

# EXECUTIVE SUMMARY

# TENTATIVE BUDGET

For Fiscal Year Ending June 30, 2024



The School Board of  
Miami-Dade County,  
Florida

# **MIAMI-DADE COUNTY PUBLIC SCHOOLS**

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

Ms. Mari Tere Rojas, Chair

Mr. Danny Espino, Vice Chair

Mr. Roberto J. Alonso

Ms. Lucia Baez-Geller

Dr. Dorothy Bendross-Mindingall

Ms. Mary Blanco

Ms. Monica Colucci

Dr. Steve Gallon III

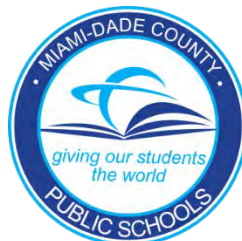
Ms. Luisa Santos

## **Superintendent of Schools**

Dr. Jose L. Dotres

## **Student Advisor**

Zahra Ronizi



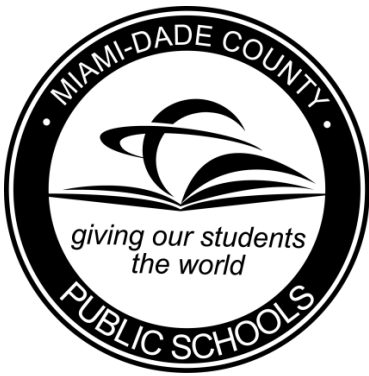
**THE SCHOOL BOARD OF  
MIAMI-DADE COUNTY, FLORIDA**



**EXECUTIVE SUMMARY TENTATIVE  
BUDGET**

**Fiscal Year 2023-2024**

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



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## Superintendent's Budget Message

As Miami-Dade County Public Schools (M-DCPS) embarks on another academic year, our commitment to providing quality education and ensuring the success of every student remains steadfast. Our budgetary priorities and the allocation of resources will continue to support our vision of educational excellence. We invite you to delve into this document which transparently communicates our fiscal plans and demonstrates our dedication to providing our students the world.

Financially, the District will continue to identify the appropriate actions to ensure the organization remains fiscally sound and maximizes potential revenue opportunities. In the face of evolving educational landscapes, we will ensure that our school district remains nimble and adaptable to meet the needs of our students.

The 2023-2024 budget for M-DCPS is firmly rooted in a set of guiding principles that have consistently shaped the direction of our district. Foremost among these principles is our unwavering commitment to the health and safety of our students. Recognizing that nothing is more important than the well-being of those under our care, we have allocated resources to ensure secure and conducive learning environments. Additionally, we remain steadfast in our dedication to increasing student achievement and protecting the integrity of our classrooms. Every decision we make is guided by the North Star of these goals, ensuring that any investment we undertake aligns with their advancement. Moreover, we recognize that our workforce plays a pivotal role in driving student success and fulfilling our responsibilities to the broader South Florida community. Consequently, we have prioritized the protection and support of our talented staff, recognizing their indispensable contributions to the organization and student achievement. Lastly, as good stewards of taxpayer dollars, we uphold the long-standing tradition of responsible financial management. We understand that maintaining the trust between M-DCPS and our citizens requires prudent allocation and management of resources. By adhering to these guiding principles, we aim to build upon our district's legacy and shape a brighter future for our students and community as a whole.

Having dedicated my entire professional career to public education, particularly within M-DCPS, I can confidently state that my optimism for our future has never been higher. With the visionary support of our School Board and the unwavering commitment of our exceptional staff, we stand poised to fearlessly embrace the challenges and opportunities that lie ahead in the ever-evolving landscape of education. Leading us through this transformative phase in our District's journey fills me with boundless excitement and pride.

Sincerely,



Dr. Jose L. Dotres

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



**Ms. Mari Tere Rojas**  
**CHAIR**  
**District 6**



**Mr. Danny Espino**  
**VICE CHAIR**  
**District 5**



**Mr. Roberto J. Alonso**  
**District 4**



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



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



**Ms. Mary Blanco**  
**District 7**



**Ms. Monica Colucci**  
**District 8**



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



**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 2022
Present term expires	November 2026
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

#### **Mr. Roberto J. Alonso, Member for District No. 4**

Present term began	November 2022
Present term expires	November 2026
Began as a Board Member	November 2022

#### **Mr. Danny Espino, Member for District No. 5**

Present term began	November 2022
Present term expires	November 2024
Began as a Board Member	November 2022

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

Present term began	November 2022
Present term expires	November 2026
Began as a Board Member	November 2016

#### **Ms. Mary Blanco, Member for District No. 7**

Present term began	January 2023
Present term expires	November 2024
Began as a Board Member	January 2023

#### **Ms. Monica Colucci, Member for District No. 8**

Present term began	November 2022
Present term expires	November 2026
Began as a Board Member	November 2022

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

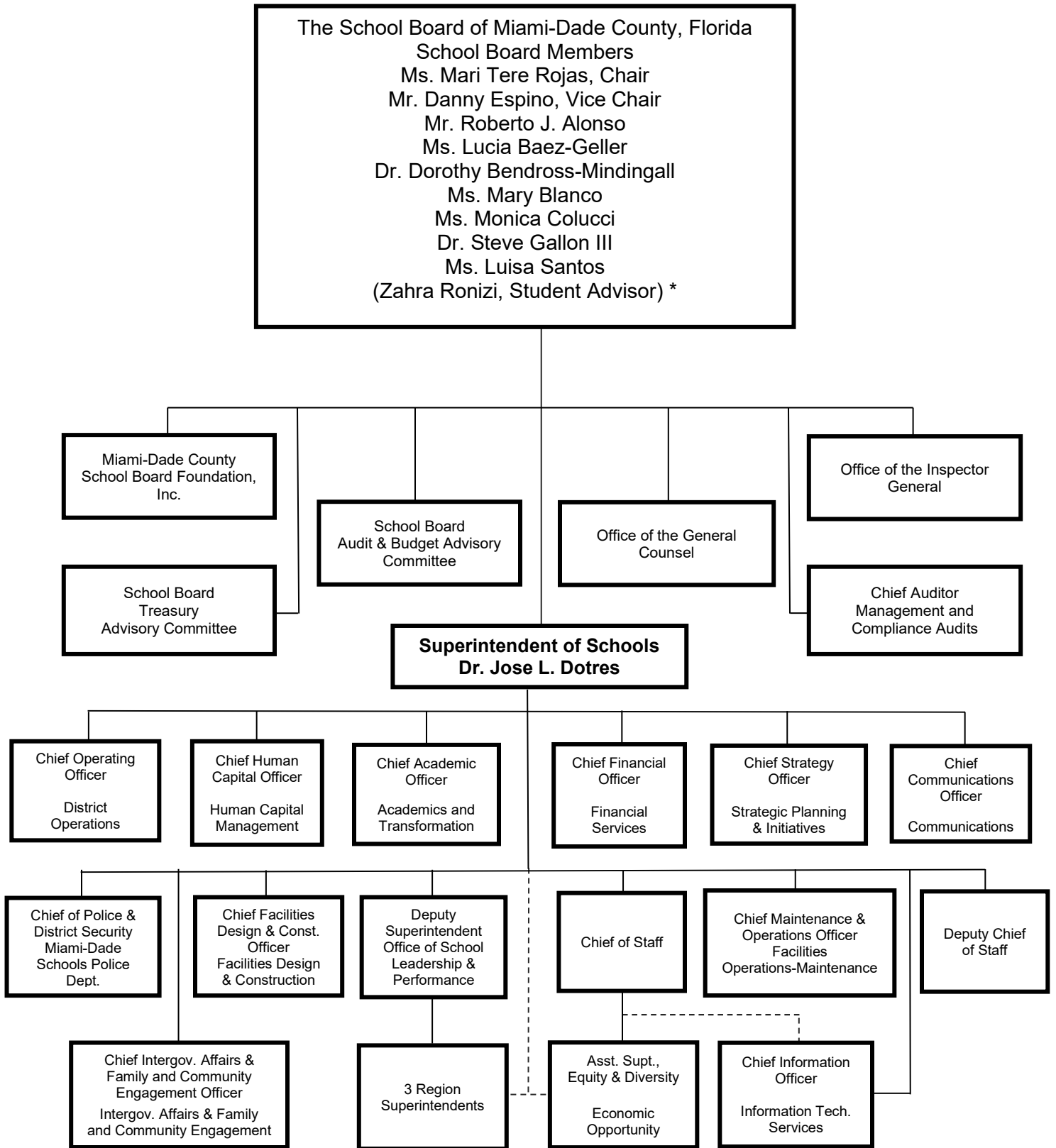
Present term began	November 2020
Present term expires	November 2024
Began as a Board Member	November 2020

# THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

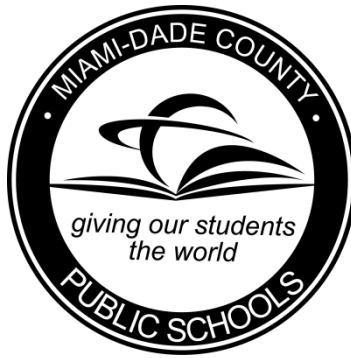
## Other Principal Officials Appointed

Dr. Jose L. Dotres	Superintendent of Schools
Mr. Jason H. Allen	Deputy Chief of Staff, Office of the Superintendent
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, Office of 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 and General Counsel
Mr. Carl Nicoleau	Chief Maintenance & Operations Officer, Office of Facilities Operations, Maintenance
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 and Construction Officer, Office of Facilities Design and Construction
Ms. Vivian M. Santiesteban-Pardo	Chief Communications Officer, Office of Communications
Chief Ivan Silva	Interim Chief of Police, Miami-Dade Schools Police Department
Mr. Ron Y. Steiger	Chief Financial Officer, Office of Financial Services

# SCHOOL BOARD OF MIAMI-DADE COUNTY



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





## MIAMI-DADE COUNTY

Miami-Dade County encompasses more than 2,000 square miles (larger than the states of Rhode Island and Delaware). One-third of Miami-Dade County is located in Everglades National Park. Our community is located along the southeast tip of the Florida peninsula. It is bounded 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. It is also home to 34 incorporated municipalities, cities, towns and villages, as well as to unincorporated communities and neighborhoods. The City of Miami is the largest municipality, followed by Hialeah, Miami Gardens, Miami Beach, North Miami, and Coral Gables.

“The Magic City”, “The Gateway to the Americas”, “The Sunshine City”, are a few nicknames for Miami, a land of diversity and beauty. This area from the coral reefs to the Everglades, has a unique subtropical environment unlike any other in the United States with great weather year-round, warm, and sunny days and breezy tropical nights. It is a popular tourist destination for people from all over the world, especially because of its incredible 35-mile stretch of beachfront, which runs from the tip of South Beach north to Sunny Isles, then circles Key Biscayne and numerous other pristine islands dotting the Atlantic. 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.

Newcomers to Miami will have plenty of options when choosing a place to work. With an unemployment rate of just 2.3 percent, the city of Miami has one of the best economies in the United States. A thriving city on the Biscayne Bay, Miami is home to the nation's largest hospital and the world's largest tourist seaport. Whether a person wants to work in the public or private sector, the robust Miami economy and its many industries will likely provide fantastic work opportunities. One of the top employers in the public sector in Miami is Miami-Dade County Public Schools (M-DCPS) with over 34,400 employees. In recent years, Miami's cost of living has risen above the national average. Typically, Miami homes for sale start at around \$500,000 and often exceed \$1 million. Miami waterfront homes and other luxury real estate listings often carry prices well over \$10 million.

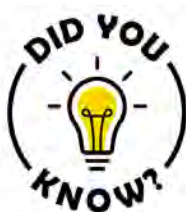
Miami-Dade County's estimated 2023 population is 2,763,366 with a growth rate of 0.75% in the past year according to the most recent United States census data. Miami-Dade County, Florida is the largest county in Florida. The 2010 population was 2,496,435 and has seen a growth of 10.69% since that time. 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 significant increase due to the Family Empowerment Scholarship FTE which is now counted as part of our district's FTE even though our district receives no funding related to this FTE.

Miami-Dade County is home to a wide variety of educational institutions that include private, charter, and public schools, as well as colleges and universities including Miami Dade College, Florida International University, Barry University, and the University of Miami.

In Florida, each county is also a school district. M-DPCS is operated by The School Board of Miami-Dade County, Florida, which is comprised of nine members elected by the voters. They serve four-year terms and are elected from individual single member districts on a staggered basis. Members annually elect their chair and vice-chair. The board moved from seven members to nine members, a result of a court order intended to ensure fair representation amongst Miami-Dade County's ethnic groups.

The School Board of Miami-Dade County sets district policy and appoints a superintendent, who in turn, selects administrators to head the system's administrative divisions and carry out the Board's policy. The Board Member offices are located on the seventh floor of the School Board Administration Building.

This Executive Summary is prepared to summarize the Miami-Dade School Board FY 2023-24 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** -- The name comes from Mayaimi, which means "very large lake" and probably refers to Lake Okeechobee. The Miami River marked the beginning of a canoe trail through the Everglades to the big lake. **Dade** – On February 4, 1836, the Florida legislature voted to name the new county for Major Francis Langhorne Dade, a soldier killed in 1835 in the Second Seminole War, at what has since been named the Dade Battlefield.



# MIAMI-DADE COUNTY PUBLIC SCHOOLS

*Giving our students the world*



Miami-Dade County Public Schools (M-DCPS) is the largest school district in Florida and has overtaken Chicago Public Schools as the third largest school district in the nation. M-DCPS serves over 335,000 students and 50,000 adult learners in 497 schools. These students speak 56+ different languages and represent over 160 countries. M-DCPS is committed to provide all students with a world-class education that prepares them to reach their full academic, personal, and civic potential.

This past year has been filled with academic achievements. When it comes to education opportunities and innovation, M-DCPS is leading the nation with more than 370 distinct Magnet Programs available for students in over 110 public schools throughout the county. M-DCPS' students can experience the highest quality education while building on their interests, strengths, and skills.

M-DCPS has been an A-rated school district for three consecutive years.

M-DCPS was recognized by Magnet Schools of America (MSA), a national organization representing more than 4,000 magnet schools and programs, with 52 Magnet Schools of Excellence Merit Awards and 52 Magnet Schools of Distinction Merit Awards. A total of 78 awards for the 2022-2023 award cycle. This is more than any other district in the country. This is a true testament of M-DCPS commitment to high academic standards, curriculum innovation, successful diversity efforts, specialized teaching staff, and parent/community involvement.

2021-2022 district's graduation rate reached an impressive 88.2%, representing a 2.6 percentage point increase from the 2018-2019 graduation rate. The 2018-2019 school year was the last pre-pandemic year, providing for a true comparison of graduation requirements.

On November 8, 2022, 65.15% of Miami-Dade County's taxpayers supported the referendum renewal to help fund school safety and increase staff pay. One hundred percent of the money will go to teacher pay and student safety, as well as police presence at all public schools. These funds will also be shared with charter schools.

Additionally, on January 26, 2023, the Florida Department of Environmental Protection's Florida Green Schools Program, recognized Maritime and Science Technology (MAST) Academy with a "Gold" designation and the "Gold Apple" award. MAST Academy is the first high school in Florida to receive this recognition, which was made possible by the Green Champions, a group of committed students, teachers, parents, and community partners who have stepped up to do their part to make MAST Academy a zero-waste and zero-net energy school by 2030.

Our schools are partnering with Miami Dade College (MDC) in launching a Science, Technology, Engineering and Math (STEM) Mentoring Program. Through this program, female high school students will be matched with women in MDC government, who are in STEM fields, to mentor the students. The M-DCPS students would shadow these County employees to get a better perspective of their jobs and gain an innate knowledge of the variety of STEM careers available.

On June 29, 2023, FLDOE released district and state results from the Spring 2023 administration of the new statewide assessment designed to measure the new Benchmarks for Excellence Student Thinking (BEST) and M-DCPS outperformed the state in terms of mean scale score and the percentage scoring at Levels 3 and above on the new Florida Assessment of student Thinking (FAST) assessments in both English Language Arts (ELA) and Mathematics during Progress Monitoring 3, which is the one used for accountability purposes.

## 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 2023-2024 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 2023 legislative session, the FY 2023-24 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 2023-2024 BUDGET**

M-DCPS’ budget is comprised of the General Fund (operating revenue), Capital Outlay Funds, Debt Service Funds, 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, several School Board Workshops are held to discuss the budget plan with the Members of the School Board.



In July, the School Board receives the formal recommendation for the FY 2023-2024 Budget from the Superintendent for its review. After the First Public Hearing, which is scheduled for July 26, 2023, 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 6, 2023.

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 though 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 2023-2024 BUDGET BY MAJOR FUND

## **General Fund**

For FY 2023-2024, Miami-Dade will have a decrease in Florida Education Finance Program (FEFP) funding of \$96.7 million, Class Size Reduction has also been decreased by \$20.4 million. The increase of \$581.52 per unweighted FTE (uFTE) is mainly due to the significant increase in our county's tax roll. The Base Student Allocation (BSA) increased significantly, at \$552.33 per uFTE. Part of this increase is due to the fact that several allocations have now been rolled into this figure. While this provides districts some additional flexibility, a good portion of these funds must still be used for specific purposes, thereby restricting part of the base funding. One of the allocations rolled into the BSA is the Classroom Teacher and Other Instructional Personnel Salary Increase allocation. The amount allocated within the BSA grew by \$32.3 million when compared to the previous year. However, this amount is shared with charters as well as FES FTE. There was a \$2 million increase to the Mental Health Assistance allocation. Additionally, the legislature passed a mandated increase to the Florida Retirement System (FRS) contribution rates that will cost the District nearly \$31 million. Fortunately, our voters approved Referendum #210 on November 8, 2022, so our instructional staff will continue to earn a salary which is now above the national average, and the district can fund State required security mandates.

This restricted funding coupled with the projected increased loss of FTE to charter schools, as well as FES scholarships, along with the significant increase in FRS rates, increases in our health insurance costs and the looming loss of state revenues, 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 Comparable Wage Factor portion of the FEFP formula will prove favorable to our District's funding going forward.

## **Capital Outlay Fund**

State revenue represents less than 4% of total capital revenue for FY 2023-24, with \$51.2 million in Public Education Capital Outlay (PECO) earmarked for charter schools. For FY 2024-25 through FY 2027-28, it is assumed that the state will no longer fund the charter school capital allocation with PECO due to the recent passage of House Bill 1259 (HB 1259), which shifts the burden of funding for the annual charter capital outlay allocation to local school districts.

The 2023 Florida Legislature passed HB 1259, phasing in at 20% annually over the next five years, a revised charter capital outlay statutory formula requiring local school districts to share their capital millage revenue with charter schools based on FTE. The financial impact of this unfunded legislative mandate for M-DCPS over the next five years is estimated to be over \$475 million in lost revenue and reduced funding for capital projects. This legislative change was approved despite a five-year historical trend of the state fully funding the annual charter capital allocation, and despite recent research-based recommendations in December 2022 by the state Office of Program Policy and Government Accountability (OPPAGA) to formulate charter school capital outlay allocations on physical plant needs rather than FTE. The passage of HB 1259 certainly transforms the funding landscape for traditional public schools and their ability to expand, equip, maintain, modernize, and replace its aging physical plant. However, history has proven the District's resolve and successful ability to adjust to revenue challenges. Once again, the District will engage community stakeholders in a successful reprioritization of the five-year capital plan and continue its efforts to secure additional capital funding to protect and maintain taxpayer assets.

The District's \$1.71 billion FY 2023-24 Capital Budget is funded primarily from local sources, the Local Option Millage Levy (LOML) estimated at \$733.58 million and \$869.3 million of projected balances to be carried forward from FY 2022-23. These carried forward balances include proceeds from 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**

As planned, in FY 2022-2023, the District issued the final \$270.8 million tranche of the \$1.2 billion GO Bonds approved by voters in November 2012. Bonds were sold strategically pursuant to the District's capital cash flow needs and market conditions to fund the modernization and construction of public school facilities, including technology upgrades. The District also continued its prudent debt management and fiscal stewardship in FY 2022-2023 by taking advantage of market conditions and refunding \$71.8 million of the COPS Series 2014A which provided approximately \$5.16 million in debt service savings. These initiatives, along with the resounding support and voter approved referendum renewal in November 2022 of the Secure our Future 2018 referendum, further expand the District's ability to increase teacher salaries, security, and fund needed capital and technology improvements.

### **Special Revenue Funds**

For FY 2023-2024, the Special Revenue Funds are expected to have a net decrease of \$455 million due to the expiration of most of the federal COVID relief funding. The amounts related to the COVID relief funds for FY 2023-24 represent the projected residual balances which will be carried forward from FY 2022-23 to FY 2023-24. The decrease related to these grants for FY 2023-2024 will be \$397 million. The Contracted Programs fund is estimated to decrease by roughly \$43.8 million to \$413 million. Contracted Programs only include budget carryover of grants extending into 2023-24 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 decrease by \$13 million primarily due to lower expected reimbursement rates which had been increased temporarily during FY 2022-23 as well as a reduction in Supply Chain Assistance (SCA) funds which will likely not materialize to the same extent during FY 2023-24. 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 a negligible amount as student activity continues to increase to pre-pandemic levels.

### **Proprietary Fund**

For FY 2023-2024, the Proprietary Fund continues to perform favorably. Beginning net position for the fund is expected to be over \$84 million, and cash balances will end FY 2022-23 exceeding \$120 million; more than \$49 million over the 2-month amount recommended by actuaries. The actuarial assumptions upon which the FY 2023-2024 amounts are based have been revised to reflect actual results through last 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 2023-2024



### 2023

February	15	<u>Board Meeting:</u> <u>Action Item:</u> Board adopts FY 2022-23 mid-year budget resolutions.
March	7	Regular 2023 Legislative Session begins.
	29	Board Budget Workshop.
April	26	Board Budget Workshop.
May	5	Regular 2023 Legislative Session ends.
	17	<u>Board Meeting</u> <u>Action Item:</u> Board adopts spring FY 2022-2023 budget resolutions.
	24	Board Budget Workshop.
June	21	<u>Board Meeting</u> <u>Action Item:</u> Board readopts the FY 2022-23 budget, as amended, for interim FY 2023-24 budget.
	28	Board Budget Workshop.
July	18	Tentative Budget is delivered to the Board by the Superintendent.
	19	<b><u>Board Meeting</u></b> <b><u>Action Item:</u> Board authorizes the Superintendent to advertise tentative budget and millage levy.</b>
	26	<u>First Public Hearing, 6:00 p.m.</u> <u>Action Item:</u> Board adopts tentative FY 2023-24 millage levy and annual budget as well as FY 2023-24 <i>School Allocation Plan</i> .
September	6	<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 2023-24 millage levy and annual budget, approves FY 2022-23 annual financial report for submission to Department of Education and approves final FY 2022-23 budget resolutions.

## **DESCRIPTION OF THE BUDGET PROCESS**

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

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

### **Certification of Assessed Value of Taxable Property**

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

### **Readoption of Current Budget**

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

### **Advertisement of Tentative Budget And Proposed Millage Rates**

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

### **First Public Hearing**

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

### **Mailing Of Tax Notice To Each Property Owner**

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

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

### **Second (Final) Public Hearing**

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

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

### **Submission of Final Budget Documents**

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

### **Budget Amendments**

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

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

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

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



## BUDGET CONTROLS

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

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

## BASIS OF BUDGETING

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

### **GOVERNMENTAL FUNDS**

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

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

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

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

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

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

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

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

## **BUDGET TRENDS**

M-DCPS began the FY 2023-24 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 cost the District \$16.9 million in FY 2017-18. For the next five years, school districts were held harmless from local capital revenue sharing since the state fully funded the charter school capital outlay allocation from FY2018-19 to FY2022-23. However, during the 2023 Legislative Session, HB 1259 changed the statutory formula and provided only partial state funding for the charter school capital outlay allocation, leaving school districts to fund the difference between the charter capital allocation and state funding. This provision has a projected impact of over \$475 million on the District 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 unfunded state mandate forces our District to take this looming revenue restricting requirement into consideration whenever it is planning for the future of our District. The long-term impact of redirecting capital revenue to charters reduces the District's ability to expand, equip, maintain, modernize, and replace its aging physical plant as well as assist the General fund with the funding of increased maintenance and property insurance costs which are necessary to protect and preserve traditional K-12 schools which are public assets.

**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 as of 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. Since then, there has been several bills that addressed the House Bill amendment compliance.

M-DCPS continues to work closely with schools to schedule students effectively to maximize learning opportunities while minimizing situations where the District would not be compliant.

During the 2023 legislative session, House Bill 633 was passed. The bill repeals the class size reduction penalty calculation for schools exceeding the class size maximums. However, the bill maintains the requirement that the Department of Education monitors compliance and requires a compliance plan for any school that exceeds class size maximums based on the October student membership survey.

## **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 2022-23 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 2023-24 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 24, 2023.



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 M-DCPS 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 2023-24** 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 2023-24 through 2027-28** 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 2023-24.

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# 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 School Board of Miami-Dade County, Florida, 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, & 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, & 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, & 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.

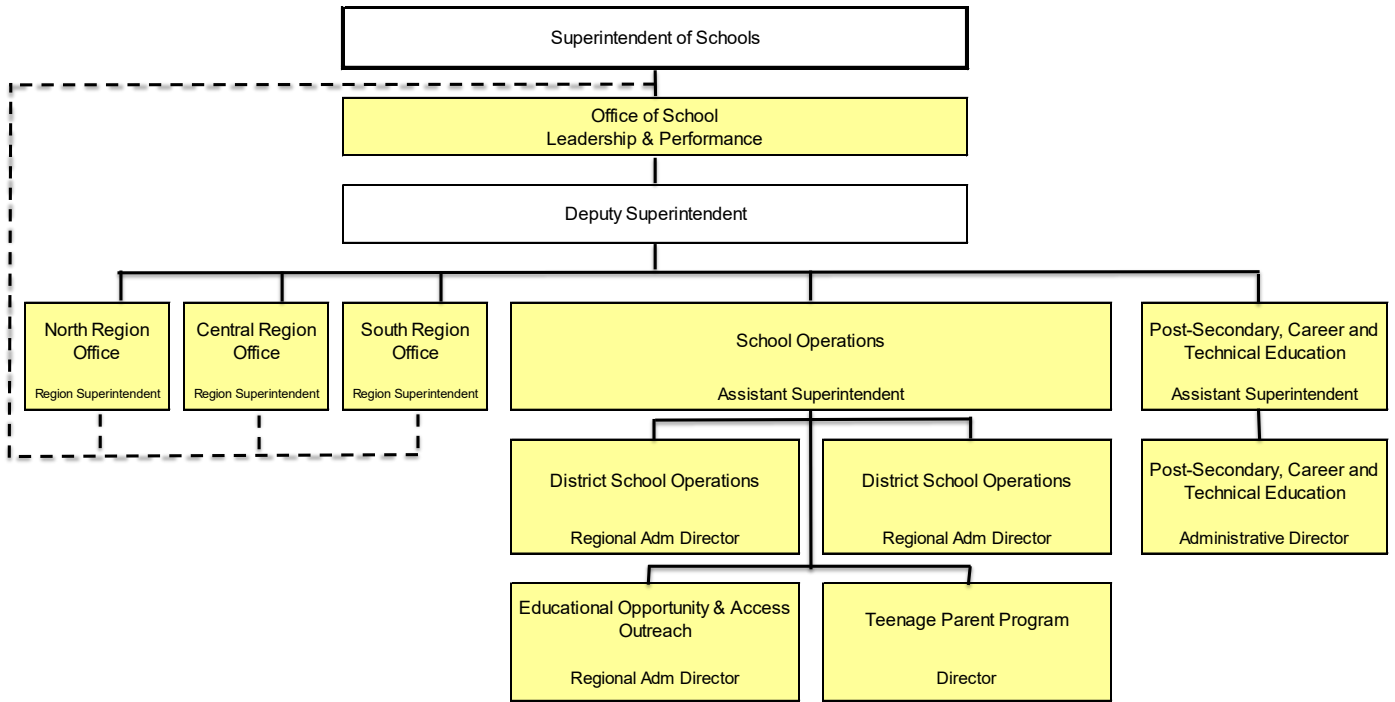


**Pillar V – Effective and Sustainable Operational Practices**

- 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 Miami-Dade County Public Schools. 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 2023-2024 follow each organizational chart.

# Office of School Leadership and Performance



## SCHOOL OPERATIONS

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

Beginning in the 2022-23 school year and continuing with the 2023-24 school year, School Operations was realigned into two distinct bureaus to allow for a laser-like, singular focus on schools and school communities, – the *Office of School Leadership and Performance (OSLP)* and the *Office of District Operations (ODO)*.

### ***Office of School Leadership and Performance (OSLP)***

#### **General School Operations**

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 ensure that every school site receives support and guidance towards creating and maintaining a safe and caring environment that supports learning and achievement. For a school to successfully operate in a District as large as M-DCPS, a safe and caring environment conducive to learning must be established and maintained. 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, OSLP facilitates 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 Regional 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 to ensure an equitable curriculum 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 in partnership with the Budget Office to ensure the legal and appropriate expenditures of all revenue and allocations.

In collaboration with the region offices, budget conferences, and planning sessions are arranged and coordinated. Additionally, OSLP works as the liaison in providing training and reviewing all procedures to ensure fiscal responsibility. OSLP coordinates with ODO on the implementation of procedural changes brought about in maintenance and security. OSLP also works with the Office of Human Capital Management to identify and develop supervising administrators that will best serve each school community.

### **2023-2024 Initiatives**

The realignment of School Operations into two distinct bureaus provides direct support to schools as well as support of ancillary business services. This delineation will continue in the 2023-24 school year. It also provides for 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 - ensuring that all region centers 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 and/or unaccounted 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 Automations, and Transportation.

### **2023-2024 Initiatives**

A continued focus will be on amplifying dual enrollment opportunities for high school students within our Technical College Program platform. Twenty-seven high schools have been matched with Technical College Feeder Patterns ensuring 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 formulating Career and Technical Pathways. This connection will allow students, currently enrolled in language acquisition courses, as well as 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 and will continue during the 2023-24 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. Moreover, Integrated Education and Training (IET) programs offer a fast-track for adult GED and ESOL students into high-demand CTE programs by providing curricula which combine literacy standards traditionally taught through ESOL or GED with program-specific career and technical competencies. IET offerings have been expanded during the 2022-2023 school year to include 16 new state-approved program offerings, in their entirety, at 20 adult education centers and technical colleges.

## **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 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 (EWI) are provided to at-risk youth to increase student learning, attendance, graduation, and successful transition into adulthood. Within our Division of Educational Opportunity and Access, we have two alternative high schools for students recommended for expulsion and chronic disciplinary concerns. In the upcoming year, there will be a third alternative education center opened and the grade configuration at all three sites will be expanded to accommodate elementary aged students who violate specific infractions of the Code of Student Conduct. Additionally, this office is responsible for the oversight of programs under the Department of Juvenile Justice, dropout retrieval programs, and programs for students seeking an alternative to the traditional school setting.

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 direction/guidance of the Division of Educational Opportunity and Access is the 5000 Role Models of Excellence Project, which is an in-school dropout prevention and mentoring program for minority boys "at risk" of dropping out of school. The program serves students ages 9-19 in 122 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.

## **Division of Community Education: Before and After School Programs**

This Division also supervises the implementation and operation of full-service Community School programs Before and/or After School Care Programs, Middle School Enrichment (MSE) After School Programs, Enrichment Programs, and Summer Camp Programs.

The Community School Program provides opportunities for M-DCPS to determine the community's needs and provide various mechanisms to meet them. Community education programs are fee-based, tuition/grant-funded for community school sites, satellite program locations, and at various off-campus, non-public school locations throughout Miami-Dade County.

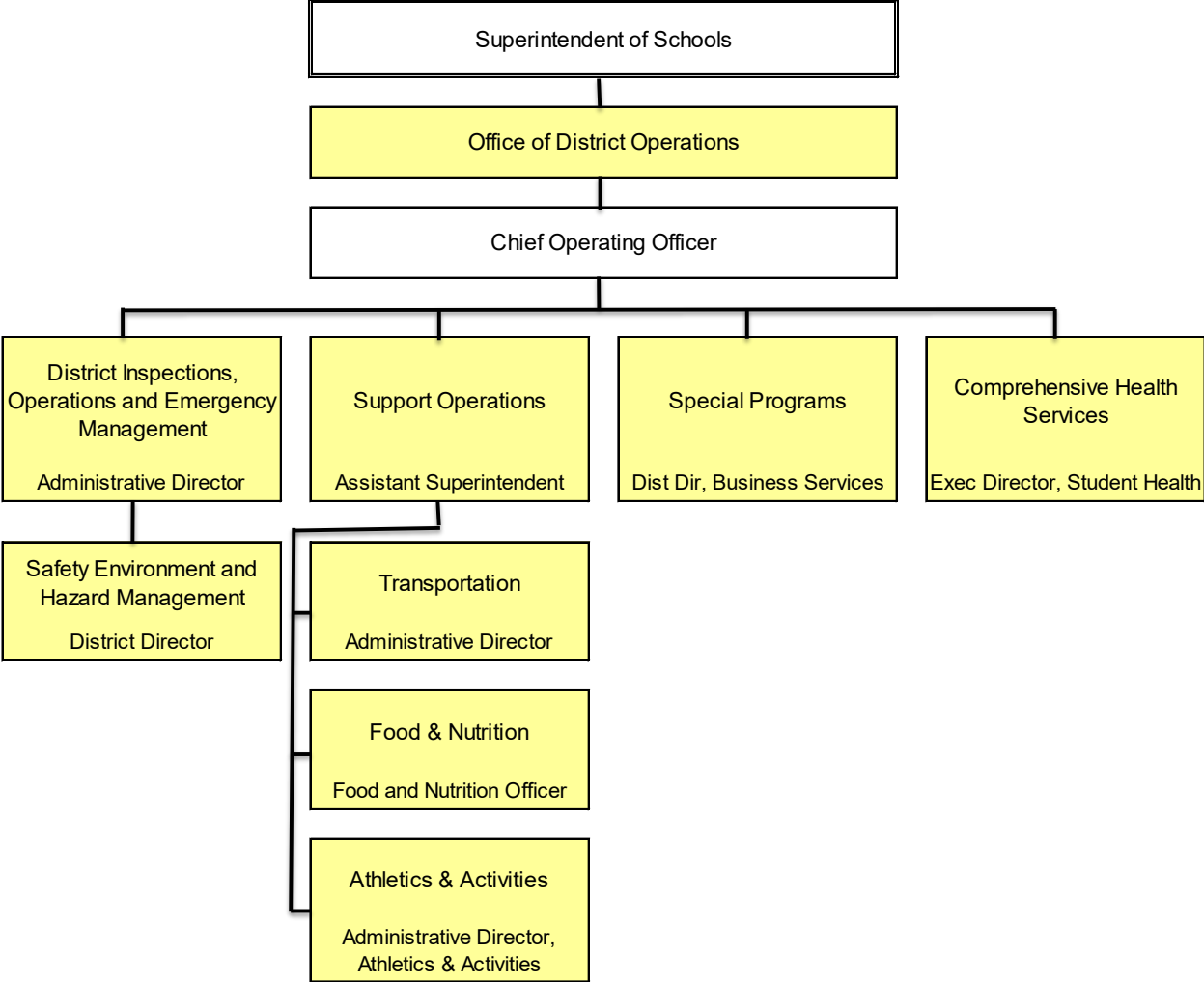
Many cultural, recreational, and educational activities are provided through the full-service Community School Program. Participants are involved in a wide variety of activities such as fee-based school-aged After School Care programs, enrichment Community Education courses, after school subject area tutorials, sports recreation, arts and crafts, and STEM programs. These activities are often a result of cooperative efforts with outside organizations and the community at-large.

The District will continue to facilitate the implementation of the Afterschool Academic Enrichment Program: Tailoring Academic Learning and Enrichment to Nurture True Success (T.A.L.E.N.T.S) program. The initiative is an expansion of after school academic enrichment program opportunities that provide academic support and additional options for students to work on their strengths and develop their passions. The program offers intensive interventions, academic advancement, test preparation, and homework assistance. The school day is extended affording students the opportunity to participate in an array of academic enrichment activities that create a desire to learn and attend school.

### **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; and the number of fee-based community school classes.

# 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 Athletics and Activities, Comprehensive Student Health Services, District Inspections, Environmental Safety and Emergency Management, Food and Nutrition, Special Programs, and Transportation. Staff members within this bureau have expertise but are not limited to the following areas: school health, emergency management, critical incident planning/response, natural disaster preparedness/response, and student discipline to name a few. ODO provides leadership and direction to operational school functions that support the development and implementation of District priorities, objectives, and improvement efforts.

### **Athletics and Activities**

The Division of Athletics, Activities, and Accreditation provides leadership and guidance to the District's athletics and activities programs. These programs offer students access to extracurricular opportunities that foster the development of essential life skills, including but not limited to leadership abilities, sportsmanship, and the value of teamwork. By participating in these programs, students gain the necessary tools to become self-sufficient and compete effectively in a global economy.

### **2023-2024 Initiatives**

For the 2023-2024 school year, Athletics will focus on the following areas: (1) provide lessons to staff, student-athletes, and other stakeholders on sportsmanship; (2) provide professional development to internal and external stakeholders as well as athletic personnel, (3) implement an evaluation for contest officials; (4) revitalize the overall function of the Greater Miami Athletic Conference (GMAC) including, but not limited to updating bylaws, policies; (5) implement an automated processes to eliminate the collection of cash; (6) implement an identification badge system, (7) provide opportunities to increase student-athlete participation in compliance with Title IX.

### **Measures of Success**

- Athletics will develop a timeline to track and monitor the implementation and success of 2023-24 initiatives.
- Athletics will develop means to measure the process and success of each initiative via evaluations and surveys.

### **Comprehensive Student Health Services (CSHS)**

CSHS will continue to provide comprehensive school health services as outlined in the School Health Service Plan throughout the 2023-2024 school year. These services include child-specific training for students with chronic medical conditions, eliminate barriers to learning by conducting grade-specific vision, hearing, scoliosis, and body mass index (BMI) screenings, and initiate a pilot program to extend higher-level frequency hearing testing to students in grade 9. CSHS will continue to educate all stakeholders on the importance of protecting their hearing, the dangers of tobacco and vaping products, and CSHS will continue to lead the initiative to prepare school sites and District Offices to respond in the event of a cardiac emergency.

### **2023-2024 Initiatives and Measures of Success**

CSHS seeks to reduce health inequities by improving students' access to healthcare in a school setting.



- Increase the mandatory immunization compliance rate by 5%
- Increase the number of district-wide chronic condition education training by 3%
- Increase the number of mandated grade-level screenings by 15%
- Increase the number of asthma-friendly schools by 2%
- Ensure all schools establish a Cardiac Response Team

### **Facilities Operations District Inspections, Operations, & Emergency Management**

Facilities Operations District Inspections, Operations, & Emergency Management department places a strong emphasis on various aspects such as energy management systems, energy performance contracts, solid waste and recycling programs, communications management of district-issued cellular phones, security measures, and plant operations within the school board administration building. Additionally, they conduct annual sanitation audits and implement a custodial assessment and professionalization system to ensure the highest standards of cleanliness and efficiency are maintained throughout the district.

### **2023-2024 Initiatives**

Facilities Operations District Inspections, Operations, & Emergency Management will focus on the following initiatives: Energy Cap, Energy Management Systems (EMS), Energy Performance Contracts, Solid Waste & Recycling, eliminating dormant cellular telephone accounts, 24-hour SBAB Security services, sanitary learning environments, implementation of the Custodial Assessment Professionalization system, and enhancement of the Custodian Induction Academy.

### **Measures of Success**

- EnergyCap: Full implementation of EnergyCap for paperless billing and school site energy dashboards.
- Energy Management Systems: Improve Customer Service response times and resolutions.
- Guaranteed Energy Performance Contracts: Completion by August 2024
- Communications: Reduce the number of unused or under-utilized cellular phones.
- Plant Operations & SBAB Operations: Improve the Sanitation Audit score of the SBAB
- SBAB Security: Implementation of new technologies to monitor access to the SBAB Complex.
- Clean Sweep Training: Successfully train new custodians and offer a rich continuing education curriculum for custodial employees.

### **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.

### **2023-2024 Initiatives and Measures of Success**

Initiatives within the area of responsibility of the Division of Safety and Emergency Management for the 2023-2024 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 155 IAQ complaints are projected for the 2023-2024 school year.
- Responding to all emergency pest control complaints as they are reported to the Department. Approximately 360 pest control complaints are projected for the 2023-2024 school year.
- Foster collaboration with Florida Department of Transportation (FDOT), Miami-Dade County, and applicable municipalities, to address traffic concerns as they arise, and provide recommendation as it related to measures that promotes safer ways for students to get to/from school.

### **Food and Nutrition**

The Department of Food and Nutrition is dedicated to supporting student achievement by delivering the highest quality nutrition programs and meal services. With a focus on excellence, they strive to create a healthy environment that empowers both students and staff to perform at their peak physical, intellectual, and creative levels within M-DCPS. In addition, they identify and leverage opportunities to enhance students' dining experience in the cafeteria to encourage healthy eating habits.

### **2023-2024 Initiatives**

Food and Nutrition initiatives for the 2023-2024 school year include the continuation of the Community Eligibility Provision (CEP), allowing the District to serve breakfast and lunch at no cost to all students enrolled at participating schools.

### **Measures of Success**

- CEP will be measured by the percentage of average daily student meal participation and the receipt of federal meal reimbursements.
- Increase in the percentage of student meal participation and innovative meal services to support student access to school meals.
- Increased engagement with local and certified vendors will be measured by the percentage of solicitations made for purchases.

### **Special Programs**

The Department of Special Programs oversees unique programs and initiatives within the Office of District Operations. 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, Court-Involved Youth in the dependency and delinquency divisions, Child Abuse Reporting, Code of Student Conduct, School-Based Student Court Program, and Critical Incidents across the District.

### **2023-2024 Initiatives**

The Department of Special Programs 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/youth. The department will also conduct comprehensive professional development with school-site administrators to bring awareness of

local, state, and federal mandates to ensure the accurate reporting of student discipline incidents and the administration of appropriate corrective actions in compliance with local, state, federal legislation. Finally, the department will continue improving the Family Reunification Plan by continuing to seek community-based reunification locations to accommodate large schools, build reunification kits, and host a drill that includes family reunification.

### **Measures of Success**

- 80% or more of the Unified Children’s Courthouse partners will receive professional development as evidenced by sign-in sheets, pre- and post-tests.
- 80% or more of the school-site administrators will receive professional development as evidenced by sign-in sheets and pre- and post-tests.
- Increase the number of off-site reunification locations, build three Family Reunification Kits, and host one drill that includes family reunification.

### **Transportation**

The Department of Transportation transports approximately 40,000 students every school day. The department operates approximately 850 school bus routes and maintains a fleet of 1000 school buses. The Department of Transportation aims to provide a reliable and secure transportation experience for students while prioritizing the safety of all during transportation, implementing rigorous safety protocols, maintaining well-kept buses, striving to ensure the prompt pick-up and delivery of students to and from school, and running an effective and efficient transportation system.

### **2023-2024 Initiatives**

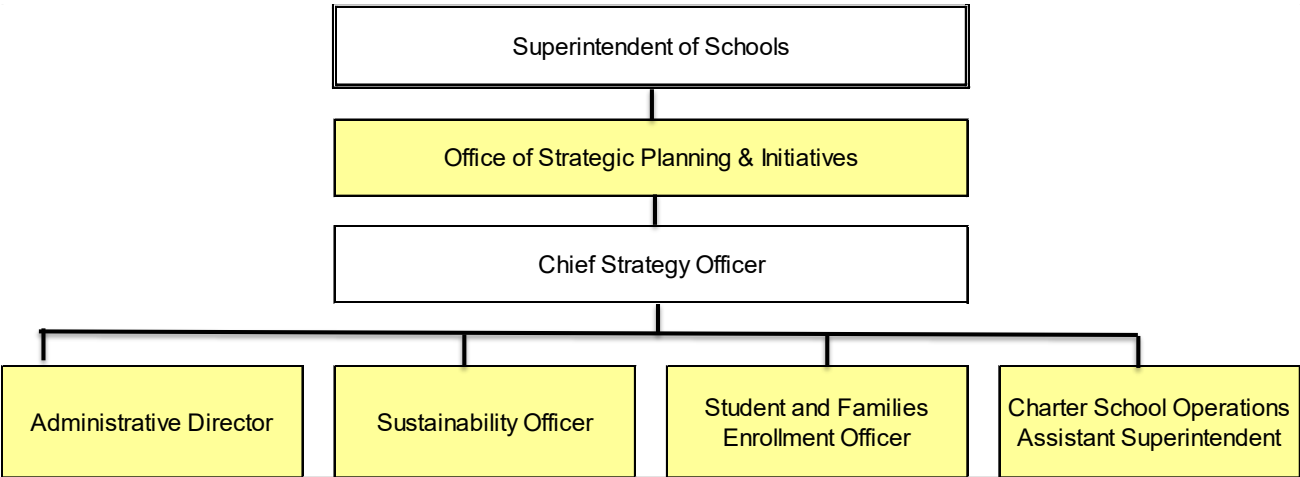
The Transportation department is committed to enhancing student ridership by continuously reviewing and identifying areas for improvement. This year’s focus will be optimizing bus routes to maximize efficiency. A key aspect will involve ongoing recruitment of drivers, bus aides, and mechanics. Moreover, the department will actively seek grant opportunities to support the procurement of electric buses and vehicles.

To streamline processes and improve communication, the department has implemented an automated system for schools to request student assignments and space available passes. This system has been expanded to include magnet programs utilizing depot stops. Additionally, parents now have the convenience of requesting transportation through the parent portal. These measures aim to facilitate better communication, reduce student assignment time, and enhance overall transportation services.

### **Measures of Success**

- Identify ways to increase efficiency in student ridership and tracking.
- Collaborate with District staff to identify universal student ID badge and RFID readers that work on school buses.
- Identify ways to improve the parent interface (Chipmunk) to provide parents/guardians with accurate bus arrival times.
- Collaborate with Florida Power & Light (FPL) to install fully functional bus chargers at the transportation centers with electric school buses and electric vans.

# 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, monitor 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 (M-DCPS) 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 a component of 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 charter school contractual obligations. 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.

## 2023-2024 Initiatives

The projects that will be the main focus of 2023-2024 are:

### Student Enrollment

- Develop and implement a recruitment and retention marketing plan and enrollment campaign to showcase innovative programs, educational choices and opportunities for all students in pre-kindergarten through high school and beyond while optimizing retention and recruitment efforts for existing and prospective students and families.
- Utilize real-time feedback and data provided by parents and/or guardians to ensure there is a high level of customer care with families.

### 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.
- Work across bureaus to develop, present, and progress monitor new innovative programs and services for the 2023-2024 school year, with a focus on addressing challenges identified through monitoring of the Strategic Plan.
- Work across bureaus to develop a framework and reporting system for Departmental Goals
- Coordinate and develop content for Cabinet Retreat and other meetings to ensure alignment on strategies to support Strategic Plan and initiatives.

### Charter School Compliance and Support (CSCS)

- 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 and Referendum Monitoring: CSCS Finance Division is continuing to streamline and enhance its current grant monitoring process through the further enhancement of an internally developed grant tracking system to enable CSCS to track grants from initial submission to final reimbursement. This new process will significantly shorten the time it takes to process grants which will enable the department to meet the new statutory requirements for grants reimbursements. As part of this process, CSCS will also develop a process for monitoring and reporting Referendum Funds expenditures at the end of each fiscal year and eventually to roll up the data into a report for submission to the Secure Our Future Oversight Committee
- 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 Charter School Roundtable initiative and the departmental ChartCAST.

### **Measures of Success**

#### Student Enrollment

- Increased full-time equivalent (FTE) for the District beyond current levels.
- Decreased number of student withdrawals and transfers

#### Sustainability

- Encourage participation in the Green Schools Recognition Program and track number of green school applications with a goal of 10% of traditional schools participating.
- Increase the number of schools who reduce their energy consumption by 5% with a goal of at least 20 schools reducing kwh from 2018-2019 baseline on a per school basis.

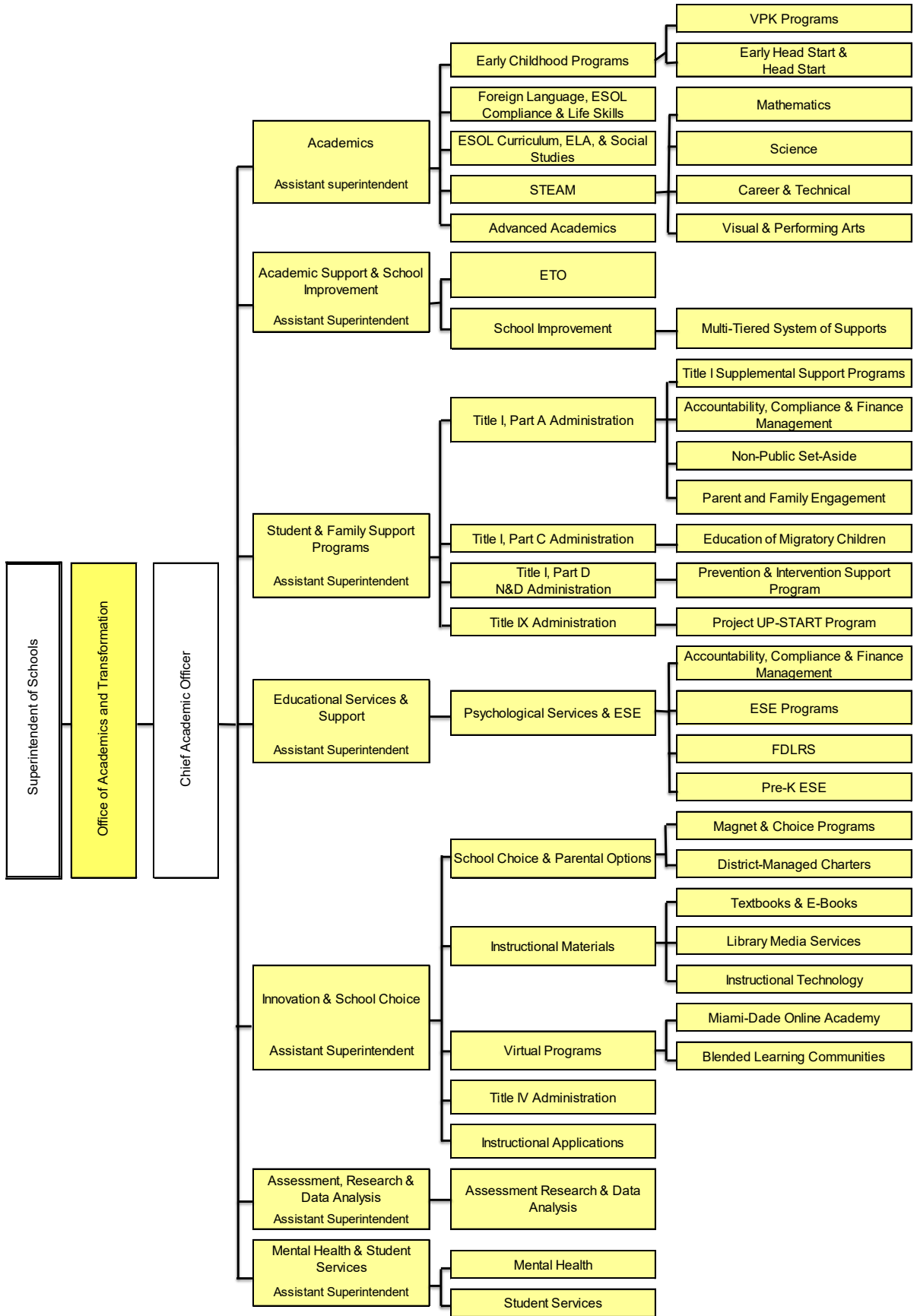
#### Strategic Plan 2021-2026

- Implementation of a tool to annually monitor and report on the District's strategic objectives.
- Implementation of a framework for progress monitoring innovative programs and services as well as Departmental Objectives across bureaus.

#### Charter School Compliance

- Implementation of a multi-faceted performance framework to be utilized as a pilot for selected schools.
- Completion of new tracking and reporting systems and digitization of all back-up documentation with the goal of processing all reimbursement requests within 60 days of submission.

# OFFICE OF ACADEMICS AND TRANSFORMATION



# OFFICE OF ACADEMICS AND TRANSFORMATION

## **Overview**

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

OAT is comprised of 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 Early Childhood Education, 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 academic standards and benchmarks. The Division of Academics is committed to providing professional learning through the content areas addressing curriculum and instructional strategies directly correlated to course content specifications and evidence-based best practices. Furthermore, in its commitment to increase the leadership efficacy of Elementary and Secondary school administrators, the Division of Academics provides professional learning to assist administrators regarding curriculum aligned to the state academic 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 learning.

## **2023-2024 Initiatives**

- Support the establishment and expansion of Teaching Academies in high schools.
- Expand College Connect courses to increase access to Dual Enrollment courses with Miami Dade College.
- Support entrepreneurial mindset in the Career and Technical (CTE) academies.
- Collaborate with ETO and the Professional Learning Department to develop a districtwide instructional coaching model and provide targeted job-embedded support to Literacy and Math Coaches.
- Expand vertical alignment with institutions of higher learning to provide students with dual enrollment opportunities that are aligned to their career pathway academies.



- Sustain the partnership with the National Education Equity Lab to offer dual enrollment courses in collaboration with Ivy League and top-ranked universities, expanding access to students in 24 M-DCPS high schools.
- Maintain the practice of administering a non-verbal ability test as a screening measure for identifying gifted students.
- Implement Florida's B.E.S.T. Standards for English Language Arts and Mathematics in grades K-12, while developing an annual professional learning plan that addresses student needs and promotes quality instructional practices. Provide ongoing professional development on the B.E.S.T. standards and instructional materials to support teachers in remediation and acceleration of all students.
- Integrate the English for Speakers of Other Languages (ESOL) curriculum across all subject areas, with a particular focus on newly arrived English Language Learners (ELLs), to enhance language learning, foster cultural integration, and improve ELLs' English language proficiency across all domains.
- Provide ongoing differentiated professional learning for all academic areas, emphasizing evidence-based practices, technology integration, virtual instruction pedagogy, and academy models to effectively meet the needs of students, teachers, and administrators.
- Enhance opportunities in Science, Technology, Engineering, Arts, and Mathematics (STEAM) education by supporting all STEAM applicant schools and showcasing their student STEAM products at the M-DCPS STEAM Expo, while also expanding student participation in STEAM competitions.
- Include sustainability and environmental literacy in the STEM/STEAM School Designation rubrics.
- Maintain the Learn to Swim Program (LTSP) by deploying six portable pools in schools situated within zip codes experiencing the highest numbers of drowning incidents in the county.
- Enhance and expand the Driver's Education behind-the-wheel training program.
- Provide instructional resources to schools for required topics of instruction in Social Sciences as mandated by the Florida Legislature, the School Board of Miami-Dade County, Florida, and/or as expected due to national, state, and/or local commemorations.
- Maintain the implementation of the District's Voter Education and Registration program in accordance with School Board Policy 5724.
- Update the District's Instructional Pacing Guides by integrating digital exemplar lessons, resilience and character education strategies, and blended learning resources that exemplify high levels of technology integration, providing teachers with valuable tools for planning, developing, and delivering effective lessons.
- Provide early learning programs and support services for preschool learners as well as facilitate the 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 learning for VPK 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 for the District's VPK students.
- Align to District's lottery and enrollment systems to facilitate data-driven, online recruitment and registration for VPK.

## **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, number of schools participating in environmental competitions, number of VPK students scoring ready for kindergarten, the number of students that participate in District preschool programs, and CLASS Program Assessment results for prekindergarten classrooms.

## **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 Comprehensive Support and Improvement (CSI) and Targeted Support and Improvement (TSI) 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 with 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.

## **2023-2024 Initiatives**

- Work in tandem with the Division of Academics to develop an instructional coaching model that is aligned and uniform across the District.
- Coordinate the districtwide participation in Cognia's system accreditation process for school improvement that is grounded in rigorous-based standards.
- Provide Transformational Leadership workshops that will focus on building skill sets to address current trends and needs in schools.
- Continue the ETO RAMP UP partnership with Florida International University, Barry University, and Florida Memorial University to provide support in the form of interventionists and professional learning offerings for administrators.
- Support schools with graduation and acceleration by conducting Timelines for Graduation and Acceleration Goals (TAGG) meetings and school support visits to increase our high school graduation and acceleration rates.
- Provide SAT/ACT preparation camps and additional tutoring opportunities prior to school day exams. Chalk Talk professional learning sessions will be provided to teachers to review ETO resources and build their capacity as they support these efforts.
- Expand 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 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.

### **Measures of Success**

The following Key Performance Indicators will be used: a continued increase in Florida Assessment of Student Thinking (FAST) results, End-of-Course (EOC) assessment results, acceleration, 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.

### **2023-2024 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 Alternate Assessment (FAA), and Statewide Assessments.
- Develop and refine data collection and reporting protocols for the Florida Assessments of Student Thinking (FAST).
- Facilitate schools' transition to the state's new accountability and evaluation framework.

- Collaborate with other District offices to establish reports that can provide enhanced support to schools.
- Implement teacher evaluation models that employ the state's assessment outcomes.
- Design and publish the Statistical Highlights for the academic year 2023-2024.
- Investigate the feasibility of utilizing the Classic Learning Test (CLT) as a concordance/comparative score, in addition to exploring its potential for determining eligibility for the Bright Futures Scholarship.

### **Measures of Success**

The following Key Performance Indicators will be used: the effective implementation and accurate reporting of Florida's Statewide Assessments, consisting of three evaluations under the Florida Assessment System Technology (FAST) - two progress monitoring assessments and one final summative assessment.

