	29,807	520	31,930
VI	3,650	1,836	35,459	634	41,579
VII	1,587	2,543	26,762	794	31,686
VIII	920	268	33,205	515	34,908
IX	4,442	11,669	38,943	1,384	56,438
TOTAL	20,810	61,312	241,335	5,880	329,337
PERCENT	6.3%	18.6%	73.3%	1.8%	

* 2021 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

	2020-21	2019-20	2018-19	2017-18	2016-17
High School *	22,898	23,669	23,303	23,792	21,867
Adult School**	98	209	161	370	306

* 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 2022.
Adult School: Adult Ed. Data Systems, October 2021.

SUMMER SCHOOL MEMBERSHIP FIVE-YEAR TRENDS*

Year	Elementary	K-8	Middle	Senior	Specialized Centers	Total
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
2021 **	16,755	8,077	9,411	10,806	3,287	48,336

* Peak membership summer count.

**The increase in membership may be a result of expanded summer school options with multiple summer sessions and partnership collaboration with other organizations.

Source: Federal & State Compliance Office and Adult Ed. Data

EXCEPTIONAL STUDENT EDUCATION: NUMBER OF STUDENTS ENROLLED IN COURSES AND TOTAL NUMBER OF STUDENTS WITH AN ESE PRIMARY EXCEPTIONALITY 2021-2022

Program	Students Enrolled in ESE Courses or Consultative Services	Students with an ESE Primary Exceptionality
Autism Spectrum Disorder	4,792	7,048
Deaf/Hard of Hearing	315	452
Developmentally Delayed	1,599	2,313
Dual Sensory Impaired	10	10
Emotional/Behavioral Disability	992	1,447
Established Conditions	39	40
Gifted	38,286	42,256
Hospital/Homebound	364	364
Intellectual Disabilities	2,194	2,267
Language Impaired	1,131	1,639
Orthopedically Impaired	84	181
Other Health Impaired	1,715	6,483
Specific Learning Disability	3,953	14,835
Speech Impaired	1,336	1,903
Traumatic Brain Injured	15	29
Visually Impaired	84	141
TOTAL	56,909	81,408

Source: Assessment, Research, and Data Analysis.

ENROLLMENT IN BILINGUAL PROGRAMS 2021-2022

Program	Enrollment
World Language - Spanish (K-5)	107,173
World Language - Spanish (6-12)	47,250
Haitian Creole for Haitian Creole Speakers (K-5)	891
World Language Other than Spanish (6-12) ^a	14,744
Dual Language Program (K-5) ^b	18,698
English for Speakers of Other Languages (K-12)	57,025

^a Includes American Sign Language.

^b 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 2021-2022

Language	# of Students Using as Home Language	Language	# of Students Using as Home Language
Spanish	167,146	Zhongwen (Chinese)	506
Haitian Creole	9,536	Italian	442
Portuguese	2,109	Arabic	401
Russian	1,441	Creole	355
French	1,057	Vietnamese	323

Source: Assessment, Research, and Data Analysis.

ENROLLMENT IN MAGNET PROGRAMS 2021-2022

Level	Enrollment
Elementary	4,887
K-8 Centers	6,157
Middle	13,761
Senior High	35,827
Combination Schools	6,986
TOTAL	67,618

Source: School Choice and Parental Options.

ENROLLMENT IN ADVANCED ACADEMIC PROGRAMS

	Enrollment	
	2021-22	2020-21
Advanced Placement Program	27,644	30,327
International Baccalaureate Program	1,433	1,491
Cambridge AICE Program	6,588	5,793
Dual Enrollment Program	9,387*	10,049*

*Fall Term Only

Source: Division of Advanced Academic Programs.

FREE/REDUCED PRICE LUNCH 2021-2022

	Elementary	K-8	Middle	Combined Grades*	Senior	District Average
Eligible Students	75.1%	68.4%	78.2%	61.0%	74.5%	73.1%

* Includes schools with combined grades other than those listed.

Source: Assessment, Research, and Data Analysis.

TEACHERS' BASE SALARY MINIMUMS & MAXIMUMS* 2021-2022 SCHEDULE - 10 MONTHS

	Minimum	Maximum
Bachelor's Degree	\$47,717	\$74,746
Master's Degree **	\$50,817	\$77,846
Specialist's Degree ***	\$52,867	\$79,896
Doctoral Degree	\$54,917	\$81,946

* 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, 2021-2022 (as of October 2021)