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

The Division of Educational Services and Exceptional Student Education oversees all aspects of the Department of Exceptional Student Education, including monitoring, compliance, twenty-three distinct ESE programs and related services, psychological services, school social work, and overall operations. Pre-K ESE falls under the umbrella of ESE programs and services. The Department of Exceptional Student Education serves over 41,000 students with disabilities and over 10,000 students with 504 plans in grades Pre-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 to post-secondary support. Over 20,000 students with Individual Education Plans are provided related services including therapies, counseling, and in-school nursing.

### **2023-2024 Initiatives – Exceptional Student Education**

- Expand instructional programs for all students with disabilities, especially targeting students with Specific Learning Disabilities on the standard curriculum including dyslexia and dyscalculia, students with Autism Spectrum Disorder, and students who are eligible for post-secondary transition programs.
- Increase support resources through professional learning, demonstration classrooms, and supplementary curricular materials for ESE and general education teachers Pre-K – 12.
- Increase services and support for students with disabilities who are placed in private school settings by their parents.
- Increase parental awareness and understanding of ESE services and processes through the development of new resources and increased outreach activities.
- Expand post-secondary 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.
- Continue to provide early learning programs and support services for preschool learners with disabilities and their families.

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

The following Key Performance Indicators will be used: improved student performance on statewide assessments, increased number of students enrolled in higher education, training programs and or employment after leaving M-DCPS, decreased drop-out rate, 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 \$170 million from federal through state funding sources. Within this division, the Department of Title I Administration is responsible for coordinating the annual determination of Title I schools in the District and plays a crucial role in providing fiscal oversight and guidance on the proper utilization of Title I funds. The Title I program encompasses 325 public schools implementing the Title I Schoolwide Program and approximately 110 private schools receiving equitable services through Title I. Furthermore, the department is responsible for coordinating and overseeing the fiscal and programmatic support for approximately eight centers serving at-risk students under the Title I, Part D Neglected & Delinquent grant, three centers for students living in unstable housing situations through the Title I Homeless set-aside and to three migrant children and families' camps under the Title I, Part C Migrant grant. The division is also responsible for the coordination of Project UP-START under Title IX, Homeless grant that supports students living in unstable housing situations.

### **2023-2024 Initiatives – Title I and Title IX Administration**

- Enhance professional learning opportunities and access to ongoing technical assistance to Title I school site administrators and staff, promoting adherence to local, state, and federal mandates regarding proper fiscal accounting and management of Title I funds.
- Increase support and technical assistance provided by the Title I Accountability and Technical Assistance Team (A-TAT) through effective in-person and virtual, on-site visitations, desktop reviews, and the development of presentations and training sessions to be made available via the Title I website.
- Improve 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).
- Enhance Title I CIS/CLS training sessions with a focus on the use of web-based virtual platforms, such as Zoom, used by Title I CIS/CLS and a Parent Peer Group training to engage and empower parents and families. Additional webinar topics will also focus on physical health/wellness, and mindfulness techniques to help support students and their families.
- Develop parent leadership and advocacy training for Title I CIS/CLS to enhance the support provided to increase parent and family engagement in activities related to student academic achievement.
- 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 students who are categorized under migrant, neglected, and delinquent and homeless.
- Expand professional learning offerings and ongoing technical assistance to District and school-site staff to further increase awareness of Project UP-START services for students living in unstable housing situations.
- Expand professional learning opportunities to Title I school site administrators and staff regarding the Title I Migrant Education Program to improve identification and increase awareness of the support and services available in the District and the community for Migratory children and families.

- Foster 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 unstable housing situations.

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

The following Key Performance Indicators will be utilized: number of various modalities of training and accountability and technical assistance support, desktop and on-site visits, number of parent and family engagement activities across Title I schools, 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 the Blended Learning Communities at schools district-wide. 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 learning and instructional support.

### **2023-2024 Initiatives**

- 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.
- Enhance classroom technologies to prepare students for 21<sup>st</sup> century learning.
  - Continue to progress towards a 1:1 mobile device landscape.
  - Provide classrooms with distance learning capabilities to ensure the continuity of instruction by upgrading video-streaming capabilities for all school-site instructional staff.
  - Continue to enrich the learning experience with state-of-the-art interactive panels.
- Curate and provide district-wide access to current, high-interest, and relevant eBook, audiobook, and database content in collaboration with community partners.
- Build student and teacher capacity in technology integration through extensive professional learning and support.
- 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 an 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.

### **2023-2024 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 incorporate programs and initiatives that focus on resiliency and support the overall mental well-being of students, many in partnership with various organizations and entities. In 2023-2024, the Department will:

- Expand the number of mental health professionals by hiring 15 additional full-time mental health coordinators.
- Launch the new Navigage360 Behavioral Threat Assessment Case Management platform to provide multidisciplinary threat assessment teams and mental health professionals with a streamlined threat management process.
- Expand the Universal Mental Health Screening Pilot Program to 18 schools (6 elementary, 6 middle, 6 senior) to provide another opportunity for the early identification of students who may need additional support.
- Expand the Student Ambassador Program 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 Socially and Emotionally 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.

- Continue partnership with the Miami Heat, Florida Blue, and Mindful Kids Miami to incorporate the Mindfulness Champions initiative in all K-12 schools.
- Expand partnership with the National Council for Mental Wellbeing to implement the Teen Mental Health First Aid Program in 18 additional high schools.
- Continue training personnel on Youth Mental Health First Aid – a partnership with the National Council for Mental Wellbeing.
- 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: an increase in the number of sessions provided by the mental health coordinators for referred students; 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 Socially and Emotionally Strong.

### **2023-2024 Initiatives – Student Services**

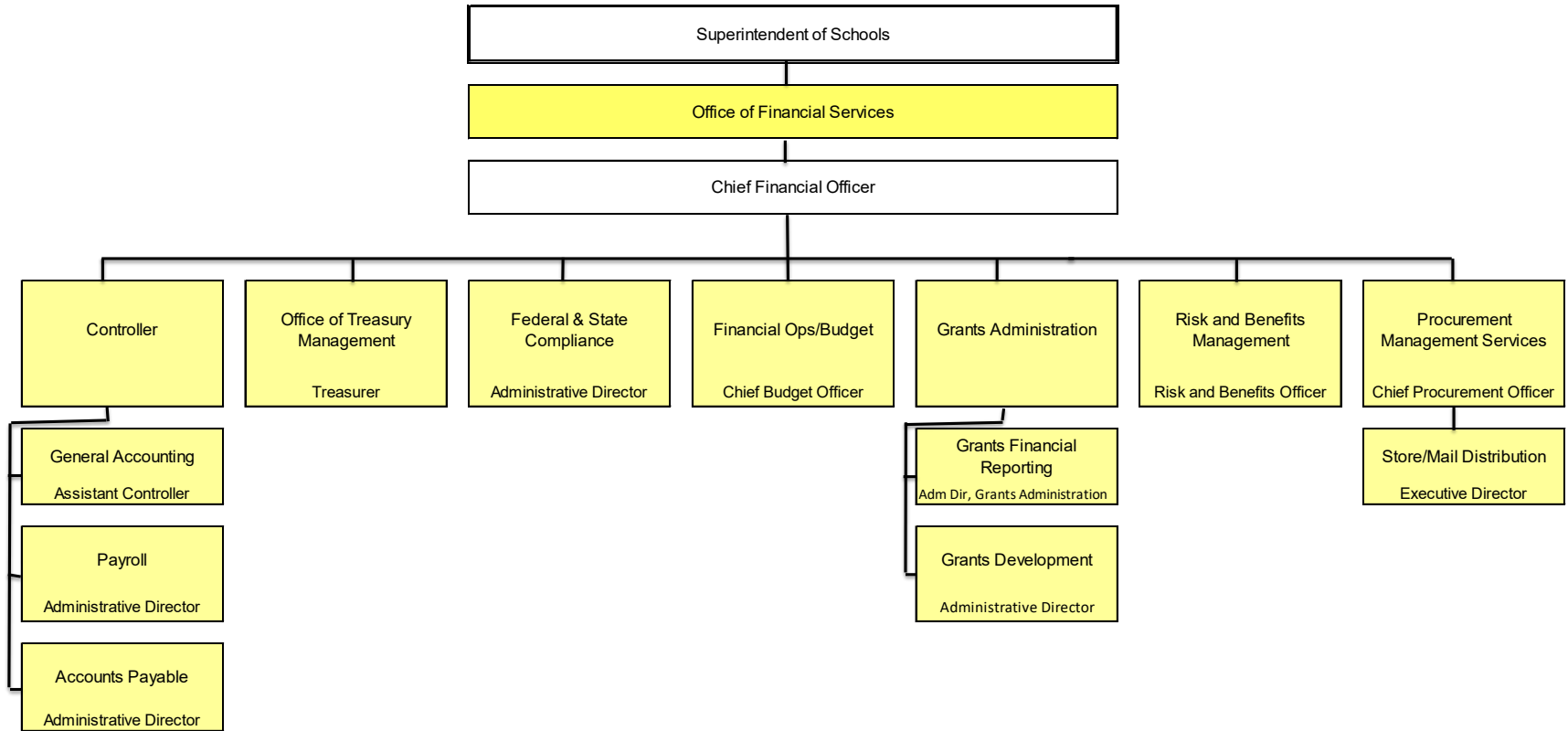
- Implement the “Rising, Ready, and Resilient” boot camps at every traditional high school during Summer 2023 to assist rising seniors with the college application process.
- Host three college fairs, one in each region during the month of October to complement the Spring Miami National College Fair and provide students exposure to postsecondary options.
- Promote the safety and wellness of students through the Florida Department of Education’s “Suicide Prevention Certified Schools” designation program, which will require that all instructional personnel complete the suicide awareness and prevention training and that each school has at least two mental health services providers who are qualified to conduct a suicide risk assessment.

### **Measures of Success – Student Services**

The following Key Performance Indicators will be used: data on boot camp implementation; data regarding colleges and institutions in attendance and number of student attendees; and number of schools earning the Suicide Prevention Certified School designation.



# OFFICE OF FINANCIAL SERVICES



## OFFICE OF 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, accounts payable, grants administration, financial reporting, federal and state compliance, and warehousing services.

### 2023-2024 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

## **Strategic Sourcing and Strategic Planning**

### **E-Procurement**

Procurement Management Services has fully implemented an online bidding process. Suppliers are able to submit electronically for competitive solicitations via a third-party platform, which allows for an automated procurement receipt process. Additionally, Procurement Management Services worked in conjunction with the Office of Economic Opportunity via the South Florida Anchor Alliance to launch an e-platform that shows active opportunities across 11 anchor organizations.

Procurement Management Services recognizes that in addition to our suppliers, there was a need to increase automation through our current Enterprise Resource Planning (ERP) system, SAP. Working in conjunction with the Information Technology team, the following enhancements were made to increase automation: notification to shopping cart creators upon PO approval, the ability to add notes at the requisition level, real-time productivity reporting for all user groups, addition of language on purchase orders that identifies delivery contacts, and mandatory exemption tagging to assist with accurate reporting.

In the next fiscal year, Procurement Management Services plans to work to digitalize the vendor application process through SAP.

### **Procurement Trainings and Prompt Payment for Certified Vendors**

In response to the most recent Disparity Study, Procurement Management Services continues 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. Specifically, in FY 22-23, PMS provided bi-annual mandatory treasurer trainings. Over 250 treasurers have been trained in Procurement 101 and Procurement 102. 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. Procurement Management Services works closely with the Office of Economic Opportunity to set net 14-day payment terms to newly certified immediately upon certification completion.

Procurement Management Services recognizes some of the obstacles that impact participation on competitive purchases. To help navigate some of the obstacles, the procurement website now includes training materials for vendors on: How to Be Successful, How to Complete a Vendor Application, Website and Demandstar, solicitation differences, the importance of the pre-bid conferences and many others. During National Small Business Week, Procurement Management Services conducted a Learning How to

Bid Class that was well received in the vendor community. Going into the new fiscal year, Procurement Management Services plans to conduct multiple Learning How to Bid Classes across all regions to assist with increasing participation on competitive solicitations.

### **Strategic Sourcing**

Procurement Management Services continues to conduct cross-functional quarterly meetings. In each meeting, staff reviews historical data, analyze market and supplier capabilities, and perform gap and risk analyses for markets in which M-DCPS makes purchases. Going into the new fiscal year, PMS plans to provide evidence-based recommendations for areas where there is an opportunity to reduce costs and minimize risks.

Procurement Management Services is in the final implementation of its contract management software. The system has automated the multi-year forecast and will be embedded into the procurement website. In addition, PMS plans to use the tool to send out alerts to internal users as contracts are nearing expiration. The information on the multi-year forecast is updated monthly. There is also a list published on the Procurement website and distributed to potential vendors at all vendor workshops and matchmaking events.

Additionally, Procurement Management Services continues to offer and promote debrief sessions for awarded solicitations, particularly to firms that did not receive an award.

### **Collaborations with the Office of Economic Opportunity**

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. Given that the area of outreach transition to the Office of Economic Opportunity, Procurement continues to participate and be a partner by teaching two of the six sessions which builds 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. Procurement Management conducts one on one sessions with each cohort after their graduation.

This year, Procurement has attended the following vendor outreach events with OEO: Supplier Development Program (3 Cohorts), August 25, 2022 - M-DCPS / NAACP Economic Development Committee Event - Be Your Own Boss - Handling Your Business September 20, 2022 - OEO Virtual Warehouse-Stored Supplies & Equipment - Matchmaking Vendor Fair, October 26, 2022 - Procurement Management Services with OEO Buyer Side Chat, December 6, 2022 – Certification Day with Transportation and Procurement, January 27, 2023 – Maintenance Matchmaking Vendor Fair, March 30, 2023 – Successful Women In Procurement , February 28, 2023 - Black History Month - Business Networking Social - Historic Dunns Josephine Hotel Overtown, May 5, 2023 -

## M-DCPS and Oasis in Miami Gardens - Learn How to Bid with Miami-Dade County Public Schools

### **Federal and State Compliance Office (FASCO)**

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

- Work with stakeholders to implement an Online Registration System that identifies residence school that allows parents to submit transfer requests, routes applications, online approvals, messaging and will integrate with a new Student Information System.
- FTE Support Specialists will visit a minimum of 30 schools to ensure FTE compliance and offer support to attendance clerks, FTE Specialists, registrars, and elementary school assistants in the following areas:
  - FTE Processing
  - Attendance
  - Student Registration
  - TRACE
  - Duplicate Records

### **Measures of Success**

- On a yearly basis, the Budget Department has to modify its budget development process to ensure that the effect of legislative changes, as well as any other changes which impact the District's revenue stream or the cost of running our District are properly reflected in the creation of the budget. The Budget Department must assess the financial impact of these changes in order to ensure a balanced budget and that the District's fund balance meets the statutory requirements.
- In a joint effort between FASCO and the Budget Department, an awareness campaign was launched to highlight the extreme financial burden caused by the unprecedented influx of immigrant students to our District with regard to the penalty related to capped FTE programs. This penalty was temporarily waived for the coming fiscal year and may be waived for FY 2022-23. We have also determined that a substantial number of students which were enrolled in the district were incorrectly funded as Family Empowerment Scholarship FTE when in fact they were enrolled in traditional public schools. The FLDOE has been advised and is currently reviewing this discrepancy and expect a correction of this funding error.
- The GFOA has awarded M-DCPS the Certificate of Achievement for Excellence in Financial Reporting for 37 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 39 consecutive years. The District earned the Certificate of Excellence for its Annual Comprehensive Financial Report (ACFR) prepared by the Office of the Controller. 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.
- Standard and Poor's Global Ratings (S&P) released an updated credit profile of the District in 2023. Citing our maintenance of sufficient reserves, good financial management policies, and conservative debt levels, they maintained our previously upgraded ratings of

AA- for our General Obligation Bonds (GO), and A+ for our Certificate of Participation Bonds (COPS).

### **Grants Administration**

Grants Administration maximizes federal, state, local and private funding to support programs designed to improve student achievement and educator effectiveness. Grants Administration works with staff across all areas of the District to facilitate grant submittal and align grant proposals with District priorities. In addition, Grants Administration serves as the liaison for the School Board, the Superintendent, and project managers in all official business with federal, state, and/or other agencies that provide funds for special projects. The Grants team is strategically divided into two units – Grants Development and Financial Reporting.

### **2023-24 Initiatives**

In order to maintain the District's strong financial position Grants Administration will do the following:

- Work with District staff to develop and submit competitive grant applications to support the 2021-2026 Strategic Plan. Submit to various funders such as: United States Department of Education (USDOE); National Endowment for the Arts, United States Department of Transportation; United States Department of Agriculture; Environmental Protection Agency; and United States Department of Justice; and United States Department of Health and Human Services.
- Support project implementation and programmatic and financial reporting in 2023- 2024 for the following competitive grants from USDOE: Education Innovation and Research; Teacher and School Leader Incentive Program; and three Magnet Schools Assistance Program grants.
- Assist with project launch and implementation of the newly awarded, competitive USDOE School-based Mental Health Services Grant Program which is designed to increase the number of credentialed school-based mental health professionals providing mental health services to students.
- Submit applications to support District sustainability practices related to energy and water usage building on grant applications and partnerships developed in 2022-2023. Submit applications to support for cybersecurity efforts.
- Assist schools and District offices in developing and submitting Florida Department of Education (FLDOE) 21<sup>st</sup> Century Community Learning Centers (@1<sup>st</sup> CCLC) grant applications. The District will continue to manage 21<sup>st</sup> CCLC grant awards serving students in numerous schools.
- Continue to collaborate with FNEI to secure funding for the M-DCPS Summer Youth Internship Program through CareerSource South Florida, Miami-Dade County, The Children's Trust, and other funders.
- Continue to closely monitor all funding and reporting requirements related to COVID-19 relief efforts from the federal government, state government, foundations and business or private donors.
- Increase collaboration with local government partners, community-based organizations, institutions of higher education, arts organizations and non-profits to strategically pursue available federal grants and foundation grants, either alone or in tandem with community partners.
- Increase social media outreach efforts to provide community with information about funding opportunities.
- Strategically offer grant writing trainings, including live and virtual learning opportunities.

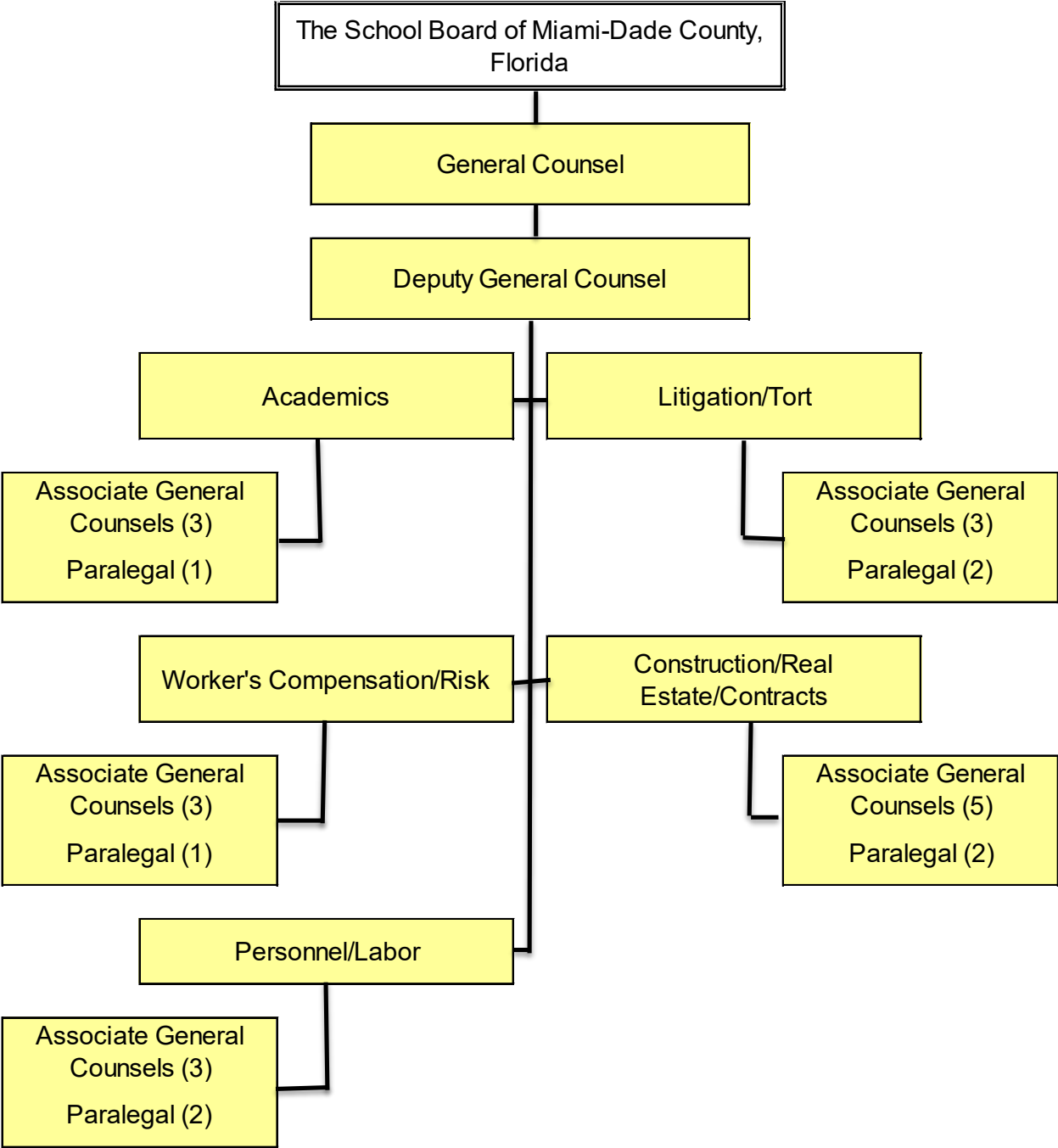
- Ensure no more than 1% of non-entitlement grant amounts are unspent within the grant period by:
  - Collaborating with program offices to ensure no grant audit findings.
  - Monitoring grant spending trends to ensure timely use of grant funds and compliance with grant requirements.

**Measures of Success**

Obtain supplemental grant funding for 2023-2024 in excess of \$440,000,000; obtain no single audit findings for the twelfth consecutive year for grants managed by Grants Administration; provide a minimum of 130 partnership letters of support for community partner grant applications; provide grant-writing trainings for at least 150 internal and external participants, including virtual workshops in 2023-2024.



# OFFICE OF THE GENERAL COUNSEL



# OFFICE OF THE GENERAL COUNSEL

## **Overview**

The primary mission and responsibility of the Office of the General Counsel (OGC) 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 OGC 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 OGC works collaboratively with Cabinet-level administrators and departments to be more effective in serving and protecting our students.

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

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

The OGC 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 OGC 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 OGC 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 OGC 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 OGC 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 OGC provides legal advice and recommendations on claims-handling strategies to reduce costs and prevent otherwise unnecessary litigation expenditures. OGC attorneys are 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.

### **General Liability/Tort**

OGC attorneys handle the majority of all general liability claims and lawsuits brought against the District. These include pre-suit notices of claims (required by § 768.28, F.S. prior to filing a lawsuit) and general liability lawsuits brought against the District seeking monetary damages for personal injury and property damage. During 2022, 179 pre-suit notices of claims and 48 general liability lawsuits were received and processed by the OGC. The 179 pre-suit notices of claim received during 2022 represent a substantial increase over the 109 pre-suit notices of claim received during 2021. The 48 general liability lawsuits brought against the District during 2022 likewise represent an increase over 2021 when 45 general liability lawsuits were received. Based on 2022 trends, notably the significant increase in pre-suit notices of claims, we anticipate that the number of general liability lawsuits brought against the District will continue to increase during 2023 and beyond. At present, OGC attorneys are defending in-house 78 general liability lawsuits which were previously filed against the District. This represents approximately 96% of all lawsuits presently pending against the District. In addition to handling lawsuits in-house, the OGC supervises all lawsuits assigned to outside attorneys. During 2022 there were 3 litigated matters involving specialized areas of legal practice assigned to outside counsel.

During 2022, general-liability outside counsel fees decreased substantially for the second year in a row to \$405,832, as compared to \$471,364 in 2021 and \$929,410 in 2020. The 2022 general liability outside counsel fees are in fact the lowest since 2018. Of the \$405,832 in general liability outside counsel fees expended during 2022, only \$81,238 is attributable to personal injury litigation, the lowest amount since 2017. This is a direct result of OGC attorneys handling the great majority of personal injury lawsuits. The remaining general liability outside counsel fees expenditures are related to litigation involving specialized areas of legal practice such as defense of legal challenges involving distribution of the 2018 mileage levy referendum funds and defense of efforts by the Florida Attorney General's Office to extinguish and release opioid mitigation claims brought by the District and other Florida political subdivisions against manufacturers and distributors of said pharmaceuticals.

The utilization of OGC attorneys in the defense of the numerous claims and lawsuits filed against the District continues to account for substantial cost savings to the District. Prior to the restructuring of the OGC approved by the Board at its meeting of October 14, 2009, the District spent an average of \$1,400,000 annually in outside counsel fees, as compared to the aforementioned \$405,832 expended during 2022. We anticipate that outside counsel fees expenditures during 2023 and beyond will continue this downward trend.

### **Safety and Security**

The OGC continues to work closely with Miami-Dade Schools, Police Department (MDSPD) in all legal matters. In 2022, the Office of the General Counsel assisted with over 150 legal matters for MDSPD and 34 legal reviews. The OGC has reviewed each of the current School Based Law Enforcement (SBLEO) 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 OGC 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.

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

### **Charter Schools**

The OGC continues to provide extensive legal assistance and advice with respect to charter schools and oversees the charter school application and contract reviews, contract negotiations, District charter management agreements, and many other legal matters relating to charter schools. The OGC also serves as Parliamentarian for the Application Review Committees, Contract Review Committees and Program Reviews. This past year, the OGC undertook the task of standardizing the contract that is utilized by the District for initial charter school contracts and renewals. During the last cycle of contract reviews, the OGC reviewed eleven Applications and seventy-eight Charter contracts and renewals, amendments, consolidations, and performance-based agreements.

### **Contracts**

Based upon a review, we have determined that the OGC has opened 1,688 new contracts from January 1, 2022, to December 31, 2022. This breaks down to approximately five contracts per day or seven contracts per business day, every business day of the last year. Each of these agreements are handled through the OGC intake process, assigned to an attorney, drafted, reviewed and/or revised, and eventually routed by District staff upon approval as to form and legal sufficiency. OGC reviews over 5,500 documents from the inception of the Agreement until full execution.

Our office continues to assist District staff in ensuring that updated forms are used to ascertain that the School Board's Policies are adhered to, and its interests are protected through these agreements. Some of the significant agreements the OGC assisted District staff in negotiating include: (i) Continuous School Nurses for all schools, including EMT's, paramedics, and firefighters; (ii) Cyber Security Enhancements; (iii) Apprenticeship Participation Agreements; (iv) CareATC Clinic Service Enhancements; (v) Mental Health Assistance Plan; (vi) Dual Enrollment and Articulation Agreements with Universities and Colleges now offering classes in The University of Florida; (vii) Bilingual Agreements with Spain, France, and Portugal; (viii) Numerous Programs with CareerSource, (ix) Cooperating Agreement with Miami-Dade County; (x) Master Agreement with The University of Miami offering additional opportunities and hands-on exposure to their field; (xi) Continuous Agreements for Future Bound Miami Consortium; (xii) Continuous Agreement for a Learning Management System; (xiii) T-Mobile 10Million Grant; (xiv) Numerous Agreements with Verizon and Arizona State University Grants; (xv) Continuous Alyssa's Alert Agreement for schools (xvi) Form Software and Enterprise Agreements and (xvii) Youth Mental Health Awareness Agreements; (xviii) All software integration Agreements throughout the District are now memorialized with both Software Agreements and Data Sharing Agreements to protect the data and minimize the risk of exposure.

The OGC continues to review every contract for prom, homecoming, senior breakfast, and graduation for all District high schools. As always, the OGC has drafted and reviewed contracts regarding filming locations and releases, television rights, sideline credentials, Royalty Trademark Agreements as well as contracts for travel for interscholastic tournaments for high school athletics. The OGC also continues to advise District staff and the School Board on the negotiation

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

### **Real Estate & Complex Commercial Transactions**

The OGC 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 OGC providing representation from contract negotiations thorough completion of task, as may be applicable. OGC 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 School District in the Sum of \$850,000 for enhancement of the basketball courts on the Zelda Glazer campus.

Our office also provided legal assistance in that certain Master Solar License Agreement with Florida Power & Light (FPL) to provide for the installation, at no cost to the Board, of an aluminum covered walkway with movable solar energy generating equipment at the new MAST @FIU Biscayne Campus High School as well as in the Amendment to JUA with the Village of Key Biscayne providing for a Village donation to the School Board to install solar panels at MAST Academy at Key Biscayne. Our office also assisted in that certain Electric Vehicle Charging Equipment Agreement by and between the School Board and FPL.

In addition, the OGC continues to provide legal support relating to the School District's responsibilities as regulatory agency relating to school concurrency requirements in Miami-Dade County. The foregoing has resulted in the negotiation of approximately eight Public School Proportionate Share Mitigation Development Agreements pursuant to the Interlocal Agreement for School Facility Planning in Miami-Dade County with total monetary proportionate share mitigation payment to the District of approximately 3.5 Million Dollars.

### **Workers' Compensation**

Commencing in early 2017, the OGC extensively expanded its in-house workers' compensation law practice. Presently, OGC attorneys are handling in excess of 100 litigated workers' compensation claims that have been filed against the District. During 2022, seventy-one new litigated workers' compensation claims were assigned to OGC attorneys, a significant increase (> 47%) over those retained in-house over the preceding year. The OGC was successful in bringing over 101 claims to closure during 2022 and presently represents the District in over 218 litigated and non-litigated workers' compensation matters. As a result, legal fees paid to outside workers' compensation defense counsel have decreased significantly since the 2017 inclusion of workers' compensation matters in the OGC's in-house practice. The utilization of the OGC 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 2017 inclusion of workers' compensation matters in the OGC's in-house practice. Legal expenditures during the five-years preceding 2017 averaged \$2,804,236 per year. In 2022, expenditures for outside counsel dropped to \$1,336,622, less than half of the spending seen in 2016 and a fraction of the expenditures seen in decades past.

## **Academics**

The OGC provides extensive representation and advice in matters involving various student-related policies and procedures. The OGC 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 OGC 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 OGC 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 OGC 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 OGC assisted Academics staff in reviewing and updating the Student Progression Plan. The OGC 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 OGC continued to provide advice on magnet and other school choice programs.

## **Personnel Matters**

During the 2022 calendar year, the OGC 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 10 personnel matters litigated before the Division of Administrative Hearings (DOAH) and handled by the OGC. In addition, OGC defended nine 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.

During the same period, the OGC 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 (130); CRC Legal Reviews (47); and ADA Legal Reviews (42).

## **Board & District Governance**

Representatives from the OGC 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, the Clean Energy 2030 Task Force, the Technology Advisory Committee, and other Board advisory committees.

The OGC attorneys also provided ethics training for the Board in order to facilitate completion of the annual state requirement of four hours of ethics training. The OGC also provided to District

staff, and advisory committees on a regular basis and upon request on a variety of issues, including but not limited to: the Sunshine law, public records, parliamentary procedure, ethics and governance, matters and ongoing training to District staff on various student-related issues.

### **2023-2024 Initiatives**

As has been the case for many years now, the OGC caseload continues to increase in many areas. At the same time, the OGC 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 OGC strives to make the reduction of outside legal fees one of its continuing initiatives.

The OGC 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 OGC plans to continue to enhance its District outreach through specialized training on relevant legal topics, particularly to District-level and school-site administrators. The OGC also plans to increase opportunities for its attorneys to participate in and earn additional continuing legal education credits.

The OGC represents the third largest school district in the nation. In fulfilling this endeavor, it is the belief of the OGC that our office should also provide educational outreach opportunities to our students. As such, for a number of years, the OGC 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.

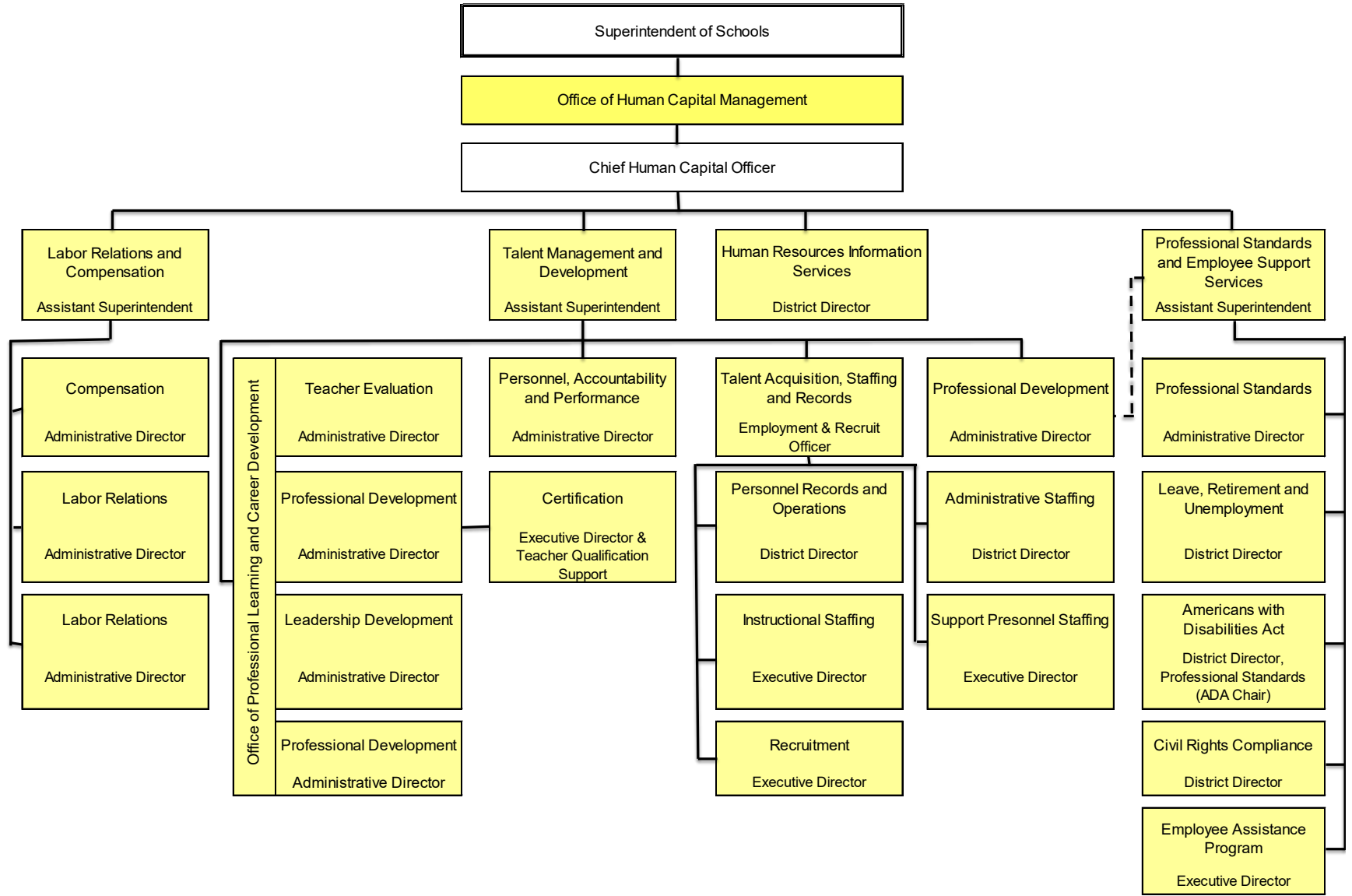
The OGC also continues to work with the law schools at the University of Miami, St. Thomas University, Florida International University, and Nova Southeastern University, offering internships, externships, and pro-bono opportunities. This partnership allows law students to work closely with practicing attorneys on a wide variety of legal matters while developing legal reading and writing skills in a practical setting. These internship opportunities for MDCPS students and law students will continue during the 2023-24 school year.

### **Measures of Success**

The OGC 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 OGC 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 OGC's accomplishments during the last year:

The District's legal work has been handled by the OGC 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 OGC 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 innovative 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. During the 2023-2024 school year, this office will work closely with the unions as they manage the implementation of several new legislative requirements related to dues collections, membership, etc.

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. During the 2023-24 school year, this office will support eligible employees in understanding and participating in expanded retirement options provided through legislative action.
- 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 CRC is expecting the U.S. Department of Education to issue its new Final Rule on gender-based harassment in late 2023 and will take extra steps to bring the District into compliance with the requirements of the rule as quickly as possible following its issuance. 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.

### **2023-2024 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 2023-24 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.

### **Florida Educational Leadership Examination (FELE) Subtest Tutorials**

The FELE tutorial sessions are offered through the Office of Professional Learning and Career Development to assist aspiring administrators in successfully completing all areas of the state exam. The hybrid tutorial sessions are facilitated within a flexible schedule allowing the opportunity for participants to attend each subtest needed.

### **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 2023-2024, 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 2023-2024 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 2023-2024 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 evaluate 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 2023-2024, 60% 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.

### **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 2023-2024 school year, HCM will continue to develop new pipeline programs geared toward increasing the pool of qualified school counselors, school psychologists, teachers and media specialists by partnering with local colleges and universities.

- **M-DCPS/MD Teacher Apprenticeship and Teacher Residence Programs**  
Teacher candidates who enroll in the teacher preparation program at Miami Dade College have exclusive access to participate in paid programs to prepare them to assume the role of teacher in Miami-Dade County Public Schools.
- **M-DCPS/FIU Counselor Pipeline Program**  
The District partnered with Florida International University to provide a program to support Student Service Specialists in completing their coursework to become certified in school counseling PreK-12 at no cost.

### **Expanded Recruitment Efforts**

The Office of Human Capital Management will continue to organize comprehensive job fairs, targeting candidates for both instructional and non-instructional positions, and will implement all the steps of the hiring process (testing, fingerprinting, etc.) on site so that candidates are quickly processed and available to fill openings as soon as possible.

### **New Teacher Learning At the Beginning (NT LAB)**

The Office of Human Capital Management 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**

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 will continue to provide a two-day Temporary Instructor Academy to provide professional development for new temporary instructors seeking to work in M-DCPS. To this end, 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.

### **Temporary Instructor Conferences**

Quarterly professional learning sessions for active temporary instructors are held on Saturdays with the goal of developing the knowledge and skills necessary of temporary instructors working in M-DCPS. Participation in these conferences better prepares temporary instructors to address student learning needs, manage classroom behavior, implement curricular objectives, and ensure there is continuity of quality instruction during teacher absences.

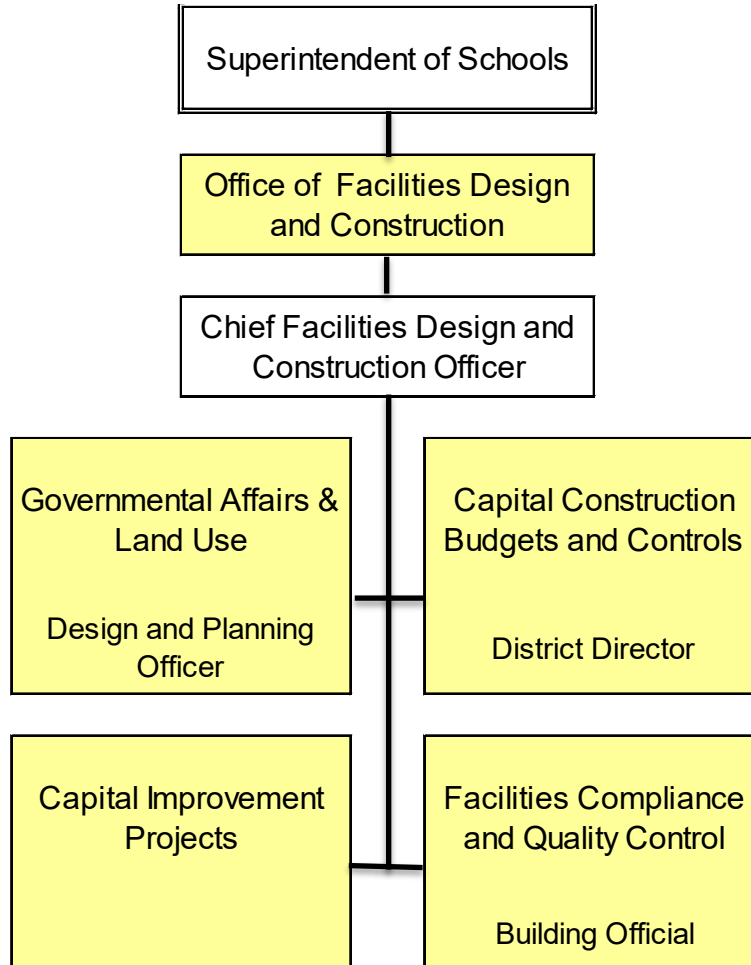
### **Micro-credentialing: Competency-based Attainment and Mastery Pathways (CAMP)**

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 and/or seen. Educators often want to know more about the latest trends in their field, so viewing or 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 FACILITIES DESIGN AND CONSTRUCTION



## OFFICE OF FACILITIES DESIGN AND CONSTRUCTION

### Overview

The core mission of M-DCPS' Office of Facilities Design and Construction (OFDC) 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 OFDC 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 OFDC 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.

The District continues the implementation of the GOB and Capital program with over 1,300 projects at various stages of development, from planning to close-out, all of which positively contribute to an enhanced 21<sup>st</sup> century learning environment across M-DCPS. (OFDC)'s work is built around Pillar V of *Infinite Possibilities*, Effective & Sustainable Operational Practices.

The Office of Facilities Design and Construction (OFDC) is structured into four departments: Governmental Affairs & Land Use; Capital Improvement Projects; Capital Construction Budgets & Controls; and Educational Facilities Code Compliance. The departments within (OFDC) work closely with the Office of Economic Opportunity and Education Equity Access & Diversity (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 Maintenance and Operations.

### 2023-2024 Initiatives

As the General Obligation Bond (GOB) implementation nears its final stages, the Office of Facilities Design and Construction (OFDC) in M-DCPS is intensifying its efforts to promote sustainability, community engagement, and educational opportunities through facility design, and career-oriented programs. The organization is also prioritizing the integration of siloed data to enhance operational efficiency, decision-making processes, and transparency among our stakeholders.

The core mission of OFDC remains to provide professional facilities support services that ensure a safe learning environment for students, faculty, and staff while promoting student achievement. With a significant infrastructure comprising over 45 million square feet and 400 facilities, OFDC recognizes the importance of sustainable initiatives to reduce the District's overall energy and water consumption and increase waste diversion. In line with this vision, OFDC has incorporated sustainable design standards into its practices. By integrating sustainability principles into facility design, OFDC aims to create environmentally friendly spaces that promote energy efficiency, water conservation, and waste reduction. These standards contribute to the District's commitment to achieving 100% clean energy use by the end of the decade, as outlined in the *Infinite Possibilities* Strategic Plan.

Community engagement is a key focus for OFDC. Recognizing the crucial role of the community in supporting and benefiting from school facilities, OFDC is actively involving stakeholders in decision-making processes. Through expanded community outreach programs and partnerships, OFDC ensures that the community remains informed and engaged in the planning, development, and utilization of school facilities. This engagement fosters a sense of ownership and strengthens the bond between the District and its constituents.

The Office of Facilities Design and Construction (OFDC) recognizes the power of social media as a vital tool for communication and engagement. In line with this understanding, OFDC actively leverages various social media platforms to provide the community with a unique and comprehensive view of its investments throughout the District. Through the strategic use of social media, OFDC keeps the public informed about the progress of the General Obligation Bond (GOB) projects, capital investments, and sustainability initiatives. Engaging content, including project updates, behind-the-scenes glimpses, and success stories, is shared to showcase the transformative impact these investments have on the learning environment. Furthermore, OFDC amplifies community engagement through its Adopt-a-School Program. This innovative program allows members of the 21st Century Schools Bond Advisory Committee to accompany project teams to schools of their choice. By fostering these personal connections, OFDC creates a deeper understanding of the investments being made and their direct impact on the schools and students.

In addition to the use of social media and the Adopt-a-School Program, the Office of Facilities Design and Construction (OFDC) has successfully organized and celebrated over 180 General Obligation Bond (GOB) events. These events, including ribbon-cutting ceremonies, topping-offs, and groundbreakings, serve as remarkable milestones in the implementation of the bond program. By inviting elected officials, community members, architects, and contractors to these events, OFDC has effectively built visibility, enhanced its reputation, and fostered a strong sense of community involvement. These celebrations not only showcase the progress and completion of projects but also provide a platform for stakeholders to witness firsthand the tangible improvements being made to the District's educational facilities. By engaging key individuals and organizations in these events, OFDC reinforces its commitment to transparency, collaboration, and accountability while building a positive reputation and fostering a strong sense of community pride in the transformative investments being made in schools across the District.

The combination of social media, facility driven events featuring facilities, and the Adopt-a-School Program provides a one-of-a-kind view of OFDC's investments throughout the District. Through compelling visual content, informative posts, and real-life experiences shared on social media platforms, the community gains a comprehensive understanding of the ongoing projects, their significance, and the positive changes they bring to the learning environment. This approach not only enhances transparency but also invites the community to actively participate in and celebrate the successes of these investments. By promoting dialogue, feedback, and collaboration, OFDC creates a sense of ownership and shared responsibility for the District's facilities, fostering a stronger bond between the community, OFDC, and the educational institutions. Through these initiatives, the organization continues to provide a unique and transparent view of its investments throughout the District, fostering a sense of pride and engagement among stakeholders and ensuring the community's active involvement in shaping the future of the educational facilities.

In addition to sustainable design and community engagement, OFDC recognizes the potential of facilities as educational vessels. By aligning curriculum with facility utilization, OFDC aims to create educational opportunities that utilize the physical spaces to their fullest potential. This integration enables students to gain hands-on experiences and practical knowledge in various

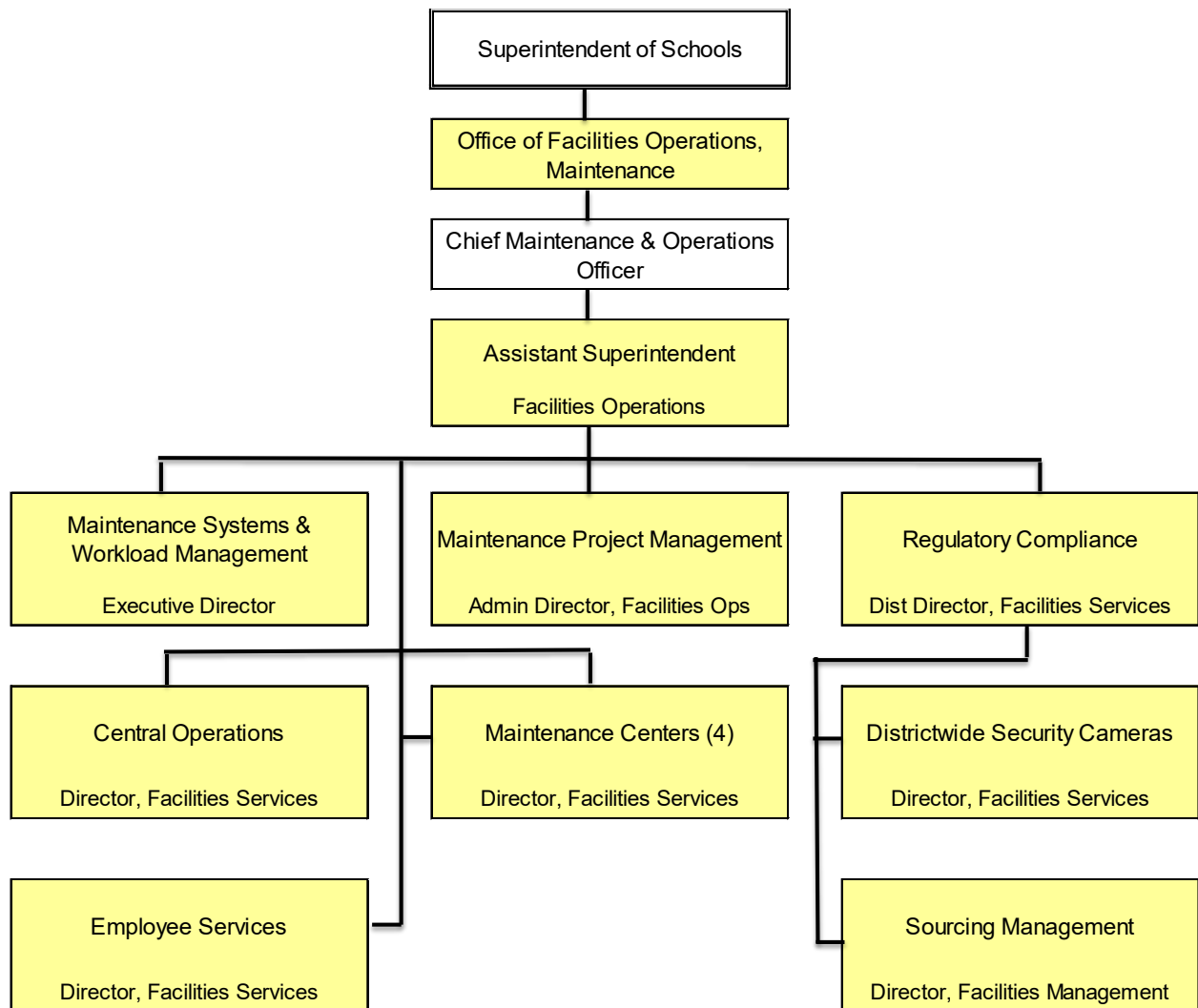


fields, fostering career-oriented pathways and supporting the District's commitment to academic excellence.

To enhance operational efficiency and data-driven decision-making, OFDC is working on the integration of siloed data. By consolidating and analyzing data from various sources, OFDC aims to gain comprehensive insights into facility management, resource allocation, and performance evaluation. This integration allows for informed decision-making processes that optimize the use of resources, improve maintenance practices, and drive continuous improvement in facility operations.

As the GOB implementation reaches its final stages, OFDC remains committed to delivering sustainable outcomes, engaging the community, supporting educational programs, and integrating siloed data to ensure a safe, efficient, and environmentally conscious learning environment for students, faculty, and staff.

# 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 720 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 Divisions.

FOM responds to an average of 80,000 routine and 8,000 emergency requests annually and had an operating budget of \$236,498,000 for fiscal year 2022-2023. FOM initiated and managed over 200 capital improvement and renovation projects, seven of which are GOB for fiscal year 2022-2023 utilizing over \$20 million in Capital Outlay funding. Additionally, FOM managed \$171 million in ESSER projects, \$100 million HVAC and \$71 million dedicated to building envelope. Building Security Systems (BSS) has enhanced school facility security systems via security hardening grants and Capital Funding. BSS has completed close to \$5,000,000 in security grant enhancement projects. They have also completed over \$1,000,000 in Capital Funded Security Projects. At the end of the 22/23 Fiscal year BSS has in construction/planning over \$2,335,000 in grant funded work and over \$4,000,000 in Capital Funded projects.

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.

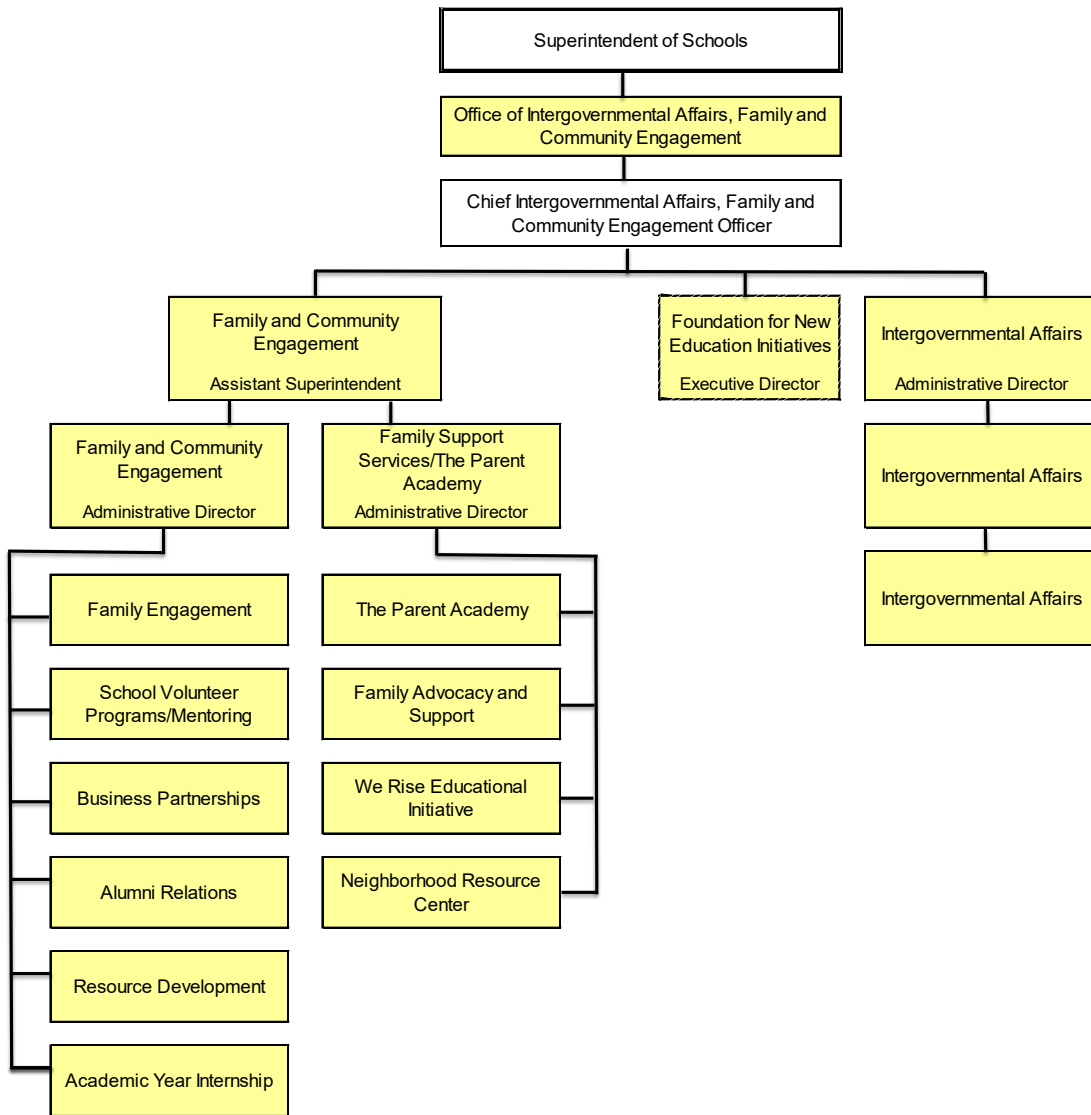
## 2023-2024 Initiatives

- 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
- Continue building hardening District wide via current and future safety and security grant funding
- Continue District wide School Beautification initiatives

## Measures of Success

- Improve indoor environmental air quality in 80% of District facilities by 2026
- Full utilization of ESSER funding for HVAC and roofing projects to address District needs
- Retrofit/replace 36,000 LED light fixtures across the District
- Complete upgrades on playgrounds, athletic fields/locker rooms, and elevators
- Rapid and successful response to record area flooding impacting many of our facilities
- 98% Accountability for FOM's \$28M in Property Inventory
- MOU with DCSMEC Unions to assist with incentivizing new hires

# 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 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, and actively engaging both families and the larger school community in building stronger relationships to 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 state and federal legislative programs. 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 21 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.

## **2023-2024 Initiatives**

- Develop the School Board's state and federal legislative priorities for 2023-2024.
- 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 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 for 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 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; 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; 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.

### **Miami-Dade County Public Schools Parent Academy, Family Support Services, and Community Resource Hubs**

The M-DCPS Parent Academy, Offices of Family Support Services, and Community Resource Hubs enhance family-school-community partnerships by leveraging resources, expanding community outreach, and actively engaging caregivers by providing them tools to help them make important decisions regarding their children's education and how to best navigate the Miami-Dade County Public Schools system.

### **2023-2024 Initiatives**

- Continue to develop course offerings for caregivers on relevant high interest topics for families in English, Spanish, and Haitian-Creole.
- Continue to facilitate opportunities for families to connect with schools, resources, and community partners.
- Increase opportunities for caregivers to participate at school sites in-person workshops and watch parties.
- Collaborate with district bureaus and community agencies to develop family-centered content for webinar series.
- Provide opportunities for caregivers to acquire basic digital skills at the Community Resource Hubs.
- Facilitate opportunities for caregivers to meet with local agencies, access free resources when participating at the Community Resource Hubs scheduled activities.

## **Measures of Success**

- Increase the number of schools hosting M-DCPS Parent Academy sessions.
- Increase the number of caregivers participating in M-DCPS Parent Academy workshop sessions.
- Enhance the collaboration with community agencies and local public libraries.
- Increase the number of school personnel trained on how to access resources when meeting with parents.
- Increase partnerships with local partners.

## **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.

## **2023-2024 Initiatives**

When regular and ongoing interaction between all the adults in a student's life occur, meaningful relationships of mutual understanding and trust are developed. It is necessary to find 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.

Some of the work in this area for 2023-2024 will include:

- Ensuring that community-based organizations (CBOs) and other partners are actively engaged.
- Providing professional development opportunities to school sites on effective family and community engagement strategies.
- Aligning family and community 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, business partners, and alumni.
- Identifying additional partnerships and building capacity to provide resources that address the diverse needs of our students, families, and schools.
- Providing opportunities for alumni to connect with other alumni and support their alma mater through volunteerism and partnerships.
- 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.

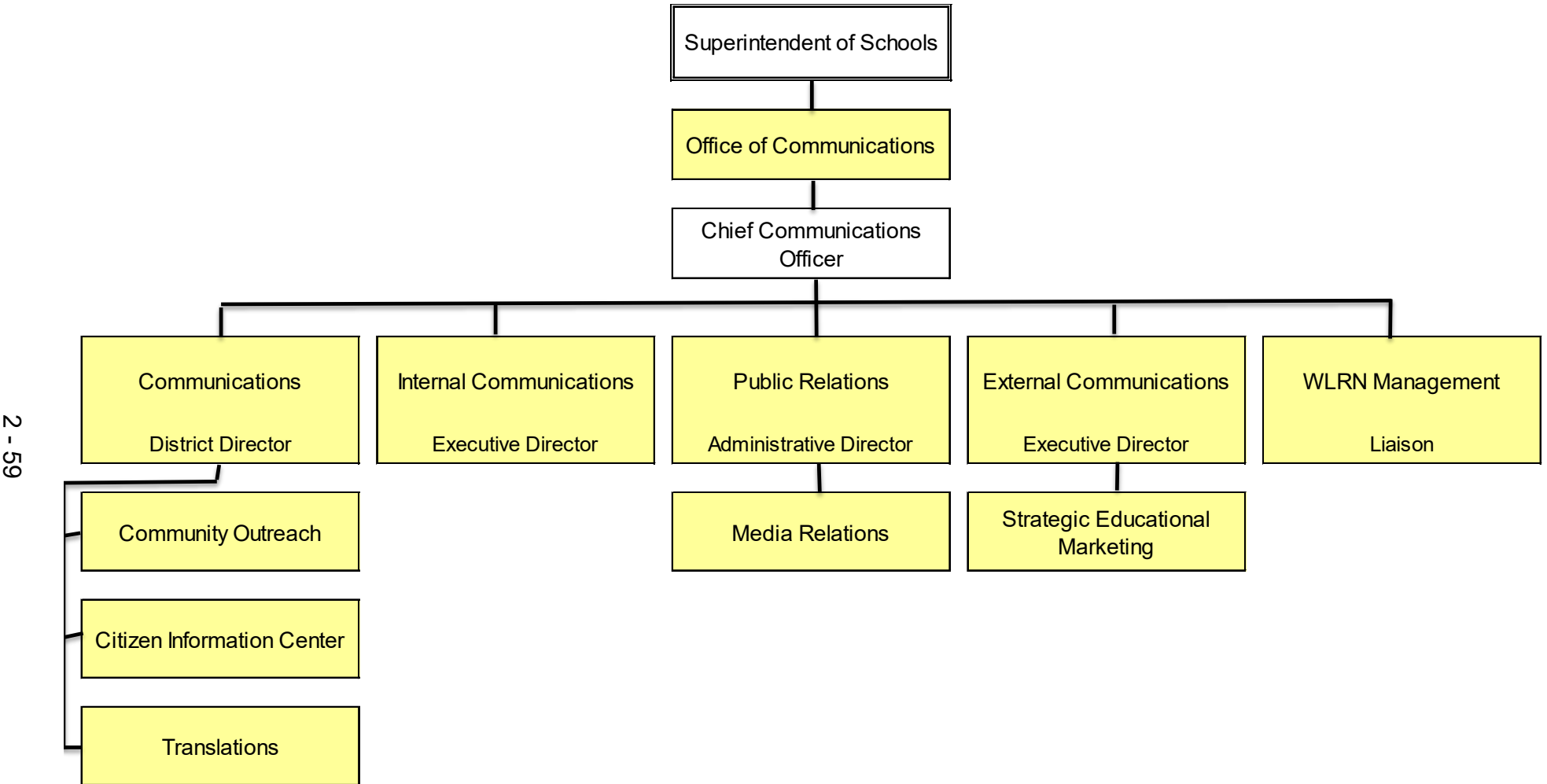
### **Measures of Success**

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

- Number of 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.
- Percentage of schools with a cadre of volunteers relative to student enrollment.
- Percentage of schools with a cadre of business partners relative to student enrollment.
- Monetary and in-kind resources provided by school volunteers and business partners.
- Number of mentors.
- Number of internship providers.
- Number of Alumni connections.
- Number of students participating in Academic Year internships.



# 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 relations.

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 WSRF- AM 1580 & 99.5 FM, RCH23-AM Radio RCH23 1610 AM, and WLRN-FM 91.3 and the weekly M-DCPS Voices radio show which airs on WMBM-AM Gospel 1490 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 and employee publications.
- Offering a diverse range of communications-focused Professional Development opportunities for employees
- 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, public relations, automated messaging and employee publications.
- 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 will enter its second year to promote quality public radio and television programming for the stations and to advance the educational objectives of M-DCPS and the interests of all parties including the communities served by the stations.
  - 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 21<sup>st</sup> 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 two through eleven.
  - 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 produces four hours of local Spanish programming airing Sundays starting at 3 p.m. Topics are focused on issues families are concerned about and more development is going into this valuable resource.
  - 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>).

### **2023-2024 Initiatives**

Looking ahead to 2023-2024, OOC will launch M-DCPS: Your Best Choice, a full-scale comprehensive marketing/communications campaign promoting the school district to all stakeholders. In addition, OOC will continue to 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.

Some of the work in this area includes:

- Producing new media in the form of multi-lingual podcasts.

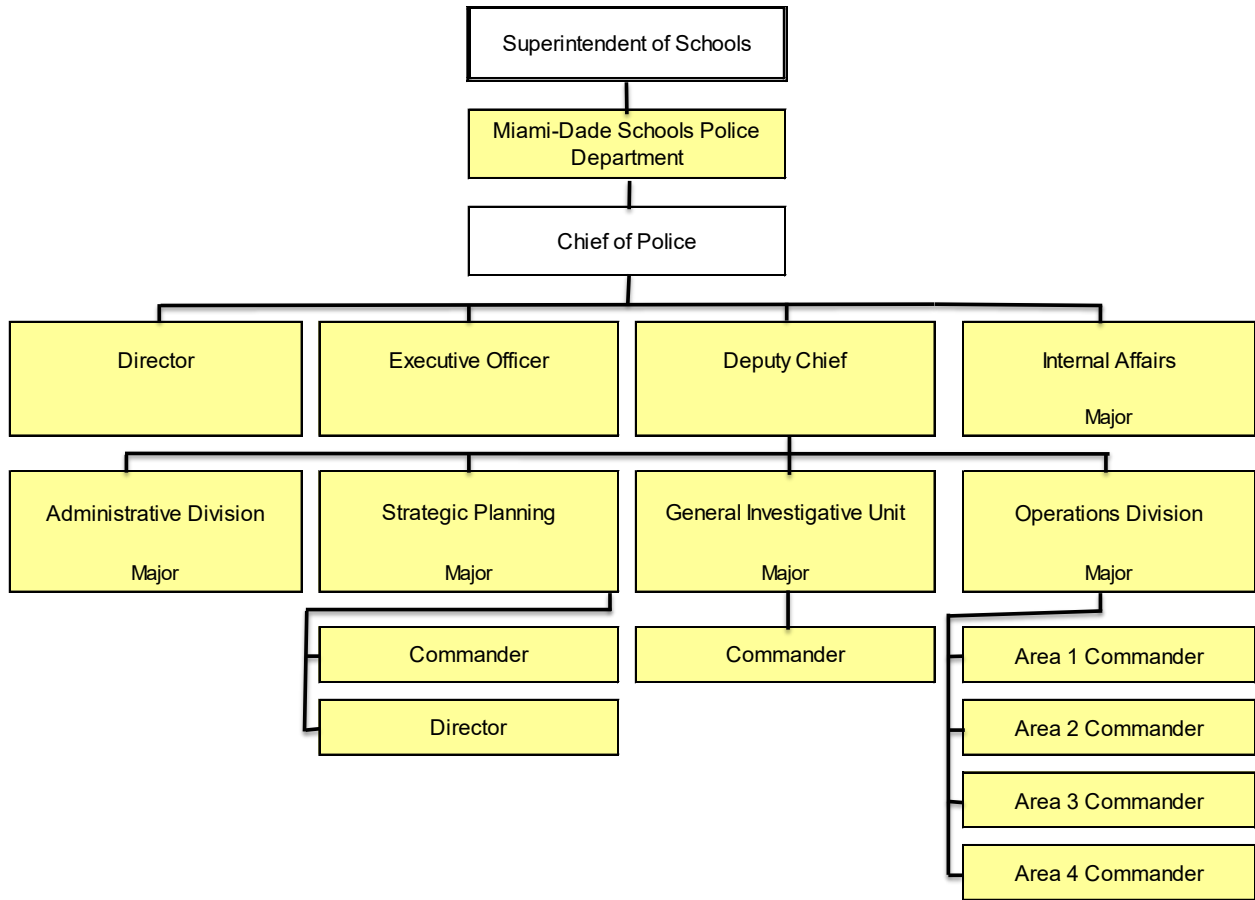
- Expanding the placement of District-created content in print and digital media.
- Developing external communications campaigns highlighting and utilizing our diverse stakeholders.
- Promoting acceptance and understanding of diverse cultures.
- Utilizing automated messaging, employee publications and a variety of other 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 and views garnered on social media
- 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 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 (FLDOE), 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 FLDOE 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 behavioral threat management.
  - Conducting vulnerability and security integrity analyses at school sites.
  - Coordinating and monitoring monthly lock-down/emergency drills with school administrators.
  - Collaborating with District Operations and school sites on ensuring accurate reporting of School Environmental Safety Incident Reports to the FLDOE's Office of Safe Schools.
  - Collaborating with District Operations during any activation of the district's reunification team.
  - Facilitating annual testing of the mobile panic alert system in all K-12 schools in collaboration with the seven 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 (ALERRT), a multi-agency active shooter training.

The functions of the MDSPD support several of the strategic pillars in *Infinite Possibilities*, the District's 2021-2026 Strategic Plan, including Pillar II – Safe, Healthy, & Supportive Learning Environments. Specific MDSPD initiatives that support this pillar include the Department's partnerships with the Miami Electronic Crimes Task Force, State Attorney's Human Trafficking Task Force, and State Attorney's Gang Strike Force. Additionally, the MDSPD oversees the Random and Data-Driven Metal Detection Program, and it conducts full scale functional exercises throughout the year to evaluate law enforcement resources and response to active assailant incidents. It also facilitates the COMPSTAT process to analyze trend data and increase efficiency while simultaneously decreasing crime. During the 2022-2023 school year, MDSPD began inviting region and select district personnel to attend COMPSTAT to strengthen the relationship between the region and Command Staff and to aid in collective problem solving.

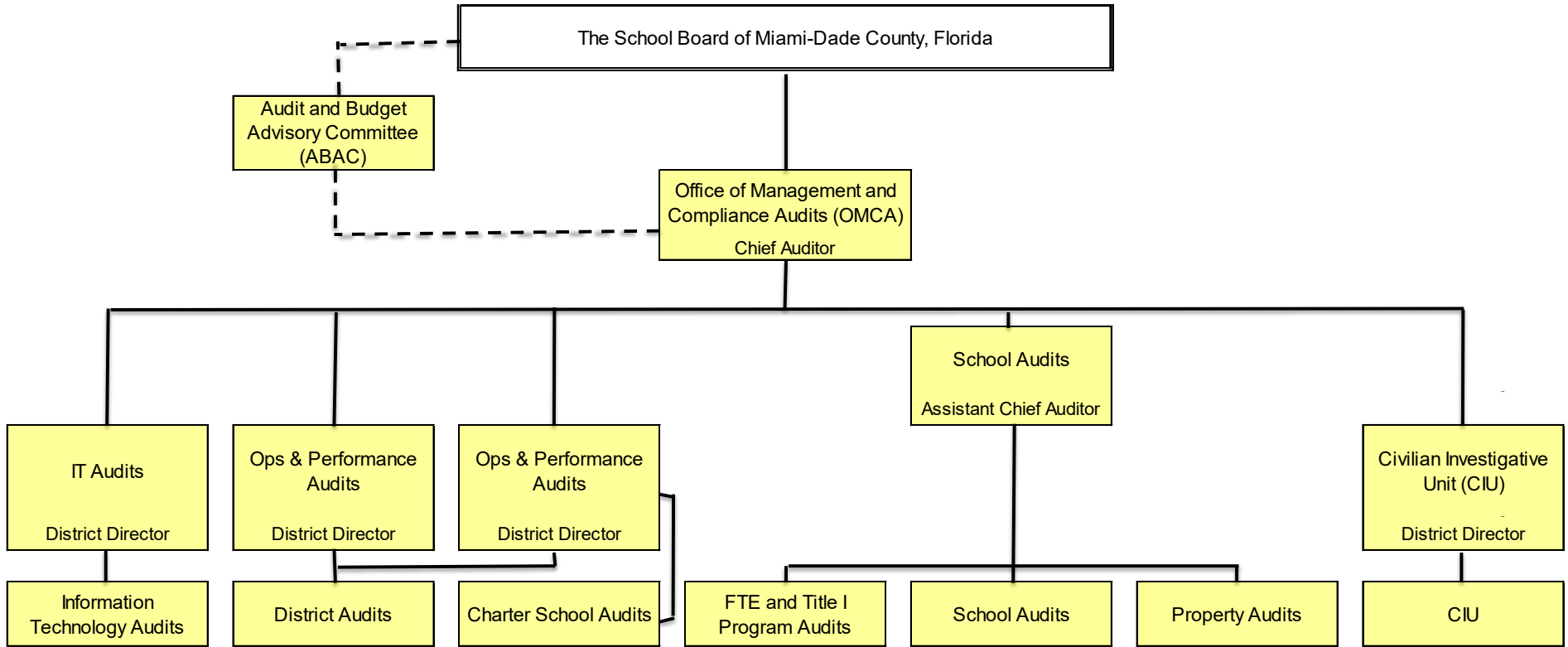
The MDSPD also supports Pillar IV – Informed, Engaged, & Empowered Stakeholders by coordinating several activities to help raise safety awareness and share available information and resources across the community. The MDSPD supports or oversees numerous programs, including the Kindergarten Cop Program; 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 Youth Crime Watch. New this year, MDSPD will be holding a 6-week Citizens Police Academy for parents or caregivers of MDCPS students and are interested in learning more about the police department and school safety.

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.

### **2023-2024 Initiatives and Measures of Success**

In 2023-2024, the MDSPD will continue to expand the Police Explorer Program; continue to train officers on mass casualty attack response; continue to enhance the vulnerability assessment program to assess school-site compliance with district safety policies and procedures; continue incorporating family reunification procedures into functional drills and exercises; expand the K-9 program to incorporate at least one additional firearm detection canine; continue to promote the emotional support K-9 program; establish the Florida Safe Schools Canine Partner program; establish the MDSPD Motors Unit; and continue to 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 reunification drills and exercises conducted; the number of K-9 deployments to schools, including those requesting emotional support canines; the number of traffic details conducted by MDSPD Motors officers, 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 ABAC consists of 12 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 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
  - 21<sup>st</sup> Century Schools Bond Advisory Committee
  - Technology Advisory Committee
  - Secure Our Future Advisory Committee

### **Office Composition**

The office is divided into four primary divisions: School and Property Audits, 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.

## **2023-2024 Initiatives**

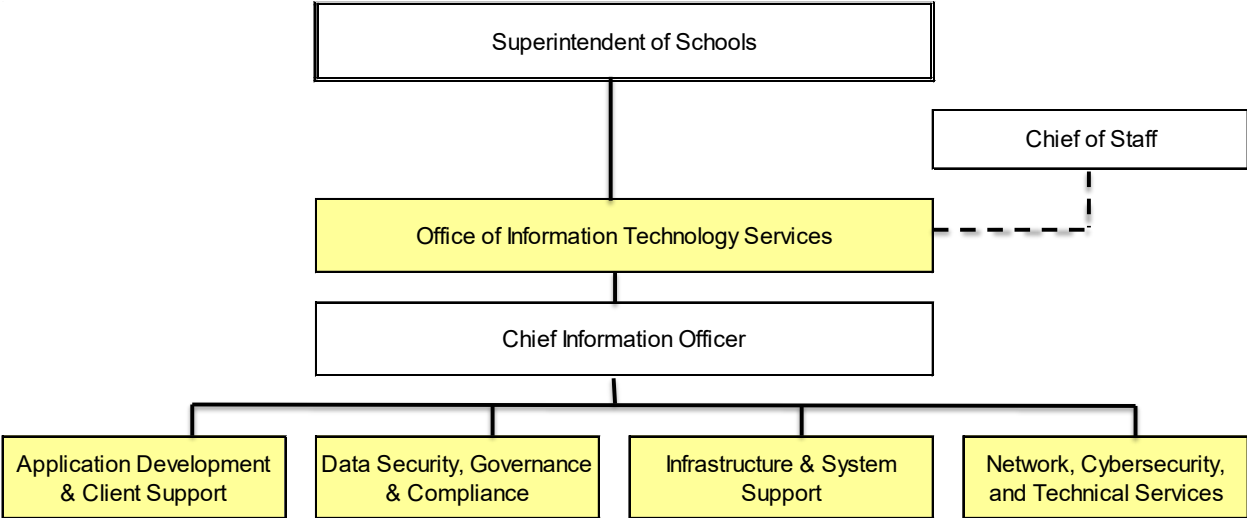
In support of Pillar V – Effective & Sustainable Operational Practices in *Infinite Possibilities*, the District's 2021-2026 Strategic Plan, OMCA will perform internal audits of schools and District offices as well as review operations to accomplish the following objectives:

- 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.
- The Information Technology (IT) audits division will continue to conduct, manage, and oversee various IT-related projects including Cybersecurity testing, risk assessment, and prior audit follow up. Specific details about some of these activities may not be subject to public disclosure pursuant to Florida statutes.
- 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 155 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 Division, the target is to complete approximately 100% 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 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 for both the physical data center and the public cloud. Infrastructure and Systems Support (ISS) is responsible for providing a single point of contact for all school-site and District personnel to request service and support relating to network data and telecommunications infrastructure, computer hardware, mobile devices, wireless connectivity, telephone systems, Computer-Based Testing (CBT), Interactive White Boards (IWB), and instructional/administrative applications. ISS is responsible for the District's E-Rate (Education Rate) Program, which provides discounted services for Internet access and internal connections as well as network infrastructure equipment. Finally, Data Security, Governance and Compliance is responsible for establishing and managing the policies and procedures for securing the District's networked resources.

## 2023-2024 Initiatives

- Continue to upgrade school site network infrastructure by replacing the wireless systems at 93 schools, install additional wireless access points (AP's) to fill in the gaps at 47 schools, install the remaining 1,574 UPS battery backup systems, configure, and install network switches at 60 schools, configure and install VOIP telephone systems at 122 schools and upgrade the SBAB 995 Telephone system.
- Continue the movement of legacy systems to new solutions, resulting in secure, easily accessible, and sustainable applications.
- Implement the Disaster Recovery solution.
- Implement 23/24 Cybersecurity Strategy including Network Access Controls.
- Mainframe hardware replacement and support strategy.
- Implement districtwide cybersecurity training initiative.

## Measures of Success

The following Key Performance Indicators will be used to measure progress: upgraded network infrastructure at identified locations, a reduced number of legacy applications, a fully implemented Disaster Recovery solution, an upgraded mainframe, and to prepare staff for the day-to-day risks of a connected world, mandatory cyber-awareness training for all District staff.



**THREE-YEAR COMPARISON – ALL FUNDS  
FY 2023-24 TENTATIVE BUDGET**

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>	<b>INCREASE (DECREASE) OVER FY 2022-23</b>
General Fund	\$ 3,570,642,277	\$ 3,773,695,683	\$ 4,163,966,210	\$ 390,270,527
Debt Service Funds	438,081,732	462,544,840	476,256,152	13,711,312
Capital Outlay Funds	1,081,582,785	1,492,301,344	1,712,666,820	220,365,476
Special Revenue Funds	916,952,503	1,885,321,299	1,430,591,382	(454,729,917)
Proprietary Fund	508,037,769	490,985,936	509,492,936	18,507,000
Fiduciary Fund	26,539,124	26,478,015	24,875,488	(1,602,527)
<b>Sub-Totals</b>	<b>\$ 6,541,836,190</b>	<b>\$ 8,131,327,117</b>	<b>\$ 8,317,848,988</b>	<b>\$ 186,521,871</b>
Less: Proprietary Fund*	(508,037,769)	(490,985,936)	(509,492,936)	(18,507,000)
Less: Interfund Transfers	(435,153,548)	(435,773,992)	(454,502,828)	(18,728,836)
<b>TOTALS</b>	<b>\$ 5,598,644,873</b>	<b>\$ 7,204,567,189</b>	<b>\$ 7,353,853,224</b>	<b>\$ 149,286,035</b>

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

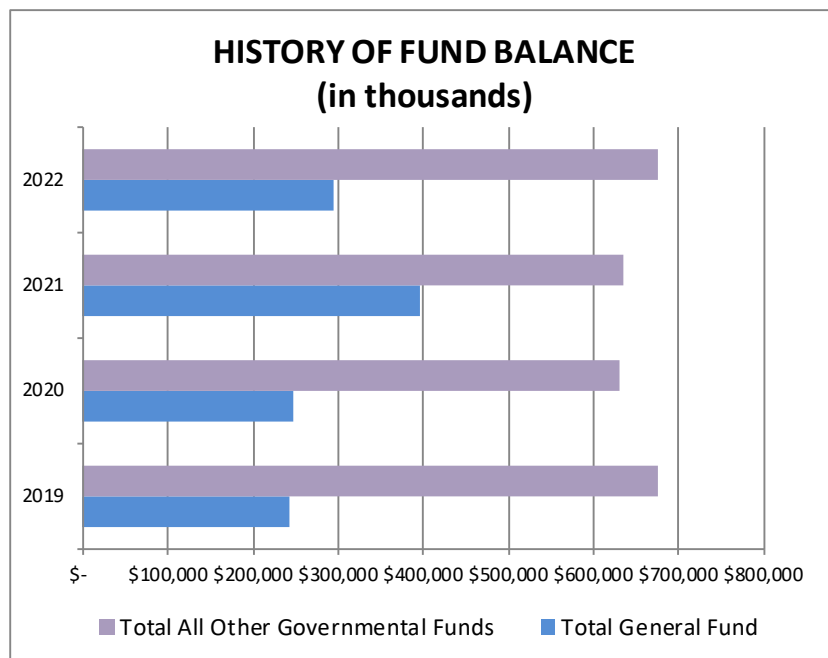
## SUMMARY OF REVENUES & APPROPRIATIONS – ALL FUNDS FY 2023-24 TENTATIVE BUDGET

	GENERAL FUND	DEBT SERVICE FUNDS	CAPITAL OUTLAY FUNDS	SPECIAL REVENUE FUNDS	PROPRIETARY FUND	FIDUCIARY FUND	TOTAL ALL FUNDS
<b>REVENUES</b>							
Federal	\$ 10,600,500	\$ -	\$ 6,200,000	\$ 1,344,100,774	\$ -	\$ -	\$ 1,360,901,274
State	1,067,212,172	1,247,890	64,676,873	1,530,549	-	-	1,134,667,484
Local:							
Property Taxes	2,515,213,176	70,913,068	733,583,465	-	-	-	3,319,709,709
Other	75,247,424	872,000	42,156,375	20,956,305	424,913,000	2,217,473	566,362,577
<b>Total Revenues</b>	<b>\$ 3,668,273,272</b>	<b>\$ 73,032,958</b>	<b>\$ 846,616,713</b>	<b>\$ 1,366,587,628</b>	<b>\$ 424,913,000</b>	<b>\$ 2,217,473</b>	<b>\$ 6,381,641,044</b>
<b>TRANSFERS FROM OTHER FUNDS</b>	<b>\$ 229,273,979</b>	<b>\$ 225,228,849</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 454,502,828</b>
OTHER FINANCING SOURCES	-	-	-	-	-	-	-
NET POSITION	-	-	-	-	84,579,936	22,658,015	107,237,951
FUND BALANCE FROM PRIOR YEAR	266,418,959	177,994,345	866,050,107	64,003,754	-	-	1,374,467,165
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>\$ 4,163,966,210</b>	<b>\$ 476,256,152</b>	<b>\$ 1,712,666,820</b>	<b>\$ 1,430,591,382</b>	<b>\$ 509,492,936</b>	<b>\$ 24,875,488</b>	<b>\$ 8,317,848,988</b>
Less: Transfers							(454,502,828)
Less: Proprietary Fund							(509,492,936)
<b>TOTAL ALL FUNDS</b>							<b>\$ 7,353,853,224</b>
<b>APPROPRIATIONS</b>							
Instructional	\$ 2,819,153,850	\$ -	\$ -	\$ 654,870,251	\$ -	\$ -	\$ 3,474,024,101
Instructional Support	244,474,870	-	-	322,622,828	-	-	567,097,698
Other	939,438,694	283,123,310	1,179,713,282	396,530,877	431,553,000	3,480,000	3,233,839,163
<b>Total Appropriations</b>	<b>\$ 4,003,067,414</b>	<b>\$ 283,123,310</b>	<b>\$ 1,179,713,282</b>	<b>\$ 1,374,023,956</b>	<b>\$ 431,553,000</b>	<b>\$ 3,480,000</b>	<b>\$ 7,274,960,962</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 454,502,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 454,502,828</b>
<b>FUND BALANCE - End of Year</b>							
Unassigned Fund Balance	\$ 124,330,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,330,500
Assigned Fund Balance	36,568,296	-	-	-	-	-	36,568,296
Non-Spendable Fund Balance	-	-	-	5,698,064	-	-	5,698,064
Restricted Fund Balance	-	193,132,842	78,450,710	50,869,362	-	-	322,452,914
Ending Net Position	-	-	-	-	77,939,936	21,395,488	99,335,424
<b>Total Fund Balance</b>	<b>\$ 160,898,796</b>	<b>\$ 193,132,842</b>	<b>\$ 78,450,710</b>	<b>\$ 56,567,426</b>	<b>\$ 77,939,936</b>	<b>\$ 21,395,488</b>	<b>\$ 588,385,198</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS AND FUND BALANCE</b>	<b>\$ 4,163,966,210</b>	<b>\$ 476,256,152</b>	<b>\$ 1,712,666,820</b>	<b>\$ 1,430,591,382</b>	<b>\$ 509,492,936</b>	<b>\$ 24,875,488</b>	<b>\$ 8,317,848,988</b>
Less: Transfers							(454,502,828)
Less: Proprietary Fund							(509,492,936)
<b>TOTAL ALL FUNDS</b>							<b>\$ 7,353,853,224</b>



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

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund:</b>				
Nonspendable	\$ 7,508	\$ 9,613	\$ 29,984	\$ 31,311
Restricted	17,999	12,054	4,706	4,466
Assigned	110,933	59,037	118,245	95,796
Unassigned	<u>107,017</u>	<u>166,090</u>	<u>242,734</u>	<u>163,660</u>
<b>Total General Fund</b>	<u>\$ 243,457</u>	<u>\$ 246,794</u>	<u>\$ 395,669</u>	<u>\$ 295,233</u>
<b>All Other Governmental Funds:</b>				
Non-Spendable:				
Capital Project	16,078	16,123	3,411	16,868
Special Revenue	3,132	5,339	3,886	3,837
Restricted:				
Special Revenue	29,967	9,501	29,619	63,229
Debt Service	122,775	133,798	149,139	163,101
Capital Projects	503,992	466,088	450,059	426,125
Assigned:				
Capital Projects	45	-	-	2,237
<b>Total All Other Governmental Funds</b>	<u>\$ 675,989</u>	<u>\$ 630,849</u>	<u>\$ 636,114</u>	<u>\$ 675,397</u>
<b>Total Governmental Funds</b>	<u>\$ 919,446</u>	<u>\$ 877,643</u>	<u>\$ 1,031,783</u>	<u>\$ 970,630</u>



## BUDGET OVERVIEW

M-DCPS' FY 2023-24 Budget stands at \$7.4 billion. This amount beats last year's figure and is now the highest point our budget has ever reached. However, that high is not anticipated to be maintained as federal stimulus funds dry up over the coming years and the rapid tax roll growth slows down. The new normal after COVID has tested and continues to affect every operational function of our school district. From inflation to the new health protocols, our costs have increased and will continue to remain elevated. So, while the coming years may prove challenging, the last 15 years have shown this organization's strength in facing any trial with the unity and honesty necessary to overcome them and thrive.

The District continues its efforts 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. This will be a true challenge our District expects to face given the easing up of eligibility requirements for Family Empowerment Scholarships (FES). The FES-EO and FES-UA FTE is growing exponentially as with the recent passage of HB1, the Florida Legislature has changed the definition of what public education means in our State. Therefore, managing FTE continues to be a major complication and in response the District is focusing a major part of its efforts to recruit, retain and grow its enrollment.

The latest legislative process has FY 2023-24 starting out with a funding increase of \$581.52 per unweighted FTE (uFTE) 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. The Base Student Allocation (BSA) increased by an impressive \$552.33 per uFTE for FY 2023-24, though some of this was due to the fact that several allocations were rolled into the BSA. This change provided districts with a little more flexibility but most of the increase still required districts to use the funds for specific reasons thereby limiting the flexibility of the entire amount designated as base funding. Based on the latest figures we have for FY 2023-24, the state funding portion of the FEFP funds will be decreasing by \$46M and the local portion of the FEFP funding will be increasing by \$308M when compared to FY 2022-23. Our legislative group continues to work with our legislature in order to improve the process by which the comparable wage factor is calculated among several other legislative priorities.

The federal funding the district has received and will receive for the next year 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 continue to 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. Given the education budget passed by the Florida Legislature and the fact that the COVID relief funds will soon be running out, one of the major priorities for this fiscal year

will be to make sure that our operating budget builds up its reserves in order to be able to maintain its entire workforce once these funds dry up. Through skillful and disciplined financial management, we will ensure that the District remains 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, ensuring the health and safety of our students and staff, and maintaining the fiscal stability of the District.

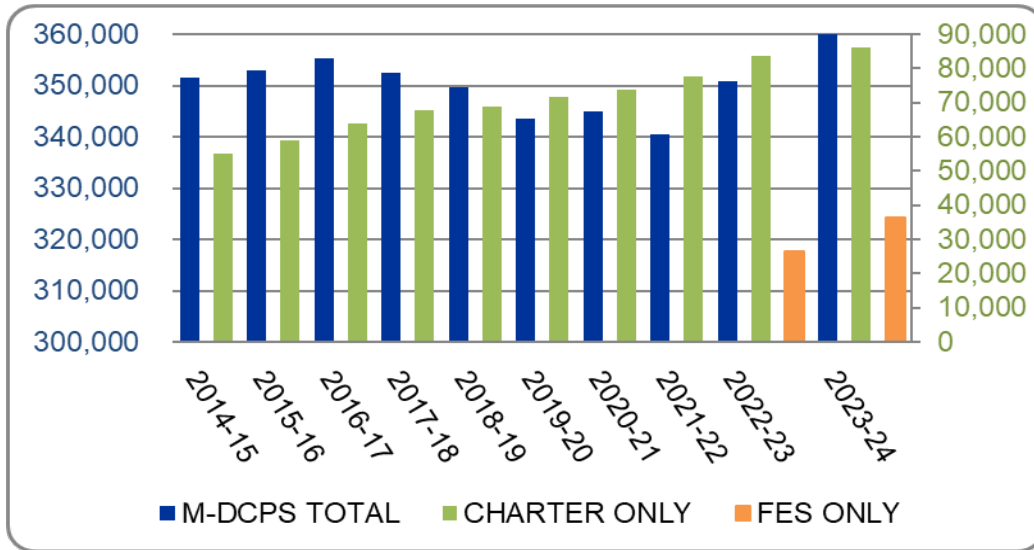
We cannot thank our voters enough for placing their trust in our District once more and for their approval of referendum #210 on November 8, 2022. Through their vote they have acknowledged the fact that our instructional personnel deserve better salaries for their heroic efforts in teaching our students as well as their proven results. With their approval we will be able to compensate them as well as provide our students with the safety and security they deserve. The increase in the approved millage will allow us to share these funds with charters without having to decrease the amounts previously provided to our instructional personnel as well as our security personnel.

The Capital Outlay funds reflect an increase of \$220 million from FY 2022-23 to FY 2023-24. 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 is currently underway, and many more have either already been completed or are in the design phase right now. The approval of House Bill 1259 is another legislative mandate that will impact our District's ability to maintain its facilities. The effect of this bill for FY 2023-24 is a decrease of approximately \$20M worth of our local optional millage funding which will now be going to charter schools. The long-term impact of this bill is particularly concerning, and we will be working with our Legislative delegation to find opportunities to mitigate that impact over the coming years.

The Special Revenue funds are projected to decrease in FY 2023-24 mainly due to the expiration of most of the grants which have been provided via the CARES, CRRSA, and ARP Acts. These 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 2023-24 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



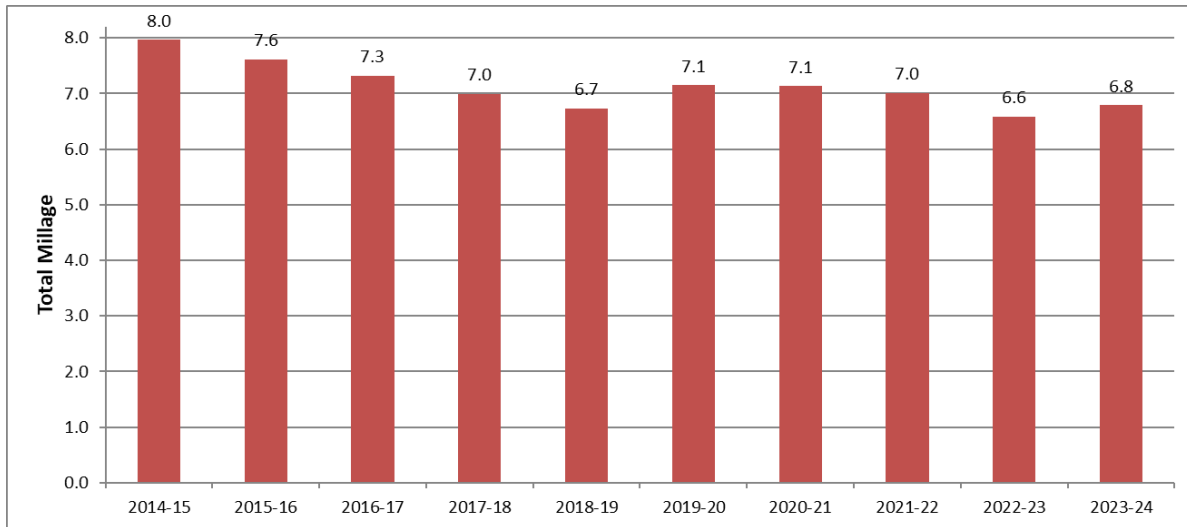
Source: Projected FTE amount reported to the State on a yearly basis and reflected as of Final Conference Report.

**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 decreased up until 2021-22. 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 due to the aftermath of the pandemic and the decrease for M-DCPS FTE was even higher at 11,223. The net decrease for our district as a whole appeared to be less due to the increase in the FTE for charters and Family Empowerment Scholarships (FES). The increase shown above for FY 2022-23 reflected the anticipated increase in FTE for charters and FES. Even though the FES FTE is shown within each school district’s FTE, school districts do not receive funding related to this FTE.

With regards to the FY 2022-23 FTE, there was no way our District could have anticipated the huge increase it had in foreign students. However, our projected figures for FY 2023-24 definitely include an increase in FTE for the ESOL program which is offset by the projected decreases in the FTE for our traditional M-DCPS FTE in basic programs. 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.

For FY 2023-24, M-DCPS total unweighted FTE depicted above is estimated to be 367,942 (which includes charter and FES FTE as well); this reflects an increase over the initial amount projected for FY 2022-23 of 17,146 in FTE. The chart above shows the upward trend in charter school enrollment. In FY 2023-24, an estimated 86,163 students are expected to attend charter schools in Miami-Dade, this represents an increase of 2,359 when compared to the originally projected figure of FY 2022-23. FES FTE is also expected to continue its upward trend with an increase of 9,968 FTE projected for 2023-24 when compared to the original projected figures for FY 2022-23. The anticipated growth for both charter as well as FES is even higher when we compare the projected FY 2023-24 FTE to the actuals as of the 4<sup>th</sup> FEFP Calculation. These continual increases have forced our District to make significant changes as to how it deals with overhead costs as well as its construction and maintenance needs.

## PROPERTY TAX MILLAGE HISTORY



**An increase of .199 in total millage is recommended.** There was a decrease in Required Local Effort (RLE) established by the Florida Legislature during the 2023 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 .031 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 2023-24. The District continues to levy the maximum Discretionary Operating millage of .748. Debt Service millage is decreasing by .020 mills. FY 2023-24 includes Additional Voted Millage of 1.000 related to Referendum 210 approved by Miami-Dade County Voters on November 8, 2022. The total millage is increasing by .199.

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 2022-23 Actual Levy	FY 2023-24 Recommended Levy*	Increase/ (Decrease)
State Required Local Effort (RLE)	3.426	3.395	(0.031)
Discretionary Operating	0.748	0.748	0.000
Additional Discretionary Operating (.25)	0.000	0.000	0.000
Sub-Total Locally Levied	4.174	4.143	(0.031)
Discretionary Capital	1.500	1.500	0.000
Sub-Total Non Voted Millage	5.674	5.643	(0.031)
Debt Service (Voted)	0.165	0.145	(0.020)
Additional Voted Millage**	0.750	1.000	0.250
Sub-Total Voted Millage	0.915	1.145	0.230
Total Millage Levy	6.589	6.788	0.199

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

\*\* Millage related to Miami-Dade County Referendum 210 included on November 8, 2022 ballot.

**When using the average assessed value**, the school property tax for FY 2023-24 in Miami-Dade County would increase by approximately \$239.11, which consists of a \$183.83 increase due to higher assessed values and a \$55.28 increase due to a higher millage rate.

The school property tax for FY 2023-24 for a **typical homeowner** in Miami-Dade County would increase \$105.69 which consists of a \$54.33 increase due to a higher assessed value and a \$51.36 increase due to an increase 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 6.5%; therefore, the typical homeowner is limited to a 3.0% increase in assessed value for 2023.

	Average Assessment During FY 2022-23	Average Assessment During FY 2023-24	Typical Assessment During FY 2023-24
Assessed Value*	274,853 **	302,753 **	283,099 ***
Less: Homestead Exemption	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Taxable Value	249,853	277,753	258,099
Total Levy	6.589	6.788	6.788
Amount of School Taxes	<u><u>1,646.28</u></u>	<u><u>1,885.39</u></u>	<u><u>1,751.97</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 \$4.97 billion Five Year Capital Plan includes General Obligation Bonds (GO Bond) from the successful passage of the \$1.2 billion GO Bond referendum that voters resoundingly approved in November 2012, and which are directly benefiting the learning environment across Miami-Dade County Public Schools.

The District continues to accelerate the implementation of the GO Bond program with projects at various stages of development and completion. Classrooms continue to be transformed into 21<sup>st</sup> Century instructional spaces to elevate the quality of the physical plant to the quality of the education being delivered. New technology, windows, energy efficient air conditioning and lighting, playgrounds and play area improvements, parent drop-off areas and other site upgrades such as covered walkways are some of the improvements already completed in a number of schools. This summer, as in prior years, construction will intensify at many schools to meet completion goals and provide a fresh new start for the 2023-24 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

- Beginning Fund Balance for FY 2023-24 is projected at \$866.05 million, more than 12 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 state has fully covered the charter capital allocation for the past five years, the 2023 Florida legislature changed the statutory formula, requiring revenue sharing of school districts' capital millage with charter schools. The five-year financial impact of this unfunded state mandate is estimated at over \$475 million. The long-term impact of redirecting capital revenue to charters reduces the District's ability to expand, equip, maintain, modernize, and replace its aging physical plant as well as assist the General fund with the funding of increased maintenance and property insurance costs which are necessary to protect and preserve traditional K-12 schools which are public assets.
- State revenues, primarily consisting of Public Education Capital Outlay (PECO) and primarily earmarked for Charter Schools, represent less than 4% of total FY 2023-24 District revenue. In FY 2023-24, the Florida legislature did not fund PECO for traditional K-12 public schools but partially 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	2023-24	2022-23	2021-22
Charter Schools	\$213,453,885	\$195,768,743	\$182,864,353
Public Schools	-	-	-
Total	\$213,453,885	\$195,768,743	\$182,864,353

## 2022-23 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	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
POLICE AND DISTRICT SECURITY	X	X				X		X
SCHOOL BOARD ATTORNEY	X	X				X		
HUMAN CAPITAL MANAGEMENT	X		X	X	X	X		X
FINANCIAL SERVICES	X	X	X	X	X	X	X	X
SCHOOL FACILITIES	X	X				X		
DISTRICT OPERATIONS	X	X				X	X	
FACILITIES OPERATIONS, MAINTENANCE	X	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

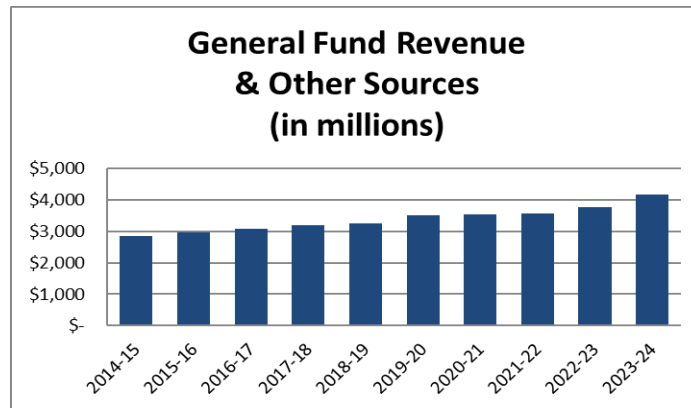
	FY 2021-22 ACTUAL RESULTS	FY 2022-23 PROJECTED RESULTS	FY 2023-24 TENTATIVE BUDGET
<b>REVENUES</b>			
<b>FEDERAL</b>	\$ 10,615,687	\$ 12,030,075	\$ 10,600,500
<b>STATE:</b>			
Florida Education Finance Program	\$ 599,613,223	\$ 644,866,947	\$ 548,176,958
Workforce Development	80,670,340	82,562,062	85,038,924
Other Categorical Programs	360,302,895	409,684,616	431,553,656
Miscellaneous State Revenue	3,063,750	6,560,709	2,442,634
<b>Total State Revenues</b>	<b>\$ 1,043,650,208</b>	<b>\$ 1,143,674,334</b>	<b>\$ 1,067,212,172</b>
<b>LOCAL:</b>			
Property Taxes	\$ 1,849,482,965	\$ 2,027,129,675	\$ 2,515,213,176
Miscellaneous Local Revenues	68,725,337	88,124,693	75,247,424
<b>Total Local Revenues</b>	<b>\$ 1,918,208,302</b>	<b>\$ 2,115,254,368</b>	<b>\$ 2,590,460,600</b>
Transfers From Other Funds	\$ 202,077,867	\$ 207,504,177	\$ 229,273,979
Other Financing Sources (1)	\$ 420,874	\$ -	\$ -
Fund Balance From Prior Year	\$ 395,669,339	\$ 295,232,729	\$ 266,418,959
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 3,570,642,277</b>	<b>\$ 3,773,695,683</b>	<b>\$ 4,163,966,210</b>
<b>APPROPRIATIONS</b>			
Salaries	\$ 1,687,412,219	\$ 1,731,619,451	\$ 1,870,913,287
Fringe Benefits	631,902,509	691,180,727	798,597,463
Non-Salary	956,094,820	1,227,615,112	1,333,556,664
<b>Total Appropriations</b>	<b>\$ 3,275,409,548</b>	<b>\$ 3,650,415,290</b>	<b>\$ 4,003,067,414</b>
<b>FUND BALANCE - END OF YEAR</b>			
Non-Spendable (2)	\$ 31,310,294	\$ -	\$ -
Restricted (3)	4,465,823	-	-
Assigned (4)	95,796,262	29,562,719	36,568,296
Unassigned (5)	163,660,350	93,717,674	124,330,500
<b>Total Fund Balance - End of Year</b>	<b>\$ 295,232,729</b>	<b>\$ 123,280,393</b>	<b>\$ 160,898,796</b>
<b>TOTAL APPROPRIATIONS, TRANSFERS &amp; FUND BALANCE - END OF YEAR</b>	<b>\$ 3,570,642,277</b>	<b>\$ 3,773,695,683</b>	<b>\$ 4,163,966,210</b>

**NOTES:**

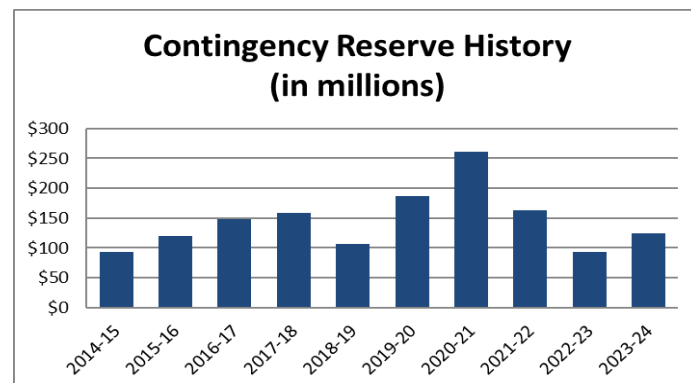
- (1) Other Financing Sources include: Leases, Sale of Equipment and Insurance Recoveries.
- (2) Non-Spendable Fund Balance consists of prepaid insurance, inventory, and a long-term receivable.
- (3) Restricted Fund Balance includes state required carryover programs (i.e. categoricals).
- (4) Assigned Fund Balance for FY 2021-22 includes amounts designated for estimated rebudgets, obligations and encumbrances. These amounts are reflected as appropriations in FY 2022-23 and FY 2023-24. The amount shown under Assigned Fund Balance for FY 2022-23 is made up of a Tax Yield reserve. The Assigned Fund Balance for 2023-24 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 2023-24 has been increased by \$143,138,566 from 2022-23 Projected Results in order to reflect the most current projected ending fund balance for FY 2022-23.

## 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 2023-24 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 2023-24 reflect over \$489 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. Since FY 2022-23, the revenue from this voted levy has been shared with Charter Schools. This represents another decrease to our District’s operational revenue source.

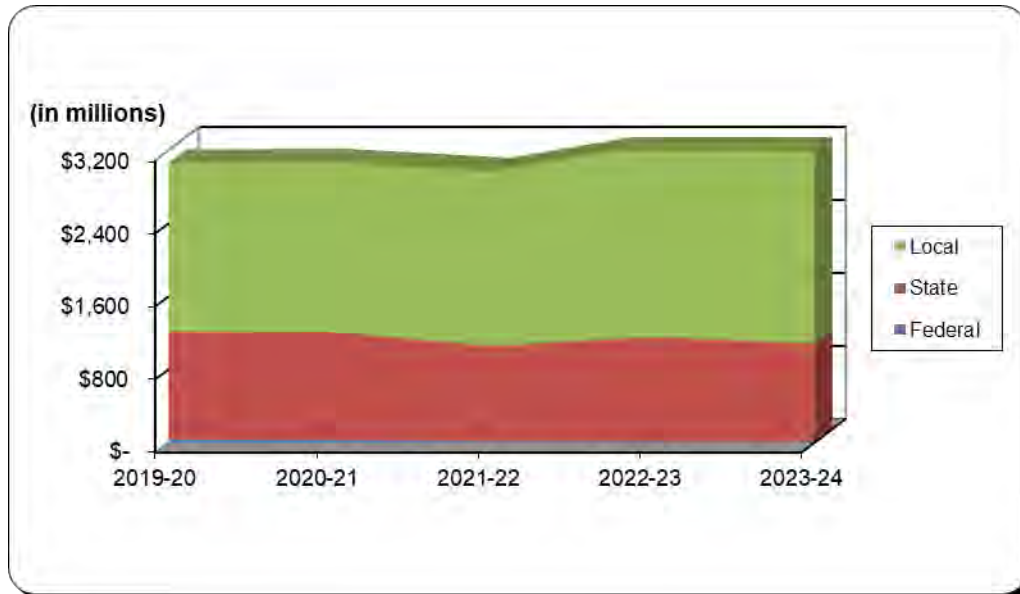


As a result of its sound financial management, the District continues its remarkable recovery. The FY 2023-24 budget will start with an unassigned fund balance at 3.4% of revenue, with assigned fund balance putting us over the 4.4% mark. Even though FY 2022-23 is projected to be the lowest point of the ten year comparison below, this decrease was caused by the fact that we had to share our referendum funds with charter schools at the same millage rate, however, we did not decrease our instructional nor security personnel’s salaries. Our District has also commenced the reabsorption of expenditures previously covered by funds which were temporarily provided to mitigate the effects of the COVID-19 pandemic.



## 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

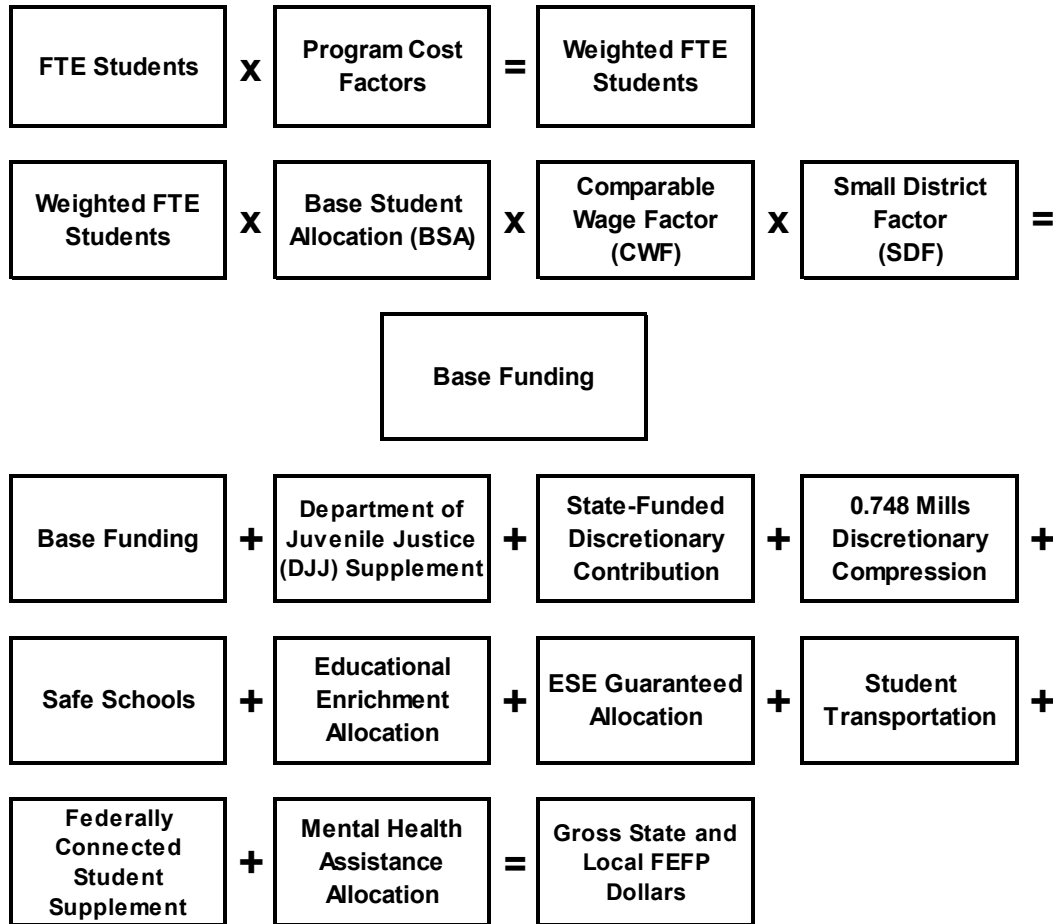
**Florida Education Finance Program:** One of the major sources of support our district receives is distributed under the provisions of the Florida Education Finance Program (FEFP), which was enacted by the State Legislature in 1973. FEFP funds are based on full-time equivalent student enrollment (FTE) through a formula that takes into account (i) varying program costs, (ii) comparable wage factors 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 2023-24, this Required Local Effort (RLE) levy is currently estimated to be 3.395 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 decrease by \$96.69 million from the current FY 2022-23 budget. The net decrease is mostly due to 1) the increased amount reduced related to Family Empowerment Scholarships based on the projected growth of their FTE, and 2) the rolling up the Teacher Salary Increase Allocation, Reading Allocation, Instructional Materials, and Teacher Classroom Supplies Allocation into the Base Student Allocation (BSA) which ended up being a net negative. 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 was decreased.

Other State revenue increased by approximately \$20.2 million primarily due to the establishment of the \$72.2 million State Funded Discretionary Supplement, a projected increase in Voluntary Pre-K program revenues of \$5.5 million, a \$2.5 million increase in Workforce Development, offset by the elimination of \$34.9 million in School Recognition which is usually provided in FEFP 3<sup>rd</sup> calc, as well as a reduction of \$20.4 million in Class Size Reduction. Other Miscellaneous State revenues are being decreased by \$4.2 million mostly due to state grants which are not reflected until authorized by the State later in the fiscal year.

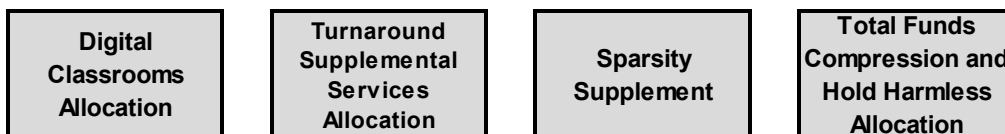
The following is a graphical depiction of the FEFP formula controlled by the State:



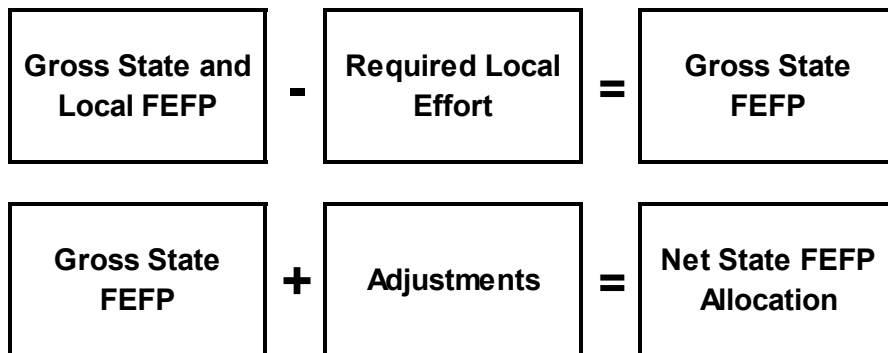
**ALLOCATIONS SHIFTED INTO THE BASE STUDENT ALLOCATION EFFECTIVE 2023-24:**



**PREVIOUS ALLOCATIONS NO LONGER INCLUDED IN FINAL CONFERENCE FIGURES:**



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:



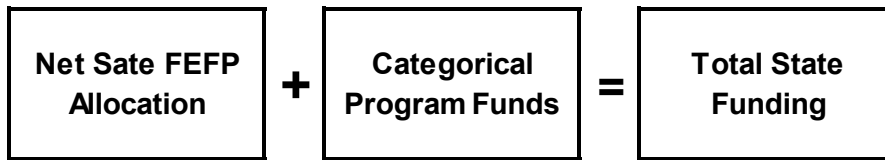
The Gross State and Local FEFP Dollars, less the RLE, result in the Gross State FEFP. Adjustments, whether positive or negative, are determined by the State and then added to obtain the Net State FEFP Allocation.

**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). 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 M-DCPS 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 \$19.4 million in FY 2023-24 mostly due to the establishment of \$72.2 million State Funded Discretionary Supplement which offsets the Family Empowerment Scholarships Adjustment, an increase in Workforce Development of \$2.5 million, offset by the elimination of \$34.9 million in School Recognition, and a reduction of \$20.4 million in Class Size Reduction.

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.

M-DCPS will receive local tax revenues from an additional voted levy in FY 2023-24 as a result of the approval by voters of referendum #210 on November 8, 2022. This voted levy replaces the previous additional voted levy.

Local revenue is estimated to increase by \$475.2 million from the current FY 2022-23 budget. The increase is primarily due to the increase in ad valorem taxes of \$488.1 million offset by a net decrease of \$12.9 million in other local revenues mostly due to a decreased projection for Federal Indirect Cost Reimbursement and Interest revenue, offset by an increase in projected Community Schools revenue.