Classification	2018-19	2019-20	2020-21	2021-22	Projected 2022-23 (1)
Administrative Staff:					
Officials, Administrators, Managers: Instructional *	88	90	89	89	88
Officials, Administrators, Managers: Non-Instructional *	148	143	152	166	164
Consultants, Supervisors of Instruction	26	29	25	29	29
Principals	359	356	356	361	361
Assistant Principals **	596	592	585	585	585
Instructional Staff:					
Teachers: Elementary	7,624	7,405	7,117	6,723	6,500
Secondary	5,304	5,168	5,085	4,940	4,776
Exceptional Student Education	3,877	4,016	4,052	3,821	3,773
Other Teachers	993	995	1,013	1,090	1,076
(Total Teachers: (17,267))					
Guidance	706	704	703	688	688
School Social Workers	164	141	129	125	123
School Psychologists	203	206	201	188	186
Librarians and Audio Visual Staff	124	110	94	84	322
Other Professional Staff: Instructional ***	535	549	536	569	562
Support Staff:					
Other Professional and Technical Staff ****	779	1,032	1,032	1,025	1,012
Paraprofessionals (Teacher Aides)	2,684	2,714	2,678	2,459	2,428
Technicians	264	271	268	260	257
Clerical & Secretarial Staff	2,282	2,459	2,281	2,110	2,083
Service Workers	5,568	5,445	5,303	5,102	5,037
Skilled Crafts	648	654	638	631	623
Laborers, Unskilled	124	132	124	115	114
Total Full-time Staff	33,096	33,211	32,461	31,160	30,787
Total Part-time Staff	4,734	4,485	3,818	3,326	3,284
TOTAL Full-time & Part-time Staff	37,830	37,696	36,279	34,486	34,071

* 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 and Family Empowerment Scholarship student enrollment.

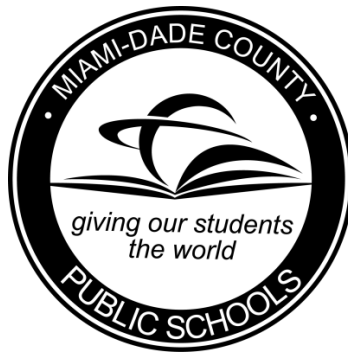
Source: Public Schools Staff Survey (EEO-5), October 2021.

ETHNIC CLASSIFICATION OF FULL-TIME STAFF (as of October 2021)

Job Category	White Non-Hispanic		Black Non-Hispanic		Hispanic		Other*		Total	
Administrative	168	13.7%	383	31.1%	668	54.3%	11	0.89%	1,230	3.9%
Instructional	2,988	16.4%	4,533	24.9%	10,340	56.7%	367	2.0%	18,228	58.5%
Other Staff	689	5.89%	4,512	38.6%	6,411	54.8%	90	0.77%	11,702	37.6%
Total Full-time Staff	3,845	12.3%	9,428	30.3%	17,419	55.9%	468	1.5%	31,160	100%

* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

Source: Public Schools Staff Survey (EEO-5), October 2021.



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.

BONUS FTE PROGRAMS

An additional value of 0.16 FTE shall be reported by school's 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 SCHOLARSHIPS

This program includes two branches of eligibility, the income-based Family Empowerment Scholarship for Educational Options (FES EO) and the Family Empowerment Scholarship for Students with Unique Abilities (FES UA). The FES EO 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. The FES UA scholarship program will include students with disabilities and those that were previously participating in the McKay Scholarship program. The amounts for the program are based on the Florida Education Finance Program budget established each year by the legislature and are calculated in relation to the

student's grade level, matrix level, and school district. Scholarship amounts may vary from year to year.

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, Biology 1, Civics, Geometry 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 re-budgets 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 Non-spendable, 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 1003.493(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.

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.

MATERIALS, EQUIPMENT AND SUPPLY ALLOCATION (MESA)

An amount per **FTE** student is appropriated annually for this type of expenditure. The amount allocated can be found in the School Allocation Plan.

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 categorical are appropriations by the state for specific, categorical purposes such as instructional materials. State categorical programs generally must be expended during a fiscal year, returned to the State, or re-budgeted for that specific purpose during the next fiscal year.

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.

(V) A Florida Virtual School full-time equivalent student shall consist of six full-credit completions or the prescribed level of content that counts toward promotion to the next grade in the programs listed in s. 1011.62(1)(c)1. and 3. for students participating in kindergarten through grade 12 part-time virtual instruction and the programs listed in s. 1011.62(1)(c) for students participating in kindergarten through grade 12 full-time virtual instruction. Credit completions may be a combination of full-credit courses or half-credit courses.

(VI) Each successfully completed full-credit course earned through an online course delivered by a district other than the one in which the student resides shall be calculated as 1/6 FTE.

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 2022-23 school year are as follows:

<u>Program</u>	<u>Grade</u>	<u>Cost Factor</u>
101 Basic Education	PK-3	1.126
102 Basic Education	4-8	1.000
103 Basic Education	9-12	0.999
	PK-3	1.126
111 Basic Education with ESE Services		
112 Basic Education with ESE Services	4-8	1.000
113 Basic Education with ESE Services	9-12	0.999
130 English for Speakers of Other Languages (ESOL)	K-12	1.206
254 Exceptional Student Education, Level 4	PK-12	3.674
255 Exceptional Student Education, Level 5	PK-12	5.401
300 Career Education	9-12	0.999

WORKFORCE DEVELOPMENT EDUCATION FUNDS

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: crc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>

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