### **FEDERAL SOURCES**

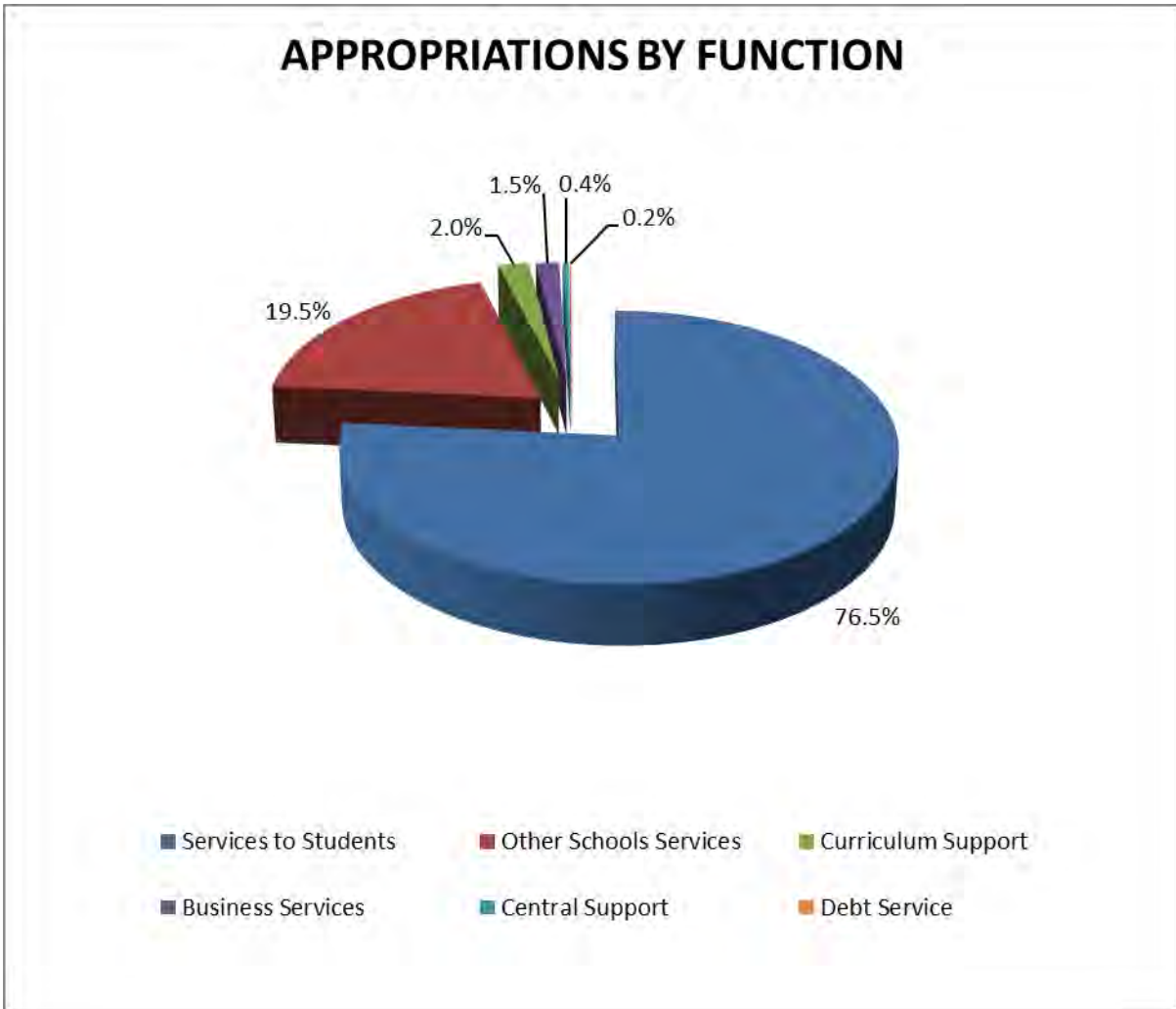
Federal revenue sources are presently projected to decrease by \$1.4 million. The decrease in Federal revenue is mostly due to the fact that we will not continue to budget the funds we were trying to collect from FEMA related to the damages and costs incurred from Hurricane Irma. We will reflect whatever revenue is collected when it is collected. This decrease was partially offset by an increase to other federal revenue due to higher projections for Community Schools and R.O.T.C.

## WHERE DOES THE MONEY GO? FY 2023-24

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 96% of the District's resources are spent on school level services.

	FY 2022-23 Adopted Budget		FY 2023-24 Tentative Budget	
	Totals	%	Totals	%
	(\$ Millions)		(\$ Millions)	
<b>SCHOOL LEVEL SERVICES</b>				
TEACHING	\$ 2,448.04	67.9	\$ 2,819.15	70.4
STUDENT SERVICES	161.06	4.5	162.15	4.1
TRANSPORTATION	74.99	2.1	78.60	2.0
<b>SUB-TOTAL - DIRECT SERVICES TO STUDENTS</b>	<b>\$ 2,684.09</b>	<b>74.5</b>	<b>\$ 3,059.90</b>	<b>76.5</b>
CUSTODIAL/SECURITY SERVICES	\$ 465.20	12.9	\$ 469.41	11.7
SCHOOL ADMINISTRATION	197.68	5.5	206.10	5.2
FACILITIES ACQUISITION & CONSTRUCTION	44.93	1.2	71.23	1.8
COMMUNITY SERVICES	30.55	0.8	30.98	0.8
<b>TOTAL SCHOOL LEVEL SERVICES</b>	<b>\$ 3,422.45</b>	<b>94.9</b>	<b>\$ 3,837.62</b>	<b>96.0</b>
<b>CURRICULUM SUPPORT</b>				
INSTRUCTION & CURRICULUM DEVELOPMENT	\$ 47.46	1.3	\$ 40.27	1.0
INSTRUCTIONAL STAFF TRAINING	2.10	0.1	1.62	0.0
INSTRUCTIONAL SUPPORT	40.04	1.1	40.43	1.0
<b>TOTAL CURRICULUM SUPPORT</b>	<b>\$ 89.60</b>	<b>2.5</b>	<b>\$ 82.32</b>	<b>2.0</b>
<b>BUSINESS SERVICES</b>				
FISCAL SERVICES [Includes accounting, budget, payroll, accounts payable, and cash management]	\$ 13.87	0.4	\$ 14.34	0.4
CENTRAL SERVICES [Includes purchasing, personnel, data processing and warehousing services]	56.81	1.6	44.06	1.1
<b>TOTAL BUSINESS SERVICES</b>	<b>\$ 70.68</b>	<b>2.0</b>	<b>\$ 58.40</b>	<b>1.5</b>
<b>CENTRAL ADMINISTRATION</b>				
BOARD OF EDUCATION	\$ 9.02	0.3	\$ 9.47	0.2
GENERAL ADMINISTRATION	6.10	0.2	8.61	0.2
GENERAL SUPPORT	1.30	0.0	1.30	0.0
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>\$ 16.42</b>	<b>0.5</b>	<b>\$ 19.38</b>	<b>0.4</b>
<b>DEBT SERVICE</b>	<b>5.35</b>	<b>0.1</b>	<b>5.35</b>	<b>0.1</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,604.50</b>	<b>100.0</b>	<b>\$ 4,003.07</b>	<b>100.0</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>ENDING FUND BALANCE</b>	<b>114.58</b>		<b>160.90</b>	
<b>TOTAL APPROPRIATIONS, TRANSFERS OUT &amp; ENDING FUND BALANCE</b>	<b>\$3,719.08</b>		<b>\$4,163.97</b>	

**WHERE DOES THE MONEY GO?  
FY 2023-24**



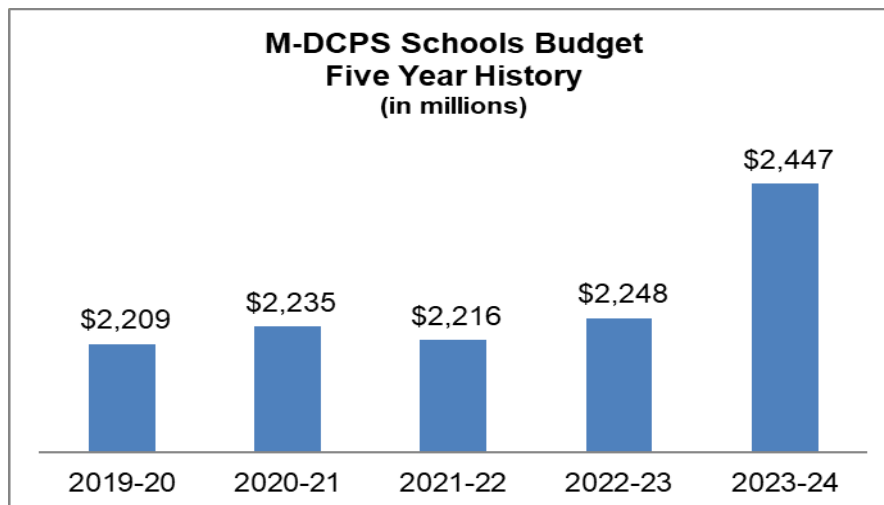


## GENERAL FUND DETAIL BY SECTION

### M-DCPS Managed Schools

The General Fund budget for M-DCPS managed schools in FY 2023-24 is \$2.45 billion. Of that amount 96% is appropriated for salary expenditures. The total budget for M-DCPS managed schools reflects an 8.85% increase when compared to the previous year's adopted budget. This increase is mainly due to the following increases: 1) the increase in the millage for the new #210 referendum funds approved by our voters which allows us to share these funds with charter schools without requiring us to lower our instructional personnel's salaries, 2) the significant increase in the tax roll that 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 and will hopefully allow us to retain our instructional personnel, 3) the increase in the fringe rate, including the State-mandated rise in Florida Retirement System rates, and 4) increased budget allocated to our Bilingual programs in order to allow us to meet the needs of the huge influx of migrant students our district is constantly facing.

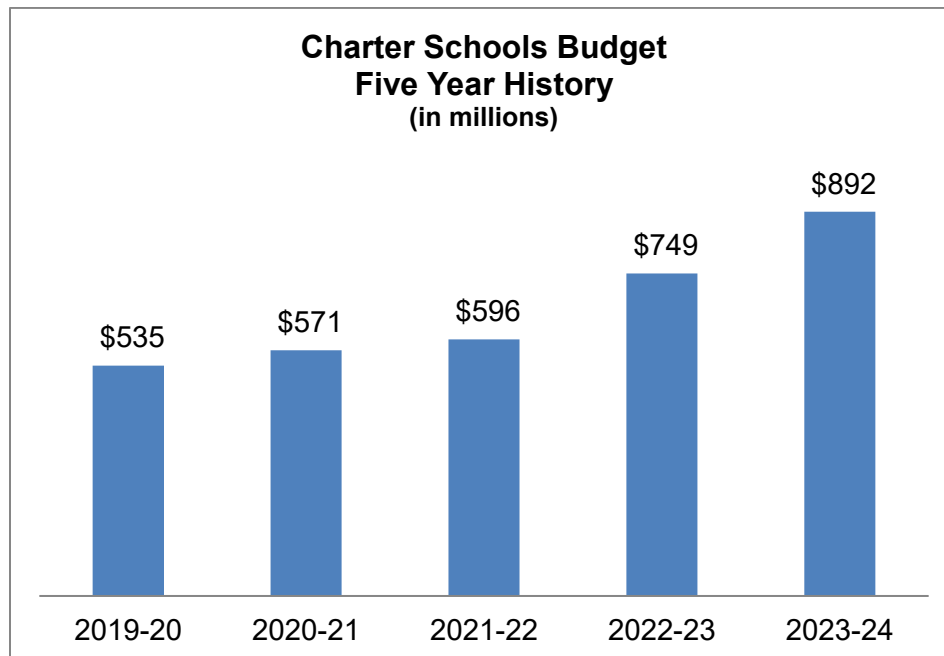
2023-24 TENTATIVE BUDGET					
	Employee Count	Full-Time Salary	Hourly/ Overtime/Subs	Non-Salary	Grand Total
Adult Education	438	\$ 45,702,037	\$ 31,956,750	\$ 7,411,520	\$ 85,070,307
Alternative Education	420	\$ 42,328,381	\$ 619,319	\$ 9,357,198	\$ 52,304,898
Bilingual Programs	1,236	\$ 119,134,684	\$ 871,147	\$ 760,731	\$ 120,766,562
Career & Technical Education	372	\$ 42,749,194	\$ 295,710	\$ 557,426	\$ 43,602,330
Community Schools	109	\$ 8,443,112	\$ 21,195,514	\$ 898,598	\$ 30,537,224
Elementary School Programs	5,538	\$ 529,909,081	\$ 17,506,879	\$ 10,338,289	\$ 557,754,249
Exceptional Student Education	5,184	\$ 504,061,430	\$ 5,282,357	\$ 22,621,343	\$ 531,965,130
K - 8 Center Programs	2,882	\$ 277,048,670	\$ 7,528,677	\$ 4,080,730	\$ 288,658,077
Middle School Programs	2,018	\$ 203,053,263	\$ 5,685,481	\$ 3,991,772	\$ 212,730,516
Schools of Choice	208	\$ 23,099,105	\$ 120,670	\$ 5,887,379	\$ 29,107,154
Senior High School Programs	4,275	\$ 459,420,045	\$ 8,658,506	\$ 26,251,085	\$ 494,329,636
<b>Total</b>	<b>22,680</b>	<b>\$ 2,254,949,002</b>	<b>\$ 99,721,010</b>	<b>\$ 92,156,071</b>	<b>\$ 2,446,826,083</b>



## Charter Schools

The General Fund budget for charter schools is \$892 million. This represents an increase over prior year's adopted budget of 17.78%. 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 increased budget for FY 2023-24 is due to the following: 1) an anticipated increase in FTE for charter schools of around 3.9k students, 2) the additional funds charters will receive as a result of the higher referendum millage as well as the increase in the tax roll, and 3) the increased capital funding they will now receive as required by HB 1259 where districts will share their local optional millage revenue in a phased manner. Charter schools will also be receiving Public Education Capital Outlay (PECO) funds on top of the capital funding they will receive as required by HB1259. 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 \$4.1 million worth of categorical funds which will be allocated to charters for their portion of state categorical funds.

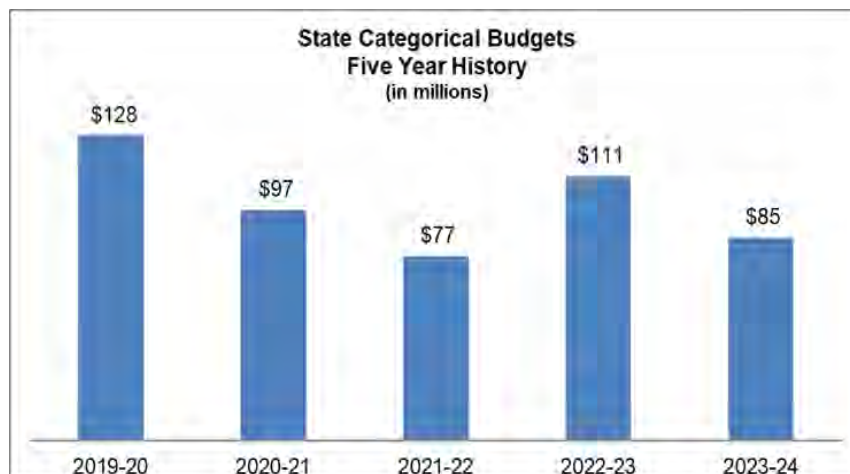
2023-24 Tentative Budget					
	Employee Count	Full-Time Salary	Hourly/Overtime	Non-Salary	Grand Total
<b>Total Charter Schools</b>	<b>20</b>	<b>\$ 2,341,716</b>	<b>\$ 93,840</b>	<b>\$ 889,985,092</b>	<b>\$ 892,420,648</b>



## State Categorical Programs

As discussed earlier, categoricals are special program appropriations which supplement other district revenues but must be expended for purposes established by the Legislature. The total FY 2023-24 budget for categorical programs is \$84.95M. This represents a 21% decrease from the previous year's adopted budget. The major reason for the large decrease is that several of the State's categorical allocations have now been rolled into the Base Student Allocation (BSA) for the 2023-24 fiscal year. The allocations which have now become part of the BSA that were previously budgeted separately include the following: Instructional Materials, Reading Instruction, and Florida Teachers Classroom Supply Assistance. The District has budgeted an estimated amount for its portion of these allocations which are now part of the BSA and the rest of the decrease relates to the charter portion which used to be budgeted under these programs. Additionally, the security portion of the referendum funds will reabsorb the School Police non-salary amounts funded with the Safe schools allocation during FY 2022-23 resulting in a \$12.5 million decrease. As the District continues to expand its early education initiative, there is an overall increase in all Pre-K and VPK programs of 11.6%. The funds listed below include amounts owed to charters for their portion of the Mental Health allocation in the amount of \$4.1 million.

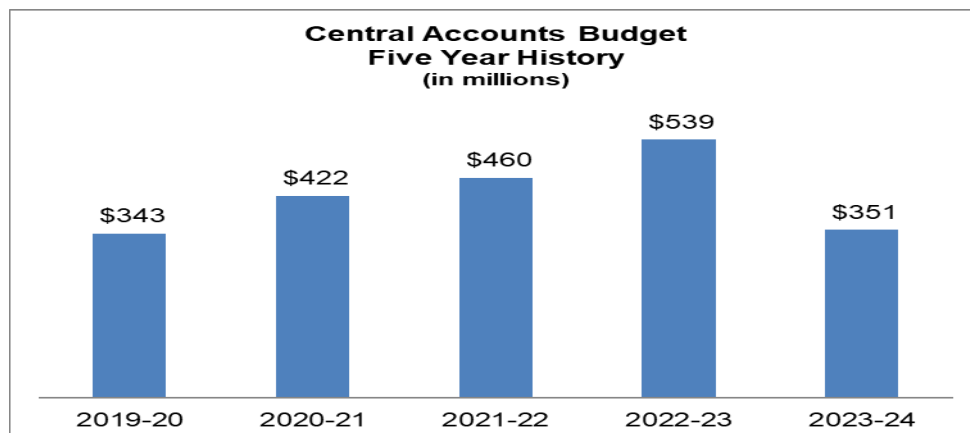
Program	2023-24 TENTATIVE BUDGET				Grand Total
	Employee Count	Full-Time Salary	Hourly/OT/Subs	Non-Salary	
Adults With Disabilities	0	\$ -	\$ -	\$ 1,125,208	\$ 1,125,208
DJJ Supplemental Allocation	1	\$ 149,871	\$ 25,016	\$ -	\$ 174,887
Elem Schools Extended Day - Educational Enrichment Allocation	0	\$ 126,958	\$ -	\$ -	\$ 126,958
Florida Teachers Classroom Supply Assistance	0	\$ -	\$ -	\$ 4,920,045	\$ 4,920,045
Full Service Schools	2	\$ 161,904	\$ 558,546	\$ 16,500	\$ 736,950
Health Services	0	\$ -	\$ 217,245	\$ 8,000	\$ 225,245
Instructional Materials	0	\$ -	\$ -	\$ 20,639,743	\$ 20,639,743
Mental Health Assistance Allocation	126	\$ 11,800,414	\$ 43,792	\$ 5,885,779	\$ 17,729,985
Nursing Education PIPEPINE	1	\$ 96,968	\$ 62,560	\$ 1,582,670	\$ 1,742,198
Pre-K Fee - Supported	75	\$ 5,874,469	\$ 1,558,610	\$ 122,818	\$ 7,555,897
Reading Program	70	\$ 7,100,855	\$ 3,000,000	\$ 3,293,000	\$ 13,393,855
Safe Schools-After School	1	\$ 69,789	\$ 317,492	\$ 4,000	\$ 391,281
SFW Individual Training	0	\$ -	\$ -	\$ 8,000	\$ 8,000
Voluntary Pre-K	324	\$ 8,686,963	\$ 3,888,600	\$ 1,342,866	\$ 13,918,429
VPK (Head Start)	135	\$ 1,917,817	\$ 346,876	\$ -	\$ 2,264,693
<b>Total</b>	<b>735</b>	<b>\$ 35,986,008</b>	<b>\$ 10,018,737</b>	<b>\$ 38,948,629</b>	<b>\$ 84,953,374</b>



## Central Accounts

District-wide costs which do not necessarily fit in any one section are budgeted in Central Accounts. The three largest portions of Central Accounts for FY 2023-24 are: 1) utilities which are expected to increase by \$18.3 million, 2) the amounts which are estimated to be carried forward from FY 2022-23 to FY 2023-24 related to encumbrances and rebudgets, and 3) the District's reserves. Part of the reserves for FY 2023-24 is a \$28M set aside for an anticipated FY 2022-23 tax collection shortfall. The increase to the Reserves for Unassigned Contingency proves our intent to ensure the financial viability of our District when we no longer have the assistance of COVID relief funds to help us cover our costs in the very near future. Our rebudgets for FY 2023-24 will be significantly decreased due to the fact that there will be no amount to carry forward related to referendum funds. Undistributed School Allocations include an FTE reserve of \$38M to enable our District to cover the cost of any unanticipated influx of foreign students such as the one it experienced during FY 2022-23. 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 2023-24 since those salary appropriations are reflected both in individual budget lines as well as the average full-time salaries used to build the budget.

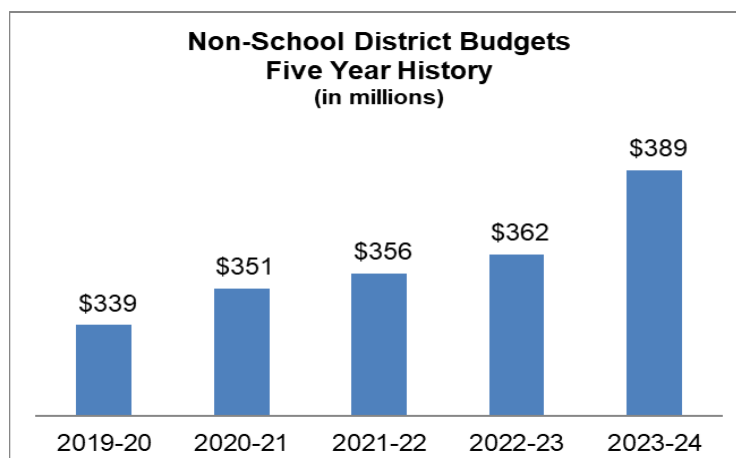
Program	2023-24 Tentative Budget			Grand Total
	Full-Time Salary	Hourly/OT/Subs	Non-Salary	
Capital Abatements	\$ (8,653,117)	\$ -	\$ (6,866,327)	\$ (15,519,444)
Equipment Maintenance	\$ -	\$ -	\$ 8,700,000	\$ 8,700,000
Leave and Worker's Comp Costs	\$ 6,593,824	\$ -	\$ -	\$ 6,593,824
Miscellaneous Central Distributions	\$ 1,674,980	\$ -	\$ 21,973,377	\$ 23,648,357
Non-Standard Substitute Expenses	\$ 2,098,522	\$ 3,173,114	\$ -	\$ 5,271,636
Property/Flood Insurance	\$ -	\$ -	\$ 23,204,819	\$ 23,204,819
Rebudgets/Encumbrances	\$ -	\$ -	\$ 73,572,165	\$ 73,572,165
Reserves - Tax Collection Shortfall 2022-23	\$ -	\$ -	\$ 28,009,822	\$ 28,009,822
Reserves - Tax Collection Shortfall 2023-24	\$ -	\$ -	\$ 8,558,474	\$ 8,558,474
Reserves - Unassigned Contingency	\$ -	\$ -	\$ 124,330,500	\$ 124,330,500
Salary Lapse	\$ (127,592,469)	\$ -	\$ -	\$ (127,592,469)
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	\$ 38,000,000	\$ -	\$ 1,000,000	\$ 39,000,000
UTD Officers Temporary Duty & Subs	\$ -	\$ 31,710	\$ -	\$ 31,710
Utilities	\$ -	\$ -	\$ 114,430,441	\$ 114,430,441
Vacation/Sick Leave Pay-Out & Other Staff Services	\$ 29,706,072	\$ -	\$ 1,000,000	\$ 30,706,072
<b>Total</b>	<b>\$ (57,308,688)</b>	<b>\$ 3,204,824</b>	<b>\$ 405,263,271</b>	<b>\$ 351,159,407</b>



## Non-School District Budgets

The General Fund budget for M-DCPS' non-school departments is \$389M. This represents a 7.44% increase from FY 2022-23 adopted budget. This increase is primarily due to the increase in the referendum funds which School Police will be receiving as a result of the increase in the tax roll value. The rest of the increase is related to the increase in the fringe rate for FY 2023-24, mostly related to the State-mandated rise in Florida Retirement System rates as well as the increase in the medical insurance rate. The budgets for departments that are commonly referred to as "Central Office" have decreased an astonishing 52% collectively since 2007-08, and the number of "Central Office" personnel has dropped by 52% as well.

Bureau	2023-24 Tentative Budget				Grand Total
	Sum of Employee Count	Full-Time Salary	Hourly/Overtime	Non-Salary	
Academics & Transformation	121	\$ 13,420,690	\$ 684,984	\$ 6,979,705	\$ 21,085,379
Board Attorney	26	\$ 4,131,856	\$ -	\$ 393,028	\$ 4,524,884
Board Members	34	\$ 3,219,736	\$ 17,633	\$ 962,076	\$ 4,199,445
Communications & Community Engagement	56	\$ 5,476,261	\$ 151,896	\$ 733,617	\$ 6,361,774
District Operations	176	\$ 14,238,839	\$ 453,853	\$ 12,841,578	\$ 27,534,270
Facilities Operations, Maintenance	823	\$ 72,540,834	\$ 1,056,857	\$ 13,451,427	\$ 87,049,118
Financial Services	234	\$ 21,434,259	\$ 237,059	\$ 2,433,135	\$ 24,104,453
Human Capital Management	139	\$ 15,239,415	\$ 249,630	\$ 706,295	\$ 16,195,340
Information Technology Services	222	\$ 23,151,882	\$ 329,206	\$ 2,806,540	\$ 26,287,628
Inspector General	6	\$ 738,621	\$ -	\$ 179,540	\$ 918,161
Intergovernmental Affairs, Family & Comm. Engagement	7	\$ 960,344	\$ -	\$ 445,000	\$ 1,405,344
Management & Compliance Audits	39	\$ 4,103,512	\$ -	\$ 422,760	\$ 4,526,272
Police & District Security	527	\$ 51,657,732	\$ 1,063,038	\$ 14,560,273	\$ 67,281,043
School Facilities	38	\$ 4,118,549	\$ 27,902	\$ 615,370	\$ 4,761,821
School Operations	75	\$ 9,529,106	\$ 179,568	\$ 220,509	\$ 9,929,183
Superintendent	31	\$ 3,933,062	\$ 1,877	\$ 371,934	\$ 4,306,873
Transportation	1,391	\$ 67,292,435	\$ 863,667	\$ 9,979,608	\$ 78,135,710
<b>Grand Total</b>	<b>3,945</b>	<b>\$ 315,187,133</b>	<b>\$ 5,317,170</b>	<b>\$ 68,102,395</b>	<b>\$ 388,606,698</b>



# GENERAL FUND MULTI-YEAR PROJECTION

## OVERVIEW

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

The District receives 90% 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:

	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>ASSUMPTIONS</b>				
<i>Revenue:</i>				
uFTE (not including FES)	331,504	332,100	332,721	331,851
General Fund Revenue Statewide (in millions)*	\$ 45,107.2	\$ 46,716.8	\$ 47,954.0	\$ 49,850.8
Estimate % Increase from Prior Year		3.57%	2.65%	3.96%
Estimated growth in tax roll		6.2%	-4.3%	0.1%
Tax Roll (in millions)	\$ 509,433.0	\$ 541,221.6	\$ 517,786.7	\$ 518,045.6
<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)	2.0%	2.0%	2.0%
% Increase in Healthcare/Fringe Costs	3.0%	3.0%	3.0%
% Growth of Charter Schools	2%	2%	2%
<i>Assumption: Charter school increase will impact M-DCPS enrollment, thus 70% of increase comes out of M-DCPS salaries</i>			
<i>Note: Charter school \$ growth factors in FTE increase and FEFP/Property Tax increase</i>			
% Change in Purchased Services	0.5%	0.5%	0.5%
% Change in Energy	1%	1%	1%
% Change in Materials & Supplies	1%	1%	1%
% Change in Capital Outlay	1%	1%	1%
% Change in Other	1%	1%	1%

## PROJECTIONS

Using the assumptions previously mentioned, the following are the General Fund projections through FY 2026-27. 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.

	2023-24 Budgeted	2024-25 Projected	2025-26 Projected	2026-27 Projected
<b>REVENUE</b> (in millions)				
<i>Federal</i>	\$ 10,600,500	\$ 10,600,500	\$ 10,600,500	\$ 10,600,500
<i>State</i>				
FEFP	\$ 548,176,958	\$ 587,299,122	\$ 618,405,981	\$ 667,327,551
Workforce Development	85,038,924	85,038,924	85,038,924	85,038,924
Other Categorical Programs	431,553,656	446,953,166	458,789,817	476,937,052
Misc. State Revenue	2,442,634	2,529,797	2,596,793	2,699,508
<i>Local</i>				
Property Taxes	\$ 2,026,157,532	\$ 2,152,589,762	\$ 2,152,589,762	\$ 2,153,666,057
2022 Referendum	489,055,644	519,572,716	497,075,218	497,323,755
Misc. Local Revenue	75,247,424	75,247,424	75,247,424	75,247,424
Transfer from Other Funds	\$ 229,273,979	\$ 229,273,979	\$ 229,273,979	\$ 229,273,979
Beginning Fund Balance	\$ 266,418,959	\$ 160,898,796	\$ 171,059,802	\$ 154,423,151
<b>Total Revenue</b>	<b>\$ 4,163,966,210</b>	<b>\$ 4,270,004,185</b>	<b>\$ 4,300,678,200</b>	<b>\$ 4,352,537,901</b>
<b>APPROPRIATIONS</b> (in millions)				
Salaries	\$ 1,381,857,643	\$ 1,366,507,594	\$ 1,376,503,731	\$ 1,382,341,737
Fringe Benefits	798,597,463	813,418,219	843,949,507	872,954,717
Charter School Payments	769,094,315	830,504,603	855,267,481	886,256,152
Purchased Services	233,144,359	234,310,081	235,481,631	236,659,039
Energy	78,770,089	79,557,790	80,353,368	81,156,901
Materials & Supplies	159,820,119	161,418,320	163,032,503	164,662,828
Capital Outlay	7,925,543	8,004,798	8,084,846	8,165,695
Other Expenses	84,802,239	85,650,261	86,506,764	87,371,832
2022 Referendum	489,055,644	519,572,716	497,075,218	497,323,755
Reserves - Contingency & Tax Collection Shortfall	160,898,796	171,059,802	154,423,151	135,645,244
<b>Total Appropriations</b>	<b>\$ 4,163,966,210</b>	<b>\$ 4,270,004,185</b>	<b>\$ 4,300,678,200</b>	<b>\$ 4,352,537,901</b>

## REFERENDUM SCENARIOS

We are extremely grateful that our voters once again approved a new referendum which will enable us to provide better raises to our instructional staff and to our security personnel for the next four years. Given our current funding, our district would be hard pressed to be able to provide an equivalent increase in salaries without these funds. However, given the fact that these funds must be approved by voters and as requested by our Board Members who are always looking out for their constituents' as well the School Board's interest, we are showing three different scenarios below where we address potential solutions as to how to mitigate the potential loss of these funds should the referendum funds not be renewed in future years.

The examples below provide a streamlined analysis given the following basic assumptions:

- 1) Using the tax roll for FY 2023-24 which is \$509,432,962,106,
- 2) The referendum funds are calculated using the following formula:  
(Tax roll value/1,000) x Millage rate x .96 = estimated tax revenue for referendum funds, which translates to \$489,055,644 for FY 2023-24.
- 3) 88% of the revenue calculated is provided for instructional related pay increases and 12% for security related pay and non-salary increases to support state-mandated requirements.

**Scenario #1:** Lobby the State for additional non-categorical State revenue, and the use those revenue increases provided by the State to slowly transition the District from referendum funds to state revenue to cover the instructional and security costs currently funded by referendum funds. Given the current year's scenario where state funding related to FEFP is decreasing, the funds would have to come from the Required Local Effort tax revenue. Which is why it is imperative to receive new revenue. Over a three-year period, this would require a set aside of over \$163 million on a yearly basis which would not be available to invest in other educational program improvements.

**Scenario #2:** Reduce district-wide salaries to be able to absorb the loss of referendum revenue. Current salaries including fringes in the General Fund for FY 2023-24 are budgeted at \$2.67 billion. In order to be able to provide the current amount of referendum funds we would need to cut district-wide salary & fringes by 18.3% if we do it all at once, or 6% per year in order to have the funds available when the current referendum expires.

**Scenario #3:** Reduce non-salary expenditures to absorb the loss of referendum revenue. Current non-salaries amounts budgeted in the General Fund for FY 2023-24 are \$1.33 billion. In order to be able to provide the current amount of referendum funds we would need to cut district-wide non-salary by 36.7% if we do it all at once, or 12.23% per year in order to have the funds available when the current referendum expires.

In order to put the amount, we currently receive related to referendum funds into perspective, please reference the current funding for schools, central and district-wide budgets on pages 4-9 through 4-13 to determine which lines could be cut in order to cover for this revenue loss. It is important to note that some expenditures, such as utilities, property insurance and health benefits, are not entirely within the District's control.



## **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 November 21, 2022 the District successfully closed on \$71,825,000 par value of Certificates of Participation (COPs) Series 2022A, which refunded, on a taxable basis, the COP Series 2014A. This refunding provided \$5,160,604 in debt service savings.

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

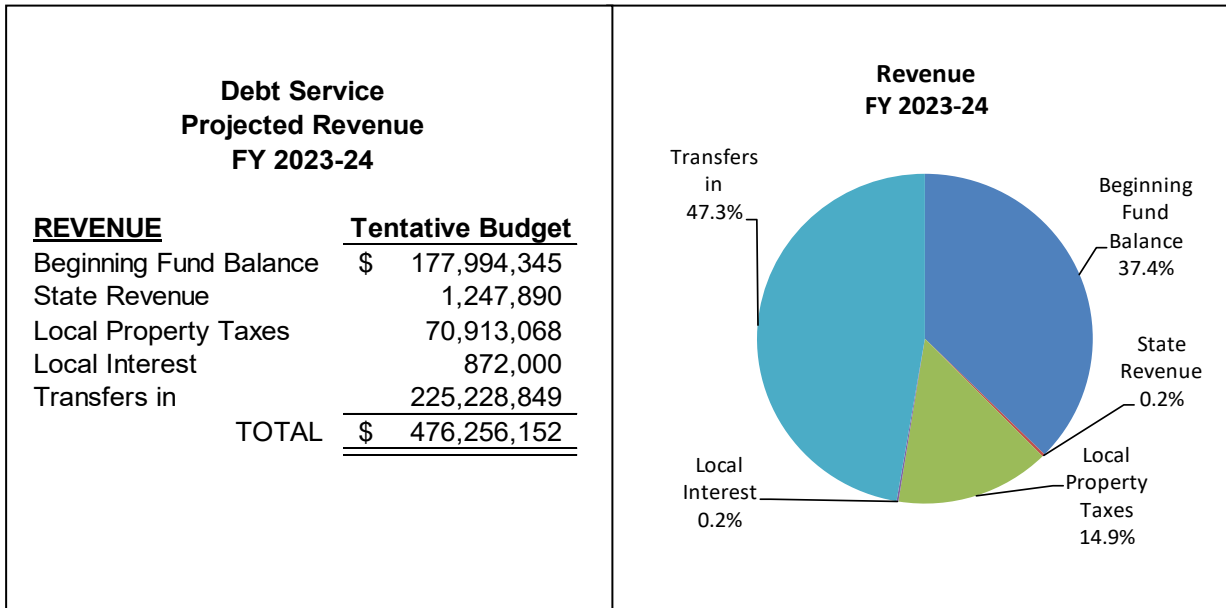
The District's debt management policy, formally adopted in School Board Policy 6145, provides guidelines for issuing debt and managing the debt portfolio in order to ensure the long-term financial strength of the Board. Debt is issued to fund the District's Capital Program, including the construction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

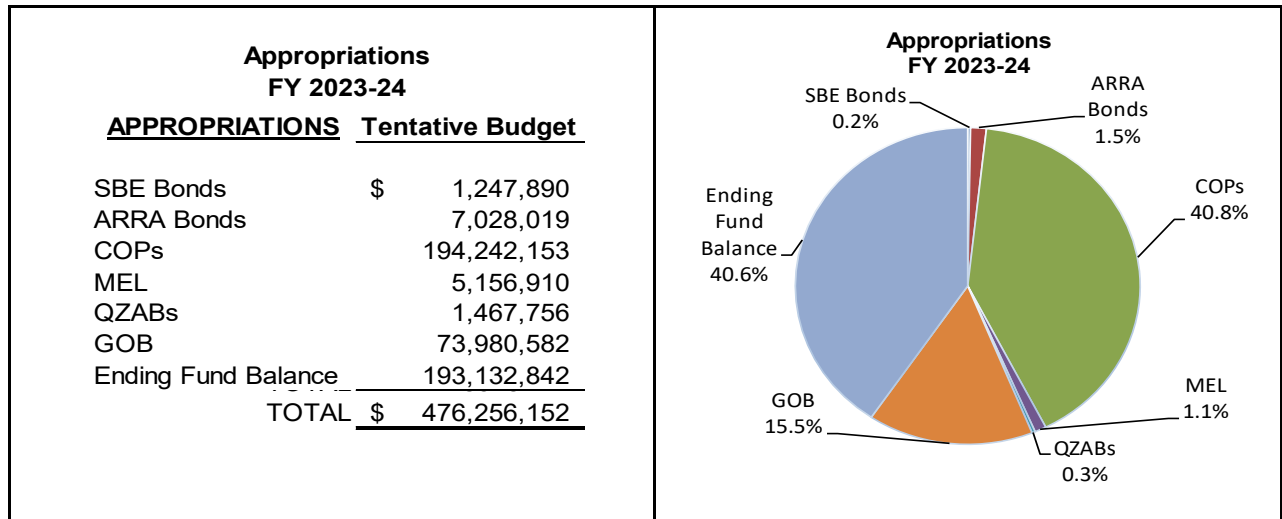
## SUMMARY OF DEBT SERVICE FUNDS FY 2023-24

	SBE Fund	ARRA Fund	COP Fund	Master Equipment Lease
<b>Revenues</b>				
State	\$ 1,247,890	\$ -	\$ -	\$ -
Local-Property Taxes	-	-	-	-
Other-Interest	-	-	-	-
<b>Total Revenues</b>	<u>\$ 1,247,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Transfers From Capital Funds</b>	-	22,064,842	194,242,153	5,156,910
<b>Fund Balance-Prior Year</b>	<u>126,485</u>	<u>129,380,168</u>	<u>395,379</u>	<u>156,385</u>
<b>Total Revenues &amp; Other Sources</b>	<u><u>\$ 1,374,375</u></u>	<u><u>\$ 151,445,010</u></u>	<u><u>\$ 194,637,532</u></u>	<u><u>\$ 5,313,295</u></u>
<b>Appropriations</b>				
Principal	\$ 1,046,000	\$ 75,000	\$ 128,910,000	\$ 5,049,643
Interest	201,890	6,953,019	65,332,153	107,267
<b>Total Appropriations</b>	<u>\$ 1,247,890</u>	<u>\$ 7,028,019</u>	<u>\$ 194,242,153</u>	<u>\$ 5,156,910</u>
<b>Fund Balance-End of Year</b>				
Restricted	<u>126,485</u>	<u>144,416,991</u>	<u>395,379</u>	<u>156,385</u>
<b>Total Appropriations &amp; Reserves</b>	<u><u>\$ 1,374,375</u></u>	<u><u>\$ 151,445,010</u></u>	<u><u>\$ 194,637,532</u></u>	<u><u>\$ 5,313,295</u></u>



## SUMMARY OF DEBT SERVICE FUNDS FY 2023-24

	Qualified Zone Academy Bonds	General Obligation Bonds	Total Debt Service
<b>Revenues</b>			
State	\$ -	\$ -	\$ 1,247,890
Local-Property Taxes	-	70,913,068	70,913,068
Other-Interest	65,000	807,000	872,000
<b>Total Revenues</b>	<b>\$ 65,000</b>	<b>\$ 71,720,068</b>	<b>\$ 73,032,958</b>
<b>Transfers From Capital Funds</b>	3,764,944	-	225,228,849
<b>Fund Balance-Prior Year</b>	14,244,382	33,691,546	177,994,345
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 18,074,326</b>	<b>\$ 105,411,614</b>	<b>476,256,152</b>
<b>Appropriations</b>			
Principal	\$ -	\$ 27,110,000	\$ 162,190,643
Interest	1,467,756	46,870,582	120,932,667
<b>Total Appropriations</b>	<b>\$ 1,467,756</b>	<b>\$ 73,980,582</b>	<b>\$ 283,123,310</b>
<b>Fund Balance-End of Year</b>			
Restricted	16,606,570	31,431,032	193,132,842
<b>Total Appropriations &amp; Reserves</b>	<b>\$ 18,074,326</b>	<b>\$ 105,411,614</b>	<b>\$ 476,256,152</b>



**Abbreviations**

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

**SUMMARY OF DEBT SERVICE FUNDS  
FY 2023-24  
FIVE YEAR HISTORY**

**REVENUE**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Tentative Revenue	Increase/ (Decrease)
<b>State Sources</b>						
CO&DS Withheld for SBE Bonds	\$ 1,433,361	\$ 1,430,111	\$ 1,404,709	\$ 1,317,200	\$ 1,247,890	\$ (69,310)
SBE/COBI Bond Interest	1,999	97	119	-	-	-
<b>Total State</b>	\$ 1,435,360	\$ 1,430,208	\$ 1,404,828	\$ 1,317,200	\$ 1,247,890	\$ (69,310)
<b>Local Sources</b>						
District School Tax	\$ 39,622,416	\$ 64,290,987	\$ 62,470,808	\$ 67,927,781	\$ 70,913,068	\$ 2,985,287
Interest Revenue	407,018	36,745	195,564	1,619,637	872,000	(747,637)
Miscellaneous Local Sources						
Net Increase/Decrease in Fair Value of Investments	10,713,379	(2,853,209)	(9,918,629)	-	-	-
<b>Total Local</b>	\$ 50,742,813	\$ 61,474,523	\$ 52,747,743	\$ 69,547,418	\$ 71,785,068	\$ 2,237,650
<b>Other Financing Sources</b>						
Proceeds of Refunding Bonds/SBE	\$ 147,984,000	\$ 153,855,000	\$ 168,005,000	155,795,000	\$ -	\$ (155,795,000)
Premium/Discount on Refunding Bonds/COPs	79,852	(215,000)	1,182,791	-	-	-
Payments to Refunded Bond Escrow Agent	(146,934,000)	(153,246,580)	(167,473,576)	(155,485,595)		155,485,595
Transfers in	247,693,942	246,379,734	233,075,681	228,269,815	225,228,849	(3,040,966)
<b>Total Other Financing Sources</b>	\$ 248,823,794	\$ 246,773,154	\$ 234,789,896	\$ 228,579,220	\$ 225,228,849	\$ (3,350,371)
<b>Beginning Fund Balance</b>	122,774,840	133,797,886	149,139,265	163,101,002	177,994,345	14,893,343
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<u>\$ 423,776,807</u>	<u>\$ 443,475,771</u>	<u>\$ 438,081,732</u>	<u>\$ 462,544,840</u>	<u>\$ 476,256,152</u>	<u>\$ 13,711,312</u>

**EXPENDITURES**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Tentative Appropriations	Increase/ (Decrease)
Redemption of Principal	\$ 149,979,463	\$ 163,275,990	\$ 154,264,172	\$ 162,138,131	\$ 162,190,643	\$ 52,512
Interest	138,867,550	130,666,466	119,481,459	122,102,959	120,932,667	(1,170,292)
Dues, Fees, & Other	1,131,908	394,050	1,235,099	309,405	-	(309,405)
<b>Total Expenditures</b>	289,978,921	294,336,506	274,980,730	284,550,495	283,123,310	\$ (1,427,185)
Ending Fund Balance	133,797,886	149,139,265	163,101,002	177,994,345	193,132,842	15,138,497
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 423,776,807</u>	<u>\$ 443,475,771</u>	<u>\$ 438,081,732</u>	<u>\$ 462,544,840</u>	<u>\$ 476,256,152</u>	<u>\$ 13,711,312</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 \$4.3 million remain outstanding, with final maturity in FY 2030.

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

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
<b>State Sources</b>			
CO & DS withheld for SBE Bonds	\$ 1,404,709	\$ 1,317,200	\$ 1,247,890
SBE/COBI Bond Interest	119	-	-
<b>Sub-Total</b>	<b>\$ 1,404,828</b>	<b>\$ 1,317,200</b>	<b>\$ 1,247,890</b>
<b>Non Revenue Source</b>			
Proceeds of Refunding Bonds	\$ -	\$ -	\$ -
Premium on Refunding Bonds	-	-	-
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<u>153,609</u>	<u>126,485</u>	<u>126,485</u>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<u><u>\$ 1,558,437</u></u>	<u><u>\$ 1,443,685</u></u>	<u><u>\$ 1,374,375</u></u>
<b>APPROPRIATIONS</b>			
Bond Principal	\$ 1,125,000	\$ 1,065,000	\$ 1,046,000
Interest	306,450	252,200	201,890
Other Debt Service	502	-	-
<b>Sub-Total</b>	<b>\$ 1,431,952</b>	<b>\$ 1,317,200</b>	<b>\$ 1,247,890</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	<u>126,485</u>	<u>126,485</u>	<u>126,485</u>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<u><u>\$ 1,558,437</u></u>	<u><u>\$ 1,443,685</u></u>	<u><u>\$ 1,374,375</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 \$22.1 million annually from FY 2024 through FY 2026 and declining to \$14.6 million and \$6.0 million in FY 2027 to FY 2028. 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.

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Local Sources-Interest	\$ 148	\$ 28,346	\$ -
Net Increase (Decrease) in Fair Market Value of Investments	(8,526,806)	-	-
<b>Sub-Total</b>	<b>\$ (8,526,658)</b>	<b>\$ 28,346</b>	<b>\$ -</b>
<b>NON REVENUE SOURCES</b>			
Proceeds of Refunding	\$ -	\$ -	\$ -
Deposit to Escrow	-	-	-
<b>Sub-Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS</b>			
From Capital Outlay Funds	\$ 22,875,147	\$ 22,496,311	\$ 22,064,842
<b>Sub-Total</b>	<b>\$ 22,875,147</b>	<b>\$ 22,496,311</b>	<b>\$ 22,064,842</b>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<u>106,569,788</u>	<u>113,885,773</u>	<u>129,380,168</u>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<u>\$ 120,918,277</u>	<u>\$ 136,410,430</u>	<u>\$ 151,445,010</u>
<b>APPROPRIATIONS</b>			
Bond Principal	\$ 75,000	\$ 75,000	\$ 75,000
Interest	6,957,504	6,955,262	6,953,019
Other Debt Service	-	-	-
<b>Sub-Total</b>	<b>\$ 7,032,504</b>	<b>\$ 7,030,262</b>	<b>\$ 7,028,019</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	<u>113,885,773</u>	<u>129,380,168</u>	<u>144,416,991</u>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<u>\$ 120,918,277</u>	<u>\$ 136,410,430</u>	<u>\$ 151,445,010</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 \$1.59 billion in COPs remain outstanding, with final maturity in FY 2037 and with total debt service payments of approximately \$1.96 billion.

On November 21, 2022 the District successfully closed on \$71,825,000 par value of Certificates of Participation (COPs) Series 2022A, which refunded, on a taxable basis, the COP Series 2014A. This refunding provided \$5,160,604 in debt service savings.

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Local Sources-Interest	\$ 10,038	\$ 150,291	\$ -
Net Increase (Decrease) in Fair Market Value of Investments	-	-	-
<b>Sub-Total</b>	<b>\$ 10,038</b>	<b>\$ 150,291</b>	<b>\$ -</b>
<b>TRANSFERS</b>			
From Capital Outlay Funds	195,504,513	194,922,082	194,242,153
<b>Sub-Total</b>	<b>\$ 195,504,513</b>	<b>\$ 194,922,082</b>	<b>\$ 194,242,153</b>
<b>NON REVENUE SOURCES</b>			
Proceeds of Refunding COPs	\$ -	\$ 155,795,000	\$ -
Deposit to Escrow		(155,485,595)	-
Discount COP's Refunding		-	-
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b>235,050</b>	<b>245,088</b>	<b>395,379</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 195,749,601</b>	<b>\$ 195,626,866</b>	<b>\$ 194,637,532</b>
<b>APPROPRIATIONS</b>			
Principal	\$ 121,475,000	\$ 124,615,000	\$ 128,910,000
Interest	74,029,513	70,307,082	65,332,153
Other Debt Service		309,405	-
<b>Sub-Total</b>	<b>\$ 195,504,513</b>	<b>\$ 195,231,487</b>	<b>\$ 194,242,153</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	245,088	395,379	395,379
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<b>\$ 195,749,601</b>	<b>\$ 195,626,866</b>	<b>\$ 194,637,532</b>

## 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 21<sup>st</sup> century technology vision to transform and modernize classrooms through the provision of digital learning tools and experiences for students while complying with the statutory requirement to align curriculum with digital devices and make the transition to digital instruction. In FY 2014-15, the MEL program was also expanded to fund \$4.4 million for vehicles. Final lease payments are scheduled to pay out in FY 2024-25.

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
<b>Local</b>			
Local Sources-Interest	\$ -	\$ -	\$ -
<b>TRANSFERS</b>			
From Capital Outlay Funds	\$ 10,738,188	\$ 7,040,638	\$ 5,156,910
<b>Sub-Total</b>	<u>\$ 10,738,188</u>	<u>\$ 7,040,638</u>	<u>\$ 5,156,910</u>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<u>156,385</u>	<u>156,385</u>	<u>156,385</u>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<u>\$ 10,894,573</u>	<u>\$ 7,197,023</u>	<u>\$ 5,313,295</u>
<b>APPROPRIATIONS</b>			
Principal	\$ 10,364,172	\$ 6,823,739	\$ 5,049,643
Interest	374,016	216,899	107,267
<b>Sub-Total</b>	<u>\$ 10,738,188</u>	<u>\$ 7,040,638</u>	<u>\$ 5,156,910</u>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	<u>156,385</u>	<u>156,385</u>	<u>156,385</u>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<u>\$ 10,894,573</u>	<u>\$ 7,197,023</u>	<u>\$ 5,313,295</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 \$40.32 million in QZABs remain outstanding and are scheduled to mature in FY 2034-35. The primary source of funds for required debt service payments is the Local Optional Millage Levy Capital Outlay Fund.

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Local Sources-Interest	\$ 87,366	\$ 86,000	\$ 65,000
Net Increase (Decrease) in Fair Market Value of Investments	(1,373,454)	-	-
<b>Sub-Total</b>	<u>\$ (1,286,088)</u>	<u>\$ 86,000</u>	<u>\$ 65,000</u>
<b>TRANSFERS</b>			
From Capital Outlay Funds	\$ 3,957,833	\$ 3,810,784	\$ 3,764,944
<b>Sub-Total</b>	<u>\$ 3,957,833</u>	<u>\$ 3,810,784</u>	<u>\$ 3,764,944</u>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<u>15,860,657</u>	<u>17,058,046</u>	<u>14,244,382</u>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<u><u>\$ 18,532,402</u></u>	<u><u>\$ 20,954,830</u></u>	<u><u>\$ 18,074,326</u></u>
<b>APPROPRIATIONS</b>			
Bond Principal	\$ -	\$ 5,239,392	\$ -
Interest	1,474,356	1,471,056	1,467,756
<b>Sub-Total</b>	<u>\$ 1,474,356</u>	<u>\$ 6,710,448</u>	<u>\$ 1,467,756</u>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	<u>17,058,046</u>	<u>14,244,382</u>	<u>16,606,570</u>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<u><u>\$ 18,532,402</u></u>	<u><u>\$ 20,954,830</u></u>	<u><u>\$ 18,074,326</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, a fifth issue in 2017 for \$250 million and a final issue in 2022 for \$270.8 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 2023-24 is .145 mills, which is .02 mills lower than FY 2022-23 due to the substantial increase in the tax base.

	<b>2021-22 ACTUAL RESULTS</b>	<b>2022-23 PROJECTED RESULTS</b>	<b>2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
<b>Local Sources</b>			
District School Tax	\$ 62,470,808	\$ 67,927,781	\$ 70,913,068
Interest Revenue	98,012	1,355,000	807,000
Net Increase (Decrease) in Fair Market Value of Investments	(18,369)		
<b>Sub-Total</b>	<u>\$ 62,550,451</u>	<u>\$ 69,282,781</u>	<u>\$ 71,720,068</u>
<b>NON-REVENUE SOURCES</b>			
Proceeds of Refunding	\$ 168,005,000	\$ -	\$ -
Premium on Refunding	1,182,791	-	-
Deposit to Escrow	(167,473,576)	-	-
<b>Sub-Total</b>	<u>\$ 1,714,215</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<u>26,163,776</u>	<u>31,629,225</u>	<u>33,691,546</u>
<b>TOTAL REVENUES &amp; BALANCE</b>	<u><u>\$ 90,428,442</u></u>	<u><u>\$ 100,912,006</u></u>	<u><u>\$ 105,411,614</u></u>
<b>APPROPRIATIONS</b>			
Bond Principal	\$ 21,225,000	\$ 24,320,000	\$ 27,110,000
Interest	36,339,620	42,900,460	46,870,582
Other Debt Service	1,234,597	-	-
<b>Sub-Total</b>	<u>\$ 58,799,217</u>	<u>\$ 67,220,460</u>	<u>\$ 73,980,582</u>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted	<u>\$ 31,629,225</u>	<u>\$ 33,691,546</u>	<u>\$ 31,431,032</u>
<b>TOTAL APPROPRIATIONS &amp; RESERVES</b>	<u><u>\$ 90,428,442</u></u>	<u><u>\$ 100,912,006</u></u>	<u><u>\$ 105,411,614</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 2023-24 Debt Service Payments *	Total Remaining Debt Service
<b>State Board of Education (SBE) Bonds:</b>							
2014ARef	05/22/14	07/01/24	2.00-5.00%	2,963,000	415,000	435,750	435,750
2017ARef	4/27/2017	01/01/28	3.00-5.00%	5,201,000	3,119,000	672,490	3,538,500
2019ARef	1/17/2019	1/1/2029	5.00%	1,355,000	558,000	98,900	664,100
2020ARef	1/14/2020	01/01/30	2.00-5.00%	649,000	235,000	40,750	284,350
<b>SBE subtotal \$</b>				<b>10,168,000</b>	<b>\$ 4,327,000</b>	<b>\$ 1,247,890</b>	<b>\$ 4,922,700</b>

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

2012A	07/05/12	08/01/29	5%	\$ 149,365,000	\$ 66,175,000	\$ 4,482,172	\$ 80,787,844
2014C	6/30/2014	05/01/24	2.21%	4,085,000	455,000	465,056	465,056
2014D	11/20/14	11/01/31	4-5%	276,995,000	190,230,000	26,218,125	236,203,750
2015A	01/21/15	05/01/32	5%	306,820,000	207,500,000	29,195,000	262,737,750
2015B	07/30/15	05/01/28	1.0-5.0%	239,630,000	144,650,000	39,942,500	168,791,500
2015C	07/31/15	05/01/25	5%	33,565,000	33,565,000	1,678,250	36,921,500
2015D	12/16/15	02/01/34	3.5-5.0%	345,890,000	296,625,000	39,910,700	375,551,000
2016A	02/03/16	05/01/32	5%	66,425,000	66,425,000	3,321,250	94,412,000
2016B	02/03/16	08/01/27	5%	55,995,000	31,450,000	1,572,500	37,759,750
2016C	04/07/16	02/01/33	3.25-5.0%	100,495,000	68,170,000	2,761,000	94,275,500
2018A	05/03/18	08/01/26	2.84%	119,995,000	59,655,000	17,659,233	62,986,249
2019A	03/29/19	08/01/27	1.91%	87,265,000	51,065,000	10,587,659	53,552,346
2019B	03/29/19	07/15/27	2.0%	54,630,000	42,940,000	3,927,800	45,871,500
2019C	12/13/19	05/01/37	2.47%	119,235,000	110,695,000	5,179,167	139,651,304
2021A	05/01/21	05/01/31	2.43%	67,855,000	67,320,000	1,910,876	78,086,238
2022A	11/21/22	5/1/2031	4.5%	71,825,000	71,825,000	3,232,125	94,445,600
2023A	2/1/23	06/30/32	1.65%	83,970,000	83,970,000	2,198,740	94,315,665
<b>COPs subtotal \$</b>				<b>2,184,040,000</b>	<b>\$ 1,592,715,000</b>	<b>\$ 194,242,153</b>	<b>\$ 1,956,814,552</b>

\*Includes principal and interest payments only for debt outstanding as of June 30, 2023.

## 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 2023-24 Debt Service Payments *	Total Remaining Debt Service
<b>Qualified School Construction Bonds (QSCBs) &amp; Build America Bonds (BABs):</b>							
2009B	12/15/09	12/15/26	N/A	\$ 104,000,000	\$ 104,000,000	\$ 7,447,425	\$ 22,342,280
2010A	06/24/10	06/15/27	0.85%	96,290,000	96,290,000	13,708,805	54,835,220
2020A**	06/15/20	06/30/32	2.99%	28,100,000	27,880,000	908,612	33,718,875
<b>QSCB/BABs subtotal</b>				<b>\$ 228,390,000</b>	<b>\$ 228,170,000</b>	<b>\$ 22,064,842</b>	<b>\$ 110,896,375</b>
<b>Master Equipment Lease (MEL) Agreements:</b>							
Schedule 14		11/01/25	1.2986%	24,721,512	7,606,500	5,156,910	7,735,365
<b>MEL subtotal</b>				<b>\$ 24,721,512</b>	<b>\$ 7,606,500</b>	<b>\$ 5,156,910</b>	<b>\$ 7,735,365</b>
<b>Qualified Zone Academy Bonds (QZABs):</b>							
2010	11/10/10	11/01/29	0.15%	24,480,000	24,480,000	2,262,388	15,037,036
2015**	10/06/15	09/15/34	1.11%	25,000,000	15,840,000	1,502,556	17,761,194
<b>QZABs subtotal</b>				<b>\$ 49,480,000</b>	<b>\$ 40,320,000</b>	<b>\$ 3,764,944</b>	<b>\$ 32,798,230</b>
<b>General Obligation Bonds (GOB):</b>							
2014A	02/11/14	03/15/44	5.0%	96,475,000	81,695,000	6,369,750	133,814,000
2015	08/12/15	03/15/45	3.50-5.0%	192,720,000	164,035,000	11,481,113	253,563,128
2016	08/02/16	03/15/46	5.0%	200,000,000	176,575,000	13,023,750	301,532,498
2017	04/18/17	03/15/47	3.25-5.0%	250,000,000	223,230,000	14,705,225	354,456,460
2021***	11/03/21	03/15/43	2.1-3.0%	168,005,000	164,200,000	10,684,994	213,622,355
2022	07/12/22	03/15/52	5.0%	270,800,000	268,215,000	17,715,750	513,718,750
<b>GOBs subtotal</b>				<b>\$ 1,178,000,000</b>	<b>\$ 1,077,950,000</b>	<b>\$ 73,980,582</b>	<b>\$ 1,770,707,191</b>
<b>Total</b>				<b>\$ 3,674,799,512</b>	<b>\$ 2,951,088,500</b>	<b>\$ 300,457,321</b>	<b>\$ 3,883,874,413</b>
<b>Debt Service as a Percent of Total Assessed Value</b>						<b>0.059%</b>	<b>0.762%</b>
<b>Total Taxable Assessed Value</b>						<b>\$ 509,432,962,106</b>	

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

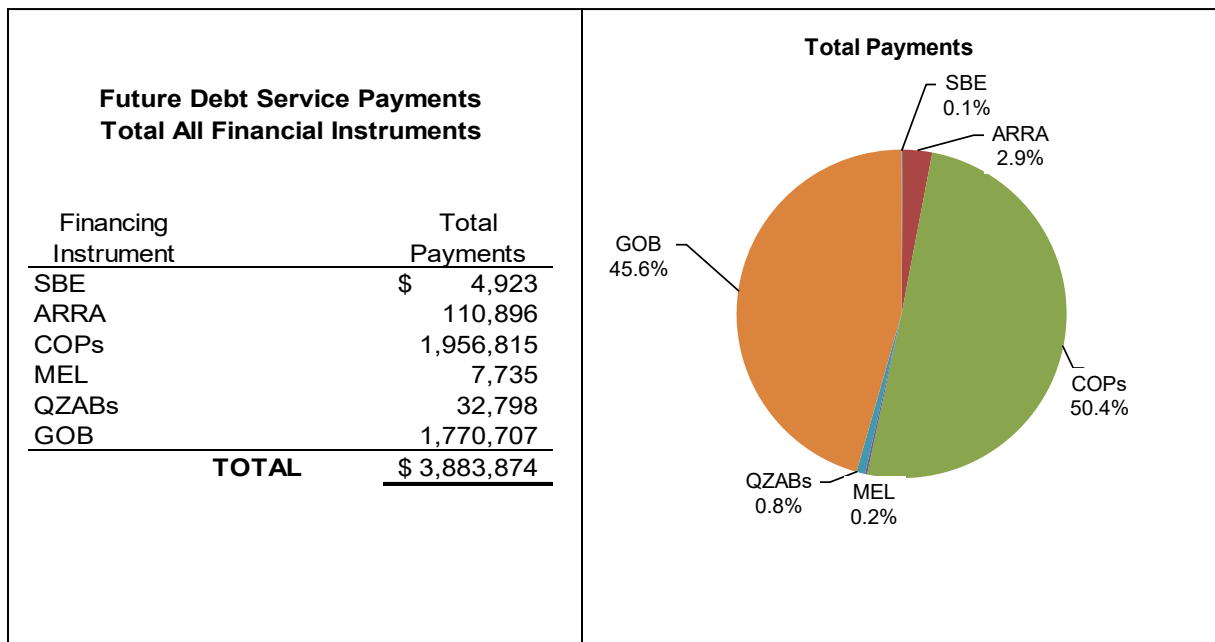
\*\*BABs 2020A includes principal redemptions, QZAB 2015 has remaining staggered maturity dates 9/15/25 and 9/15/34.

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

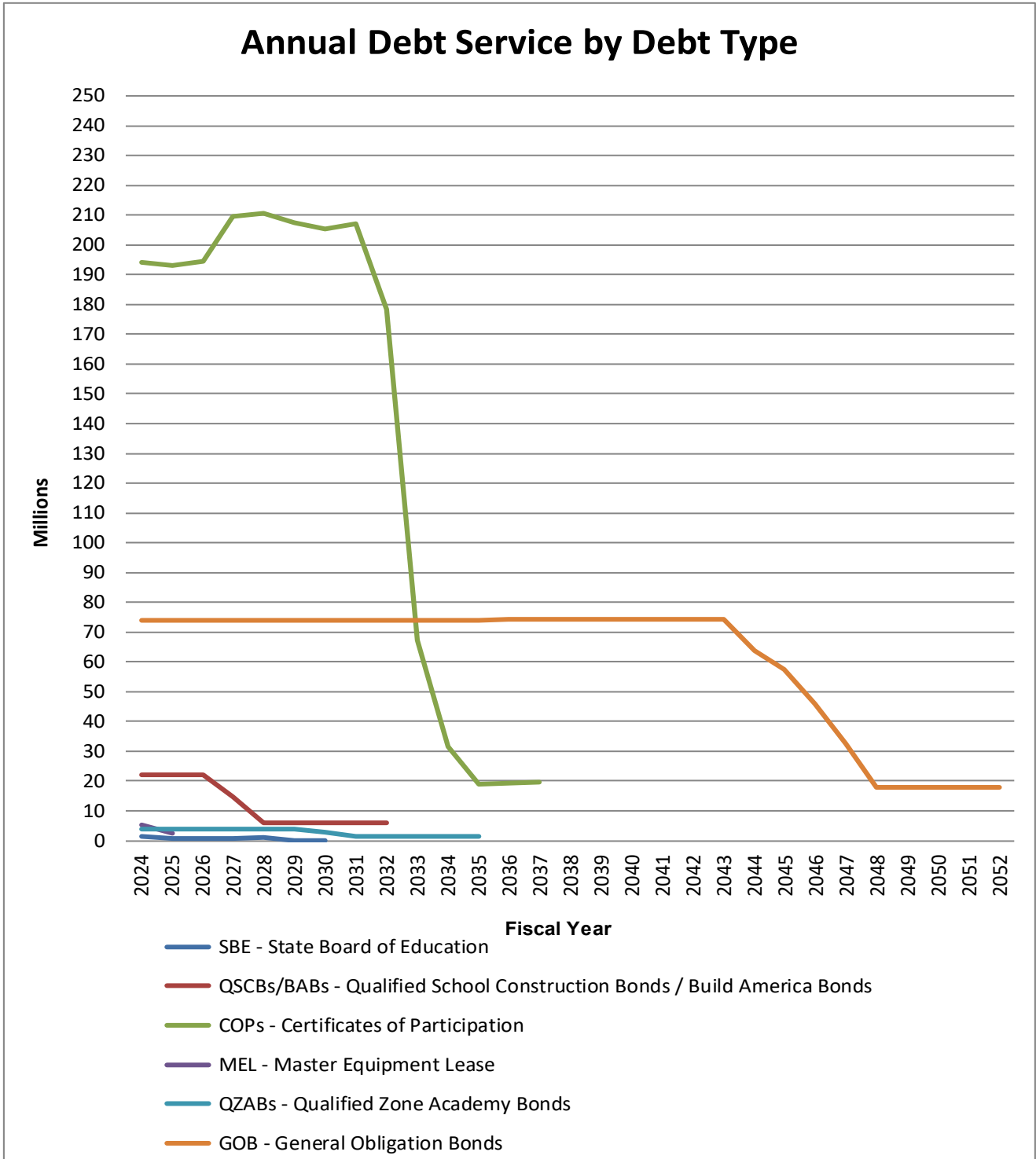
## FUTURE DEBT SERVICE REQUIREMENTS For Debt Outstanding as of June 30, 2023 (000's)

Note: Debt service obligations differ from those listed in the 2023-24 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
<b>2024</b>	1,248	22,065	194,242	5,157	3,765	73,981	300,458
<b>2025</b>	833	22,068	193,153	2,578	3,765	73,994	296,391
<b>2026</b>	853	22,065	194,436	-	3,755	74,020	295,129
<b>2027</b>	878	14,620	209,609	-	3,745	74,041	302,893
<b>2028 FORWARD</b>	1,111	30,078	1,165,375	-	17,768	1,474,671	2,689,003
<b>Total</b>	<u>\$ 4,923</u>	<u>\$110,896</u>	<u>\$ 1,956,815</u>	<u>\$ 7,735</u>	<u>\$ 32,798</u>	<u>\$1,770,707</u>	<u>\$ 3,883,874</u>



# FUTURE DEBT SERVICE REQUIREMENTS For Debt Outstanding as of June 30, 2023



**ESTIMATED LEGAL DEBT MARGIN ON BONDED DEBT  
AS OF JUNE 30, 2023  
(\$ 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 \$49.89 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 2022 and will be retired in FY 2052.

Limit of bonded indebtedness:

10 % of the net assessed value of taxable Property in 2023 (approximately \$509,432.96)		\$50,943.30
Gross bonded debt*	\$ 1,082.28	
Less amounts available in Debt Service Funds**	<u>(32.74)</u>	
Less amount applicable to debt limit		<u>(1,049.54)</u>
Legal debt margin on bonded debt		<u>\$49,893.76</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, 2023.

## 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.

<b>Moody's</b>	<b>S&amp;P</b>	<b>Credit worthiness</b>
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.

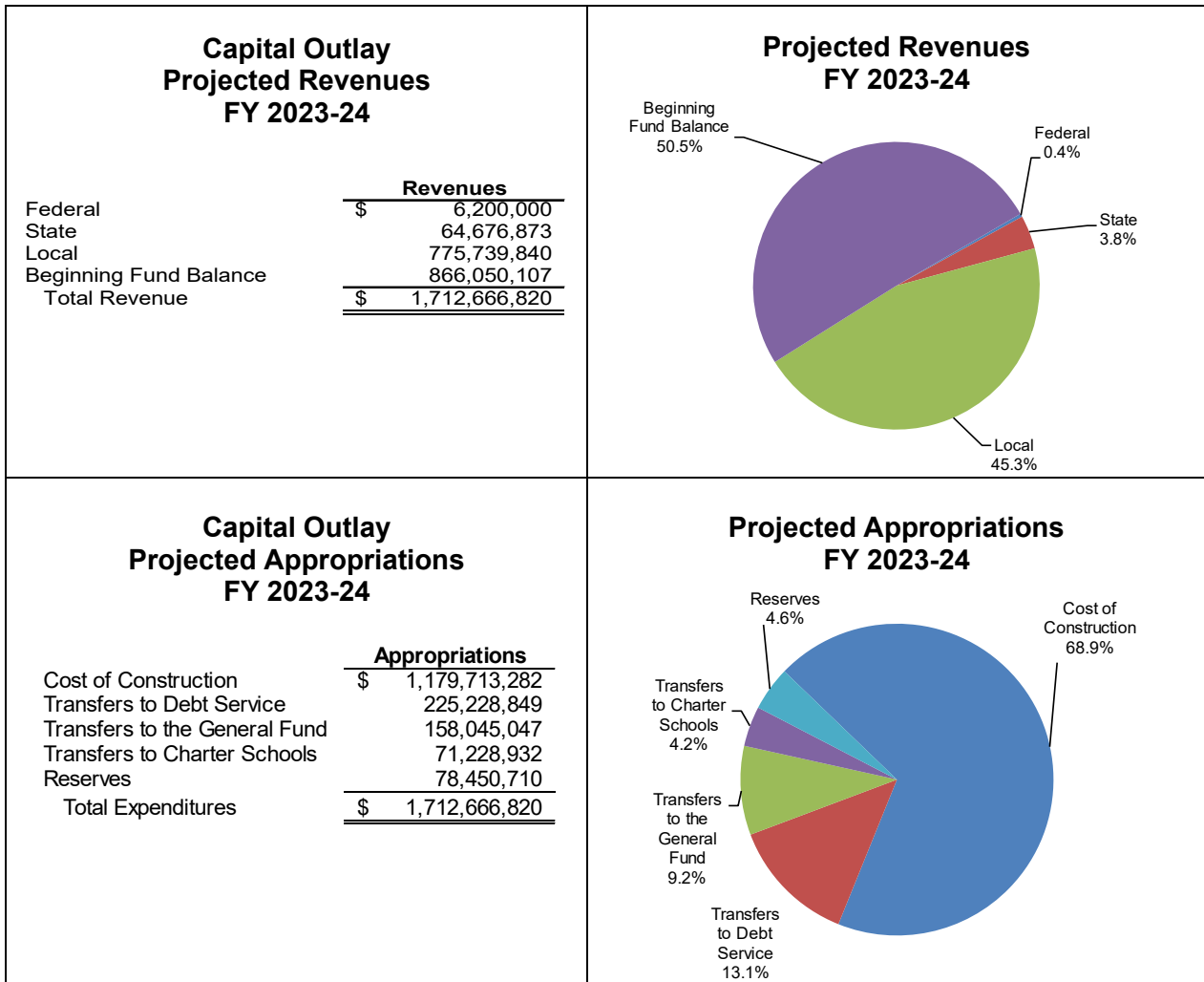


# CAPITAL OUTLAY FUNDS

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 2023-24 is the first year of a \$4.97 billion Five Year Capital plan provided on page 6-13 for FY 2023-24 through FY 2027-28. See Appendix B for detailed schedules.
- The FY 2023-24 capital budget is funded primarily by local property taxes (Local Optional Millage Levy - LOML) of \$733.6 million, and Beginning Fund Balance of \$866.05 million, which is 34.12% General Obligation Bonds (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 3.8% of total revenue for FY 2023-24.
- As a result of legislative action, the State is not funding the full charter capital outlay allocation for FY 2023-24. The District is required to revenue share an estimated \$20 million of capital millage (LCIR – Local Capital Improvement Revenue) with charter schools.
- Transfers to Debt Service, the General Fund and to Charter Schools represent 26.5% of appropriations in 2023-24.



## CAPITAL OUTLAY PROGRAM FOR FY 2023-2024

As the \$1.2 billion General Obligation Bond (GOB) Program approaches the \$1.1 billion mark in actual expenditures, the Office of Facilities Design and Construction (OFDC) needs to ensure continuity of enhanced renovated buildings, upgraded technologies, sustainability of schools, and the safety and security of students. This is accomplished with the ongoing implementation of the Five Year Capital Plan which totals over \$800 million in facilities' improvements, with an approximate additional \$100 million of Elementary and Secondary School Emergency Relief (ESSER) eligible projects.

With a significant infrastructure comprising over 45 million square feet and 400 facilities, OFDC recognizes the importance of sustainable initiatives to reduce the District's overall energy and water consumption and increase waste diversion. In line with this vision, OFDC has integrated sustainable design standards into its practices. 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. Projects incorporate sustainability features such as energy efficient LED classroom lighting, utilize recycled materials for new playgrounds and resurfaced play courts, and plan for solar arrays on roofs, drop-off areas and covered walkways. Safety and security enhancements include public-address and fire alarm systems upgrades, surveillance cameras, security hardware, fencing and limited points of entry.

By featuring sustainability principles in facility design, OFDC aims to create environmentally friendly spaces that promote energy efficiency, water conservation, and waste reduction. This approach contributes to the District's commitment to achieving 100% clean energy use by the end of the decade, as outlined in the Infinite Possibilities Strategic Plan.

In addition to managing the GOB Program, capital project budgets and administering the continued statutory compliance of educational facilities, the Office of Facilities Design and Construction also oversees the efforts of growth management, advance planning for facilities, as well as the leasing and acquisition of sites. The OFDC real estate department has formed partnerships between the District, Miami-Dade County's Public Housing and Community Development Department and developers to address housing affordability which is significantly impacting Miami-Dade County residents. Several projects are in the works to provide housing solutions for teachers and other District employees, while realizing capital improvements to District facilities. The public land partnership for Southside Elementary's expansion is serving as a model for redevelopment of the following sites: Phillis Wheatley ES, JRE Lee Education Center, Paul L. Dunbar K-8 and Miami Beach Fienberg Fisher K-8. Other potential collaborative opportunities with other municipalities, such as North Bay Village, through joint-use agreements or interlocal agreements, are being considered to enhance community resources and services in our schools.

Recent significant projects include:

- **Norland MS**– Renovation/Remodeling
- **Nathan B. Young ES** – Renovation/Remodeling
- **Henry E. Reeves K-8 Center** – Addition
- **Dr. Toni Bilbao Preparatory Academy** – Addition
- **Southwest Miami SHS** – Renovation/Remodeling
- **Miami Edison SHS** – Renovations
- **Miami Beach South Pointe ES** – Addition/Renovation
- **Miami Palmetto SHS** – Addition/Renovation/Auditorium

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

**Thomas Jefferson Biscayne Gardens K-8 Center**



**Palm Springs North ES**



**Venetian Parc - Housing Herbert A. Ammons MS**



**Miami Arts Studio 6-12 at Zelda Glazer**



**Cutler Bay MS**



Coral Gables SHS



Charles R. Drew K-8 Center



West Homestead K-8 Center



**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 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. OEO’s purpose is to ensure maximum business opportunities to the local business community. We are committed to meeting the highest standards by providing certification, prequalification, compliance and community outreach assistance.

Certifications as of April 2023 are depicted below:

NUMBER OF FIRMS	MINORITY/WOMEN BUSINESS ENTERPRISE CERTIFICATION BREAKDOWN	PERCENTAGE
661	Hispanic-American	53.23%
432	African-American	34.78%
103	Non-Minority Woman	8.29%
44	Asian-American	3.54%
2	Native-American	.16%
<u>1,242</u>	<b>TOTAL NUMBER OF FIRMS CERTIFIED AS M/WBE</b>	

TOTAL NUMBER OF FIRMS CERTIFIED AS VETERAN		
41	<b>VETERAN BUSINESS ENTERPRISE (VBE)</b>	
NUMBER OF FIRMS	SBE/MBE CERTIFICATION BREAKDOWN	PERCENTAGE
442	Small Business Enterprise (SBE)	37.02%
<u>752</u>	Micro Business Enterprise (MBE)	62.98%
<u>1,194</u>	<b>TOTAL NUMBER OF FIRMS CERTIFIED AS SBE / MBE</b>	



Additionally, as of April 2023, OEO has pre-qualified 190 contractors in accordance with Florida Statutes and State Requirements for Educational Facilities (SREF), which in turn allows them to compete for business for District wide capital construction project work. The breakdown by certifications held is as follows:

190**	TOTAL PREQUALIFIED FIRMS* *As of April 13, 2023
59	Prequalified SBE Firms
103	Prequalified M/WBE Firms
29	Prequalified MBE Firms
2	Prequalified VBE Firms
87	Non-Certified

**\*\*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:

- Based on cash-flow forecasting models, the District issued the final \$270.8 million GOB tranche in the first quarter of FY 2022-23 as planned.
- Unused balances remain invested appropriately, and generate additional interest income, a figure which amounts to over \$29.9 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 2023-24 FUNDING SOURCES AND BALANCES  
AVAILABLE FOR APPROPRIATIONS**  
(\$ In Millions)

	Tentative Budget FY 2023-24
<b>FUNDING SOURCE:</b>	
Beginning Fund Balance	\$ 866.05
Deferred Downtown Doral Ground Lease	3.24
IRS ARRA Rebate	6.20
Charter School Capital Outlay	51.23
Capital Outlay & Debt Service (CO & DS)	13.45
Local Optional Millage Levy (LOML)	733.58
Impact Fees	19.90
Fuel Tax Rebates	0.22
Interest	18.80
<b>Total</b>	<b>\$ 1,712.67</b>
<b>FY 2023-24 APPROPRIATIONS BY MAJOR CATEGORY</b>	
CARRY FORWARD PROJECTS BALANCES (see Appendix B for detail)	\$ 862.25
CAPITAL PROJECTS: (see Appendix B for detail)	
Capital Projects	\$ 204.65
Impact Fee Projects	20.14
Project Construction Management - Capital Outlay Abatement	10.00
Critical Systems Lifecycle Needs	12.14
Comprehensive Needs	10.50
ADA (Lawsuit Projects)	8.00
Maintenance Service Contracts	15.50
Safety to Life	6.94
Roofing	5.48
Locker Rm & Athletic Field Renovations	1.50
Fencing	1.50
Energy Management Contracts	0.60
Auditorium Renovations	0.80
Communication (PA) Systems Renovations	3.20
Painting	3.00
Offsite Road Improvements	0.22
General Ancillary - SBAB Complex	4.00
WLRN Project	1.00
Chapman House Renovation Project	1.00
Total Capital Projects	<b>\$ 310.17</b>
TRANSFER TO OPERATING BUDGET:	
Instructional Equipment Transfer	\$ 0.50
Maintenance Services Transfer	135.28
Property Insurance	19.61
Charter School Capital Outlay	71.23
Leases for School Facilities	2.65
Total Transfers to Operating Budget	<b>\$ 229.27</b>
LONG TERM OBLIGATIONS:	
Master Lease COPs Debt Service-LOML (includes QZABs)	\$ 198.01
Master Equipment & Technology Lease	5.16
Debt Service for 2010 QSCBs & BABs	22.06
Total Long Term Obligations	<b>\$ 225.23</b>
RESERVES:	
Millage Reserve	\$ 68.32
Carry Forward GO Bonds Reserve	7.04
GOB Project Reserves from Interest	3.09
Total Reserves	<b>\$ 78.45</b>
PROJECT TECHNOLOGY/EQUIPMENT/VEHICLES:	
Technology Purchases	\$ 2.00
Purchase Electric School Buses	1.80
Purchase of Maintenance/Facilities Vehicles	3.00
School Copiers	0.50
Total Technology/Equipment/Vehicles	<b>\$ 7.30</b>
<b>Total</b>	<b>\$ 1,712.67</b>

# CAPITAL OUTLAY FUNDS-FIVE YEAR HISTORY

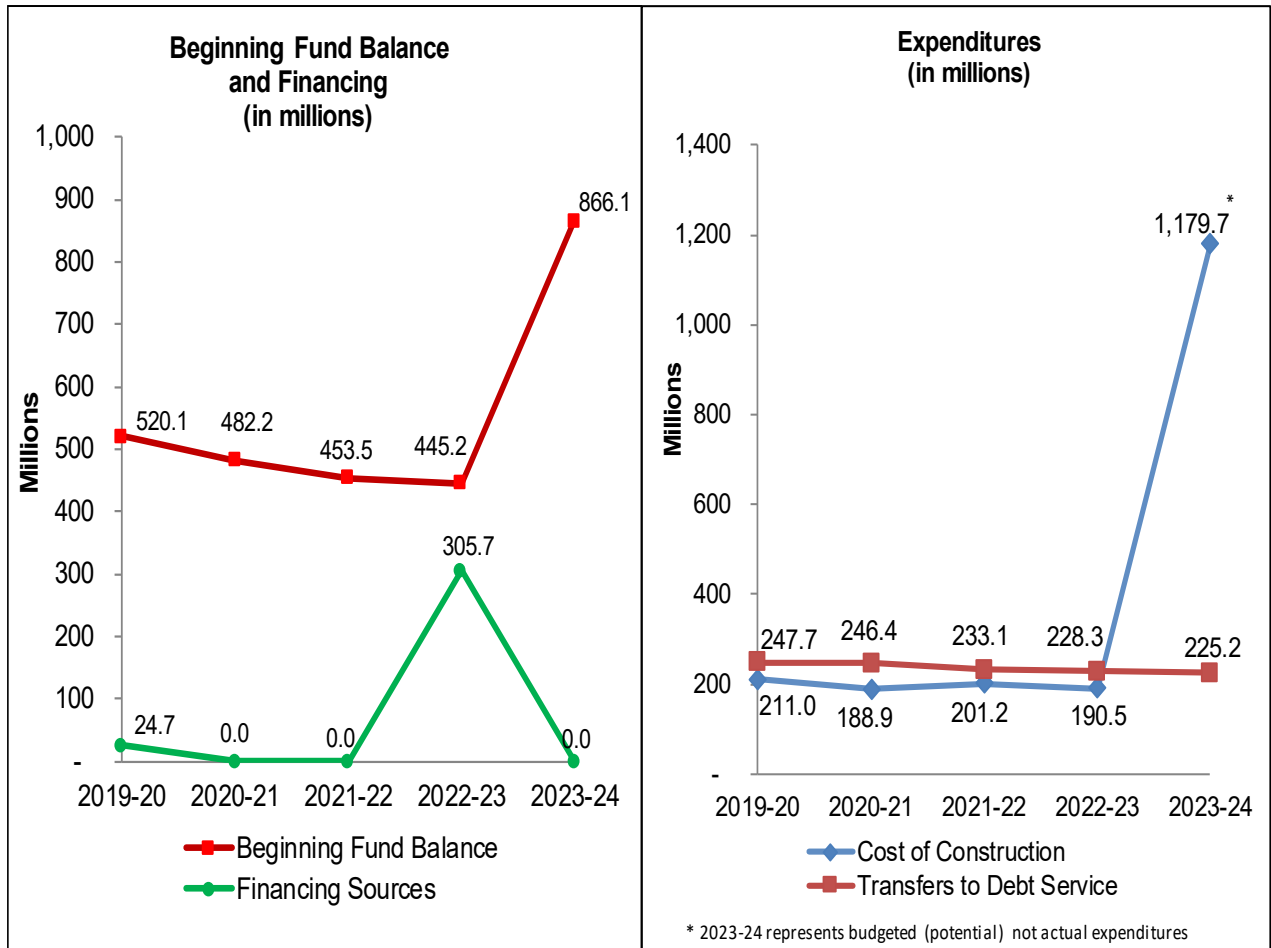
## REVENUE

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Tentative Revenue	Increase/ (Decrease)
<b>Federal Sources</b>						
Internal Revenue Rebate	\$ 6,852,901	\$ 6,207,718	\$ 6,225,032	\$ 6,200,000	\$ 6,200,000	\$ -
<b>State Sources</b>						
Charter Schools Capital	\$ 37,819,207	\$ 42,138,110	\$ 44,203,499	\$ 47,000,000	\$ 51,228,932	\$ 4,228,932
Educational Facilities School Security Grant	-	1,528,176	4,997,278	11,887,023	-	(11,887,023)
Land Sale Proceeds - YWPA & FDOT CO and DS	-	15,236,600	978,400	-	-	-
	13,767,833	13,580,287	13,463,483	13,447,941	13,447,941	-
<b>Total State</b>	<b>\$ 51,587,040</b>	<b>\$ 72,483,173</b>	<b>\$ 63,642,660</b>	<b>\$ 72,334,964</b>	<b>\$ 64,676,873</b>	<b>\$ (7,658,091)</b>
<b>Local Sources</b>						
District School Tax	\$ 481,716,835	\$ 499,670,882	\$ 520,590,063	\$ 609,775,344	\$ 733,583,465	\$ 123,808,121
Interest Revenue	4,463,392	322,805	1,642,823	27,921,000	18,802,000	(9,119,000)
Fuel Tax Rebates	501,066	83,854	725,046	220,000	220,000	-
Net Increase/Decrease in Fair Value of Investments	-	-	(319,721)	-	-	-
Gifts/Settlements/Other Local	737,090	1,109,187	1,560,114	1,878,846	-	(1,878,846)
Land Sale Proceeds	2,956,039	218,728	-	-	-	-
Brickell School Project	-	-	3,500,000	-	-	-
Earlington Heights Elementary	-	-	-	125,000	-	(125,000)
Frederick Douglass Elementary	1,039,984	1,997,367	-	1,150,754	-	(1,150,754)
Gateway Environmental K-8	-	-	744,480	53,220	-	(53,220)
Leewood K-8 Center	-	-	25,000	-	-	-
Miami Beach Senior High	668,589	341,973	32,741	-	-	-
Charles R. Hadley Elementary	-	524,150	-	-	-	-
Mandarian Lakes K-8 Learning Center	-	798,699	548,526	-	-	-
Coconut Palm K-8 Academy	-	2,612,038	-	-	-	-
MAS @ Zelda Glazer	-	-	105,440	765,000	-	(765,000)
Miami Shores Elementary	-	-	-	125,000	-	(125,000)
Pinecrest Elementary	-	-	-	25,000	-	(25,000)
Southwood Middle	-	-	220,460	-	-	-
West Lakes Prep	520,784	-	-	-	-	-
Wheatley, Phillis Elementary	-	1,047,112	-	783,948	-	(783,948)
SEED School of Miami @ Westview Middle Campus	2,488,000	-	83,293	-	-	-
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	3,234,375	3,093,750
Impact Fees	21,144,817	19,856,162	28,613,170	19,900,000	19,900,000	-
<b>Total Local</b>	<b>\$ 516,654,809</b>	<b>\$ 529,247,094</b>	<b>\$ 558,212,060</b>	<b>\$ 662,863,737</b>	<b>\$ 775,739,840</b>	<b>\$ 112,876,103</b>
<b>Other Financing Sources</b>						
GO Bonds	\$ -	\$ -	\$ -	\$ 270,800,000	\$ -	\$ (270,800,000)
Premium on GO Bonds	-	-	-	34,872,847	-	(34,872,847)
Master Equipment Lease	24,721,512	-	-	-	-	-
Loss Recoveries	-	-	33,323	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 24,721,512</b>	<b>\$ -</b>	<b>\$ 33,323</b>	<b>\$ 305,672,847</b>	<b>\$ -</b>	<b>\$ (305,672,847)</b>
<b>Beginning Fund Balance</b>	<b>\$ 520,115,773</b>	<b>\$ 482,211,332</b>	<b>\$ 453,469,710</b>	<b>\$ 445,229,796</b>	<b>\$ 866,050,107</b>	<b>\$ 420,820,311</b>
<b>TOTAL REVENUE, TRANSFERS, &amp; FUND BALANCE</b>	<b>\$ 1,119,932,035</b>	<b>\$ 1,090,149,317</b>	<b>\$ 1,081,582,785</b>	<b>\$ 1,492,301,344</b>	<b>\$ 1,712,666,820</b>	<b>\$ 220,365,476</b>

## EXPENDITURES

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Tentative Appropriations	Increase/ (Decrease)
<b>(Function 7400 &amp; 9200)</b>						
Site & Site Improvements	\$ 12,938,619	\$ 8,534,411	\$ 12,448,514	\$ 11,076,869	\$ 45,155,053	\$ 34,078,184
Building	66,216,447	70,948,534	34,523,457	42,638,722	300,253,097	257,614,375
Remodeling	93,504,205	102,987,917	145,942,096	128,483,224	799,325,272	670,842,048
Equipment	37,875,139	6,349,736	6,005,504	4,665,482	21,523,024	16,857,542
Motor Vehicles and Buses	28,466	-	1,077,723	1,555,571	9,640,574	8,085,003
Dues and Fees	45,816	16,577	16,946	1,883,500	-	(1,883,500)
Other	366,769	23,131	1,185,200	173,877	3,816,262	3,642,385
<b>Total Expenditures</b>	<b>\$ 210,975,461</b>	<b>\$ 188,860,306</b>	<b>\$ 201,199,440</b>	<b>\$ 190,477,245</b>	<b>\$ 1,179,713,282</b>	<b>\$ 989,236,037</b>
<b>Transfers Out (Function 9700)</b>						
To General Fund	\$ 179,051,300	\$ 201,439,568	\$ 202,077,868	\$ 207,504,177	\$ 229,273,979	\$ 21,769,802
To Debt Service	247,693,942	246,379,733	233,075,681	228,269,815	225,228,849	(3,040,966)
<b>Total Transfers Out</b>	<b>\$ 426,745,242</b>	<b>\$ 447,819,301</b>	<b>\$ 435,153,549</b>	<b>\$ 435,773,992</b>	<b>\$ 454,502,828</b>	<b>\$ 18,728,836</b>
<b>Ending Fund Balance</b>						
Nonspendable	\$ 16,122,983	\$ 3,410,663	\$ 16,868,271	\$ -	\$ -	\$ -
Restricted	466,088,349	450,059,047	426,124,811	866,050,107	78,450,710	(787,599,397)
Assigned	-	-	2,236,714	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 482,211,332</b>	<b>\$ 453,469,710</b>	<b>\$ 445,229,796</b>	<b>\$ 866,050,107</b>	<b>\$ 78,450,710</b>	<b>\$ (787,599,397)</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; FUND BALANCE</b>	<b>\$ 1,119,932,035</b>	<b>\$ 1,090,149,317</b>	<b>\$ 1,081,582,785</b>	<b>\$ 1,492,301,344</b>	<b>\$ 1,712,666,820</b>	<b>\$ 220,365,476</b>

## HISTORICAL HIGHLIGHTS

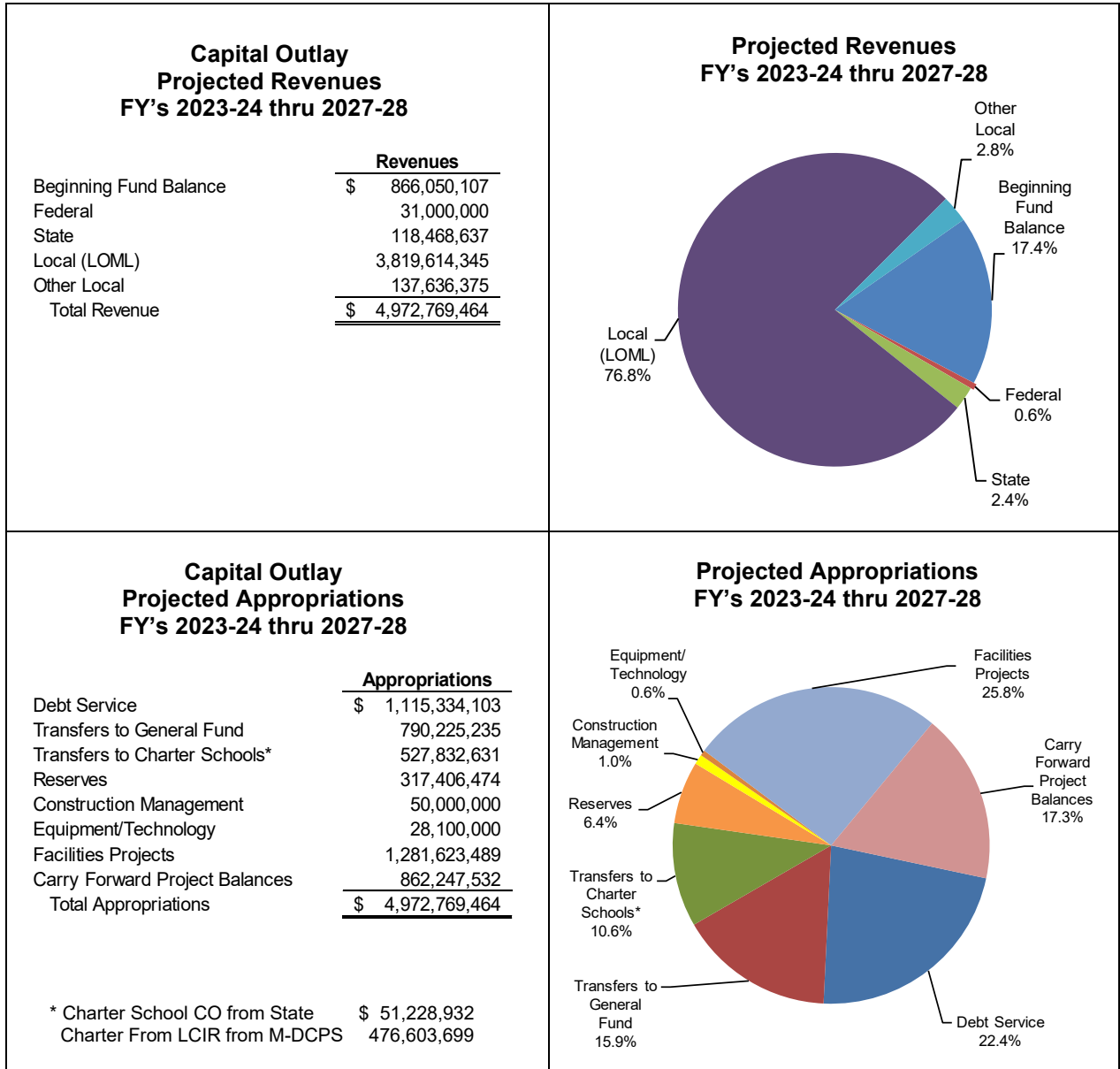


- Beginning Fund Balance for FY 2023-24 is projected at \$866.1 million, more than 12 times FY 2013-14's record low of \$68.8 million. Prior to the GO Bond passage, capital fund balances had experienced rapidly declining balances due to declining revenues and its impact on local financing.
- In November 2012, voters approved a \$1.2 billion GOB referendum. Financing fluctuations reflect the strategic timing of GO Bond issuances based on capital project cash flow needs. The District issued the final \$270.8 million GOB tranche in the first quarter of FY 2022-23.
- 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 2019-20 to FY 2023-24, 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 2023-24 through 2027-28**

	2023-24 Amount	2024-25 Amount	2025-26 Amount	2026-27 Amount	2027-28 Amount	Five Year Total Amount
<b>Revenue Source</b>						
Beginning Fund Balance	\$ 866,050,107	\$ -	\$ -	\$ -	\$ -	\$ 866,050,107
Deferred Doral Ground Lease	3,234,375	-	-	-	-	3,234,375
Total Carry Forward Balances	\$ 869,284,482	\$ -	\$ -	\$ -	\$ -	\$ 869,284,482
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 CO & DS	\$ 51,228,932	\$ -	\$ -	\$ -	\$ -	\$ 51,228,932
	13,447,941	13,447,941	13,447,941	13,447,941	13,447,941	67,239,705
<b>Subtotal State</b>	\$ 64,676,873	\$ 13,447,941	\$ 13,447,941	\$ 13,447,941	\$ 13,447,941	\$ 118,468,637
LOML - 1.5 mills Tax Roll Value (July 2023)/Mar 2023 % change in Tax Roll	509,432,962,106	489,630,000,000	520,541,000,000	551,296,000,000	581,610,000,000	2,652,509,962,106
<b>Local Optional Millage Levy</b>	18.79%	-3.89%	6.31%	5.91%	5.50%	
	\$ 733,583,465	\$ 705,067,200	\$ 749,579,040	\$ 793,866,240	\$ 837,518,400	\$ 3,819,614,345
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	18,802,000	5,000,000	4,000,000	3,500,000	2,500,000	33,802,000
<b>Subtotal Local</b>	\$ 772,505,465	\$ 730,187,200	\$ 773,699,040	\$ 817,486,240	\$ 860,138,400	\$ 3,954,016,345
<b>Total Revenue</b>	\$ 1,712,666,820	\$ 749,835,141	\$ 793,346,981	\$ 837,134,181	\$ 879,786,341	\$ 4,972,769,464
<b>Appropriations</b>						
<b>Debt Service:</b>						
COPs Net of Imp Fee COP Debt	\$ 198,007,097	\$ 196,917,902	\$ 198,191,255	\$ 213,353,784	\$ 214,281,610	\$ 1,020,751,648
Add'l D/S QSCB & BABs	22,064,842	22,067,600	22,065,213	14,620,391	6,029,044	86,847,090
Equip/Tech Lease Pymt	5,156,910	2,578,455	-	-	-	7,735,365
<b>Total Debt Service</b>	\$ 225,228,849	\$ 221,563,957	\$ 220,256,468	\$ 227,974,175	\$ 220,310,654	\$ 1,115,334,103
<b>Transfers to General Fund:</b>						
Charter School CO from State	\$ 51,228,932	\$ -	\$ -	\$ -	\$ -	\$ 51,228,932
Charter From LCIR from M-DCPS	20,000,000	50,000,000	80,000,000	120,000,000	206,603,699	476,603,699
<b>Charter Transfers to General</b>	\$ 71,228,932	\$ 50,000,000	\$ 80,000,000	\$ 120,000,000	\$ 206,603,699	\$ 527,832,631
Maintenance Transfer	135,283,131	135,283,131	135,283,131	135,283,131	135,283,131	676,415,655
Leases for School Facilities	2,647,385	2,647,385	2,647,385	2,647,385	2,647,385	13,236,925
Equipment	500,000	500,000	500,000	500,000	500,000	2,500,000
Impact Fee Audit	8,900	8,900	8,900	8,900	8,900	44,500
Property Insurance	19,605,631	19,605,631	19,605,631	19,605,631	19,605,631	98,028,155
<b>Non-Charter Tfrs. To General</b>	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 158,045,047	\$ 790,225,235
<b>Total Transfer to General</b>	\$ 229,273,979	\$ 208,045,047	\$ 238,045,047	\$ 278,045,047	\$ 364,648,746	\$ 1,318,057,866
<b>Millage Reserve/Contingency</b>	\$ 68,319,760	\$ 19,168,719	\$ 30,959,867	\$ 65,432,598	\$ 117,644,580	\$ 301,525,524
<b>Construction Management</b>	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 50,000,000
<b>Technology/Equipment:</b>						
Technology	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
Electric Buses	1,800,000	1,800,000	-	-	-	3,600,000
Maintenance/Facilities Vehicles	3,000,000	3,000,000	3,000,000	3,000,000	-	12,000,000
School Copiers	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>Subtotal-Technology/Equip.</b>	\$ 7,300,000	\$ 7,300,000	\$ 5,500,000	\$ 5,500,000	\$ 2,500,000	\$ 28,100,000
<b>Facilities Projects</b>						
Carry Forward Projects	\$ 862,247,532	\$ -	\$ -	\$ -	\$ -	\$ 862,247,532
Carry Forward Reserves/Contingency	7,036,950	-	-	-	-	7,036,950
Subtotal for Carry Forward Balances	\$ 869,284,482	\$ -	\$ -	\$ -	\$ -	\$ 869,284,482
<b>Ancillary Projects</b>						
District Offices Redevelopment	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
SBAB Complex	4,000,000	-	-	-	-	4,000,000
WLRN Project	1,000,000	-	-	-	-	1,000,000
Chapman House Renovation Project	1,000,000	-	-	-	-	1,000,000
Subtotal Ancillary Facilities	\$ 6,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 7,000,000
Capital Projects	\$ 204,651,734	\$ 195,056,402	\$ 192,853,238	\$ 154,150,000	\$ 69,150,000	\$ 815,861,374
Impact Fee Projects	20,135,000	20,135,000	19,701,000	19,701,000	19,701,000	99,373,000
Critical Systems Lifecycle Needs	12,137,825	12,137,825	21,590,170	21,590,170	21,590,170	89,046,160
Comprehensive Needs	10,500,000	10,500,000	12,000,000	12,000,000	12,000,000	57,000,000
ADA (Lawsuit Projects)	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Maintenance Service Contracts	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	77,500,000
Safety to Life	6,937,243	6,937,243	6,937,243	6,937,243	6,937,243	34,686,215
Roofing	5,483,948	5,483,948	5,483,948	5,483,948	5,483,948	27,419,740
Locker Rm & Athletic Field Renov	1,500,000	1,500,000	-	5,000,000	5,000,000	13,000,000
Fencing	1,500,000	1,500,000	-	-	-	3,000,000
Energy Management Contracts	600,000	600,000	600,000	600,000	600,000	3,000,000
Auditorium Renovations	800,000	-	-	-	-	800,000
Communication (PA) Systems Renov	3,200,000	3,200,000	3,200,000	-	-	9,600,000
Painting	3,000,000	237,000	-	-	-	3,237,000
Offsite Road Improvements	220,000	220,000	220,000	220,000	220,000	1,100,000
GOB Project Reserves from interest	3,094,000	1,750,000	2,500,000	1,000,000	500,000	8,844,000
<b>Subtotal Facilities Projects</b>	\$ 1,172,544,232	\$ 283,757,418	\$ 288,585,599	\$ 250,182,361	\$ 164,682,361	\$ 2,159,751,971
<b>Total Five Year Plan Appropriations</b>	\$ 1,712,666,820	\$ 749,835,141	\$ 793,346,981	\$ 837,134,181	\$ 879,786,341	\$ 4,972,769,464

## REVENUES AND APPROPRIATIONS FIVE YEAR PLAN FY 2023-24 THROUGH FY 2027-28



- The major source of revenue over the next five years, representing 76.8% of total revenue is the Local Optional Millage Levy (LOML), and the next largest source representing 17.4% of total appropriations is Beginning Fund Balance which is 34.12% GOB.
- The largest appropriation representing approximately 25.8% of total appropriations over the next five years is Facilities Projects, while the next largest appropriation representing approximately 22.4% 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 55-62.

## APPROPRIATIONS

New appropriation projections are summarized by major category on page 6-10.

### **Capital Projects:**

Appropriations for FY 2023-24 include \$300.17 million of new capital projects including ancillary projects. The capital program continues to have construction in progress and an estimated carry forward balance of \$869.29 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 2023-24 in the amount of \$229.27 million. While the non-charter related transfer will be stable through FY 2027-28, the total transfer will fluctuate depending on state calculated charter capital outlay allocations.

	<b>FY 2023-24</b>
<b>Description</b>	<b>Amount</b>
Maintenance Transfer	\$ 135,283,131
Leases for School Facilities	2,647,385
Equipment	500,000
Impact Fee Audit	8,900
Property Insurance	19,605,631
subtotal	\$ 158,045,047
<b>Charter Capital Outlay</b>	
CO from State	\$ 51,228,932
LCIR from M-DCPS	20,000,000
Total	<u>\$ 229,273,979</u>

### **Long Term Obligations:**

As shown on page 6-13 and detailed on page 6-22, debt service requirements funded by capital for the Master Lease COPs, QZABs, Master Equipment & Technology Lease, and ARRA QSCBs and BABs will be \$225.23 million in FY 2023-24 and are projected to be \$221.56 million, \$220.26 million, \$227.97 million and \$220.31 million for fiscal years 2024-25 through 2027-28, respectively.

### **Reserves:**

Reserves of \$68.32 million, \$19.17 million, \$30.96 million, \$65.43 million, and \$117.64 million are projected for fiscal years 2023-24 through 2027-28, respectively. Total reserves in the five year capital plan include millage reserves which are intended to mitigate any shortfall in property tax collections. Reserves in the plan will continue to be adjusted to reflect the prioritization of capital projects and funding as better estimates become available.

### **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 2023-24 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 2023-24, the Operating Budget must absorb additional support and utilities costs related to the added square footage. There are three capital projects scheduled for completion with the following additional operating costs estimated to be \$1,311,089. 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 multipliers used are from FLDOE's most recent available Florida School District Annual Plant Maintenance & Operations Cost Report from FY 2021-22.

	School	Added Student Stations	Addition of Educational Square Footage	Additional Personnel Costs incl Support Pool Allocation	Maintenance Costs	Operations Costs	Total Impact on Operating
Funds Center	District Cost per Sq Ft Multiplier from FLDOE 2021-22 Florida School District Annual Plant Maintenance & Operations Cost Report				\$ 1.92	\$ 7.30	
7048	Alonzo & Tracy Mourning Senior High addition	450	23,387	\$ 656	\$ 44,903	\$ 170,725	\$ 216,284
3621	Coconut Palm K-8 Academy addition	216	11,886	108,007	22,821	86,768	217,596
6001	New School Facility to replace portables at Ammons Middle	237	79,525	143,988	152,688	580,533	877,209
	Total	903	114,798	\$ 252,651	\$ 220,412	\$ 838,026	\$ 1,311,089



## 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. M-DCPS 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.

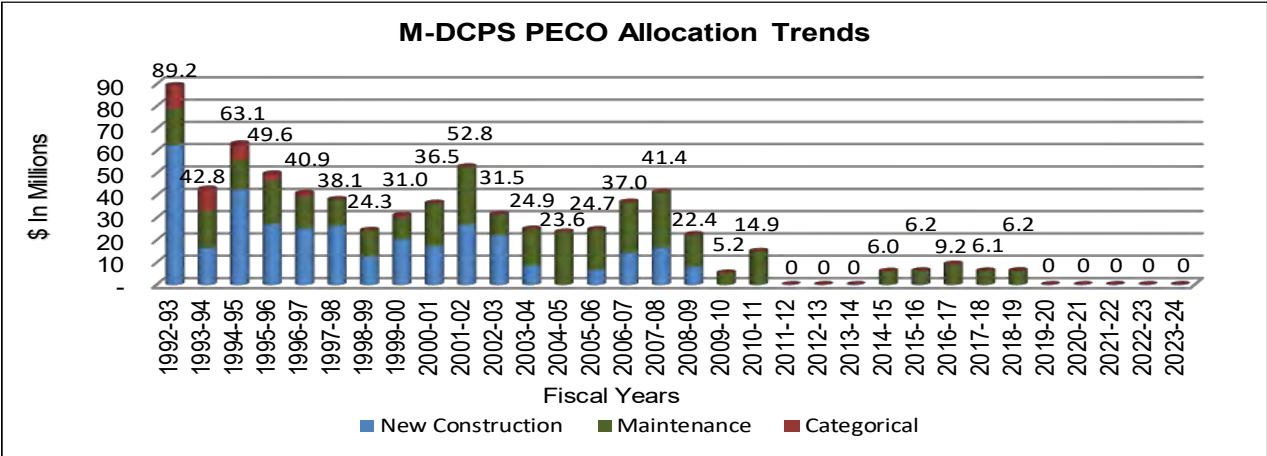
The State has not appropriated capital funding for class size reduction since FY 2007-08 and further state capital funding is not anticipated.

### 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 \$253 million to harden schools with M-DCPS being allocated \$30.6 million or 12.1%. 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.

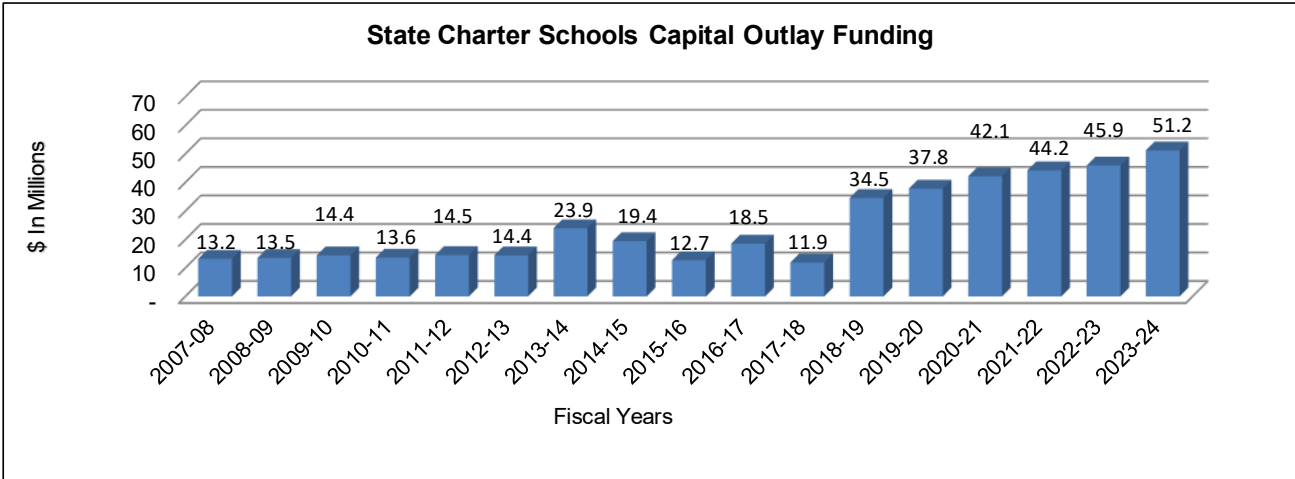
Fiscal Year	M-DCPS Allocation	State Allocation	M-DCPS Share %
2018-19	\$12,183,523	\$98,962,286	12.3%
2019-20	6,056,041	50,000,000	12.1%
2020-21	5,017,839	42,000,000	11.9%
2021-22	5,089,436	42,000,000	12.1%
2022-23	2,249,161*	20,000,000	11.2%
Total	<u>\$30,596,000</u>	<u>\$252,962,286</u>	<u>12.1%</u>

\*This grant allocation/application is pending FLDOE approval.



- Since 1992, M-DCPS' non-charter PECO allocation has dropped from \$89.2 million to \$0, reflecting the shift of capital funding from the state to local taxpayers.
- In FY 2023-24, just as in FY 2019-20 through FY 2022-23, the Florida legislature did not fund PECO for traditional K-12 public schools. This was also the case from FY 2011-12 through FY 2013-14.
- Categorical PECO funding has been significantly reduced since FY 1994-95. The last categorical PECO funding was allocated during FY 2001-02. Previously received allocations included:

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

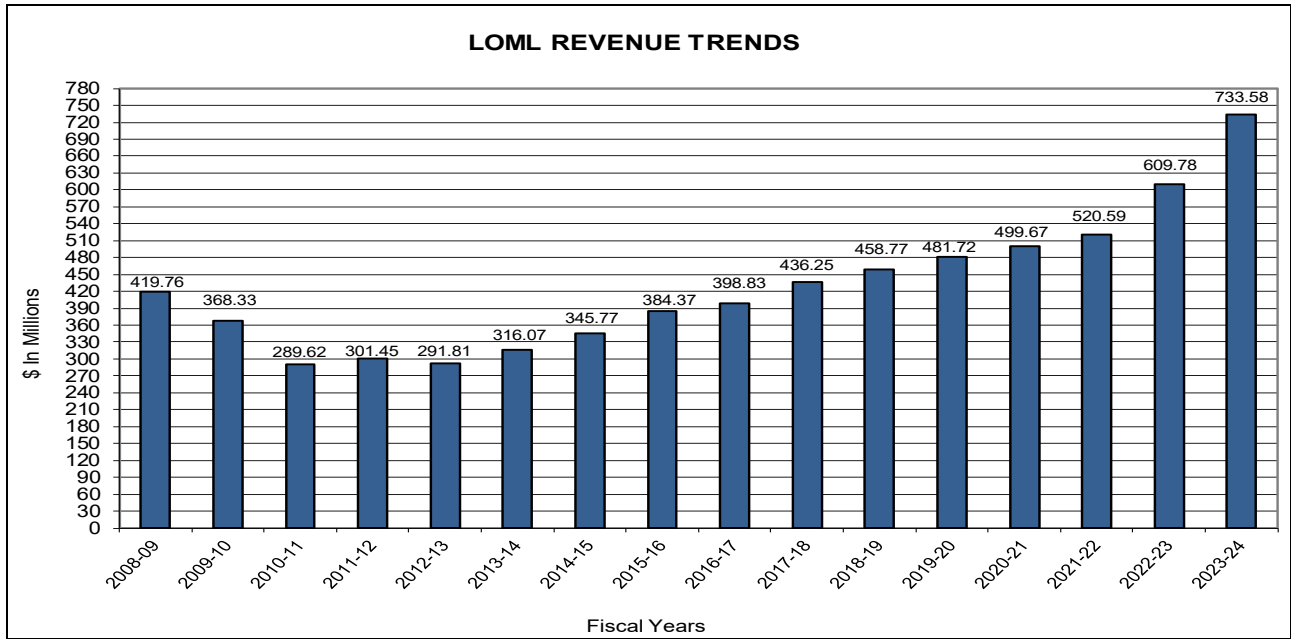


- The Florida Legislature has increased capital outlay funding to Charter Schools from \$13.2 million in FY 2007-08 to \$51.2 million which is projected for FY 2023-24.
- In addition to the State allocation, the District was obligated to share capital millage revenue with Charter Schools in the amount of \$16.9 million in FY 2016-17, and \$20 million is anticipated for FY 2023-24.

**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 local school boards and is used for long term capital planning. Annually, School Boards adopt a Five Year Facilities Work Plan that details prioritized capital appropriations by school.

In 2017, the Florida legislature passed House Bill 7069 requiring school districts to share LOML revenue with charter schools according to a statutory formula and state appropriation. In FY 2016-17 the District was obligated to share \$16.9 million of LOML revenue with charter schools. After many years of the State fully funding the capital outlay allocation for charter schools, the District is once again required to share LOML revenue with charter schools with an estimated \$20 million in FY 2023-24. Our continued revenue sharing obligation to charter schools is projected to be \$50 million, \$80 million, \$120 million and \$206.6 million for fiscal years 2024-25 through 2027-28, respectively.



Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13 to 2015-16	2016-17 to 2023-24
Millage Levied	1.75	1.75	1.55	1.60	1.561	1.50
Maximum Millage	2.00	1.75	1.75	1.75	1.75	1.75

- For FY 2023-24, the transfers to the General Fund represent 23.42% of LOML proceeds and debt service obligations represent 30.70% of LOML proceeds, in addition to other capital needs detailed on page 6-20.
- For FY 2023-24, the Florida Legislature is projected to fund \$51.2 million of the charter capital outlay allocation and the District is required to share a projected capital millage revenue of \$20 million with 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 2023-24.

**PROPOSED USES OF LOCAL OPTIONAL MILLAGE LEVY  
FY 2023-24  
Proposed Rate = 1.5 mills**

<b>PROG TRANSFERS TO GENERAL FUND</b>		
0810	Instructional Equipment	\$ 500,000
1569	Leases Instructional Facilities	2,647,385
1570	Maintenance Services Transfer	129,083,131
1572	Property Insurance	19,605,631
1578	Charter Capital Outlay Transfer	20,000,000
	Total Transfers to General Fund	\$ 171,836,147
 <b>TRANSFERS TO DEBT SERVICE</b>		
0922	Master Equipment & Technology Lease	\$ 5,156,910
0923	QZAB Debt Service	3,764,944
0942	Master Lease COPs	194,242,153
0943	ARRA Debt Service	22,064,842
	Total Transfers to Debt Service	\$ 225,228,849
 <b>CAPITAL PROJECTS &amp; TECHNOLOGY</b>		
Various	Capital Projects - (see Appendix B for Detail)	\$ 199,185,734
0110	Copiers Districtwide	500,000
0150	Purchase Electric School Buses	1,800,000
0174	Fence Replacement	1,500,000
0600	Energy Management Contracts	600,000
0700	General Ancillary - SBAB Complex	4,000,000
0732	Chapman House Renovation Project	1,000,000
0775	Maintenance Vehicle Replacement	3,000,000
0821	WLRN Project	1,000,000
0876	Communication Capacity Projects	3,200,000
0984	Locker Room & Athletic Field Renovations	1,500,000
0996	Technology Purchases	2,000,000
1044	Auditorium Renovations	800,000
1123	Maintenance Service Contracts	15,500,000
1137	Painting	3,000,000
1351	Critical Systems Life Cycle Needs	12,137,825
1500	Safety to Life Renovations	6,937,243
1508	ADA Projects	67,682
1511	Comprehensive Needs	10,500,000
1571	Project/Constuction Management - CO Abatement	9,178,225
	Total Capital Projects & Technology	\$ 277,406,709
 <b>RESERVES</b>		
0001	Millage Reserve/Contingency	\$ 59,111,760
	Total	\$ 733,583,465

**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 \$642.58 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 2023-24 through 2027-28. Impact Fees must be expended in compliance with the Interlocal Agreement in three 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	28,613,170	44.10%
2008-2009	5,203,747	-53.16%	2022-2023 **	20,866,625	-27.07%
			Total	\$ 642,580,282	

\*includes land donations.

\*\*through 3rd quarter.

## DISTRICT DEBT OBLIGATIONS AND ISSUANCES

### DEBT OBLIGATIONS

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

LOML COPs Series	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28
2012A	\$ 4.48	\$ 4.25	\$ 4.44	\$ 4.57	\$ 4.49
2014C	0.47	-	-	-	-
2014D	26.22	26.23	26.25	26.25	26.25
2015A	29.20	29.20	29.19	29.19	29.19
2015B	39.94	5.60	41.56	41.45	40.24
2015C	1.67	35.25	-	-	-
2015D	39.91	40.13	40.45	40.50	41.32
2016A	3.32	3.32	3.32	3.32	3.32
2016B	1.57	1.57	1.57	16.52	16.52
2016C	2.76	2.76	2.76	2.76	2.76
2018A	17.66	17.65	10.23	17.44	-
2019A	10.59	10.64	10.70	10.80	10.82
2019B	3.93	3.94	11.20	4.07	22.74
2019C	5.18	5.11	5.26	5.22	5.37
2021A	1.91	1.91	1.91	1.92	1.91
2022A	3.23	3.38	3.38	3.38	3.38
2023A	2.20	2.21	2.21	2.21	2.22
<b>LOML COPs Subtotal</b>	<b>\$194.24</b>	<b>\$193.15</b>	<b>\$194.43</b>	<b>\$209.60</b>	<b>\$210.53</b>
<b>QZAB Series*</b>	<b>3.76</b>	<b>3.76</b>	<b>3.76</b>	<b>3.75</b>	<b>3.75</b>
<b>LOML COPs-QZAB Subtotal</b>	<b>\$198.00</b>	<b>\$196.91</b>	<b>\$198.19</b>	<b>\$213.35</b>	<b>\$214.28</b>
<b>MEL</b>					
Digital Devices	\$ 5.16	\$ 2.58	\$ -	\$ -	\$ -
<b>MEL Subtotal</b>	<b>\$ 5.16</b>	<b>\$ 2.58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ARRA-QSCBs-BABs Series</b>					
QSCBs 2009B	\$ 7.45	\$ 7.45	\$ 7.45	\$ -	\$ -
QSCBs 2010A	13.71	13.71	13.71	13.71	-
BABs 2020A(Ref)	0.91	0.91	0.91	0.91	6.03
<b>QSCBs-BABs Subtotal</b>	<b>\$ 22.07</b>	<b>\$ 22.07</b>	<b>\$ 22.07</b>	<b>\$ 14.62</b>	<b>\$ 6.03</b>
<b>Total Debt Service</b>	<b>\$225.23</b>	<b>\$221.56</b>	<b>\$220.26</b>	<b>\$227.97</b>	<b>\$220.31</b>

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

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

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

<b>SERIES</b>	<b>SALE PROCEEDS*</b>	<b>PROJECTS FUNDED</b>	
<b>1988</b>	\$ 50,000,000	Braddock, G. Holmes Senior	
<b>1994-A</b>	\$163,500,000	Hurston, Z. Elementary 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
<b>1996-A</b>	\$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
<b>1996-B</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
<b>1998-99</b>	\$ 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
<b>2000-01</b>	\$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
<b>2002-03 A</b>	\$149,925,600	Fire Code Repairs Modular Additions Reagan/Doral Senior (S/S "FFF")	South Miami Senior Addition RANs Repayment Graham Elementary
<b>2002-03 D</b>	\$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
<b>2006-A</b>	\$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)**

<b>SERIES</b>	<b>SALE PROCEEDS*</b>	<b>PROJECTS FUNDED</b>	
<b>2006-B</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 Lake 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
<b>2007-A</b>	\$332,571,672	Hialeah Gardens Middle (S/S "MM- 1"-Marti Mid/Milam K-8, Filer S/Hialeah MA/Palm Springs MS Relief) 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
<b>2007-B &amp; C</b>	\$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
<b>2008-B</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
<b>2009-A</b>	\$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
<b>2014-C</b>	\$4,000,000	Madie Ives K-8	



**QUALIFIED SCHOOL CONSTRUCTION BONDS (QSCBs)**

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

**BUILD AMERICA BONDS (BABs)**

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

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

**QUALIFIED ZONE ACADEMY BONDS (QZABs)**

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

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

## **MASTER EQUIPMENT & TECHNOLOGY LEASE**

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

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

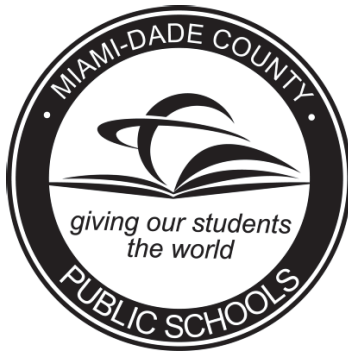
- In June of 2013, the School Board approved the expansion of the MEL program to include funding of \$63.45 million in digital devices. This expansion supports the District's 21<sup>st</sup> century technology vision to transform and modernize classrooms through the provision of digital learning tools and experiences for students while complying with the statutory requirement to align curriculum with digital devices and make the transition to digital instruction. Subsequently, in September of 2016, the School Board approved an additional \$78.90 million for digital devices.
- Debt service on the digital devices is projected to be \$5.16M and \$2.58M for FY 2023-24 through FY 2024-25, respectively. Debt service on the Master Equipment Lease will be fully paid off in FY 2024-25.

## **IMPACT FEES COPS**

<b>SERIES</b>	<b>AMOUNT</b>	<b>PROJECTS FUNDED</b>
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

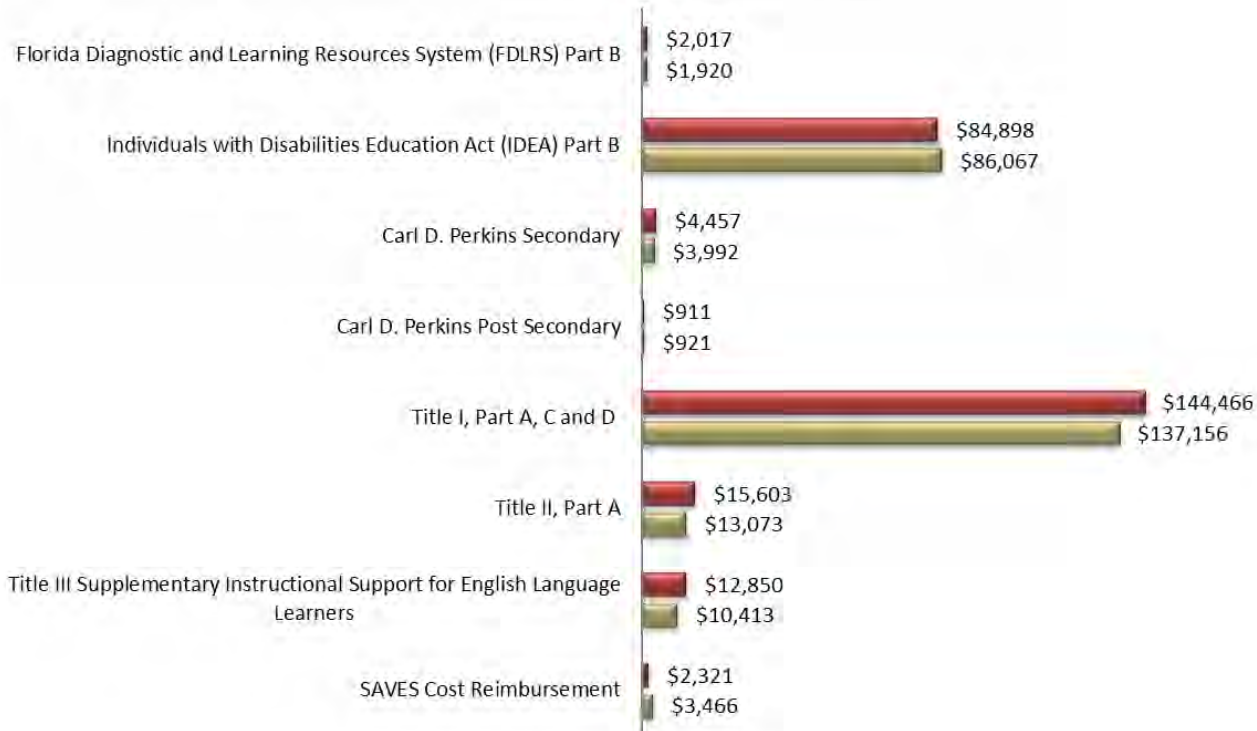
**SUMMARY OF REVENUES & APPROPRIATIONS  
SPECIAL REVENUE FUNDS  
2023-24 TENTATIVE BUDGET**

	<u>CONTRACTED PROGRAMS FUND</u>	<u>CARES/ CRRSA/ ARP FUNDS</u>	<u>FOOD SERVICE FUND</u>	<u>MISC. SPECIAL REVENUE FUND</u>	<u>TOTAL SPECIAL REVENUE FUNDS</u>
<b>REVENUES</b>					
Federal	\$ 410,880,352	\$ 752,920,722	\$ 180,299,700	\$ -	\$ 1,344,100,774
State	-	-	1,530,549	-	1,530,549
Local	2,006,067	628,485	2,098,163	16,223,590	20,956,305
<b>Total Revenues</b>	<b><u>\$ 412,886,419</u></b>	<b><u>\$ 753,549,207</u></b>	<b><u>\$ 183,928,412</u></b>	<b><u>\$ 16,223,590</u></b>	<b><u>\$ 1,366,587,628</u></b>
<b>FUND BALANCE FROM PRIOR YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 53,777,231</u></b>	<b><u>\$ 10,226,523</u></b>	<b><u>\$ 64,003,754</u></b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b><u>\$ 412,886,419</u></b>	<b><u>\$ 753,549,207</u></b>	<b><u>\$ 237,705,643</u></b>	<b><u>\$ 26,450,113</u></b>	<b><u>\$ 1,430,591,382</u></b>
<b>APPROPRIATIONS</b>					
Instructional	\$ 219,268,807	\$ 430,739,140	\$ -	\$ 4,862,304	\$ 654,870,251
Instructional Support	160,361,135	151,643,150	-	10,618,543	322,622,828
Other	33,256,477	171,166,917	191,131,016	976,467	396,530,877
<b>Sub-Total Appropriations</b>	<b><u>\$ 412,886,419</u></b>	<b><u>\$ 753,549,207</u></b>	<b><u>\$ 191,131,016</u></b>	<b><u>\$ 16,457,314</u></b>	<b><u>\$ 1,374,023,956</u></b>
<b>FUND BALANCE- END OF YEAR</b>					
Nonspendable	\$ -	\$ -	\$ 5,698,064	\$ -	\$ 5,698,064
Restricted	-	-	40,876,563	9,992,799	50,869,362
<b>Sub-Total Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 46,574,627</u></b>	<b><u>\$ 9,992,799</u></b>	<b><u>\$ 56,567,426</u></b>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 412,886,419</u></b>	<b><u>\$ 753,549,207</u></b>	<b><u>\$ 237,705,643</u></b>	<b><u>\$ 26,450,113</u></b>	<b><u>\$ 1,430,591,382</u></b>



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

■ AWARDS 2022-23   ■ AWARDS 2023-24



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.

Some of the award amounts provided for FY 2023-24 represent a preliminary allocation which will be adjusted during the upcoming fiscal year. 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 2022-23 and FY 2023-24.

## SUMMARY OF REVENUES & 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 2023-24 Tentative Budget represents the projected unexpended balances from FY 2022-23 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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET*</b>
<b>REVENUES</b>			
Federal	\$ 308,414,909	\$ 450,956,304	\$ 410,880,352
State	-	-	-
Local	3,992,302	5,711,293	2,006,067
<b>TOTAL REVENUES</b>	<b>\$ 312,407,211</b>	<b>\$ 456,667,597</b>	<b>\$ 412,886,419</b>
 <b>APPROPRIATIONS*</b>			
Salaries	\$ 154,489,715	\$ 243,951,831	\$ 214,700,938
Employee Benefits	59,682,968	96,859,197	85,343,623
Purchased Services	57,807,003	71,970,813	70,397,134
Energy Services	30,358	45,667	41,289
Materials & Supplies	8,018,994	10,320,688	13,666,540
Capital Outlay	20,539,859	18,723,371	15,318,086
Other Expenses	11,838,314	14,796,030	13,418,809
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 312,407,211</b>	<b>\$ 456,667,597</b>	<b>\$ 412,886,419</b>

\* FY 2023-24 balances include amounts estimated to be carried forward from FY 2022-23 Budget will be adjusted by program when final carry forward is completed in late August 2023.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
CONTRACTED PROGRAMS FUND  
FY 2023-24**

<b>PROGRAM TITLE</b>	<b>AMOUNT</b>
Florida Diagnostic and Learning Resources System (FDLRS), Part B	\$ 1,920,002
Individuals with Disabilities Education Act (IDEA) Part B	84,427,633
Individuals with Disabilities Education Act (IDEA) Part B Preschool	1,639,534
IDEA SEDNET Multi-Agency Part B	90,644
IDEA SEDNET Multi-Agency Network Trust	47,393
Carl D. Perkins Secondary	3,992,398
Carl D. Perkins Post Secondary	920,904
Title I, Part A	135,380,287
Title I, Part C	1,504,115
Title I, Part D	271,410
Title II, Part A	13,072,917
Title III, Part A - Supplementary Instructional Support for English Language	10,413,379
Title III, Part A - Enhanced Instructional Opportunities for Recently Arrived Immigrant Children and Youth	2,583,124
Title IV, Part A	11,112,355
Title IX - Project Upstart	367,570
Head Start	13,726,538
Early Head Start	2,614,349
SAVES Cost Reimbursement	3,466,353
<hr/>	
Total New Grants	\$ 287,550,905
Estimated Carry Forward from FY 2022-23	\$ 125,335,514
<b>FY 2023-24 TENTATIVE BUDGET</b>	<b><u>\$ 412,886,419</u></b>

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
SPECIAL REVENUE – CONTRACTED PROGRAMS  
FY 2023-24 TENTATIVE BUDGET**

7-6

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	\$ 219,268,807	\$ 105,181,989	\$ 39,061,776	\$ 48,348,752	\$ -	\$ 12,025,189	\$ 12,059,929	\$ 2,591,172
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 45,738,368	\$ 30,466,063	\$ 12,775,940	\$ 1,738,809	\$ 884	\$ 634,127	\$ 122,545	\$ -
Instructional Media Services	6200	\$ 2,094,481	\$ 858,804	\$ 341,374	\$ 718,051	\$ -	\$ 163,998	\$ 12,254	\$ -
Instruction & Curriculum Development	6300	\$ 46,502,059	\$ 29,349,618	\$ 11,939,573	\$ 2,618,773	\$ 40,405	\$ 445,529	\$ 2,100,110	\$ 8,051
Instructional Staff Training	6400	\$ 60,513,570	\$ 37,336,493	\$ 14,764,447	\$ 5,814,803	\$ -	\$ 338,930	\$ 220,580	\$ 2,038,317
Instructional Support	6500	\$ 5,512,657	\$ -	\$ -	\$ 4,913,720	\$ -	\$ -	\$ 598,937	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 8,970,689	\$ 150,291	\$ 51,206	\$ -	\$ -	\$ -	\$ -	\$ 8,769,192
School Administration	7300	\$ 29,877	\$ 21,470	\$ -	\$ 7,040	\$ -	\$ 1,367	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 200,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,667	\$ -
Fiscal Services	7500	\$ 51,474	\$ 42,940	\$ 8,534	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 5,263,027	\$ 1,052,035	\$ 358,443	\$ 3,808,485	\$ -	\$ 41,000	\$ 3,064	\$ -
Transportation Services	7800	\$ 17,928,867	\$ 9,833,303	\$ 5,948,451	\$ 2,147,113	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 504,544	\$ 407,932	\$ 93,879	\$ -	\$ -	\$ 2,733	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ 112,635	\$ -	\$ -	\$ 112,635	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 194,697	\$ -	\$ -	\$ 168,953	\$ -	\$ 13,667	\$ -	\$ 12,077
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 412,886,419</b>	<b>\$ 214,700,938</b>	<b>\$ 85,343,623</b>	<b>\$ 70,397,134</b>	<b>\$ 41,289</b>	<b>\$ 13,666,540</b>	<b>\$ 15,318,086</b>	<b>\$ 13,418,809</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>9700</b>								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2021	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 412,886,419</b>							



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

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

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

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*. The 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 REVENUES & APPROPRIATIONS  
SPECIAL REVENUE FUNDS – CARES, CRRSA, & ARP FUNDS  
FY 2023-24 TENTATIVE BUDGET**

	<b>OTHER CARES ACT RELIEF FUND</b>	<b>ESSER II FUND</b>	<b>ESSER III FUND</b>	<b>OTHER ARP FUND</b>	<b>TOTAL CARES/CRRSA/ ARP FUNDS SPECIAL REVENUE FUNDS</b>
<b>REVENUES</b>					
Federal	\$ 1,237,691	\$ 103,035,609	\$ 614,693,775	\$ 33,953,647	\$ 752,920,722
State	-	-	-	-	-
Local	-	-	-	628,485	628,485
<b>TOTAL REVENUES</b>	<b><u>\$ 1,237,691</u></b>	<b><u>\$ 103,035,609</u></b>	<b><u>\$ 614,693,775</u></b>	<b><u>\$ 34,582,132</u></b>	<b><u>\$ 753,549,207</u></b>
<b>APPROPRIATIONS</b>					
Instructional	\$ 1,200,245	\$ 65,598,729	\$ 351,558,771	\$ 12,381,395	\$ 430,739,140
Instructional Support	-	21,796,574	124,822,511	5,024,065	151,643,150
Other	37,446	15,640,306	138,312,493	17,176,672	171,166,917
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 1,237,691</u></b>	<b><u>\$ 103,035,609</u></b>	<b><u>\$ 614,693,775</u></b>	<b><u>\$ 34,582,132</u></b>	<b><u>\$ 753,549,207</u></b>

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER) Fund. This Grant liquidated on 11/20/2022, therefore, there is no Tentative Budget for FY 2023-24.

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

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET*</b>
<b>REVENUES</b>			
Federal	\$ 16,376,301	\$ 17,552,155	\$ -
State	-	-	-
Local	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 16,376,301</b>	<b>\$ 17,552,155</b>	<b>\$ -</b>
<b>APPROPRIATIONS*</b>			
Salaries	\$ 1,598,409	\$ 1,595,338	\$ -
Employee Benefits	214,160	341,793	-
Purchased Services	7,413,637	13,484,362	-
Materials & Supplies	2,065,984	835,095	-
Capital Outlay	4,923,863	228,687	-
Other Expenses	160,248	1,066,880	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 16,376,301</b>	<b>\$ 17,552,155</b>	<b>\$ -</b>

\* FY 2023-24 has no Tentative Budget, as ESSER I liquidated on 11/20/2022.

## 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 2023-24 Tentative Budget represents the projected unexpended balances from FY 2022-23 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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET*</b>
<b>REVENUES</b>			
Federal	\$ 11,862,389	\$ 3,036,649	\$ 1,237,691
State	-	-	-
Local	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 11,862,389</b>	<b>\$ 3,036,649</b>	<b>\$ 1,237,691</b>
<b>APPROPRIATIONS*</b>			
Salaries	\$ 953,609	\$ 198,699	\$ 185,035
Employee Benefits	239,038	58,759	58,668
Purchased Services	488,999	445,892	40,101
Materials & Supplies	758,675	557,958	36,759
Capital Outlay	4,223,348	1,750,973	909,826
Other Expenses	5,198,720	24,368	7,302
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,862,389</b>	<b>\$ 3,036,649</b>	<b>\$ 1,237,691</b>

\* FY 2023-24 balances include amounts estimated to be carried forward from FY 2022-23. Budget will be adjusted by program when final carry forward is completed in late August 2023.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
OTHER CARES ACT RELIEF FUND  
FY 2023-24**

<b>PROGRAM TITLE</b>	<b>AMOUNT</b>
Estimated Carry Forward from FY 2022-23	<u>\$ 1,237,691</u>
<b>FY 2023-24 TENTATIVE BUDGET</b>	<b><u>\$ 1,237,691</u></b>

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
OTHER CARES ACT RELIEF FUND  
FY 2023-24 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	\$ 1,200,245	\$ 181,390	\$ 57,823	\$ 40,101	\$ -	\$ 18,475	\$ 902,456	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Support	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 7,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,302
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 30,144	\$ 3,645	\$ 845	\$ -	\$ -	\$ 18,284	\$ 7,370	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 1,237,691</b>	<b>\$ 185,035</b>	<b>\$ 58,668</b>	<b>\$ 40,101</b>	<b>\$ -</b>	<b>\$ 36,759</b>	<b>\$ 909,826</b>	<b>\$ 7,302</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>9700</b>								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2021	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 1,237,691</b>							

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER II FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER II) Fund. The FY 2023-24 Tentative Budget represents the projected unexpended balances from FY 2022-23 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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET*</b>
<b>REVENUES</b>			
Federal	\$ 156,368,788	\$ 169,791,512	\$ 103,035,609
State	-	-	-
Local	-	-	-
	<b>\$ 156,368,788</b>	<b>\$ 169,791,512</b>	<b>\$ 103,035,609</b>
<b>TOTAL REVENUES</b>	<b>\$ 156,368,788</b>	<b>\$ 169,791,512</b>	<b>\$ 103,035,609</b>
 <b>APPROPRIATIONS*</b>			
Salaries	\$ 39,662,876	\$ 26,640,288	\$ 20,545,300
Employee Benefits	10,017,280	9,321,555	5,852,423
Purchased Services	31,380,556	115,424,270	62,336,543
Energy Services	239,403	-	-
Materials & Supplies	55,923,632	6,791,660	3,874,139
Capital Outlay	12,707,908	5,416,349	7,470,082
Other Expenses	6,437,133	6,197,390	2,957,122
	<b>\$ 156,368,788</b>	<b>\$ 169,791,512</b>	<b>\$ 103,035,609</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 156,368,788</b>	<b>\$ 169,791,512</b>	<b>\$ 103,035,609</b>

\* FY 2023-24 balances include amounts estimated to be carried forward from FY 2022-23. Budget will be adjusted by program when final carry forward is completed in late August 2023.



**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
ESSER II FUND  
FY 2023-24**

<b>PROGRAM TITLE</b>	<b>AMOUNT</b>
Estimated Carry Forward from FY 2022-23	<u>\$ 103,035,609</u>
<b>FY 2023-24 TENTATIVE BUDGET</b>	<u><b>\$ 103,035,609</b></u>

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
ESSER II FUND  
FY 2023-24 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	\$ 65,598,729	\$ 7,798,996	\$ 2,634,738	\$ 52,830,220	\$ -	\$ 1,827,431	\$ 504,978	\$ 2,366
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 127,639	\$ 86,290	\$ 35,115	\$ 6,234	\$ -	\$ -	\$ -	\$ -
Instructional Media Services	6200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 733,420	\$ 620,468	\$ 112,952	\$ -	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 2,524,970	\$ 2,029,876	\$ 208,346	\$ 286,748	\$ -	\$ -	\$ -	\$ -
Instructional Support	6500	\$ 18,410,545	\$ 170,526	\$ 39,211	\$ 9,194,640	\$ -	\$ 2,045,546	\$ 6,960,622	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 3,704,296	\$ 542,396	\$ 189,033	\$ 12,467	\$ -	\$ 1,162	\$ 4,482	\$ 2,954,756
School Administration	7300	\$ 5,789,772	\$ 4,269,313	\$ 1,520,459	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Services	7800	\$ 8,013	\$ -	\$ 1,779	\$ 6,234	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ 6,138,225	\$ 5,027,435	\$ 1,110,790	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 103,035,609</b>	<b>\$ 20,545,300</b>	<b>\$ 5,852,423</b>	<b>\$ 62,336,543</b>	<b>\$ -</b>	<b>\$ 3,874,139</b>	<b>\$ 7,470,082</b>	<b>\$ 2,957,122</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>9700</b>								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2021	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 103,035,609</b>							

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

The Special Revenue Funds include the Other CRRSA Act Relief Fund. The state has required school'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. This Grant liquidated on 05/15/2023, therefore, there is no Tentative Budget for FY 2023-24.

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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Federal	\$ 4,661,045	\$ 256,466	\$ -
State	-	-	-
Local	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 4,661,045</b>	<b>\$ 256,466</b>	<b>\$ -</b>
<b>APPROPRIATIONS*</b>			
Salaries	\$ 3,765,584	\$ 111,187	\$ -
Employee Benefits	829,363	25,078	-
Purchased Services	1,161	1,094	-
Materials & Supplies	60,140	116,588	-
Capital Outlay	4,797	2,519	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,661,045</b>	<b>\$ 256,466</b>	<b>\$ -</b>

\* FY 2023-24 has no Tentative Budget, as the Other CRRSA Act Relief Fund liquidated on 05/15/2023.

## SUMMARY OF REVENUES & APPROPRIATIONS ESSER III FUND

The Special Revenue Funds include the Elementary and Secondary School Emergency Relief (ESSER III) Fund. The FY 2032-24 Tentative Budget represents the projected unexpended balances from FY 22-23 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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<hr/>			
<b>REVENUES</b>			
Federal	\$ 170,635,106	\$ 924,126,620	\$ 614,693,775
State	-	-	-
Local	-	-	-
<hr/>			
<b>TOTAL REVENUES</b>	<b><u>\$ 170,635,106</u></b>	<b><u>\$ 924,126,620</u></b>	<b><u>\$ 614,693,775</u></b>
<b>APPROPRIATIONS*</b>			
Salaries	\$ 76,142,814	\$ 144,071,339	\$ 193,136,784
Employee Benefits	15,556,408	42,879,476	51,757,216
Purchased Services	15,737,657	306,994,863	66,448,397
Energy Services	-	369,651	799,102
Materials & Supplies	21,844,447	97,865,009	109,907,247
Capital Outlay	35,118,538	302,928,706	172,421,604
Other Expenses	6,235,242	29,017,576	20,223,425
<hr/>			
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 170,635,106</u></b>	<b><u>\$ 924,126,620</u></b>	<b><u>\$ 614,693,775</u></b>

\* FY 2023-24 balances include amounts estimated to be carried forward from FY 2022-23. Budget will be adjusted by program when final carry forward is completed in late August 2023.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
ESSER III FUND  
FY 2023-24**

<b>PROGRAM TITLE</b>	<b>AMOUNT</b>
Estimated Carry Forward from FY 2022-23	<u>\$ 614,693,775</u>
<b>FY 2023-24 TENTATIVE BUDGET</b>	<u><b>\$ 614,693,775</b></u>

**SUMMARY OF APPROPRIATIONS BY FUNCTION  
ESSER III FUND  
FY 2023-24 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	\$ 351,558,771	\$ 94,907,412	\$ 21,448,190	\$ 28,280,438	\$ -	\$ 100,719,001	\$ 104,246,102	\$ 1,957,628
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 78,300,080	\$ 35,653,050	\$ 11,526,332	\$ 31,057,981	\$ -	\$ 10,991	\$ 51,726	\$ -
Instructional Media Services	6200	\$ 538,767	\$ 424,901	\$ 113,866	\$ -	\$ -	\$ -	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 10,225,290	\$ 7,532,335	\$ 2,515,401	\$ 6,645	\$ -	\$ 32,972	\$ 137,937	\$ -
Instructional Staff Training	6400	\$ 26,993,055	\$ 17,382,311	\$ 6,122,879	\$ 3,162,944	\$ -	\$ 241,796	\$ 68,969	\$ 14,156
Instructional Support	6500	\$ 8,765,319	\$ 1,274,703	\$ 279,489	\$ 2,624,712	\$ -	\$ -	\$ 4,586,415	\$ -
Board of Education	7100	\$ 166,250	\$ 135,196	\$ 31,054	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 20,249,198	\$ 1,409,899	\$ 481,342	\$ 106,316	\$ -	\$ -	\$ -	\$ 18,251,641
School Administration	7300	\$ 6,702,388	\$ 5,543,026	\$ 1,159,362	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 63,604,787	\$ 173,823	\$ 41,406	\$ -	\$ -	\$ 1,593,655	\$ 61,795,903	\$ -
Fiscal Services	7500	\$ 288,697	\$ 231,764	\$ 56,933	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ 1,135,045	\$ 849,802	\$ 186,326	\$ -	\$ -	\$ 98,917	\$ -	\$ -
Central Services	7700	\$ 1,295,836	\$ 675,979	\$ 160,447	\$ 252,504	\$ -	\$ -	\$ 206,906	\$ -
Transportation Services	7800	\$ 15,212,662	\$ 8,845,665	\$ 3,602,302	\$ 943,567	\$ 799,102	\$ 21,981	\$ 1,000,045	\$ -
Operation of Plant	7900	\$ 27,379,138	\$ 16,242,804	\$ 3,659,235	\$ 13,290	\$ -	\$ 7,187,934	\$ 275,875	\$ -
Maintenance of Plant	8100	\$ 2,156,044	\$ 1,757,545	\$ 346,773	\$ -	\$ -	\$ -	\$ 51,726	\$ -
General Support	8200	\$ 24,490	\$ 19,314	\$ 5,176	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 97,958	\$ 77,255	\$ 20,703	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 614,693,775</b>	<b>\$ 193,136,784</b>	<b>\$ 51,757,216</b>	<b>\$ 66,448,397</b>	<b>\$ 799,102</b>	<b>\$ 109,907,247</b>	<b>\$ 172,421,604</b>	<b>\$ 20,223,425</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>9700</b>								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2021	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 614,693,775</b>							

## SUMMARY OF REVENUES & APPROPRIATIONS OTHER ARP FUND

The Special Revenue Funds include the Other American Rescue Plan (ARP) Fund, which includes Corporation for Public Broadcasting grants as well as GEER III funds. All of these grants must be reported separately in this fund. The FY 2023-24 Tentative Budget represents the projected unexpended balances from FY 22-23 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.

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Federal	\$ 4,723,118	\$ 35,493,873	\$ 33,953,647
State	-	-	-
Local	70,000	633,675	628,485
<b>TOTAL REVENUES</b>	<b>\$ 4,793,118</b>	<b>\$ 36,127,548</b>	<b>\$ 34,582,132</b>
<b>APPROPRIATIONS*</b>			
Salaries	\$ 226,591	\$ 18,331,118	\$ 19,888,184
Employee Benefits	80,398	3,963,192	4,274,351
Purchased Services	4,471,741	7,557,883	4,841,498
Materials & Supplies	6,834	2,478,350	2,776,945
Capital Outlay	1,000	3,681,397	2,680,116
Other Expenses	6,554	115,608	121,038
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,793,118</b>	<b>\$ 36,127,548</b>	<b>\$ 34,582,132</b>

\* FY 2023-24 balances include amounts estimated to be carried forward from FY 2022-23. Budget will be adjusted by program when final carry forward is completed in late August 2023.

**SCHEDULE OF NEW GRANTS INCLUDED IN BUDGET  
OTHER ARP FUND  
FY 2023-24**

<b>PROGRAM TITLE</b>	<b>AMOUNT</b>
Estimated Carry Forward from FY 2022-23	<u>\$ 34,582,132</u>
<b>FY 2023-24 TENTATIVE BUDGET</b>	<u><b>\$ 34,582,132</b></u>



**SUMMARY OF APPROPRIATIONS BY FUNCTION  
OTHER ARP FUND  
FY 2023-24 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	\$ 12,381,395	\$ 2,712,748	\$ 616,789	\$ 4,367,031	\$ -	\$ 2,090,207	\$ 2,594,620	\$ -
Instructional Support Contr. Pgms.	6000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Personnel Services	6100	\$ 2,312,557	\$ 1,310,631	\$ 266,720	\$ 81,822	\$ -	\$ 598,709	\$ 54,675	\$ -
Instructional Media Services	6200	\$ 12,774	\$ -	\$ -	\$ -	\$ -	\$ 12,774	\$ -	\$ -
Instruction & Curriculum Development	6300	\$ 82,304	\$ 73,586	\$ 7,266	\$ 1,452	\$ -	\$ -	\$ -	\$ -
Instructional Staff Training	6400	\$ 2,616,430	\$ 2,096,215	\$ 209,016	\$ 247,885	\$ -	\$ 63,314	\$ -	\$ -
Instructional Support	6500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Education	7100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Administration	7200	\$ 121,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,038
School Administration	7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	7400	\$ 30,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,821	\$ -
Fiscal Services	7500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Services	7600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central Services	7700	\$ 11,941	\$ -	\$ -	\$ -	\$ -	\$ 11,941	\$ -	\$ -
Transportation Services	7800	\$ 143,308	\$ -	\$ -	\$ 143,308	\$ -	\$ -	\$ -	\$ -
Operation of Plant	7900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance of Plant	8100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Support	8200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services	9100	\$ 16,869,564	\$ 13,695,004	\$ 3,174,560	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services	9200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Capital Outlay	9300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 34,582,132</b>	<b>\$ 19,888,184</b>	<b>\$ 4,274,351</b>	<b>\$ 4,841,498</b>	<b>\$ -</b>	<b>\$ 2,776,945</b>	<b>\$ 2,680,116</b>	<b>\$ 121,038</b>
<b>OTHER FINANCING USES:</b>									
<b>Transfers out: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
<b>Total Transfers Out</b>	<b>9700</b>								
<b>TOTAL OTHER FINANCING USES</b>									
FUND BALANCE JUNE 30, 2020	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>\$ 34,582,132</b>							



# MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

The district's Department of Food and Nutrition provides nutrition and wellness programs to all students, oversees the district wellness policy, administers 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 2022-23, all student meals were provided at no charge in all M-DCPS schools thru the implementation of the USDA's Community Eligibility Provision (CEP) in the National School Lunch Program, which allowed the district to serve breakfast and lunch at no cost to all students enrolled at participating schools. CEP ensures that students have access to healthy meals during the school day, regardless of their economic status.

During 2022-23, Food and Nutrition served over 26.3 million lunches and 9.4 million breakfasts. Additionally, more than 4.6 million afterschool meals/snacks were served at 295 sites and 54 community agencies.

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

The USDA Fresh Fruit and Vegetable Program (FFVP) grant operated at 26 of the most economically needy elementary schools, which were awarded \$480,000 in 2022-23. FFVP produce items supported the learning environment and the awarded schools received weekly nutritional information about the featured fruit/vegetable as an enhancement to the lesson.

To further expand on sustainability practices and reaching the 2030 Clean Energy Goals, Food and Nutrition also created more awareness on environmental impact through the Earth Week Lunch Promotion and Plastic-Free Lunch Day. This promotion initiated the Plastic-Free/Plant-Based Sub Committee as an extension of the District Wellness Advisory Committee Meetings.



Food and Nutrition has also recently partnered with The Biscayne Nature Center for Environmental Education (BNCEE) to help promote plastic-free field trips to the site by encouraging the use of eco-friendly or reusable lunch container options and meals that require minimal packaging.

Food and Nutrition also encourages students to use share tables during mealtime to help avoid food-waste and food-insecurity by allowing students to place unwanted, nonperishable food items on a share table for other students to consume at no cost in a safe and sanitary manner. Additionally, we will be partnering with Food Rescue South Florida to recover and donate leftover foods from the share tables to local organizations.

## **Staff Support and Professional Development**



The Department of Food and Nutrition conducted New Employee Orientation for more than 500 newly hired part time food service employees, prior to starting work in the school kitchens.

Training programs for food service staff included basic operation of computers, point-of-sale systems, food ordering, menu production, receiving and inventory, as well as Hazard Analysis Critical Control Point.

Food and Nutrition also provided webinars for all food service staff on topics such as: “Customer Service: Good Food, Good Service, and Handling Student Complaints”, Food Protection Practices, Offer versus Serve School Breakfast and Lunch Program, Making a Lasting Impression, Health Inspection Procedures, district wellness initiatives and policy, civil rights compliance, and Summer Food Service.

Additionally, the Food Service Manager Internship Training Program was provided to 20 graduates using on-site, one-on-one training, as well as in-classroom instruction. A summer manager internship was also offered to allow more opportunities for career advancement.

Food and Nutrition also provided summer training opportunities that included Cashier Training, Online Food Ordering, TrakNOW Basics, Satellite Assistant Basics/Refresher, and Food Service 2.0.

## **Food and Menu Management**

The Department of Food and Nutrition began the 2022-23 school year by providing healthy and nutritious hot breakfast and lunch meals to all Miami-Dade County students and children 18 years and younger for the entire summer. It was a great success!

Food and Nutrition also initiated and launched the “Made in Miami” brand, which promotes local Miami flavors in school menus and increases partnerships with local and certified vendors. Some “Made in Miami” food items that were offered and served to students for breakfast and lunch were chicken empanadas, Brazilian rolls, focaccia bread sticks, cinnamon rolls, pan de bono (cheesy bites), and the Cuban mojo drumsticks.

In addition to this, Food and Nutrition also partnered and collaborated with local farmers to bring in local produce, such as fresh strawberries, green beans, corn, and Florida grown citrus. In order to ensure that students had access to meals during extended breaks during the year, Food and Nutrition also continued to provide a breakfast and lunch meal to students enrolled in Winter and Spring Break Academy.

Food and Nutrition was proud to introduce a variety of new food items to students this year, such as local cinnamon rolls, Cuban mojo drumsticks, whole muscle chicken tenders, roasted chicken wings, and Grillers Prime Veggie Patty.

## **Food and Menu Management (Continued)**

On April 6<sup>th</sup>, the Department hosted a Manager and Student Taste Testing Event, which was held at Miami Senior High. A variety of new items were evaluated by district-wide managers and students on site. Some of these items included: turkey and sausage egg breakfast pockets, whole grain cornbread poppers, shredded chicken and beef tacos, whole grain vegetable pinwheels, chicken and vegetable dumplings, and Chocolate Chickpea Spread.

Although nation-wide supply chain issues have caused the department to have 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**

Food and Nutrition completed the conversion of all schools from the mainframe to TrakNOW, a food service management software which includes applications such as inventory management, menu planning and nutritional analysis.

During the Winter Academy held at 125 sites, Food & Nutrition provided over 11,400 breakfasts, and 15,600 lunches. During the Spring Break Academy held at 109 sites, over 15,000 breakfasts, and 20,000 lunches were served. Over 50,000 meals were provided to students attending the Saturday Success Academy held at 109 sites. These meals included breakfast, morning snacks, afternoon snacks and lunches.

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

Food and Nutrition provided over 740,000 free breakfast and lunch meals daily to all students attending summer school as well as district and affiliated camps and programs within M-DCPS schools.



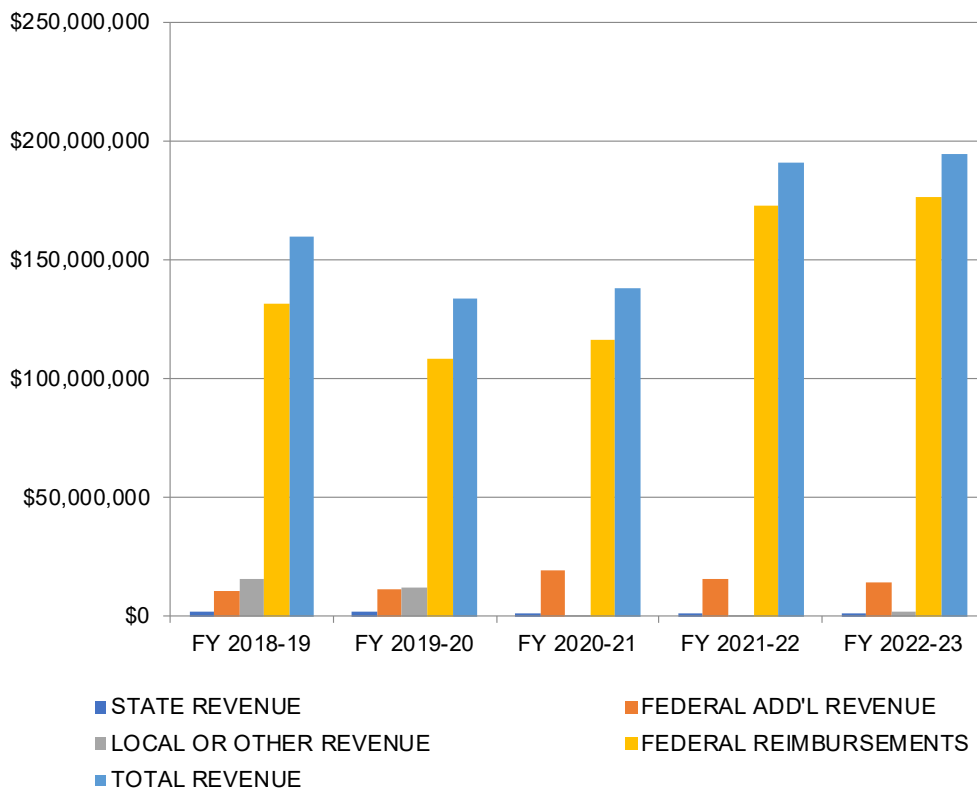
# MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND – 5 YEAR HISTORY

	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 ACTUAL RESULTS	FY 2022-23 PROJECTED BUDGET	FY 2023-24 TENTATIVE BUDGET
<b>REVENUES</b>						
<b>Federal Through State</b>						
National School Lunch Act	\$ 131,101,232	\$ 108,373,067	\$ 116,559,248	\$ 172,391,502	\$ 176,300,000	\$ 165,339,744
U.S.D.A. Commodities	9,748,364	10,855,350	8,597,324	14,486,882	13,000,000	13,500,000
Miscellaneous Federal Through State	-	-	9,402,865	-	-	-
Other	1,123,311	834,048	1,109,144	1,228,423	1,500,000	1,459,956
<b>Total Federal</b>	<b>\$ 141,972,907</b>	<b>\$ 120,062,465</b>	<b>\$ 135,668,581</b>	<b>\$ 188,106,807</b>	<b>\$ 190,800,000</b>	<b>\$ 180,299,700</b>
<b>State</b>						
Food Service Supplement	\$ 2,053,658	\$ 1,818,995	\$ 1,583,561	\$ 1,529,663	\$ 1,530,542	\$ 1,530,549
<b>Total State</b>	<b>\$ 2,053,658</b>	<b>\$ 1,818,995</b>	<b>\$ 1,583,561</b>	<b>\$ 1,529,663</b>	<b>\$ 1,530,542</b>	<b>\$ 1,530,549</b>
<b>Local</b>						
Interest and Other	\$ 111,490	\$ 124,640	\$ 227,287	\$ 58,007	\$ 965,304	\$ 598,163
Food Sales	15,435,661	11,911,552	392,252	731,841	1,350,000	1,500,000
<b>Total Local</b>	<b>\$ 15,547,151</b>	<b>\$ 12,036,192</b>	<b>\$ 619,539</b>	<b>\$ 789,848</b>	<b>\$ 2,315,304</b>	<b>\$ 2,098,163</b>
<b>TOTAL REVENUES</b>	<b>\$ 159,573,716</b>	<b>\$ 133,917,652</b>	<b>\$ 137,871,681</b>	<b>\$ 190,426,318</b>	<b>\$ 194,645,846</b>	<b>\$ 183,928,412</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 42,648,920</b>	<b>\$ 32,749,920</b>	<b>\$ 14,504,012</b>	<b>\$ 22,733,592</b>	<b>\$ 56,482,492</b>	<b>\$ 53,777,231</b>
<b>TOTAL REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>\$ 202,222,636</b>	<b>\$ 166,667,572</b>	<b>\$ 152,375,693</b>	<b>\$ 213,159,910</b>	<b>\$ 251,128,338</b>	<b>\$ 237,705,643</b>
<b>APPROPRIATIONS AND RESERVES</b>						
<b>APPROPRIATIONS</b>						
Salaries	\$ 49,824,554	\$ 49,829,831	\$ 41,524,394	\$ 43,116,044	\$ 54,823,090	\$ 50,797,329
Employee Benefits	24,576,518	24,096,272	22,807,645	23,767,382	33,971,669	29,108,828
Purchased Services	6,300,942	5,944,730	4,688,571	5,193,762	6,144,622	5,903,037
Energy Services	5,996,820	5,685,932	5,286,435	7,516,136	8,011,060	8,859,744
Food & Supplies	74,910,829	61,591,671	52,453,355	73,395,876	87,665,500	90,765,000
Capital Outlay	5,247,048	2,378,726	350,706	1,081,915	3,000,000	2,500,000
Indirect Cost & Other	2,616,005	2,636,398	2,530,995	2,606,303	3,735,166	3,197,078
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 169,472,716</b>	<b>\$ 152,163,560</b>	<b>\$ 129,642,101</b>	<b>\$ 156,677,418</b>	<b>\$ 197,351,107</b>	<b>\$ 191,131,016</b>
<b>Ending Fund Balance</b>						
Non-Spendable	\$ 3,131,357	\$ 5,338,818	\$ 3,885,816	\$ 3,836,500	\$ 3,836,500	\$ 5,698,064
Restricted	29,618,563	9,165,194	18,847,776	52,645,992	49,940,731	40,876,563
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 32,749,920</b>	<b>\$ 14,504,012</b>	<b>\$ 22,733,592</b>	<b>\$ 56,482,492</b>	<b>\$ 53,777,231</b>	<b>\$ 46,574,627</b>
<b>TOTAL APPROPRIATIONS &amp; FUND BALANCE</b>	<b>\$ 202,222,636</b>	<b>\$ 166,667,572</b>	<b>\$ 152,375,693</b>	<b>\$ 213,159,910</b>	<b>\$ 251,128,338</b>	<b>\$ 237,705,643</b>

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

Federal reimbursements for FY 2022-23 have increased due to the district implementing the Community Eligibility Provision (CEP) allowing all students to eat at no charge and claiming the meals at the higher free reimbursement rate. The USDA also provided a temporary increase in the reimbursement rate for FY 2022-23 in addition to Supply Chain Assistance (SCA) funds.

### REVENUE & REIMBURSEMENTS

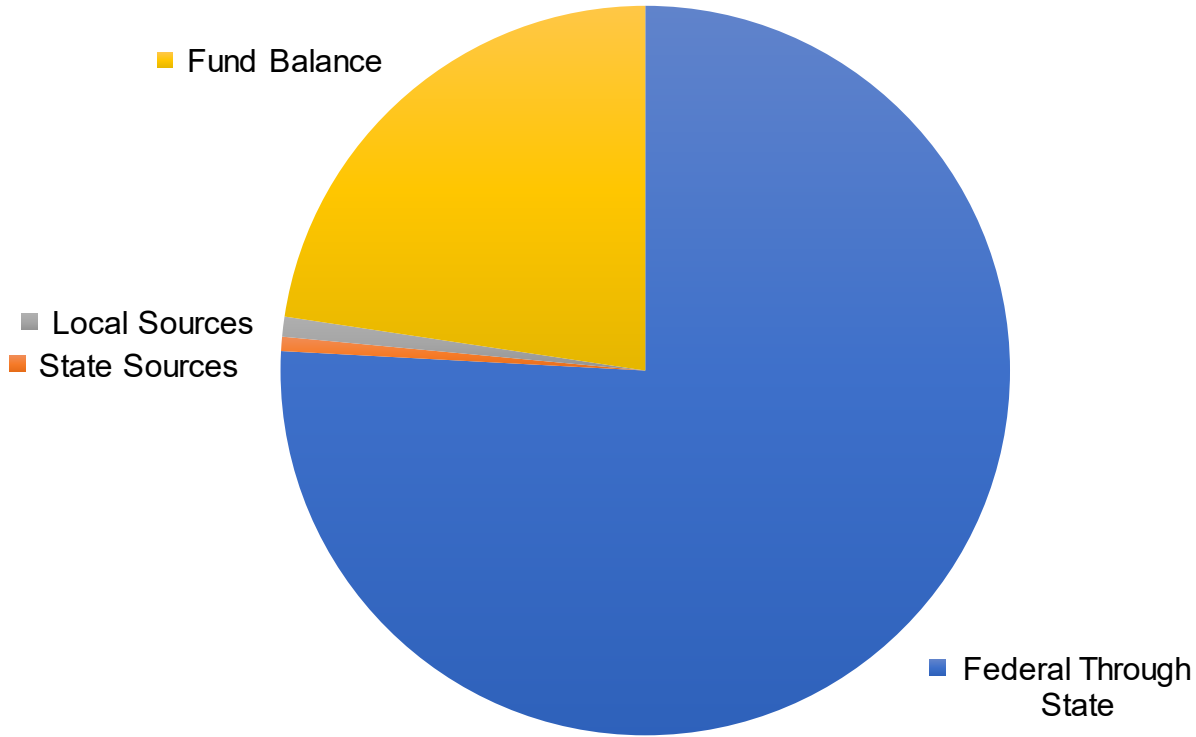


	STATE REVENUE	FEDERAL ADD'L REVENUE	LOCAL OR OTHER REVENUE	FEDERAL REIMBURSEMENTS	TOTAL REVENUE
<b>FY 2018-19</b>	\$2,053,658	\$10,871,675	\$15,547,151	\$131,101,232	\$159,573,716
<b>FY 2019-20</b>	\$1,818,995	\$11,689,398	\$12,036,192	\$108,373,067	\$133,917,652
<b>FY 2020-21</b>	\$1,583,561	\$19,109,333	\$619,539	\$116,559,248	\$137,871,681
<b>FY 2021-22</b>	\$1,529,663	\$15,715,305	\$789,848	\$172,391,502	\$190,426,318
<b>FY 2022-23</b>	\$1,530,542	\$14,500,000	\$2,315,304	\$176,300,000	\$194,645,846

**Note:** FY 2022-23 are estimated end of year figures.

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

The USDA provided an increased reimbursement rate for FY 2022-23 along with Supply Chain Assistance (SCA) funds which may not materialize to the same extent during FY 2023-24. As a result, federal reimbursements are anticipated to decrease over prior year.



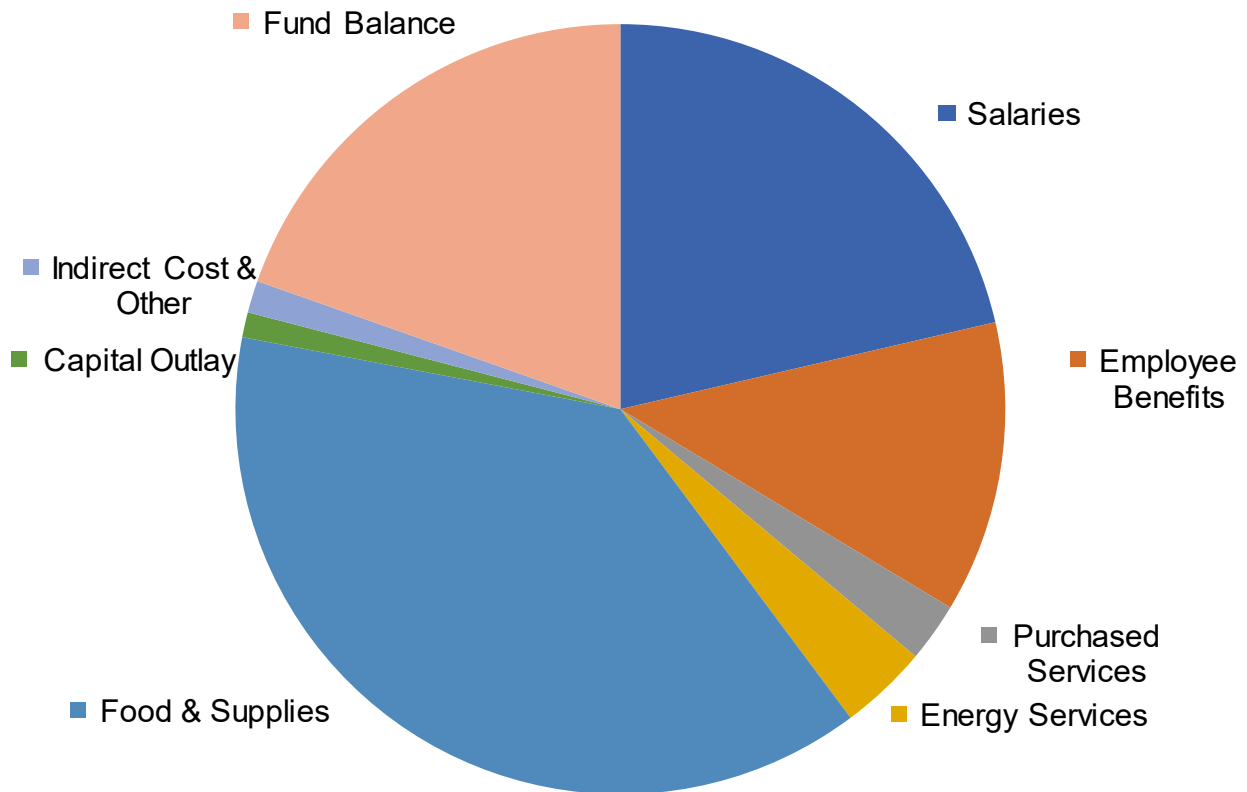
### FY 2023-24 TENTATIVE REVENUE BUDGET

	TENTATIVE BUDGET	% OF TOTAL
Federal Through State	180.3	76%
State Sources	1.5	1%
Local Sources	2.1	1%
Fund Balance	53.8	22%
<b>TOTAL REVENUES</b>	<b><u>237.7</u></b>	<b><u>100%</u></b>



## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

Food & 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.

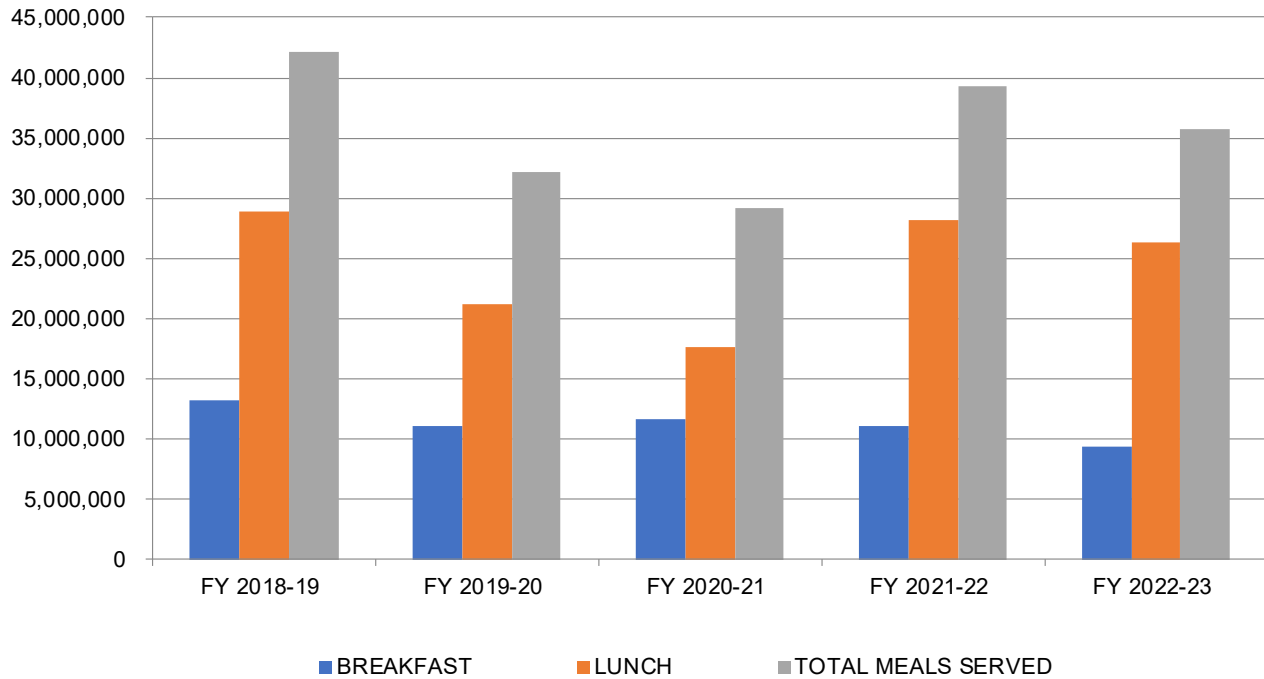


	<b>TENTATIVE BUDGET</b>	<b>% OF TOTAL</b>
Salaries	50.8	21%
Employee Benefits	29.1	12%
Purchased Services	5.9	3%
Energy Services	8.8	4%
Food & Supplies	90.8	38%
Capital Outlay	2.5	1%
Indirect Cost & Other	3.2	1%
Fund Balance	46.6	20%
<b>TOTAL BUDGET</b>	<b><u>237.7</u></b>	<b><u>100%</u></b>

## MIAMI-DADE COUNTY PUBLIC SCHOOLS FOOD SERVICE FUND

Student meal participation for FY 2022-23 reflects a decrease of 9.2% as compared to 2021-22.

### MEAL PARTICIPATION



	<b>BREAKFAST</b>	<b>LUNCH</b>	<b>TOTAL MEALS SERVED</b>
<b>FY 2018-19</b>	13,283,989	28,847,716	42,131,705
<b>FY 2019-20</b>	11,028,855	21,175,134	32,203,989
<b>FY 2020-21</b>	11,594,439	17,648,007	29,242,446
<b>FY 2021-22</b>	11,119,809	28,194,828	39,314,637
<b>FY 2022-23</b>	9,400,000	26,300,000	35,700,000

**Note:** FY 2022-23 are estimated end of year figures.

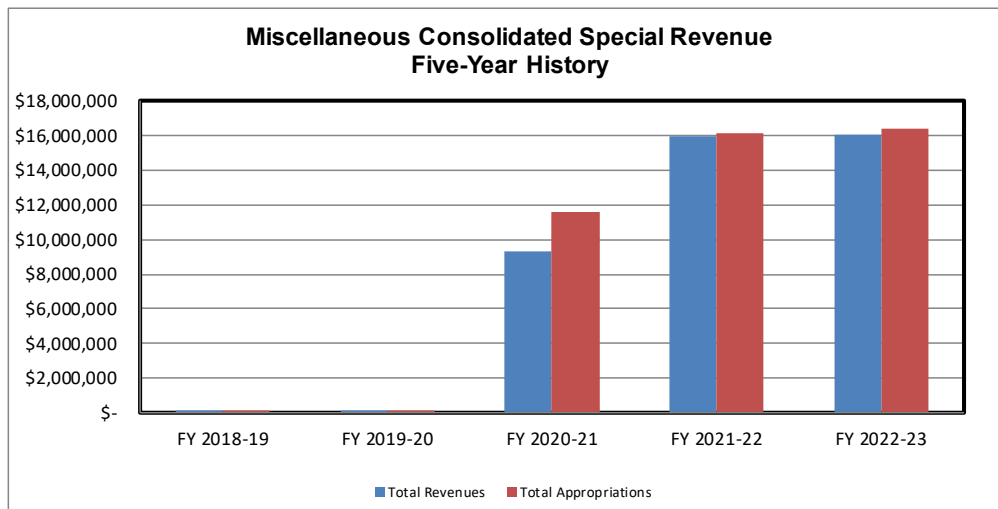
**SUMMARY OF REVENUES & APPROPRIATIONS  
MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE**

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Miscellaneous Local Sources	\$ 15,835,508	\$ 15,991,648	\$ 16,150,484
Citations	62,523	55,800	56,000
Confiscated Property	18,315	-	-
Investment/Interest Income	1,166	2,949	17,106
<b>Total Revenues</b>	<b>\$ 15,917,512</b>	<b>\$ 16,050,397</b>	<b>\$ 16,223,590</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,771,123</b>	<b>10,584,017</b>	<b>10,226,523</b>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b><u>\$ 26,688,635</u></b>	<b><u>\$ 26,634,414</u></b>	<b><u>\$ 26,450,113</u></b>
<b>APPROPRIATIONS</b>			
Salary & Fringe Benefits	\$ -	\$ 536	\$ 536
Purchased Services	1,722,460	1,743,576	1,737,881
Repairs & Maintenance	-	2,357	-
Printing & Duplicating	400	1,994	1,994
Field Trips	696	1,165	1,165
Rentals	-	6,903	6,824
Dues & Fees	7,762	7,573	3,167
Supplies	4,548,559	4,598,211	4,644,221
Travel In County & Out of County	16,010	19,455	7,522
Furniture, Fixtures & Equipment	174,742	295,792	226,372
Other Miscellaneous Expenditures	9,633,989	9,730,329	9,827,632
<b>Total Appropriations</b>	<b>\$ 16,104,618</b>	<b>\$ 16,407,891</b>	<b>\$ 16,457,314</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	10,584,017	10,226,523	9,992,799
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>\$ 26,688,635</u></b>	<b><u>\$ 26,634,414</u></b>	<b><u>\$ 26,450,113</u></b>

## MISCELLANEOUS CONSOLIDATED SPECIAL REVENUE FIVE-YEAR HISTORY

	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS*	FY 2021-22 ACTUAL RESULTS	FY 2022-23 PROJECTED RESULTS
<b>REVENUES</b>					
Miscellaneous Local Sources	\$ 96,675	\$ 77,200	\$ 9,313,756	\$ 15,835,508	\$ 15,991,648
Citations	26,576	31,461	23,054	62,523	55,800
Confiscated Property	36,044	10,270	4,010	18,315	-
Investment/Interest Income	1,985	1,738	242	1,166	2,949
<b>Total Revenues</b>	<b>\$ 161,280</b>	<b>\$ 120,669</b>	<b>\$ 9,341,062</b>	<b>\$ 15,917,512</b>	<b>\$ 16,050,397</b>
<b>BEGINNING FUND BALANCE</b>	<b>327,212</b>	<b>348,805</b>	<b>12,985,674</b>	<b>10,771,123</b>	<b>10,584,017</b>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b>\$ 488,492</b>	<b>\$ 469,474</b>	<b>\$ 22,326,736</b>	<b>\$ 26,688,635</b>	<b>\$ 26,634,414</b>
<b>APPROPRIATIONS</b>					
Salary & Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ 536
Purchased Services	122,218	114,951	889,150	1,722,460	1,743,576
Repairs & Maintenance	-	-	-	-	2,357
Printing & Duplicating	-	-	-	400	1,994
Field Trips	384	-	-	696	1,165
Rentals	10,784	-	625	-	6,903
Due & Fees	-	1,969	5,946	7,762	7,573
Supplies	487	1,682	3,209,786	4,548,559	4,598,211
Travel In County & Out of County	5,514	9,364	6,692	16,010	19,455
Furniture, Fixtures & Equipment	300	5,805	442,354	174,742	295,792
Other Miscellaneous Expenditures	-	-	7,001,060	9,633,989	9,730,329
<b>Total Appropriations</b>	<b>\$ 139,687</b>	<b>\$ 133,771</b>	<b>\$ 11,555,613</b>	<b>\$ 16,104,618</b>	<b>\$ 16,407,891</b>
<b>FUND BALANCE - END OF YEAR</b>					
Restricted Fund Balance	348,805	335,703	10,771,123	10,584,017	10,226,523
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b>\$ 488,492</b>	<b>\$ 469,474</b>	<b>\$ 22,326,736</b>	<b>\$ 26,688,635</b>	<b>\$ 26,634,414</b>

**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 included in this fund:

**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.

**Miscellaneous District Events**

The District holds special events and activities designed to recognize organizations and individuals; including but not limited to employees, students, families, alumni, business partners and school volunteers, who have made outstanding contributions to Miami-Dade County Public Schools.

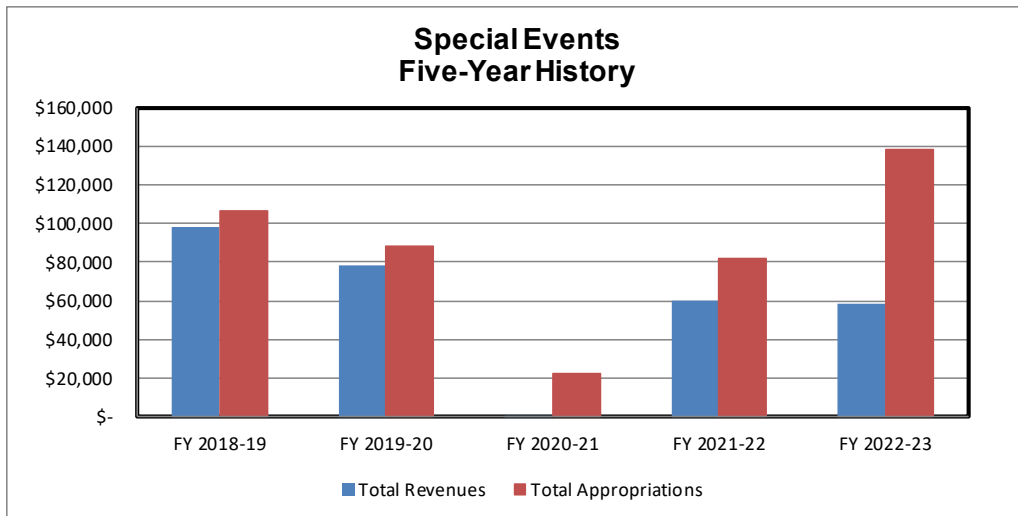
The FY 2023-24 Tentative Budget includes the rebudget of funds collected but not expended during prior years in the estimated amount of \$100,781 and estimated new revenues of \$65,223.

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

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Investment/Interest Income	\$ 509	\$ 224	\$ 7,723
Miscellaneous Local Sources	59,619	58,000	57,500
<b>Total Revenues</b>	<b>\$ 60,128</b>	<b>\$ 58,224</b>	<b>\$ 65,223</b>
 <b>BEGINNING FUND BALANCE</b>	 202,720	 180,566	 100,781
 <b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	 <b>\$ 262,848</b>	 <b>\$ 238,790</b>	 <b>\$ 166,004</b>
 <b>APPROPRIATIONS</b>			
Salary & Fringe Benefits	\$ -	\$ 536	\$ 536
Purchased Services	81,186	89,198	78,698
Printing & Duplicating	400	1,994	1,994
Field Trips	696	1,165	1,165
Rentals	-	6,476	6,476
Supplies	-	4,166	3,503
Furniture, Fixtures, & Equipment	-	34,474	27,012
<b>Total Appropriations</b>	<b>\$ 82,282</b>	<b>\$ 138,009</b>	<b>\$ 119,384</b>
 <b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	180,566	100,781	46,620
 <b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	 <b>\$ 262,848</b>	 <b>\$ 238,790</b>	 <b>\$ 166,004</b>

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

	<u>FY 2018-19 ACTUAL RESULTS</u>	<u>FY 2019-20 ACTUAL RESULTS</u>	<u>FY 2020-21 ACTUAL RESULTS</u>	<u>FY 2021-22 ACTUAL RESULTS</u>	<u>FY 2022-23 PROJECTED RESULTS</u>
<b>REVENUES</b>					
Investment/Interest Income	\$ 1,263	\$ 983	\$ 124	\$ 509	\$ 224
Miscellaneous Local Sources	96,675	77,200	-	59,619	58,000
<b>Total Revenues</b>	<b>\$ 97,938</b>	<b>\$ 78,183</b>	<b>\$ 124</b>	<b>\$ 60,128</b>	<b>\$ 58,224</b>
<b>BEGINNING FUND BALANCE</b>	<b>242,818</b>	<b>234,612</b>	<b>224,896</b>	<b>202,720</b>	<b>180,566</b>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b>\$ 340,756</b>	<b>\$ 312,795</b>	<b>\$ 225,020</b>	<b>\$ 262,848</b>	<b>\$ 238,790</b>
<b>APPROPRIATIONS</b>					
Salary & Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ 536
Purchased Services	105,273	87,841	631	81,186	89,198
Printing & Duplicating	-	-	-	400	1,994
Field Trips	384	-	-	696	1,165
Rentals	-	-	625	-	6,476
Supplies	487	58	1,146	-	4,166
Furniture, Fixtures, & Equipment	-	-	19,898	-	34,474
<b>Total Appropriations</b>	<b>\$ 106,144</b>	<b>\$ 87,899</b>	<b>\$ 22,300</b>	<b>\$ 82,282</b>	<b>\$ 138,009</b>
<b>FUND BALANCE - END OF YEAR</b>					
Restricted Fund Balance	234,612	224,896	202,720	180,566	100,781
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b>\$ 340,756</b>	<b>\$ 312,795</b>	<b>\$ 225,020</b>	<b>\$ 262,848</b>	<b>\$ 238,790</b>



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

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

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

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

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.

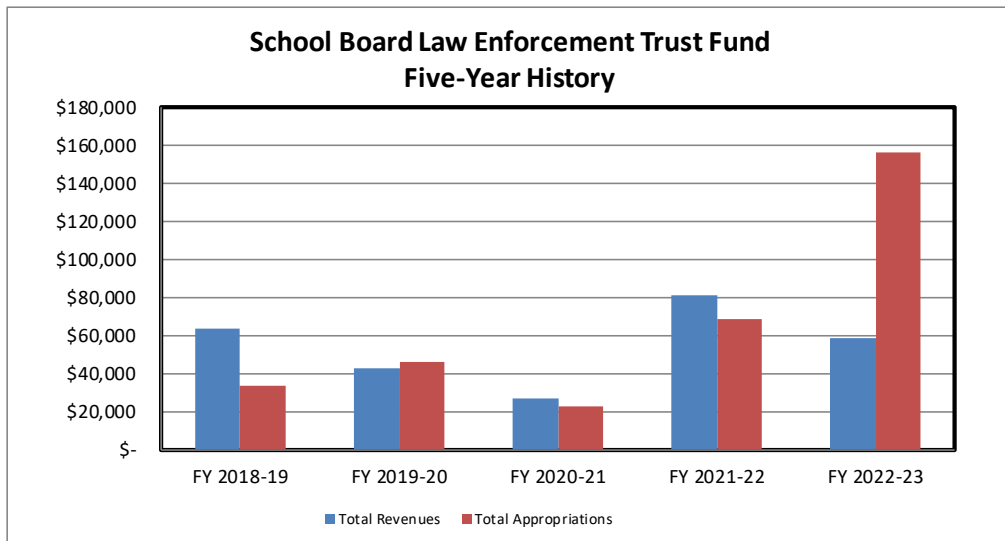
Available balances from 2022-23 will be carried forward to 2023-24. Revenue is estimated at \$65,383 for FY 2023-24. Expenditures will be incurred based on training and equipment needs or any eligible expenditures approved by the Chief of Police.

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

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Citations	\$ 62,523	\$ 55,800	\$ 56,000
Confiscated Property	18,315	-	-
Investment/Interest Income	657	2,725	9,383
<b>Total Revenues</b>	<b>\$ 81,495</b>	<b>\$ 58,525</b>	<b>\$ 65,383</b>
<b>BEGINNING FUND BALANCE</b>	<u>115,169</u>	<u>128,446</u>	<u>30,749</u>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b><u>\$ 196,664</u></b>	<b><u>\$ 186,971</u></b>	<b><u>\$ 96,132</u></b>
<b>APPROPRIATIONS</b>			
Purchased Services	\$ 27,366	\$ 24,331	\$ 12,836
Travel In County & Out of County	16,010	19,455	7,522
Repairs & Maintenance	-	2,357	-
Rentals	-	427	348
Dues & Fees	7,762	7,573	3,167
Supplies	-	-	733
Furniture, Fixtures & Equipment	17,080	102,079	38,529
<b>Total Appropriations</b>	<b>\$ 68,218</b>	<b>\$ 156,222</b>	<b>\$ 63,135</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	<u>128,446</u>	<u>30,749</u>	<u>32,997</u>
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b><u>\$ 196,664</u></b>	<b><u>\$ 186,971</u></b>	<b><u>\$ 96,132</u></b>

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

	FY 2018-19 ACTUAL RESULTS	FY 2019-20 ACTUAL RESULTS	FY 2020-21 ACTUAL RESULTS	FY 2021-22 ACTUAL RESULTS	FY 2022-23 PROJECTED RESULTS
<b>REVENUES</b>					
Citations	\$ 26,576	\$ 31,461	\$ 23,054	\$ 62,523	\$ 55,800
Confiscated Property	36,044	10,270	4,010	18,315	-
Investment/Interest Income	722	755	118	657	2,725
<b>Total Revenues</b>	<b>\$ 63,342</b>	<b>\$ 42,486</b>	<b>\$ 27,182</b>	<b>\$ 81,495</b>	<b>\$ 58,525</b>
<b>BEGINNING FUND BALANCE</b>	<b>84,394</b>	<b>114,193</b>	<b>110,807</b>	<b>115,169</b>	<b>128,446</b>
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>	<b>\$ 147,736</b>	<b>\$ 156,679</b>	<b>\$ 137,989</b>	<b>\$ 196,664</b>	<b>\$ 186,971</b>
<b>APPROPRIATIONS</b>					
Purchased Services	\$ 16,945	\$ 27,110	\$ 5,655	\$ 27,366	\$ 24,331
Travel In County & Out of County	5,514	9,364	6,692	16,010	19,455
Repairs & Maintenance	-	-	-	-	2,357
Rentals	10,784	-	-	-	427
Dues & Fees	-	1,969	5,946	7,762	7,573
Supplies	-	1,624	4,527	-	-
Furniture, Fixtures & Equipment	300	5,805	-	17,080	102,079
<b>Total Appropriations</b>	<b>\$ 33,543</b>	<b>\$ 45,872</b>	<b>\$ 22,820</b>	<b>\$ 68,218</b>	<b>\$ 156,222</b>
<b>FUND BALANCE - END OF YEAR</b>					
Restricted Fund Balance	114,193	110,807	115,169	128,446	30,749
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b>\$ 147,736</b>	<b>\$ 156,679</b>	<b>\$ 137,989</b>	<b>\$ 196,664</b>	<b>\$ 186,971</b>



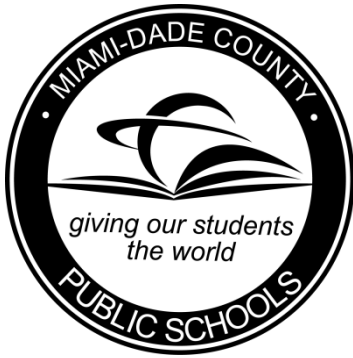
**DESCRIPTION OF FUND**  
**MISCELLANEOUS SPECIAL REVENUE**  
**INTERNAL FUNDS**

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. This type of activity is reflected as part of our Miscellaneous Special Revenue funds.

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

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>REVENUES</b>			
Miscellaneous Local Sources	\$ 15,775,889	\$ 15,933,648	\$ 16,092,984
<b>Total Revenues</b>	<b>\$ 15,775,889</b>	<b>\$ 15,933,648</b>	<b>\$ 16,092,984</b>
<b>BEGINNING FUND BALANCE</b>			
	10,453,234	10,275,005	10,094,993
<b>TOTAL REVENUES AND BEGINNING FUND BALANCE</b>			
	<b>\$ 26,229,123</b>	<b>\$ 26,208,653</b>	<b>\$ 26,187,977</b>
<b>APPROPRIATIONS</b>			
Purchased Services	\$ 1,613,908	\$ 1,630,047	\$ 1,646,347
Supplies	4,548,559	4,594,045	4,639,985
Furniture, Fixtures & Equipment	157,662	159,239	160,831
Other Miscellaneous Expenditures	9,633,989	9,730,329	9,827,632
<b>Total Appropriations</b>	<b>\$ 15,954,118</b>	<b>\$ 16,113,660</b>	<b>\$ 16,274,795</b>
<b>FUND BALANCE - END OF YEAR</b>			
Restricted Fund Balance	10,275,005	10,094,993	9,913,182
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>			
	<b>\$ 26,229,123</b>	<b>\$ 26,208,653</b>	<b>\$ 26,187,977</b>



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

The School Board of Miami-Dade County, Florida is committed to offering its employees a comprehensive employee benefit program to retain current employees and recruit new employees to the District. The most significant offering of the employee benefits 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 in identifying 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 2023-24 are subject to plan design and contribution changes. Changes for the 2024 calendar year are in the process of being collectively bargained with the labor unions and associations.

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

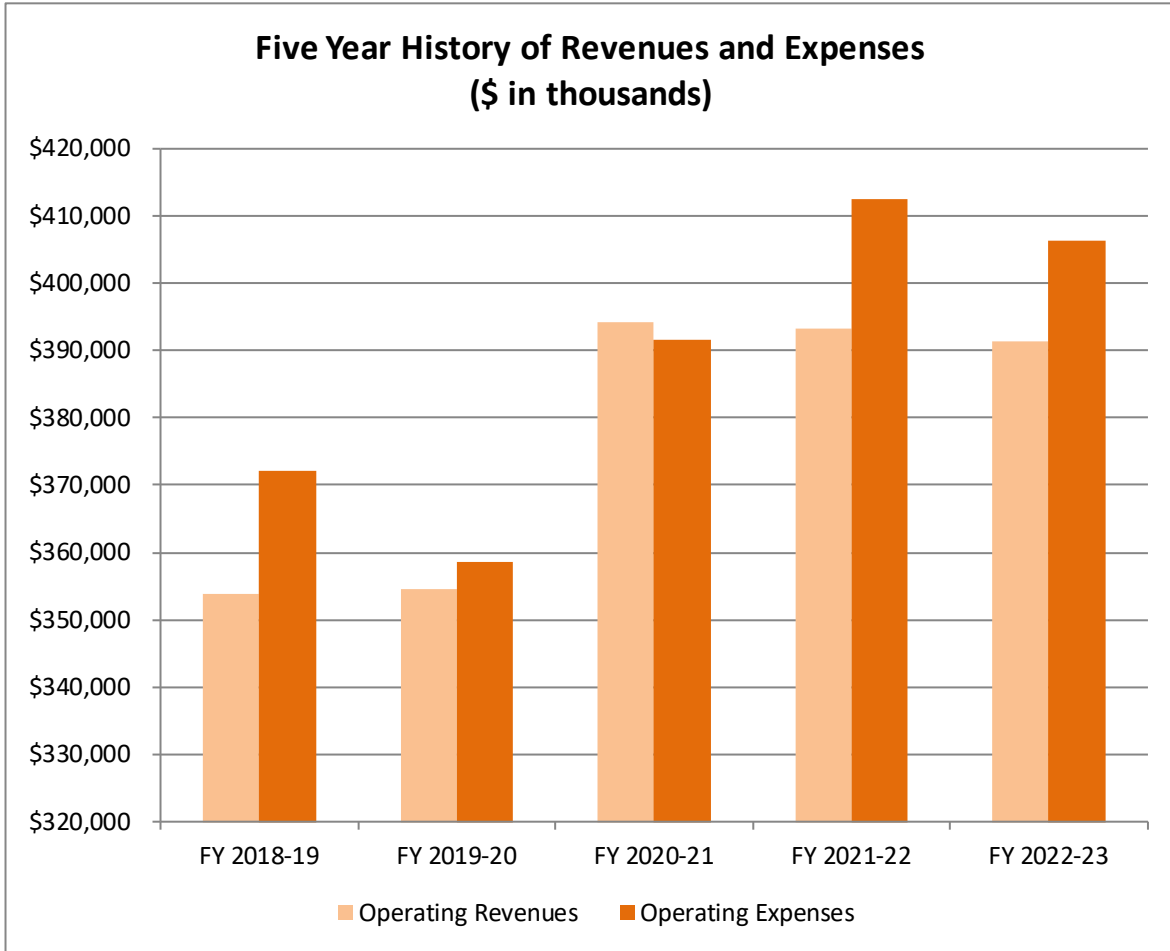
	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 379,788,817	\$ 375,181,941	\$ 403,186,314
Other Operating Revenues	13,486,552	16,123,000	18,368,000
<b>Total Operating Revenues</b>	<b>\$ 393,275,369</b>	<b>\$ 391,304,941</b>	<b>\$ 421,554,314</b>
<b>NONOPERATING REVENUES</b>			
Interest & Investment Revenue/(Loss)	346,363	4,196,059	3,358,686
<b>Total Revenues</b>	<b>\$ 393,621,732</b>	<b>\$ 395,501,000</b>	<b>\$ 424,913,000</b>
<b>BEGINNING NET POSITION</b>	114,416,037	95,484,936	84,579,936
<b>TOTAL OPERATING &amp; NON-OPERATING REVENUES AND BEGINNING NET POSITION</b>	<b>\$ 508,037,769</b>	<b>\$ 490,985,936</b>	<b>\$ 509,492,936</b>
<b>OPERATING EXPENSES</b>			
Salaries	\$ 123,759	\$ 171,262	\$ 174,859
Fringe Benefits	39,061	63,310	68,199
Purchased Services	1,163,891	1,500,000	2,250,000
Dues & Fees	116,427	127,000	135,000
ASO/Stop Loss Fees	3,025,626	3,199,428	2,793,942
Other Expenses (Estimated Claims)	408,084,069	401,345,000	426,131,000
<b>Total Operating Expenses</b>	<b>\$ 412,552,833</b>	<b>\$ 406,406,000</b>	<b>\$ 431,553,000</b>
<b>ENDING NET POSITION</b>	95,484,936	84,579,936	77,939,936
<b>TOTAL OPERATING EXPENSES AND ENDING NET POSITION</b>	<b>\$ 508,037,769</b>	<b>\$ 490,985,936</b>	<b>\$ 509,492,936</b>



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

	<b>FY 2018-19 ACTUAL RESULTS</b>	<b>FY 2019-20 ACTUAL RESULTS</b>	<b>FY 2020-21 ACTUAL RESULTS</b>	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 346,675,376	\$ 344,529,412	\$ 380,757,677	\$ 379,788,817	\$ 375,181,941
Other Operating Revenues	7,275,382	10,060,522	13,538,564	13,486,552	16,123,000
<b>Total Operating Revenues</b>	<b>\$ 353,950,758</b>	<b>\$ 354,589,934</b>	<b>\$ 394,296,241</b>	<b>\$ 393,275,369</b>	<b>\$ 391,304,941</b>
<b>NONOPERATING REVENUES</b>					
Interest & Investment Revenue/(Loss)	434,884	400,595	56,847	346,363	4,196,059
Miscellaneous Local Sources	-	-	44,794,882	-	-
<b>Total Revenues</b>	<b>\$ 354,385,642</b>	<b>\$ 354,990,529</b>	<b>\$ 439,147,970</b>	<b>\$ 393,621,732</b>	<b>\$ 395,501,000</b>
<b>BEGINNING NET POSITION</b>	<b>98,276,243</b>	<b>80,568,414</b>	<b>66,931,160</b>	<b>114,416,037</b>	<b>95,484,936</b>
<b>TOTAL REVENUES AND BEGINNING NET POSITION</b>	<b>\$ 452,661,885</b>	<b>\$ 435,558,943</b>	<b>\$ 506,079,130</b>	<b>\$ 508,037,769</b>	<b>\$ 490,985,936</b>
<b>OPERATING EXPENSES</b>					
Salaries	\$ 183,235	\$ 177,624	\$ 184,701	\$ 123,759	\$ 171,262
Fringe Benefits	62,612	53,169	59,052	39,061	63,310
Purchased Services	451,673	629,251	957,205	1,163,891	1,500,000
Dues & Fees	104,037	106,299	112,875	116,427	127,000
ASO/Stop Loss Fees	8,601,664	5,779,897	3,207,172	3,025,626	3,199,428
Other Expenses	362,690,250	351,881,543	387,142,088	408,084,069	401,345,000
<b>Total Operating Expenses</b>	<b>\$ 372,093,471</b>	<b>\$ 358,627,783</b>	<b>\$ 391,663,093</b>	<b>\$ 412,552,833</b>	<b>\$ 406,406,000</b>
<b>TRANSFER TO GENERAL FUND</b>	-	10,000,000	-	-	-
<b>ENDING NET POSITION</b>	<b>80,568,414</b>	<b>66,931,160</b>	<b>114,416,037</b>	<b>95,484,936</b>	<b>84,579,936</b>
<b>TOTAL OPERATING EXPENSES AND ENDING NET POSITION</b>	<b>\$ 452,661,885</b>	<b>\$ 435,558,943</b>	<b>\$ 506,079,130</b>	<b>\$ 508,037,769</b>	<b>\$ 490,985,936</b>

## SELF-INSURED HEALTHCARE INTERNAL SERVICE FUND



\$ in thousands

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
Operating Revenues	\$ 353,951	\$ 354,590	\$ 394,296	\$ 393,275	\$ 391,305
Operating Expenses	\$ 372,093	\$ 358,628	\$ 391,663	\$ 412,553	\$ 406,406

## **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 2023-24 in the amount of \$1.7 million, while retirement benefit payments and other plan expenses are appropriated at \$3.5 million. Investment/earnings are projected to be approximately \$550,000. Ending Net Position is expected to decrease to approximately \$21.4 million by the end of FY 2023-24.

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. While capital markets had captured significant gains in the aftermath of the COVID-19 pandemic, FY 2022-23 may not be in-line as prices for fixed income securities declined due to high inflation and rapid interest rate hikes by the Federal Reserve. Moreover, inflation risk, economic growth concerns, and uneasiness about the current debt ceiling may result in volatility and lower returns heading into FY 2023-24.

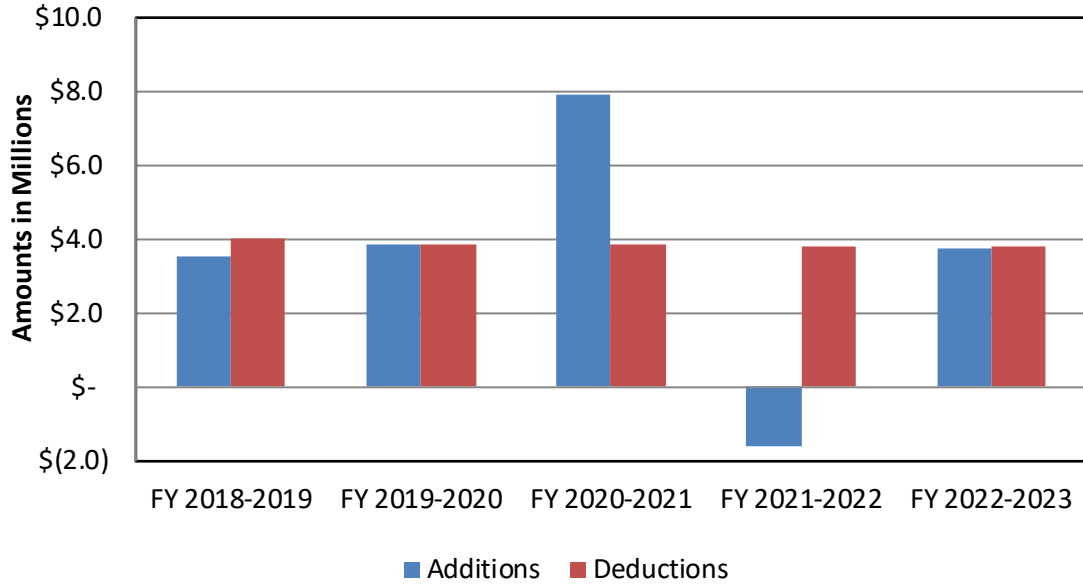
**SUMMARY OF REVENUES & APPROPRIATIONS  
FIDUCIARY FUND - PENSION TRUST FUND**

	<b>FY 2021-22 ACTUAL RESULTS</b>	<b>FY 2022-23 PROJECTED RESULTS</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ADDITIONS</b>			
Employer Contributions	\$ 1,880,135	\$ 1,241,218	\$ 1,667,473
Investment Earnings	<u>(3,485,367)</u>	<u>2,500,000</u>	<u>550,000</u>
<b>TOTAL ADDITIONS</b>	<b>\$ (1,605,232)</b>	<b>\$ 3,741,218</b>	<b>\$ 2,217,473</b>
<b>BEGINNING NET POSITION</b>	<u>28,144,356</u>	<u>22,736,797</u>	<u>22,658,015</u>
<b>TOTAL ADDITIONS AND BEGINNING NET POSITION</b>	<b><u>\$ 26,539,124</u></b>	<b><u>\$ 26,478,015</u></b>	<b><u>\$ 24,875,488</u></b>
<b>DEDUCTIONS</b>			
Retirement Benefit Payments	\$ 3,722,785	\$ 3,750,000	\$ 3,400,000
Trustee Services and Other Expenses	<u>79,542</u>	<u>70,000</u>	<u>80,000</u>
<b>TOTAL DEDUCTIONS</b>	<b>\$ 3,802,327</b>	<b>\$ 3,820,000</b>	<b>\$ 3,480,000</b>
<b>ENDING NET POSITION</b>	<u>22,736,797</u>	<u>22,658,015</u>	<u>21,395,488</u>
<b>TOTAL DEDUCTIONS AND ENDING NET POSITION</b>	<b><u>\$ 26,539,124</u></b>	<b><u>\$ 26,478,015</u></b>	<b><u>\$ 24,875,488</u></b>

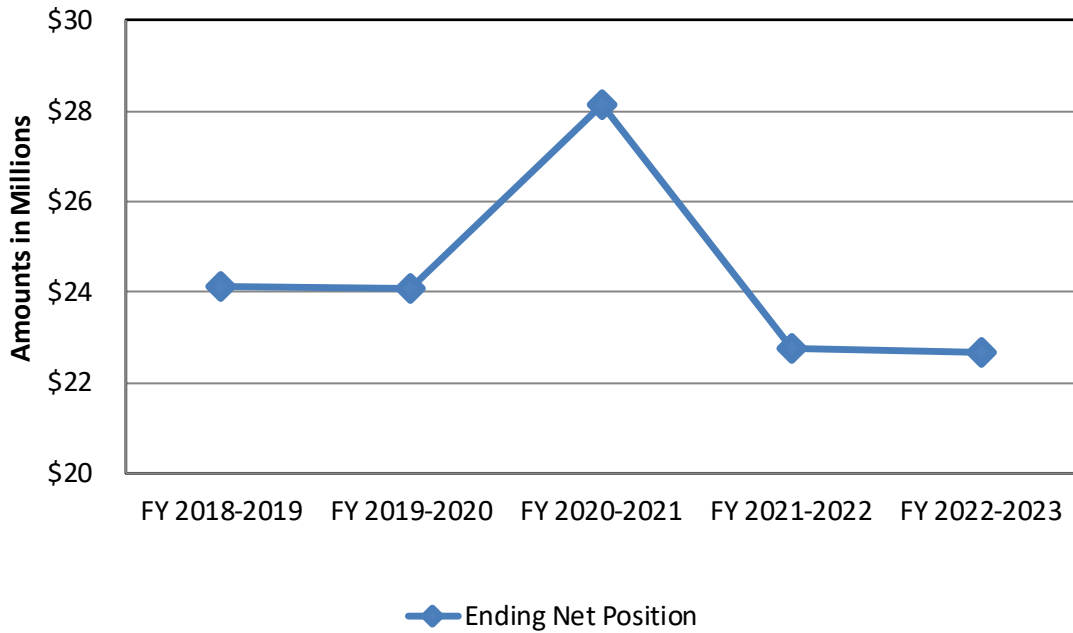
**FIDUCIARY FUND - PENSION TRUST FUND  
FIVE-YEAR HISTORY**

	<b>FY 2018-2019 ACTUAL RESULTS</b>	<b>FY 2019-2020 ACTUAL RESULTS</b>	<b>FY 2020-2021 ACTUAL RESULTS</b>	<b>FY 2021-2022 ACTUAL RESULTS</b>	<b>FY 2022-2023 PROJECTED RESULTS</b>
<b>ADDITIONS</b>					
Employer Contributions	\$ 2,027,550	\$ 2,565,755	\$ 1,886,536	\$ 1,880,135	\$ 1,241,218
Investment Earnings	1,503,585	1,306,307	6,039,600	(3,485,367)	2,500,000
<b>TOTAL ADDITIONS</b>	<b>\$ 3,531,135</b>	<b>\$ 3,872,062</b>	<b>\$ 7,926,136</b>	<b>\$ (1,605,232)</b>	<b>\$ 3,741,218</b>
<b>BEGINNING NET POSITION</b>	<b>24,595,935</b>	<b>24,105,713</b>	<b>24,094,508</b>	<b>28,144,356</b>	<b>22,736,797</b>
<b>TOTAL ADDITIONS AND BEGINNING NET POSITION</b>	<b>\$ 28,127,070</b>	<b>\$ 27,977,775</b>	<b>\$ 32,020,644</b>	<b>\$ 26,539,124</b>	<b>\$ 26,478,015</b>
<b>DEDUCTIONS</b>					
Retirement Benefit Payments	\$ 3,950,868	\$ 3,844,760	\$ 3,807,922	\$ 3,722,785	\$ 3,750,000
Trustee Services and Other Expenses	70,489	38,507	68,366	79,542	70,000
<b>TOTAL DEDUCTIONS</b>	<b>\$ 4,021,357</b>	<b>\$ 3,883,267</b>	<b>\$ 3,876,288</b>	<b>\$ 3,802,327</b>	<b>\$ 3,820,000</b>
<b>ENDING NET POSITION</b>	<b>24,105,713</b>	<b>24,094,508</b>	<b>28,144,356</b>	<b>22,736,797</b>	<b>22,658,015</b>
<b>TOTAL DEDUCTIONS AND ENDING NET POSITION</b>	<b>\$ 28,127,070</b>	<b>\$ 27,977,775</b>	<b>\$ 32,020,644</b>	<b>\$ 26,539,124</b>	<b>\$ 26,478,015</b>

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



## Ending Net Position Five-Year History



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2023-24**

	<b>FY 2022-23 ADOPTED BUDGET</b>	<b>FY 2022-23 PROJECTED BUDGET</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>FEDERAL SOURCES</b>				
Impact Aid	\$ 45,000	\$ 51,075	\$ 50,500	\$ (575)
R.O.T.C.	1,750,000	1,750,000	1,850,000	100,000
Medicaid Reimbursement	12,000,000	6,000,000	6,000,000	-
Federal Through State Community Schools	1,700,000	2,550,000	2,700,000	150,000
Federal Through State FEMA for Hurricane Irma	-	1,679,000	-	(1,679,000)
<b>Total Federal</b>	<b>\$ 15,495,000</b>	<b>\$ 12,030,075</b>	<b>\$ 10,600,500</b>	<b>\$ (1,429,575)</b>
<b>STATE SOURCES</b>				
FLORIDA EDUCATION FINANCE PROGRAM:				
Base Funding less FEFP Required Local Effort	\$ 412,236,707	\$ 412,865,680	\$ 529,456,652	\$ 116,590,972
Safe Schools (B)	26,582,683	26,631,284	31,727,608	5,096,324
Educational Enrichment Allocation (prev. Supplemental Academic Instruction) (B)	113,238,499	113,718,768	119,349,587	5,630,819
ESE Guarantee (B)	134,628,190	134,474,562	152,487,691	18,013,129
Reading Allocation	19,371,245	19,385,454	-	(19,385,454)
Prior Year Adjustment	-	(6,245,147)	-	6,245,147
Mental Health Assistance Allocation	15,691,092	15,726,262	17,729,985	2,003,723
Family Empowerment Scholarships Adjustment	(225,184,792)	(232,618,132)	(328,553,754)	(95,935,622)
Prior Year Adjustment for Scholarship Deduction	-	4,771,945	-	(4,771,945)
DJJ Supplemental Allocation (A)	164,209	172,059	174,887	2,828
Instructional Materials	29,007,020	29,297,841	-	(29,297,841)
Transportation (B)	21,701,424	24,534,534	25,538,734	1,004,200
Teachers Classroom Supplies Allocation (A)	6,521,266	6,521,266	-	(6,521,266)
Federally Connected Student Supplement	104,882	237,694	265,568	27,874
Teacher Salary Increase Allocation	95,392,877	95,392,877	-	(95,392,877)
Proration to Appropriation	(3,974,199)	-	-	-
<b>Sub-Total FEFP</b>	<b>\$ 645,481,103</b>	<b>\$ 644,866,947</b>	<b>\$ 548,176,958</b>	<b>\$ (96,689,989)</b>
OTHER STATE/CATEGORICAL PROGRAMS :				
Workforce Development (A)	\$ 82,562,062	\$ 82,562,062	\$ 85,038,924	\$ 2,476,862
Performance Based Incentives	-	547,550	-	(547,550)
Adults with Disabilities (A)	1,125,208	1,125,208	1,125,208	-
Voluntary Pre-K (B)	6,797,713	16,033,605	21,496,897	5,463,292
School Recognition/Merit (A)	-	34,858,952	-	(34,858,952)
Class Size Reduction	353,847,031	357,119,301	336,727,235	(20,392,066)
State Funded Discretionary Supplement	-	-	72,204,316	72,204,316
Miscellaneous State (see A-3)	1,051,641	6,560,709	2,442,634	(4,118,075)
<b>Sub-Total Other State</b>	<b>\$ 445,383,655</b>	<b>\$ 498,807,387</b>	<b>\$ 519,035,214</b>	<b>\$ 20,227,827</b>
<b>Total State</b>	<b>\$ 1,090,864,758</b>	<b>\$ 1,143,674,334</b>	<b>\$ 1,067,212,172</b>	<b>\$ (76,462,162)</b>

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

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2023-24**

	<b>FY 2022-23 ADOPTED BUDGET</b>	<b>FY 2022-23 PROJECTED BUDGET</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>LOCAL SOURCES</b>				
FEFP Required Local Effort	\$ 1,410,427,755	\$ 1,410,427,755	\$ 1,660,343,910	\$ 249,916,155
Local Discretionary Millage	307,939,276	307,939,276	365,813,622	57,874,346
Additional Millage (Voted Levy)	308,762,644	308,762,644	489,055,644	180,293,000
<b>Sub-Total Local</b>	<b>\$ 2,027,129,675</b>	<b>\$ 2,027,129,675</b>	<b>\$ 2,515,213,176</b>	<b>\$ 488,083,501</b>
<b>MISCELLANEOUS LOCAL:</b>				
Rent	\$ 8,780,000	\$ 10,050,000	\$ 9,380,000	\$ (670,000)
Interest	6,133,638	26,392,863	18,878,223	(7,514,640)
Vocational Fees	805,000	805,000	805,000	-
Post Secondary Fees	3,363,000	3,363,000	3,363,000	-
Financial Aid Fees	400,000	400,000	400,000	-
Community Schools (A)	13,300,000	16,042,000	24,882,000	8,840,000
Fed. Indirect Cost Reimbursement	35,000,000	20,000,000	8,000,000	(12,000,000)
Universal Services (E-Rate)	1,000,000	1,000,000	1,000,000	-
Misc. School Receipts (A)	2,000,000	2,000,000	2,000,000	-
Food Service Indirect Costs	3,681,660	3,735,166	3,197,078	(538,088)
Other Miscellaneous Local (see A-4)	4,264,920	4,336,664	3,342,123	(994,541)
<b>Sub-Total Miscellaneous Local</b>	<b>\$ 78,728,218</b>	<b>\$ 88,124,693</b>	<b>\$ 75,247,424</b>	<b>\$ (12,877,269)</b>
<b>Total Local</b>	<b>\$ 2,105,857,893</b>	<b>\$ 2,115,254,368</b>	<b>\$ 2,590,460,600</b>	<b>\$ 475,206,232</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,212,217,651</b>	<b>\$ 3,270,958,777</b>	<b>\$ 3,668,273,272</b>	<b>\$ 397,314,495</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer In From Capital Outlay	\$ 204,055,113	\$ 207,504,177	\$ 229,273,979	\$ 21,769,802
<b>FUND BALANCE FROM PRIOR YEAR</b>				
	302,803,383	295,232,729	266,418,959	(28,813,770)
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$ 3,719,076,147</b>	<b>\$ 3,773,695,683</b>	<b>\$ 4,163,966,210</b>	<b>\$ 390,270,527</b>

(A) Revenue for which appropriations equal revenue.



**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2023-24**

<b>TOTAL MISCELLANEOUS STATE</b>	<b>FY 2022-23 ADOPTED BUDGET</b>	<b>FY 2022-23 PROJECTED BUDGET</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>	<b>INCREASE (DECREASE)</b>
Capital Outlay & Debt Service				
Withheld for Administration	\$ 224,796	\$ 224,796	\$ 224,796	\$ -
State License Tax	205,000	205,000	205,000	-
Nursing Education Pipeline (A)		1,538,767	1,742,198	203,431
Student Success in Career & Technical Education (A)	-	-	262,640	262,640
SFW Individual Training Account (A)	8,000	8,000	8,000	-
Driving Choice (A)	-	1,657,264	-	(1,657,264)
Electric School Bus Grant (A)	-	1,335,652	-	(1,335,652)
Computer Science Grant (A)	-	282,777	-	(282,777)
FDLRS General Revenue (A)	51,586	62,341	-	(62,341)
WLRN-TV FL Community Svc. (A)	-	370,400	-	(370,400)
WLRN-FM Radio Community Svc. (A)	100,000	100,000	-	(100,000)
PCOG - Pre-Apprenticeship IT	-	199,702	-	(199,702)
Early Childhood Music Education Incentive Pilot (A)	-	113,751	-	(113,751)
Youth Mental Health Awareness & Training	462,259	462,259	-	(462,259)
<b>TOTAL MISCELLANEOUS STATE</b>	<b>\$ 1,051,641</b>	<b>\$ 6,560,709</b>	<b>\$ 2,442,634</b>	<b>\$ (4,118,075)</b>

(A) Revenue for which appropriations equal revenue.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
COMPARISON OF REVENUES AND OTHER SOURCES  
GENERAL FUND  
FY 2023-24**

	<b>FY 2022-23 ADOPTED BUDGET</b>	<b>FY 2022-23 PROJECTED BUDGET</b>	<b>FY 2023-24 TENTATIVE BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>TOTAL OTHER MISC LOCAL</b>				
Fee Supported Pre-K (B)	\$ 3,157,920	\$ 3,157,920	\$ 2,242,123	\$ (915,797)
Miami-Dade County VAB Adjustment	307,000	292,688	300,000	7,312
Fingerprinting (A)	800,000	886,056	800,000	(86,056)
<b>TOTAL OTHER MISC LOCAL</b>	<b>\$ 4,264,920</b>	<b>\$ 4,336,664</b>	<b>\$ 3,342,123</b>	<b>\$ (994,541)</b>

(A) Revenue for which appropriations equal revenue.

(B) Revenue for which appropriations exceed revenue.

## FEFP REVENUE ANALYSIS FY 2023-24

		FY 2021-22 ACTUAL REVENUES	FY 2022-23 ADOPTED BUDGET	FY 2022-23 AMENDED BUDGET	FY 2023-24 TENTATIVE BUDGET
<b>FTEw</b>					
	376,280.36 x \$4,372.91	\$ 1,645,440,149			
	384,564.25 x \$4,587.40		\$ 1,764,150,040		
	384,699.12 x \$4,587.40			\$ 1,764,768,743	
	411,295.36 x \$5,139.73				\$ 2,113,947,101
<b>Comparable Wage Factor (prev. Geographic Cost Differential)</b>					
	1,645,440,149 x .0147	24,187,970			
	1,764,150,040 x .0166		29,284,891		
	1,764,768,743 x .0166			29,295,161	
	2,113,947,101 x .0183				38,685,232
<b>Safe Schools</b>		22,317,000	26,582,683	26,631,284	31,727,608
<b>Educational Enrichment Allocation</b>		111,974,160	113,238,499	113,718,768	119,349,587
<b>ESE Guarantee</b>		131,144,665	134,628,190	134,474,562	152,487,691
<b>Family Empowerment Scholarships*</b>		(188,895,156)	(225,184,792)	(232,618,132)	(328,553,754)
<b>Prior Year Adjustment for Scholarship Deductions</b>		(41,018)	-	4,771,945	-
<b>Prior Year Adjustment</b>		1,053,006	-	(6,245,147)	-
<b>Reading Allocation**</b>		14,514,797	19,371,245	19,385,454	-
<b>Teacher Supply Allocation***</b>		6,548,656	6,521,266	6,521,266	-
<b>Mental Health Assistance</b>		13,269,926	15,691,092	15,726,262	17,729,985
<b>Instructional Materials Allocation***</b>		25,929,813	29,007,020	29,297,841	-
<b>Student Transportation Allocation</b>		19,285,379	21,701,424	24,534,534	25,538,734
<b>Dept. of Juvenile Justice Allocation</b>		244,283	164,209	172,059	174,887
<b>Teacher Salary Increase Allocation***</b>		66,148,051	95,392,877	95,392,877	-
<b>Federally Connected Student Supplement</b>		99,659	104,882	237,694	265,568
<b>Digital Classrooms</b>		183,369	-	-	-
<b>Proration to Appropriation</b>		(27,519,566)	(3,974,199)	-	-
<b>Student Reserve Allocation Proration Offset</b>		27,519,566	-	-	-
<b>Additional Student Reserve Allocation</b>		16,839,864	-	-	-
<b>SUB-TOTAL</b>		<b>\$ 1,910,244,573</b>	<b>\$ 2,026,679,327</b>	<b>\$ 2,026,065,171</b>	<b>\$ 2,171,352,639</b>
<b>Minus: Required Local Effort **</b>					
	366,114,505,026 x .96 x .003729	\$ 1,310,631,350			
	428,837,004,339 x .96 x .003355		\$ 1,381,198,224		
	428,837,004,339 x .96 x .003355			\$ 1,381,198,224	
	509,432,962,106 x .96 x .003319				\$ 1,623,175,681
<b>TOTAL</b>		<b>\$ 599,613,223</b>	<b>\$ 645,481,103</b>	<b>\$ 644,866,947</b>	<b>\$ 548,176,958</b>

\* FTE for students on Family Empowerment Scholarships Educational Options and Unique Abilities are included in all of the columns above pursuant to DOE guidelines. Every column reflects the revenue reduced related to this FTE.

\*\* Excludes millage for uncollected prior years taxes due to FEFP revenue reduction. Actual millage will be higher.

\*\*\* Effective FY 2023-24 these allocations are now included in the Base Student Allocation.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
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
<b>EXCEPT. ED. PGMS.</b>	<b>-</b>	<b>1,298.76</b>	<b>1,372.42</b>	<b>-</b>	<b>2,671.18</b>		<b>10,253.87</b>
300 Career Education (9-12)	-	3,652.43	3,670.48	-	7,322.91	1.010	7,396.14
<b>CAREER EDUCATION (9-12)</b>	<b>-</b>	<b>3,652.43</b>	<b>3,670.48</b>	<b>-</b>	<b>7,322.91</b>		<b>7,396.14</b>
130 ESOL	0.44	16,864.71	17,769.91	0.62	34,635.68	1.199	41,441.91
<b>AT-RISK</b>	<b>0.44</b>	<b>16,864.71</b>	<b>17,769.91</b>	<b>0.62</b>	<b>34,635.68</b>		<b>41,441.91</b>
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
<b>BASIC</b>	<b>18.51</b>	<b>148,567.99</b>	<b>148,684.49</b>	<b>25.41</b>	<b>297,296.40</b>		<b>308,747.90</b>
<b>TOTAL K-12</b>	<b>18.95</b>	<b>170,383.89</b>	<b>171,497.30</b>	<b>26.03</b>	<b>341,926.17</b>		<b>367,839.82</b>
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
<b>GRAND TOTAL</b>							<b>376,280.36</b>

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 Fourth Calculation)**

No. Program	July	October	February	Estimated June	uwFTE Total	FY 2022-23 Weights	wFTE Total
254 ESE Level 4	-	1,310.59	1,275.30	-	2,585.89	3.674	9,229.81
255 ESE Level 5	-	161.14	88.33	-	249.47	5.401	1,347.39
<b>EXCEPT. ED. PGMS.</b>	<b>-</b>	<b>1,471.73</b>	<b>1,363.63</b>	<b>-</b>	<b>2,835.36</b>		<b>10,577.20</b>
300 Career Education (9-12)	-	3,764.52	3,740.81	-	7,505.33	0.999	7,498.06
<b>CAREER EDUCATION (9-12)</b>	<b>-</b>	<b>3,764.52</b>	<b>3,740.81</b>	<b>-</b>	<b>7,505.33</b>		<b>7,498.06</b>
130 ESOL	0.11	20,591.50	22,404.01	0.16	42,995.78	1.206	49,939.99
<b>AT-RISK</b>	<b>0.11</b>	<b>20,591.50</b>	<b>22,404.01</b>	<b>0.16</b>	<b>42,995.78</b>		<b>49,939.99</b>
101 K-3 Basic	-	31,403.84	31,075.46	-	62,479.30	1.126	70,351.69
102 4-8 Basic	2.66	41,446.29	41,527.07	4.76	82,980.78	1.000	82,980.78
103 9-12 Basic	8.24	34,433.04	33,578.54	11.17	68,030.99	0.999	67,962.95
111 K-3 Basic with ESE	-	10,478.55	11,263.90	-	21,742.45	1.126	24,482.00
112 4-8 Basic with ESE	1.29	18,519.89	18,692.19	1.55	37,214.92	1.000	37,214.92
113 9-12 Basic with ESE	1.94	12,721.09	12,397.31	3.34	25,123.68	0.999	25,098.57
<b>BASIC</b>	<b>14.13</b>	<b>149,002.70</b>	<b>148,534.47</b>	<b>20.82</b>	<b>297,572.12</b>		<b>308,090.91</b>
<b>TOTAL K-12</b>	<b>14.24</b>	<b>174,830.45</b>	<b>176,042.92</b>	<b>20.98</b>	<b>350,908.59</b>		<b>376,106.16</b>
Advanced Placement							4,154.88
Advanced Placement Capstone Diploma							79.80
Industry Certified Career Education Supplement							868.98
International Baccalaureate Exam							436.80
International Baccalaureate Diploma							136.20
AICE-Diploma							257.10
AICE-Score							1,598.56
Early Graduation							96.00
Dual Enrollment Degree							168.00
Dual Enrollment Diploma							796.64
<b>GRAND TOTAL</b>							<b>384,699.12</b>

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 2023-24**  
**uwFTE AND wFTE BY PROGRAM**  
**(Agrees to Legislative Results)**

No. Program	Estimates Submitted to DOE				uwFTE Total	FY 2023-24 Weights	wFTE Total
	Estimated July	Estimated October	Estimated February	Estimated June			
254 ESE Level 4	-	2,001.39	1,947.49	-	3,948.88	3.706	14,634.55
255 ESE Level 5	-	416.22	228.16	-	644.38	5.707	3,677.48
<b>EXCEPT. ED. PGMS.</b>	<b>-</b>	<b>2,417.61</b>	<b>2,175.65</b>	<b>-</b>	<b>4,593.26</b>		<b>18,312.03</b>
300 Career Education (9-12)	-	3,862.62	3,838.30	-	7,700.92	1.072	8,255.39
<b>CAREER EDUCATION (9-12)</b>	<b>-</b>	<b>3,862.62</b>	<b>3,838.30</b>	<b>-</b>	<b>7,700.92</b>		<b>8,255.39</b>
130 ESOL	0.11	25,342.90	27,573.63	0.16	52,916.80	1.208	63,923.49
<b>AT-RISK</b>	<b>0.11</b>	<b>25,342.90</b>	<b>27,573.63</b>	<b>0.16</b>	<b>52,916.80</b>		<b>63,923.49</b>
101 K-3 Basic	-	31,403.00	31,074.63	-	62,477.63	1.122	70,099.90
102 4-8 Basic	2.66	40,976.09	41,055.95	4.76	82,039.46	1.000	82,039.46
103 9-12 Basic	8.24	33,970.41	33,127.39	11.17	67,117.21	0.988	66,311.80
111 K-3 Basic with ESE	-	11,784.47	12,667.70	-	24,452.17	1.122	27,435.33
112 4-8 Basic with ESE	1.29	19,917.96	20,103.26	1.55	40,024.06	1.000	40,024.06
113 9-12 Basic with ESE	1.94	13,479.08	13,136.01	3.34	26,620.37	0.988	26,300.94
<b>BASIC</b>	<b>14.13</b>	<b>151,531.01</b>	<b>151,164.94</b>	<b>20.82</b>	<b>302,730.90</b>		<b>312,211.49</b>
<b>TOTAL K-12</b>	<b>14.24</b>	<b>183,154.14</b>	<b>184,752.52</b>	<b>20.98</b>	<b>367,941.88</b>		<b>402,702.40</b>
Advanced Placement							4,154.88
Advanced Placement Capstone Diploma							79.80
Industry Certified Career Education Supplement							868.98
International Baccalaureate Exam							436.80
International Baccalaureate Diploma							136.20
AICE-Diploma							257.10
AICE-Score							1,598.56
Early Graduation							96.00
Dual Enrollment Degree							168.00
Dual Enrollment Diploma							796.64
<b>GRAND TOTAL</b>							<b>411,295.36</b>

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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 2023-24 ESTIMATE OF PROPERTY TAX LEVY AND ROLLBACK RATE (POTENTIAL YIELDS)

	FY 2022-23 ACTUAL RATE	FY 2022-23 ACTUAL YIELD (Thousands)	FY 2023-24 ROLLBACK RATE	FY 2023-24 ROLLBACK YIELD (Thousands)	FY 2023-24 PROPOSED RATE	FY 2023-24 PROPOSED YIELD (Thousands)
RLE Millage*	3.4260	\$ 1,429,902	2.8404	\$ 1,446,993	3.3950	\$ 1,729,525
Disc. Oper. Millage	0.7480	312,191	0.6201	315,899	0.7480	381,056
Additional Voted Millage	0.7500	313,026	0.6218	316,765	1.0000	509,433
Disc. Capital Millage	1.5000	626,052	1.2436	633,531	1.5000	764,149
<b>TOTAL</b>	<u>6.4240</u>	<u>\$ 2,681,171</u>	<u>5.3259</u>	<u>\$ 2,713,188</u>	<u>6.6430</u>	<u>\$ 3,384,163</u>

**% Increase in Tax Levy Yield**

**24.73%**

The following values of a mill are applicable for calculations:

(a) Adjusted value of a mill in 2022-23 (as of July 1, 2022) was:	\$ 428,837,004
(b) Estimated value of one mill for 2023-24 (as of July 1, 2023) is:	
Excluding new construction	\$ 503,418,362
Including new construction	\$ 509,432,962
(c) Prior Year (2022-23) Final Tax Roll (as of July 1, 2023)	\$ 417,367,681,987
Value of a Mill	\$ 417,367,682

**Note:** This schedule excludes Additional Debt Service Voted Millage.

\* RLE Millage includes Prior Period Funding Adjustment Millage (PPFAM).

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

	FY 2019-20	Percent Increase (Decrease)	FY 2020-21	Percent Increase (Decrease)	FY 2021-22	Percent Increase (Decrease)	FY 2022-23	Percent Increase (Decrease)	Proposed FY 2023-24	Percent Increase (Decrease)
New Construction	\$ 7,395,000,697	30.68%	\$ 7,983,660,629	7.96%	\$ 5,532,336,601	-30.70%	\$ 5,867,480,887	6.06%	\$ 6,014,600,589	2.51%
Other	332,198,181,741	4.95%	345,199,784,439	3.91%	360,582,168,425	4.46%	422,969,523,452	17.30%	503,418,361,517	19.02%
Total Miami-Dade Co. Tax Roll*	\$ 339,593,182,438	5.40%	\$ 353,183,445,068	4.00%	\$ 366,114,505,026	3.66%	\$ 428,837,004,339	17.13%	\$ 509,432,962,106	18.79%
Budget Rate	0.00096		0.00096		0.00096		0.00096		0.00096	
Value of Mill	\$ 326,009,455	5.40%	\$ 339,056,107	4.00%	\$ 351,469,925	3.66%	\$ 411,683,524	17.13%	\$ 489,055,644	18.79%
RLE Millage Levy**	4.027	-5.38%	3.938	-2.21%	3.831	-2.72%	3.426	-10.57%	3.395	-0.90%
RLE Yield	\$ 1,312,840,077	-0.27%	\$ 1,335,202,951	1.70%	\$ 1,346,481,283	0.84%	\$ 1,410,427,754	4.75%	\$ 1,660,343,910	17.72%
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	\$ 243,855,074	5.40%	\$ 253,613,970	4.00%	\$ 262,899,504	3.66%	\$ 307,939,276	17.13%	\$ 365,813,622	18.79%
Voted School Tax Additional Mill. Levy	0.750	100.00%	0.750	0.00%	0.750	0.00%	0.750	0.00%	1.000	33.33%
Voted School Tax Additional Yield	\$ 244,507,093	100.00%	\$ 254,292,082	4.00%	\$ 263,602,444	3.66%	\$ 308,762,643	17.13%	\$ 489,055,644	58.39%
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	\$ 489,014,185	5.40%	\$ 508,584,163	4.00%	\$ 527,204,888	3.66%	\$ 617,525,286	17.13%	\$ 733,583,465	18.79%
Voted Debt Service Mill. Levy	0.123	-46.29%	0.193	56.91%	0.180	-6.74%	0.165	-8.33%	0.145	-12.12%
Voted Debt Service Yield	\$ 40,099,165	-43.39%	\$ 65,437,831	63.19%	\$ 63,264,587	-3.32%	\$ 67,927,781	7.37%	\$ 70,913,068	4.39%
Total Millage Levy	7.148	6.16%	7.129	-0.27%	7.009	-1.68%	6.589	-5.99%	6.788	3.02%
Total Yield	\$ 2,330,315,594	11.90%	\$ 2,417,130,997	3.73%	\$ 2,463,452,706	1.92%	\$ 2,712,582,740	10.11%	\$ 3,319,709,709	22.38%

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\* 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 2023-24 (not yet available).



## SUMMARY OF APPROPRIATIONS BY OBJECT OF EXPENDITURE FY 2023-24 TENTATIVE BUDGET

	FY 2021-22 ACTUAL EXPENDITURES	FY 2022-23 ADOPTED BUDGET	FY 2022-23 PROJECTED EXPENDITURES	FY 2023-24 TENTATIVE BUDGET	VARIANCE INCREASE (DECREASE)
<b>APPROPRIATIONS</b>					
<b>SALARIES</b>	\$ 1,687,412,219	\$ 1,716,362,847	\$ 1,731,619,451	\$ 1,870,913,287	\$ 139,293,836
<b>EMPLOYEE BENEFITS</b>	631,902,509	712,016,342	691,180,727	798,597,463	107,416,736
<b>NON-SALARY</b>					
Purchased Services	758,241,099	874,340,447	951,578,452	1,002,238,674	50,660,222
Utilities	69,931,356	70,351,235	72,638,024	78,770,089	6,132,065
Materials & Supplies	54,309,325	161,514,950	107,965,126	159,820,119	51,854,993
Capital Outlay	20,477,793	13,302,857	30,838,162	7,925,543	(22,912,619)
Other Non-Salary	53,135,247	56,608,937	64,595,348	84,802,239	20,206,891
<b>TOTAL NON-SALARY</b>	<u>\$ 956,094,820</u>	<u>\$ 1,176,118,426</u>	<u>\$ 1,227,615,112</u>	<u>\$ 1,333,556,664</u>	<u>\$ 105,941,552</u>
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 3,275,409,548</u>	<u>\$ 3,604,497,615</u>	<u>\$ 3,650,415,290</u>	<u>\$ 4,003,067,414</u>	<u>\$ 352,652,124</u>
<b>TRANSFERS OUT</b>					
Transfer to Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>					
Non-Spendable	\$ 31,310,294	\$ -	\$ -	\$ -	\$ -
Restricted	4,465,823	-	-	-	-
Assigned	95,796,262	20,860,858	29,562,719	36,568,296	7,005,577
Unassigned	163,660,350	93,717,674	93,717,674	124,330,500	30,612,826
<b>TOTAL FUND BALANCE</b>	<u>\$ 295,232,729</u>	<u>\$ 114,578,532</u>	<u>\$ 123,280,393</u>	<u>\$ 160,898,796</u>	<u>\$ 37,618,403</u>
<b>TOTAL APPROPRIATIONS TRANSFERS &amp; FUND BALANCE</b>	<u>\$ 3,570,642,277</u>	<u>\$ 3,719,076,147</u>	<u>\$ 3,773,695,683</u>	<u>\$ 4,163,966,210</u>	<u>\$ 390,270,527</u>

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**Note:** The FY 2023-24 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)

<u>FEDERAL</u>	<u>Increase (Decrease)</u>
Net decrease in <b>Federal Sources</b> 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 and R.O.T.C. revenue.	\$ (1.43)

### STATE

1. Net decrease in **Florida Education Finance Program (FEFP)** revenues due to the following major changes: a) the shift of the Teacher Salary Increase Allocation, Reading Allocation, Instructional Materials, and Teacher Classroom Supplies Allocation into the Base Student Allocation (BSA) which results in a net reduction; b) a higher reduction related to Family Empowerment Scholarships (FES); c) increase to the ESE Guarantee allocation; d) elimination of negative prior year adjustments; e) increase to the Educational Enrichment Allocation (previously Supplemental Academic Instruction); f) increase to Safe Schools. In addition, the tax roll increased \$80.60 billion over FY 2022-23 on July 1. This differs from the estimated tax roll the 2023 Legislature used by \$32.85 billion. (96.69)

	FY 2022-23 Fourth <u>Calculation</u>	FY 2023-24 First <u>Calculation</u>	% Increase/ <u>(Decrease)</u>
Unweighted FTE	350,908.59	367,941.88	4.85%
Weighted FTE	384,699.12	411,295.36	6.91%
Base Student Allocation	4,587.40	5,139.73	12.04%
Comparable Wage Factor	1.0183	1.0183	0.00%
RLE Millage Rate	3.426	3.395	-0.90%
Disc. Local Millage Rate	0.748	0.748	0.00%
Tax Roll (in billions)	428.84	509.43	18.79%
Base Funding (Net of RLE)	412.87	529.46	28.24%
Family Empowerment Scholarships Adjustment	(232.62)	(328.55)	41.24%
Prior Year Adjustments for Scholarship Deductions	4.77	0.00	-100.00%
ESE Guaranteed Allocation	134.47	152.49	13.40%
Mental Health Assistance Allocation	15.73	17.73	12.74%
Educational Enrichment Allocation	113.72	119.35	4.95%
Reading Allocation	19.39	0.00	-100.00%
Safe Schools	26.63	31.73	19.14%
DJJ Supplemental Allocation	0.17	0.18	1.74%
Prior Year Adjustments	(6.25)	0.00	-100.00%
Instructional Materials	29.30	0.00	-100.00%
Transportation	24.54	25.54	4.09%
Teachers Supply Allocation	6.52	0.00	-100.00%
Teacher Salary Increase Allocation	95.39	0.00	-100.00%
Federally Connected Student Supplement	0.24	0.27	11.34%

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

<u>STATE (Continued)</u>	<u>Increase (Decrease)</u>
2. Increase funding in <b>State Categorical</b> programs due to the following:	\$ 19.43
State Funded Discretionary Supplement	\$ 72.20
School Recognition	(34.86)
Class Size Reduction	(20.39)
Workforce Development	<u>2.48</u>
Total	\$ <u>19.43</u>
3. Increase funding of <b>Other State</b> programs primarily due a projected increase in Voluntary Pre-K revenues.	4.92
4. Decrease funding in <b>Miscellaneous State</b> programs. These revenues are offset by appropriation increases/decreases. Several grants are recurring but are not reflected until authorized by the State for the current year.	(4.12)

**LOCAL**

- |   |        |
|---|--------|
| 1. Increase <b>property tax revenue</b> due to an increase in taxable property value over the prior year. The tax roll used by the 2023 Legislature was \$476.59 billion compared to \$428.84 billion in FY 2022-23. However, on July 1, the district received the certified tax roll from the County which reflected \$509.43 billion. | 488.08 |
|---|--------|

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

a. Required Local Effort (RLE)	\$ 249.92
b. Local Discretionary Millage	<u>57.87</u>
	\$ 488.08

It is anticipated that the **total levy** of school property tax rates will increase from 4.924 mills to 5.143 mills or \$0.219 cents per thousand dollars of assessed value. This increase is primarily due to the voter-approved Referendum that increased from .75 mills to 1 mill starting with FY 2023-24.

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

- |   |                   |
|---|-------------------|
| 2. Increase/(Decrease) <b>Miscellaneous Local</b> as follows: |                   |
| Interest  | \$ (7.52)         |
| Federal Indirect Cost Reimbursement                           | (12.00)           |
| Community Schools   | 8.84              |
| Food Service Indirect Cost                                    | (0.54)            |
| Rent  | (0.67)            |
| Other Miscellaneous Local*                                    | <u>(0.99)</u>     |
| Total   | \$ <u>(12.88)</u> |

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

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

<b><u>TRANSFERS, NON-REVENUE SOURCES AND FUND BALANCE</u></b>	<b><u>Increase (Decrease)</u></b>
1. Increase transfer from Capital Outlay primarily due to the Charter School portion of the School Hardening Grants and Local Capital Improvement Revenue due to Charter Schools as required by HB 1259.	\$ 21.77
2. Decrease Beginning Fund Balance to reflect updated projected carry forward amounts.	(28.81)
<b>Total Major Revenues, Transfers and Other Changes</b>	<b><u>\$ 390.27</u></b>

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

<u>SCHOOLS</u>	<u>Increase (Decrease)</u>
1. Increase appropriations in <b>K-12 programs</b> for M-DCPS share of the Teacher Salary Increase Allocation provided as part of FEFP funds. The balance of the increase for this allocation is the portion pertaining to Charter Schools and Family Empowerment Scholarships and is reflected as part of their FEFP increase below.	\$ 15.12
2. Increase appropriations for <b>Charter Schools</b> due to an estimated increase of 3,924.62, unweighted FTE (uFTE) (from 82,258.38 uFTE in FY 2022-23 to 86,183.00 uFTE in FY 2023-24). 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 at 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 \$124.88 million in voter approved referendum millage revenue, which is an increase of \$48.62 million compared to their share of this revenue in FY 2022-23.	87.34
3. Increase appropriations for <b>Charter School Capital Outlay</b> due to a \$4.23 million increase in Public Education Capital Outlay (PECO) and to recognize \$20 million in Local Capital Improvement Revenue (LCIR) due to charters, partially offset by a reduction of \$1.75 million in unspent Safety and Security grant funds.	22.48
4. Net decrease in appropriations for various <b>Miscellaneous State/Local</b> programs (offset by a decrease in revenue). Several grants are not reflected until notification is received from the State.	(4.21)
5. Increase appropriations based on preliminary budget conference decisions including support pool position purchases.	83.00
6. Increase ESE appropriations based on projected FTE changes in ESE programs as of preliminary budget conferences.	17.19
7. Increase in Workforce Development due to an increase in revenue.	1.88
8. Increase appropriations for instructional portion of the referendum approved by voters on November 8, 2022, which increased the millage levy for this revenue from 0.750 mills to 1.000 mill starting in FY 2023-24. The increase was partially mitigated by the portion of this revenue that is shared with Charter Schools which also proportionately increased.	89.41
9. Increase appropriations for the security portion of the referendum funds approved by voters on November 8, 2022, which increased the millage levy for this revenue from 0.750 mills to 1.000 mill starting in FY 2023-24. The increase was partially mitigated by the portion of this revenue that is shared with Charter Schools which also proportionately increased.	14.43

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

**SCHOOLS (Continued)**

**Increase  
(Decrease)**

10. Decrease appropriations for various FEFP, categorical, and other state programs as listed below (some of the amounts below include portions pertaining to Charter and Family Empowerment Scholarships FTE): \$ (43.22)

<b><u>State or Categorical Program</u></b>	<b><u>FY 2022-23 Appropriations</u></b>	<b><u>FY 2023-24 Appropriations</u></b>
Mental Health Assistance*	\$ 13.35	\$ 14.13
School Recognition*	30.22	0.00
DJJ Supplemental Allocation*	0.13	0.13
Voluntary Pre-K	12.11	14.13
Instructional Materials	29.30	20.64
Reading Allocation	17.91	10.69
Full Service Schools	<u>0.66</u>	<u>0.74</u>
Total	<u>\$ 103.68</u>	<u>\$ 60.46</u>

\*Denotes Categorical program.

	<b>Total School Changes</b>	<u>\$ 283.42</u>
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**DETAILS OF MAJOR APPROPRIATION CHANGES (Continued)**  
**\$ (MILLIONS)**

<u><b>OTHER</b></u>	<u><b>Increase (Decrease)</b></u>
1. Increase appropriations for <b>employee health benefits</b> to reflect trend in actual expenditures.	\$ 13.33
2. Increase appropriations for <b>FICA/retirement/liability/workers compensation/unemployment compensation</b> . This is primarily due to an increase in the FRS rate (from an average of 12.94% to 14.72%), as well as a slight increase in estimated workers compensation.	60.10
3. Increase appropriations for <b>energy services and other utilities</b> primarily due to an increase in the cost of electricity as well as water and sewer, with slight increases in telecommunications, waste, and natural gas.	8.40
4. Increase appropriations for Property/Flood insurance premiums.	1.77
5. Increase appropriation for Tax Adjustment Administration.	2.11
6. Establish a reserve for unanticipated FTE growth.	30.37
7. Increase Lapse to reflect increase in school supplement purchases as of preliminary budget conferences.	(3.44)
8. Decrease appropriations for projected encumbrances and rebudgets for FY 2023-24.	(26.69)
9. Decrease appropriations in central accounts previously allocated for emergency equipment needs.	(10.00)
10. Miscellaneous variances.	(6.71)
11. Increase the Tax Yield Reserve for 2023-24. Tentative Budget includes \$28 million for a potential shortfall in 2022-23 which will not be known until mid-August.	7.00
12. Increase Unassigned Fund Balance for 2023-24 to balance.	<u>30.61</u>
<b>Total Other Changes</b>	<b>\$ <u>106.85</u></b>
<b>Total Appropriation Changes</b>	<b>\$ <u><u>390.27</u></u></b>





**FY 2022-23  
Estimated Capital  
Carry Forward Balances  
to FY 2023-24**



## Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24

The schedule below reflects capital balances that are projected to be carried forward to FY 2023-24 for work that is in progress or amounts which have been obligated to specific projects/appropriations, including existing purchase orders which represent a liability to the District. Estimates were derived by prorating FY 2022-23 expenditure activity from Board approved budgets as of 6/8/2023 to year end.

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
<b>Capital Projects</b>		
11950000	18-19 Security Hardening Grants	\$ 2,000
13950000	20-21 Security Hardening Grants	4,202,935
14950000	21-22 Security Hardening Grants	5,089,436
15950000	22-23 Security Hardening Grants	2,249,161
28580000	6-12 Facility (Brickell Growth S. of River)	29,209,814
17520000	Ada Merritt K-8 Project	4,209
15080000	ADA Projects	22,610,166
18180000	Air Base K-8 Project	749,994
28440000	Alonzo & Tracy Mourning Senior Project	10,942,215
26210000	American Senior Project	7,296,080
27610000	Ammons Middle Project	23,535,336
27720000	Andover Middle Project	700,000
09820000	Angelou, Maya Elementary Project	3
28430000	Arch Creek Elementary Project	8,559,219
00120000	Architect Planning Fund	182,957
18240000	Arcola Lake Elementary Project	3,786,834
24810000	Arthur and Polly Mays Conservatory of the Arts Project	126,618
24120000	Arvida Middle Project	2,334,751
15680000	Asbestos Abatement	2,368,254
27600000	Ashe/Doolin K-8 Project	800,002
18270000	Auburndale Elementary Project	290,792
10440000	Auditorium Renovations	4,058,616
27960000	Aventura Waterways K-8 Project	99,380
18300000	Avocado Elementary Project	350,003
27020000	Baker Aviation Project	21,023
18330000	Banyan Elementary Project	3,218,848
28450000	Barreiro, Dr. Manuel Elementary Project	353
18360000	Bay Harbor K-8 Project	93,676
17400000	Beckham, Ethel Koger Elementary Project	155,285
18390000	Bel-Aire Elementary Project	3,209,949
18420000	Bent Tree Elementary Project	210,986

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
27590000	Bermudez, JC Doral Senior Project	18,466,438
18480000	Biscayne Elementary Project	39,216
18540000	Blanton Elementary Project	106,187
18570000	Blue Lakes K-8 Project	467,356
17570000	Bossard Elementary Project	1
18580000	Braddock Senior Project	106,310
18600000	Brentwood Elementary Project	762,187
18630000	Bright Elementary Project	8,149,713
18660000	Broadmoor Elementary Project	16,641,249
24150000	Brownsville Middle Project	5,292,440
18690000	Bryan Elementary Project	1
18750000	Bunche Park Elementary Project	270,922
18840000	Calusa Elementary Project	354,549
18780000	Campbell Drive Elementary Project	7,561
13500000	Capacity Projects (North of River)	28,031,000
01000000	Capital Improvement Committee (CIF) Projects	91
18810000	Caribbean K-8 Project	170,277
18870000	Carol City Elementary Project	584,852
24180000	Carol City Middle Project	2,705,321
18900000	Carver Elementary Project	114,827
24240000	Carver Middle Project	2,646,819
28540000	Castillo, Andrea Preparatory Academy Project	11,471,181
24210000	Center for International Education - Campbell Drive Middle Project	440,681
18990000	Chapman Elementary Project	977,234
27570000	Chiles, Lawton Middle Project	531,405
11140000	CIF Program Projects	7,293
19020000	Citrus Grove Elementary Project	4,500,643
24300000	Citrus Grove Middle Project	3,794
19050000	Coconut Grove Elementary Project	1,248,653
28140000	Coconut Palm K-8 Academy Project	6,007,261
10770000	Collaborative Capacity Projects	3,206,482
151x0000	Comprehensive Needs	8,528,284
19110000	Comstock Elementary Project	3,424,410
07620000	Contract - A/C Components Replacement	2,758,678
11860000	Contract - Electrical Upgrade	590,276
11370000	Contract - Painting	2,258,475
11910000	Contract - Portables	754,355
11870000	Contract - Security Improvements	1,375,222
19140000	Cooper Education Center Project	901,629

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
19170000	Coral Gables Preparatory Academy Project	6,643,885
26240000	Coral Gables Senior Project	15,642,205
19200000	Coral Park Elementary Project	289,780
19230000	Coral Reef Elementary Project	4,216,034
26090000	Coral Reef Senior Project	2,105
19260000	Coral Terrace Elementary Project	99,184
27970000	Coral Way K-8 Project	7,066,783
19320000	Crestview Elementary Project	3,347,099
13510000	Critical Systems Life Cycle Needs	36,219,056
20550000	Crowder Elementary Project	6
27790000	Curry, Lamar Louise Middle Project	279,483
24330000	Cutler Bay Middle Project	725,501
24270000	Cutler Bay Senior Project	2,146,296
19380000	Cutler Ridge Elementary Project	1,539,122
19410000	Cypress Elementary Project	780,638
09340000	Dario, Ruben Middle Project	4,026,232
27580000	De Diego, Jose Middle Project	8,042
27510000	Design Magnet School Project	7,331,211
19470000	Devon Aire K-8 Project	5,078
13190000	DOE Plant Survey	59,272
27350000	Dorsey Skill Center Project	15,894
09830000	Douglas, Marjory Stoneman Elementary Project	569,395
19500000	Douglass Elementary Project	6,881,700
19480000	Downtown Doral Charter Project	260,206
28480000	Dr. Toni Bilbao Preparatory Academy	3,378,192
11980000	Drain System Improvements (Contract)	20,244
19530000	Drew K-8 Project	3,979,947
24360000	Drew Middle Project	1
19560000	Dunbar Elementary Project	3,104,724
19590000	DuPuis Elementary Project	128,200
19630000	Earhart, Amelia Elementary Project	19,515
19650000	Earlington Heights Elementary Project	543,942
19680000	Edison Park K-8 Project	171,027
19710000	Emerson Elementary Project	101,738
06000000	Energy Conservation Measures	1,559,310
27050000	English Center Project	991,977
09240000	Environmental Education Center	815
17710000	Ernest R. Graham Elementary Project	6,348,706
19740000	Evans K-8 Project	2,141,370

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
17940000	Eve, Christina Elementary Project	95,748
19770000	Everglades K-8 Project	1,388,995
19800000	Fairchild Elementary Project	4,428,827
19830000	Fairlawn Elementary Project	218,915
17850000	Fascell, Dante Elementary Project	1
26100000	Felix Varela Senior Project	145,324
01740000	Fence Replacement	71,261
26160000	Ferguson, John A. Senior Project	24,796
18930000	Fienberg/Fisher K-8 Project	1,017,664
24390000	Filer Middle Project	188,256
09800000	Finlay, Dr. Carlos J. Elementary Project	2,061,890
11530000	Fire Code Repairs	1,319,817
19890000	Flagler Elementary Project	476,555
19920000	Flamingo Elementary Project	11,495,281
19980000	Florida City Elementary Project	1,480,008
20010000	Floyd Elementary Project	265,502
20040000	Franklin, Benjamin K-8 Project	446,784
20070000	Fulford Elementary Project	483,214
27500000	Gateway Environmental K-8 Project	10,285,384
24420000	Glades Middle Project	19,261,752
20130000	Golden Glades Elementary Project	3,065,734
09380000	Goleman, Barbara Senior Project	2,332,779
20150000	Good, Joella Elementary Project	547,130
17880000	Gordon, Jack D. Elementary Project	423,995
27880000	Graham Education Center Project	29,023
20190000	Gratigny Elementary Project	246,359
20220000	Greenglade Elementary Project	650,006
20250000	Greynolds Park Elementary Project	1,376,155
06060000	Guaranteed Energy Performance Projects	26,997
20280000	Gulfstream Elementary Project	1,630,417
23150000	Hadley, Charles Elementary Project	671,068
23160000	Hall, Joe Elementary Project	215,425
24450000	Hammocks Middle Project	2
17280000	Hartner Elementary Project	1
21750000	Hawkins, Barbara Elementary (formerly N. Carol City ES) Project	186,661
15020000	Hazardous Waste Disposal	6,981
20370000	Hialeah Elementary Project	4
09750000	Hialeah Gardens Elementary Project	6,114,277
27560000	Hialeah Gardens Middle Project	700,001

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
26130000	Hialeah Gardens Senior Project	1,830,146
26300000	Hialeah Miami Lakes Senior Project	1,858,435
24480000	Hialeah Middle Project	5,238,089
26270000	Hialeah Senior Project	2,917,267
20400000	Hibiscus Elementary Project	168,945
20430000	Highland Oaks Elementary Project	1,599,674
24510000	Highland Oaks Middle Project	25
20490000	Holmes Elementary Project	12,421
24540000	Homestead Middle Project	1,343,170
26330000	Homestead Senior Project	3,349,625
08320000	Hoover, Oliver Elementary Project	2
20580000	Howard Drive Elementary Project	161,262
17670000	Hurston, Zora Neale Elementary Project	5
22080000	Ingram, Dr. Robert B. (formerly Opa Locka) Elementary Project	401,319
28500000	International Studies Preparatory Academy Project	681,857
10780000	Iprep Academy North Project	125,000
24900000	iTech @ Thomas A. Edison Education Center Project	2
20610000	Ives, Madie K-8 Project	1,002,195
24570000	Jefferson Middle Project	1,125
18510000	Jefferson, Thomas / Biscayne Gardens K-8 Academy	5,073,846
24090000	Jones-Ayers, Georgia Middle (formerly Allapattah MS) Project	408,401
28340000	JRE Lee Educ Ctr Project	29,376
28530000	K-5 @ SW 157Ave & 174 St (Venetian Park site)	11,747,056
20670000	Kendale Elementary Project	780
20700000	Kendale Lakes Elementary Project	3,531,041
26170000	Kendall Square K-8 Project	11,192,888
24600000	Kennedy Middle Project	7,845,386
20730000	Kensington Park Elementary Project	489,654
20760000	Kenwood K-8 Project	114,311
2782/2079	Key Biscayne Elementary Project	381,002
20820000	King Elementary Project	70,105
20850000	Kinloch Park Elementary Project	3
24630000	Kinloch Park Middle Project	40,731
15670000	Krop Annex (K-Mart Conversion) Project	2
27000000	Krop, Dr. Michael M. Senior Project	788,566
09880000	Kruse, Ruth Owens Education Center Project	1
20880000	Lake Stevens Elementary Project	980,206
24660000	Lake Stevens Middle Project	4,335,728
20910000	Lakeview Elementary Project	660,577
13170000	LandBank	1,428

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
27750000	Lawrence, David K-8 Project	22,285
15010000	Leaking Underground Storage Tanks	6,776
20970000	Leewood K-8 Project	25,002
00030000	Legal Fees	115,200
21000000	Leisure City K-8 Project	5,033,872
09810000	Lentin, Linda K-8 Project	7
21060000	Liberty City Elementary Project	15,374
27140000	Lindsey Hopkins Voc/Tech Center Project	4,673,456
0861/0862	LOC projects	201
09840000	Locker Room & Athletic Field Renovations	997,009
21120000	Lorah Park Elementary Project	3
07890000	L'Ouverture Elementary Project	124,656
21150000	Ludlam Elementary Project	122,290
26870000	MacArthur South Project	579,953
23670000	Mack, Dr. Henry W./West Little River K-8 Project	1,504,435
24720000	Madison Middle Project	9,195,876
11200000	Maintenance Contracts	10,195,693
11230000	Maintenance Service Contracts	3,681,211
27450000	Mandarin Lakes K-8 Project	1,915,713
24750000	Mann Middle Project	4,260,931
07780000	Marti, Jose MAST 6-12 Academy Project	1,000,002
21180000	Martin Elementary Project	500,001
27770000	Mas Canosa Middle Project	2,391
26150000	MAST Academy Project	429,811
24840000	McMillan Middle Project	1,419,985
21090000	Mcrary, Jr. Jesse (formerly Little River) Elementary Project	253,534
21210000	Meadowlane Elementary Project	809,665
28490000	Medical Technologies Senior Project	413
23700000	Meek, Carrie P /Westview K-8 Project	15,582
21240000	Melrose Elementary Project	1,264,057
27780000	Miami Arts Studio 6-12 @ Zelda Glazer Project	7,211,764
26360000	Miami Beach Senior Project	1,864,808
2639/2695	Miami Carol City Senior Project	54,499
26420000	Miami Central Senior Project	36,805
26510000	Miami Coral Park Senior Project	3,463,114
26540000	Miami Edison Senior Project	1,314,505
21300000	Miami Gardens Elementary Project	267,290
21330000	Miami Heights Elementary Project	2,271
2657/2658	Miami Jackson Senior Project	14,326
26600000	Miami Killian Senior Project	5,154,102



Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
25480000	Miami Lakes Educational Center Project	4,774,628
21360000	Miami Lakes K-8 Project	9,246
24930000	Miami Lakes Middle Project	744,349
27380000	Miami Lakes Tech Project	1
26630000	Miami Norland Senior Project	409,633
26660000	Miami Northwestern Senior Project	1,921,797
26690000	Miami Palmetto Senior Project	2,451,697
21390000	Miami Park Elementary Project	794
26720000	Miami Senior Project	1,212,264
21420000	Miami Shores Elementary Project	1,320,009
26960000	Miami Southridge Senior Project	772,369
21450000	Miami Springs Elementary Project	9,124
24960000	Miami Springs Middle Project	4,216,537
26750000	Miami Springs Senior Project	5,829,842
26780000	Miami Sunset Senior Project	503,326
21480000	Milam K-8 Project	2,976,224
10170000	Miller, Phyllis Ruth Elementary Project	65,574
12030000	Modular Additions	15,003
2741/2612	Morgan, Robert Senior Project	3,739,500
21540000	Morningside Elementary Project	323,066
21570000	Moton, Robert Russa Elementary Project	119,229
21600000	Myrtle Grove K-8 Project	1,215,729
26200000	North Miami Senior Project	60,531
21660000	Natural Bridge Elementary Project	3
24990000	Nautilus Middle Project	425,251
28550000	NEW K-8 NE MIAMI DADE AREA PHASE I	877,628
21690000	Norland Elementary Project	145,631
25020000	Norland Middle Project	3,826,147
28300000	Norman S. Edelcup/Sunny Isles Beach K-8 Project	322,279
21720000	North Beach Elementary Project	619,705
21780000	North County K-8 Project	2,559,900
25050000	North Dade Middle & N. Dade Ctr for Modern Languages Project	76,159
21810000	North Glade Elementary Project	21,589
21840000	North Hialeah Elementary Project	706,055
26810000	North Miami Beach Senior Project	15,698,826
21870000	North Miami Elementary Project	353,927
21900000	North Twin Lakes Elementary Project	184,199
21930000	Norwood Elementary Project	49,915
21960000	Oak Grove Elementary Project	1,411,061

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
13200000	Offsite Road Improvements	2,816,658
21990000	Ojus Elementary Project	687,024
22020000	Olinda Elementary Project	812
22050000	Olympia Heights Elementary Project	77,176
11220000	Orchard Villa Elementary Project	57,830
10090000	Outdoor Dining Covers For Spillout Shelters	4,219
22200000	Palm Springs Elementary Project	2,307,114
25110000	Palm Springs Middle Project	5,750,746
22230000	Palm Springs North Elementary Project	4,209,885
22140000	Palmetto Elementary Project	65,470
25140000	Palmetto Middle Project	841,443
22260000	Parkview Elementary Project	807,024
22290000	Parkway Elementary Project	246,439
19080000	Parris, Johnnie M /Colonial Drive Elementary Project	4
09890000	Pepper, Claude Elementary Project	308,759
22320000	Perrine, Dr. Henry Academy of the Arts Project	76,032
09320000	Peskoe, Irving and Beatrice K-8 Project	204,042
22350000	Pharr Elementary Project	4
22410000	Pine Lake Elementary Project	4,111,691
22440000	Pine Villa Elementary Project	1,802,134
22380000	Pinecrest Elementary Project	104,278
22470000	Poinciana Park Elementary Project	112,542
25200000	Ponce De Leon Middle Project	7,006
22480000	Porter Elementary Project	1,101,443
13280000	Post Occupancy Services	61,990
28xx0000	QZAB Projects	14,332
15040000	Radon Testing	4,231
22500000	Rainbow Park Elementary Project	497,064
26080000	Reagan Senior Project	2,069
22530000	Redland Elementary Project	350,000
25230000	Redland Middle Project	198,337
22560000	Redondo Elementary Project	1,654,851
09910000	Reeves, Henry K-8 Project	4,317,082
09920000	Renick, Robert Education Center Project	450,002
15150000	Resilient Playground Surfaces	355,152
22590000	Richmond Elementary Project	3
25260000	Richmond Heights Middle Project	1,100,011
09310000	Riverside Elementary Project	1,645
25290000	Riviera Middle Project	9,146,830

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
0933/2767	Roberts, Jane K-8 Center Project	5,434,953
22650000	Rockway Elementary Project	550,562
25320000	Rockway Middle Project	4,803,738
11710000	Roofing - Major Repair / Replacement	4,737,528
22680000	Royal Green Elementary Project	24,001
22710000	Royal Palm Elementary Project	220,588
22740000	Sabal Palm Elementary Project	598
15000000	Safety-to-Life Renovations	5,990,541
22770000	Santa Clara Elementary Project	3
20980000	Saunders, Laura C. Elementary Project	34,444
22800000	Scott Lake Elementary Project	140,897
01870000	Security Cameras	1,314
22830000	Seminole Elementary Project	7,045,189
13160000	Sewer Connections Various	1,342,743
22860000	Shadowlawn Elementary Project	532,327
2289/2794	Shenandoah Elementary Project	13,046
25350000	Shenandoah Middle Project	4,842,022
07760000	Sheppard, Ben Elementary Project	5,297
17200000	Sibley, Hubert Elementary Project	493,830
22950000	Silver Bluff Elementary Project	2,492,833
28030000	Site Purchase / Improvements	24,915
13180000	Sites Various	47,654
11240000	SIZ - Capital Improvements and Educational Enhancements	831
18210000	Smith, Lenora B. Elementary Project	5,393,570
17370000	Smith, John I. K-8 Project	5,184,072
23010000	Snapper Creek Elementary Project	83,052
26920000	South Dade Adult Center Purchase	1
27460000	South Dade Middle Project	68,382
26900000	South Dade Senior Project	745,048
23070000	South Hialeah Elementary Project	600,002
23130000	South Miami Heights Elementary Project	604,922
23100000	South Miami K-8 Project	2
25410000	South Miami Middle Project	3,863,250
26930000	South Miami Senior Project	4,677,151
23210000	South Pointe Elementary Project	675,339
2320/2840	Southside Elementary Project	699,239
26990000	Southwest Miami Senior Project	2,046,824
25380000	Southwood Middle Project	1,995,006
17550000	Spanish Lake Elementary Project	3,923

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
23190000	Springview Elementary Project	74,110
23220000	Stirrup Elementary Project	2
07740000	Structural Investigations	23,651
23250000	Sunset Elementary Project	10,816,048
23280000	Sunset Park Elementary Project	851,648
23310000	Sweetwater Elementary Project	141,113
23340000	Sylvania Heights Elementary Project	1,002,875
28460000	TERRA Senior Project	1
25440000	Thomas Middle Project	3
27520000	Thomas, Eugenia B. K-8 Project	23,549
07940000	Track Restoration	397,317
08960000	Traz-Powell Stadium Project	1,689,041
23370000	Treasure Island Elementary Project	389,132
23400000	Tropical Elementary Project	6,487,563
23430000	Tucker Elementary Project	1,324,344
27550000	Turner Tech Center Project	2,639,905
23460000	Twin Lakes Elementary Project	508,421
23490000	Village Green Elementary Project	4
23520000	Vineland K-8 Project	153
17540000	W. Hialeah Gardens Elementary Project	3,281
09900000	Wallace, Dorothy M. COPE Center South Project	2
23550000	Walters Elementary Project	453,991
25470000	Washington, Booker T. Senior Project	2,114,476
23610000	West Homestead K-8 Project	878,499
23640000	West Lab K-8 Project	3,762,471
09870000	West Lakes Preparatory Academy Project	14,124,827
25500000	West Miami Middle Project	811,264
26760000	Westland Hialeah Senior Project	15,201
25530000	Westview Middle Project	994,189
23730000	Wheatley Elementary Project	2,887,826
17640000	Whigham Elementary (Lakes by the Bay) Project	286,983
23760000	Whispering Pines Elementary Project	11,807
22980000	Wilson, Dr. Frederical S. /Skyway Elementary Project	12,862,192
23790000	Winston Park K-8 Project	582,927
17730000	Wyche, Charles Elementary Project	4,579,601
23820000	Young Elementary Project	1,124,821
18730000	Young Men's Preparatory Academy Project	2,258
28570000	Young Women's Preparatory Academy Project	162,059
	<b>subtotal Capital Projects</b>	<b>\$ 841,584,905</b>

Program Number	Program Description	Estimated FY 2022-23 Capital Carry Forward Balances to FY 2023-24
<b><u>Ancillary Facilities</u></b>		
07330000	ESE Center/Region II area	\$ 59,871
07000000	General Ancillary	2,096,981
07460000	District Offices Redevelopment	100,000
11110000	N.W. Transportation Terminal	73,856
11040000	NE Transportation Terminal	700,000
08210000	WLRN Project	15
	<b>subtotal Ancillary Facilities</b>	<b>\$ 3,030,723</b>
<b><u>Equipment/Technology</u></b>		
01100000	Copiers Districtwide	\$ 562,450
07030000	Financial Operations Capital Upgrades	100,311
07750000	Maintenance Vehicle Replacement	2,350,622
01500000	Purchase School Buses - Electric	2,400,000
2815/2809	QZAB Technology Projects	319,171
09970000	Retrofit for Technology	607,751
09660000	Technology	51,835
09960000	Technology Purchases	9,560,394
09950000	Technology-E Rate Match	279,370
	<b>subtotal Equipment/Technology</b>	<b>\$ 16,231,904</b>
<b><u>Reserves</u></b>		
00010000	Change Order Reserve for Capital Projects	\$ 1,400,000
00010000	Undistributed Capital Contingency/Reserves	7,036,950
	<b>subtotal Reserves</b>	<b>\$ 8,436,950</b>
<b>Total Estimated Rebudgets 2023-24</b>		<b>\$ 869,284,482</b>



**Five Year Capital Plan  
FY 2023-24 through FY 2027-28**

## *Capital Five Year Plan - Revenue*

						<i>Total:</i>	843,382,338	749,835,141	793,346,981	837,134,181	879,786,341	4,103,484,982
							<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>
<b>2012 GO Bonds</b>												
	351000	443100	1000000	0000000	400000	6,594,000	3,500,000	2,500,000	1,000,000	500,000	14,094,000	
	<i>Total:</i>					6,594,000	3,500,000	2,500,000	1,000,000	500,000	14,094,000	
<b>CO &amp; DS</b>												
	360000	432100	1000000	0000000	400000	13,447,941	13,447,941	13,447,941	13,447,941	13,447,941	67,239,705	
	360000	443100	1000000	0000000	400000	653,000	229,000	229,000	229,000	229,000	1,569,000	
	<i>Total:</i>					14,100,941	13,676,941	13,676,941	13,676,941	13,676,941	68,808,705	
<b>Impact Fees - East</b>												
	301000	443100	1000000	0000000	400000	1,171,000	434,000	434,000	434,000	434,000	2,907,000	
	301000	449600	1000000	0000000	400000	15,563,790	15,563,790	15,563,790	15,563,790	15,563,790	77,818,950	
	<i>Total:</i>					16,734,790	15,997,790	15,997,790	15,997,790	15,997,790	80,725,950	
<b>Impact Fees - NW</b>												
	302000	449600	1000000	0000000	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	
<b>Impact Fees - SW</b>												
	303000	449600	1000000	0000000	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	
<b>Impact Fees Administration</b>												
	304000	449600	1000000	0000000	400000	199,000	199,000	199,000	199,000	199,000	995,000	
	<i>Total:</i>					199,000	199,000	199,000	199,000	199,000	995,000	
<b>LOML - Local Optional Millage Levy</b>												
	374000	443100	1000000	0000000	400000	10,384,000	837,000	837,000	1,837,000	1,337,000	15,232,000	
	374000	441300	1000000	0000000	400000	733,583,465	705,067,200	749,579,040	793,866,240	837,518,400	3,819,614,345	
	<i>Total:</i>					743,967,465	705,904,200	750,416,040	795,703,240	838,855,400	3,834,846,345	
<b>Miscellaneous</b>												
	391000	419900	1000000	0000000	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	
<b>PECO</b>												
	341000	439700	1000000	0000000	400000	51,228,932	0	0	0	0	51,228,932	
	<i>Total:</i>					51,228,932	0	0	0	0	51,228,932	



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

**Total:**            843,382,338    749,835,141    793,346,981    837,134,181    879,786,341    4,103,484,982

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>
<b><i>Ancillary Facilities</i></b>						<b><i>Total:</i></b>	<b>6,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>
<b><i>Program:            07320000   Chapman House Renovation Project</i></b>												
568000	1979700	0732000	740000	CHAPMAN HOUSE	LOML	0001	1,000,000	0	0	0	0	1,000,000
<b><i>Program Total:</i></b>							1,000,000	0	0	0	0	1,000,000
<b><i>Program:            07460000   District Offices Redevelopment</i></b>												
568000	1920500	0746000	740000	CAPITAL CONST BUDGET	LOML	0001	0	1,000,000	0	0	0	1,000,000
<b><i>Program Total:</i></b>							0	1,000,000	0	0	0	1,000,000
<b><i>Program:            07000000   General Ancillary</i></b>												
568000	1901500	0700000	740000	SBAB BUILDING OPERATI	LOML	0001	4,000,000	0	0	0	0	4,000,000
<b><i>Program Total:</i></b>							4,000,000	0	0	0	0	4,000,000
<b><i>Program:            08210000   WLRN Project</i></b>												
568000	1960600	0821000	740000	MEDIA PROGRAMS	LOML	0001	1,000,000	0	0	0	0	1,000,000
<b><i>Program Total:</i></b>							1,000,000	0	0	0	0	1,000,000

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*Five Year*

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>
<b>Capital Projects</b>						<b>Total:</b>	<b>304,165,750</b>	<b>291,007,418</b>	<b>296,085,599</b>	<b>259,182,361</b>	<b>154,481,361</b>	<b>1,304,922,489</b>
<b>Program: 28580000 6-12 Facility (Brickell Growth S. of River)</b>												
563000	1532100	2858000	740000	SOUTHSIDE ELEMENTAR	Impact Fees - East	01777200	3,200,000	0	0	0	0	3,200,000
<b>Program Total:</b>							3,200,000	0	0	0	0	3,200,000
<b>Program: 17520000 Ada Merritt K-8 Project</b>												
568000	1319100	1752000	740000	ADA MERRITT K-8 CENT	LOML	0001	2,000,000	0	0	0	0	2,000,000
<b>Program Total:</b>							2,000,000	0	0	0	0	2,000,000
<b>Program: 15080000 ADA Projects</b>												
568000	1921700	1508000	740000	GOVTL AFFAIRS & LAND	CO & DS	1508	7,932,318	7,932,318	7,932,318	7,932,318	7,932,318	39,661,590
568000	1921900	1508000	740000	FACILITIES ADA COMPL	LOML	1508	67,682	67,682	67,682	67,682	67,682	338,410
<b>Program Total:</b>							8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
<b>Program: 18180000 Air Base K-8 Project</b>												
568000	1004100	1818000	740000	AIR BASE K-8	LOML	02302100	6,500,000	0	0	0	0	6,500,000
<b>Program Total:</b>							6,500,000	0	0	0	0	6,500,000
<b>Program: 28440000 Alonzo &amp; Tracy Mourning Senior Project</b>												
568000	1704800	2844000	740000	ALONZO & TRACY MOUR	LOML	0001	0	220,000	0	0	0	220,000
<b>Program Total:</b>							0	220,000	0	0	0	220,000
<b>Program: 09820000 Angelou, Maya Elementary Project</b>												
568000	1011100	0982000	740000	MAYA ANGELOU ELEMEN	LOML	0001	0	0	0	300,000	1,000,000	1,300,000
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000
<b>Program: 28430000 Arch Creek Elementary Project</b>												
567000	1034100	2843000	740000	ARCH CREEK ELEMENTA	LOML	0001	0	0	300,000	1,000,000	0	1,300,000
<b>Program Total:</b>							0	0	300,000	1,000,000	0	1,300,000
<b>Program: 24810000 Arthur and Polly Mays Conservatory of the Arts Project</b>												
568000	1735100	2481000	740000	ARTHUR & POLLY MAYS	LOML	0001	2,500,000	0	15,000,000	15,000,000	0	32,500,000
<b>Program Total:</b>							2,500,000	0	15,000,000	15,000,000	0	32,500,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 24120000 Arvida Middle Project</b>													
567000	1602100	2412000	740000	ARVIDA MIDDLE	LOML	02112800	750,000	0	0	0	0	750,000	
<b>Program Total:</b>							750,000	0	0	0	0	0	750,000
<b>Program: 27600000 Ashe/Doolin K-8 Project</b>													
568000	1045100	2760000	740000	BOWMAN FOSTER ASHE	GOB	0001	400,000	0	0	0	0	400,000	
568000	1045100	2760000	740000	BOWMAN FOSTER ASHE	LOML	0001	780,853	0	0	0	0	780,853	
<b>Program Total:</b>							1,180,853	0	0	0	0	0	1,180,853
<b>Program: 18270000 Auburndale Elementary Project</b>													
568000	1012100	1827000	740000	AUBURNDALE ELEMENTA	LOML	0001	0	0	500,000	3,000,000	0	3,500,000	
<b>Program Total:</b>							0	0	500,000	3,000,000	0	0	3,500,000
<b>Program: 10440000 Auditorium Renovations</b>													
568000	1920500	1044000	740000	CAPITAL CONST BUDGET	LOML	0001	800,000	0	0	0	0	800,000	
<b>Program Total:</b>							800,000	0	0	0	0	0	800,000
<b>Program: 27960000 Aventura Waterways K-8 Project</b>													
567000	1023100	2796000	740000	AVENTURA WATERWAYS	LOML	0001	0	0	300,000	750,000	0	1,050,000	
<b>Program Total:</b>							0	0	300,000	750,000	0	0	1,050,000
<b>Program: 18300000 Avocado Elementary Project</b>													
568000	1016100	1830000	740000	AVOCADO ELEMENTARY	LOML	0001	0	0	450,000	0	0	450,000	
<b>Program Total:</b>							0	0	450,000	0	0	0	450,000
<b>Program: 27020000 Baker Aviation Project</b>													
563000	1780100	2702000	740000	GEORGE T. BAKER AVIA	LOML	0001	3,000,000	0	0	0	0	3,000,000	
568000	1780100	2702000	740000	GEORGE T. BAKER AVIA	LOML	0001	0	0	1,500,000	0	0	1,500,000	
<b>Program Total:</b>							3,000,000	0	1,500,000	0	0	0	4,500,000
<b>Program: 28450000 Barreiro, Dr. Manuel Elementary Project</b>													
568000	1021100	2845000	740000	DR. MANUEL C. BARREI	LOML	0001	500,000	0	0	0	0	500,000	
<b>Program Total:</b>							500,000	0	0	0	0	0	500,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 18360000 Bay Harbor K-8 Project</b>													
568000	1024100	18360000	740000	RUTH K. BROAD/BAY HAR	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>								0	0	0	300,000	1,000,000	1,300,000
<b>Program: 18390000 Bel-Aire Elementary Project</b>													
568000	1026100	18390000	740000	BEL-AIRE ELEMENTARY	LOML	0001	0	0	0	500,000	0	500,000	
568000	1026100	18390000	740000	BEL-AIRE ELEMENTARY	LOML	01615700	3,000,000	0	0	0	0	3,000,000	
<b>Program Total:</b>								3,000,000	0	0	500,000	0	3,500,000
<b>Program: 09790000 Bell, Paul Middle Project</b>													
568000	1604100	09790000	740000	PAUL W. BELL MIDDLE	LOML	0001	0	0	3,700,000	0	0	3,700,000	
<b>Program Total:</b>								0	0	3,700,000	0	0	3,700,000
<b>Program: 27590000 Bermudez, JC Doral Senior Project</b>													
563000	1764100	27590000	740000	J.C. BERMUDEZ DORAL S	Impact Fees - NW	02083000	2,955,150	2,955,150	0	0	0	5,910,300	
563000	1764100	27590000	740000	J.C. BERMUDEZ DORAL S	LOML	02083000	6,044,850	7,044,850	0	0	0	13,089,700	
<b>Program Total:</b>								9,000,000	10,000,000	0	0	0	19,000,000
<b>Program: 18480000 Biscayne Elementary Project</b>													
568000	1032100	18480000	740000	BISCAYNE ELEMENTARY	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>								0	0	2,800,000	0	0	2,800,000
<b>Program: 18540000 Blanton Elementary Project</b>													
568000	1040100	18540000	740000	VAN E. BLANTON ELEME	LOML	0001	500,000	0	0	0	0	500,000	
<b>Program Total:</b>								500,000	0	0	0	0	500,000
<b>Program: 17570000 Bossard Elementary Project</b>													
568000	1012500	17570000	740000	NORMA BUTLER BOSSAR	LOML	0001	750,000	0	250,000	0	0	1,000,000	
<b>Program Total:</b>								750,000	0	250,000	0	0	1,000,000
<b>Program: 18600000 Brentwood Elementary Project</b>													
568000	1046100	18600000	740000	BRENTWOOD ELEMENTA	LOML	0001	0	0	500,000	5,000,000	0	5,500,000	
<b>Program Total:</b>								0	0	500,000	5,000,000	0	5,500,000

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Five Year

Total

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2023-24	2024-25	2025-26	2026-27	2027-28	Total	
<b>Program: 18630000 Bright Elementary Project</b>													
568000	1048100	1863000	740000	JAMES H. BRIGHT ELEM	LOML	0001	2,500,000	0	0	500,000	4,200,000	7,200,000	
<b>Program Total:</b>							2,500,000	0	0	500,000	4,200,000	7,200,000	
<b>Program: 18660000 Broadmoor Elementary Project</b>													
568000	1052100	1866000	740000	BROADMOOR ELEMENTA	LOML	0001	0	0	6,000,000	0	0	6,000,000	
<b>Program Total:</b>							0	0	6,000,000	0	0	6,000,000	
<b>Program: 24150000 Brownsville Middle Project</b>													
568000	1603100	2415000	740000	BROWNSVILLE MIDDLE	GOB	0001	0	300,000	0	0	0	300,000	
568000	1603100	2415000	740000	BROWNSVILLE MIDDLE	LOML	0001	0	2,700,000	0	0	0	2,700,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	
<b>Program: 18690000 Bryan Elementary Project</b>													
568000	1056100	1869000	740000	W. J. BRYAN ELEMENTA	LOML	0001	2,500,000	0	0	0	0	2,500,000	
<b>Program Total:</b>							2,500,000	0	0	0	0	2,500,000	
<b>Program: 18840000 Calusa Elementary Project</b>													
568000	1067100	1884000	740000	CALUSA ELEMENTARY	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000	
<b>Program: 18780000 Campbell Drive Elementary Project</b>													
568000	1065100	1878000	740000	CAMPBELL DRIVE ELEME	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 18810000 Caribbean K-8 Project</b>													
568000	1066100	1881000	740000	CARIBBEAN K-8	LOML	0001	100,000	0	0	0	0	100,000	
<b>Program Total:</b>							100,000	0	0	0	0	100,000	
<b>Program: 18870000 Carol City Elementary Project</b>													
568000	1068100	1887000	740000	CAROL CITY ELEMENTAR	LOML	0001	0	0	0	500,000	2,500,000	3,000,000	
<b>Program Total:</b>							0	0	0	500,000	2,500,000	3,000,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 18900000 Carver Elementary Project</b>													
568000	1072100	1890000	740000	GEORGE WASHINGTON C	LOML	0001	0	0	300,000	2,000,000	0	2,300,000	
<b>Program Total:</b>							0	0	300,000	2,000,000	0	2,300,000	
<b>Program: 27570000 Chiles, Lawton Middle Project</b>													
568000	1616100	2757000	740000	LAWTON CHILES MIDDLE	LOML	0001	2,600,000	2,100,000	0	0	0	4,700,000	
<b>Program Total:</b>							2,600,000	2,100,000	0	0	0	4,700,000	
<b>Program: 19020000 Citrus Grove Elementary Project</b>													
568000	1080100	1902000	740000	CITRUS GROVE ELEMENT	LOML	0001	2,000,000	400,000	0	0	0	2,400,000	
568000	1080100	1902000	740000	CITRUS GROVE ELEMENT	LOML	02190100	700,000	0	0	0	0	700,000	
<b>Program Total:</b>							2,700,000	400,000	0	0	0	3,100,000	
<b>Program: 19050000 Coconut Grove Elementary Project</b>													
568000	1084100	1905000	740000	COCONUT GROVE ELEME	LOML	0001	0	0	300,000	1,300,000	0	1,600,000	
<b>Program Total:</b>							0	0	300,000	1,300,000	0	1,600,000	
<b>Program: 10770000 Collaborative Capacity Projects</b>													
563000	1703100	1077000	740000	MAST @ FIU BISCAYNE B	Impact Fees - East	02299100	7,063,790	0	0	0	0	7,063,790	
<b>Program Total:</b>							7,063,790	0	0	0	0	0	7,063,790
<b>Program: 08760000 Communication System Renovations</b>													
568000	1920500	0876000	740000	CAPITAL CONST BUDGET	LOML	0001	3,200,000	3,200,000	3,200,000	0	0	9,600,000	
<b>Program Total:</b>							3,200,000	3,200,000	3,200,000	0	0	9,600,000	
<b>Program: 15110000 Comprehensive Needs</b>													
568000	1910900	1511000	740000	CAPITAL IMPROVEMENT	LOML	1511	10,500,000	10,500,000	12,000,000	12,000,000	12,000,000	57,000,000	
<b>Program Total:</b>							10,500,000	10,500,000	12,000,000	12,000,000	12,000,000	57,000,000	
<b>Program: 11370000 Contract - Painting</b>													
568000	1920500	1137000	740000	CAPITAL CONST BUDGET	LOML	0001	3,000,000	0	0	0	0	3,000,000	
568000	1920500	1137000	740000	CAPITAL CONST BUDGET	LOML	0001	0	237,000	0	0	0	237,000	
<b>Program Total:</b>							3,000,000	237,000	0	0	0	3,237,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 19170000 Coral Gables Preparatory Academy Project</b>													
563000	1096100	1917000	740000	CORAL GABLES PREPAR	Impact Fees - East	0001	0	0	8,563,790	0	0	8,563,790	
568000	1096100	1917000	740000	CORAL GABLES PREPAR	LOML	0001	5,000,000	0	436,210	0	0	5,436,210	
<b>Program Total:</b>							5,000,000	0	9,000,000	0	0	14,000,000	
<b>Program: 26240000 Coral Gables Senior Project</b>													
563000	1707100	2624000	740000	CORAL GABLES SENIOR	Impact Fees - East	0001	2,000,000	0	0	0	0	2,000,000	
563000	1707100	2624000	740000	CORAL GABLES SENIOR	LOML	0001	0	10,000,000	3,200,000	0	0	13,200,000	
<b>Program Total:</b>							2,000,000	10,000,000	3,200,000	0	0	15,200,000	
<b>Program: 19200000 Coral Park Elementary Project</b>													
568000	1100100	1920000	740000	CORAL PARK ELEMENTA	LOML	0001	0	0	2,500,000	0	0	2,500,000	
<b>Program Total:</b>							0	0	2,500,000	0	0	2,500,000	
<b>Program: 26090000 Coral Reef Senior Project</b>													
563000	1710100	2609000	740000	CORAL REEF SENIOR HI	Impact Fees - East	0001	0	0	0	7,000,000	0	7,000,000	
568000	1710100	2609000	740000	CORAL REEF SENIOR HI	LOML	0001	1,000,000	0	1,000,000	0	0	2,000,000	
<b>Program Total:</b>							1,000,000	0	1,000,000	7,000,000	0	9,000,000	
<b>Program: 19260000 Coral Terrace Elementary Project</b>													
568000	1108100	1926000	740000	CORAL TERRACE ELEME	LOML	01768800	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000	
<b>Program: 27970000 Coral Way K-8 Project</b>													
568000	1112100	2797000	740000	CORAL WAY K - 8 CENT	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	
<b>Program: 27530000 Country Club Middle Project</b>													
568000	1661100	2753000	740000	COUNTRY CLUB MIDDLE	LOML	0001	0	600,000	0	0	0	600,000	
<b>Program Total:</b>							0	600,000	0	0	0	600,000	
<b>Program: 19320000 Crestview Elementary Project</b>													
568000	1116100	1932000	740000	CRESTVIEW ELEMENTAR	LOML	0001	3,200,000	0	0	0	0	3,200,000	
<b>Program Total:</b>							3,200,000	0	0	0	0	3,200,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 13510000 Critical Systems Life Cycle Needs</b>													
568000	1921700	1351000	740000	GOVTL AFFAIRS & LAND	LOML	0001	12,137,825	12,137,825	21,590,170	21,590,170	21,590,170	89,046,160	
<b>Program Total:</b>								12,137,825	12,137,825	21,590,170	21,590,170	21,590,170	89,046,160
<b>Program: 20550000 Crowder Elementary Project</b>													
568000	1253100	2055000	740000	THENA C. CROWDER ELE	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>								0	0	0	300,000	1,000,000	1,300,000
<b>Program: 27790000 Curry, Lamar Louise Middle Project</b>													
568000	1692100	2779000	740000	LAMAR LOUISE CURRY M	LOML	02302000	700,000	0	0	0	0	700,000	
<b>Program Total:</b>								700,000	0	0	0	0	700,000
<b>Program: 19380000 Cutler Ridge Elementary Project</b>													
568000	1124100	1938000	740000	CUTLER RIDGE ELEMENT	LOML	0001	1,500,000	0	0	0	0	1,500,000	
<b>Program Total:</b>								1,500,000	0	0	0	0	1,500,000
<b>Program: 09340000 Dario, Ruben Middle Project</b>													
568000	1612100	0934000	740000	RUBEN DARIO MIDDLE S	LOML	0001	0	0	500,000	2,000,000	0	2,500,000	
568000	1612100	0934000	740000	RUBEN DARIO MIDDLE S	LOML	01620000	1,500,000	0	0	0	0	1,500,000	
<b>Program Total:</b>								1,500,000	0	500,000	2,000,000	0	4,000,000
<b>Program: 27510000 Design Magnet School Project</b>													
568000	1708100	2751000	740000	DESIGN AND ARCHITECT	LOML	0001	1,836,210	0	4,163,790	0	0	6,000,000	
<b>Program Total:</b>								1,836,210	0	4,163,790	0	0	6,000,000
<b>Program: 19470000 Devon Aire K-8 Project</b>													
568000	1133100	1947000	740000	DEVON AIRE K-8 CENTE	LOML	0001	0	800,000	0	0	0	800,000	
<b>Program Total:</b>								0	800,000	0	0	0	800,000
<b>Program: 13190000 DOE Plant Survey</b>													
568000	1921700	1319000	740000	GOVTL AFFAIRS & LAND	LOML	02209300	40,000	0	0	0	0	40,000	
<b>Program Total:</b>								40,000	0	0	0	0	40,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 27350000 Dorsey Skill Center Project</b>													
568000	1813900	27350000	740000	D.A. DORSEY EDUCATIO	LOML	0001	0	0	500,000	0	0	500,000	
<b>Program Total:</b>							0	0	500,000	0	0	0	500,000
<b>Program: 09830000 Douglas, Marjory Stoneman Elementary Project</b>													
568000	1137100	09830000	740000	MARJORY STONEMAN DO	LOML	0001	0	900,000	2,800,000	0	0	3,700,000	
<b>Program Total:</b>							0	900,000	2,800,000	0	0	0	3,700,000
<b>Program: 19530000 Drew K-8 Project</b>													
563000	1140100	19530000	740000	CHARLES R. DREW K-8	LOML	0001	0	0	7,000,000	0	0	7,000,000	
<b>Program Total:</b>							0	0	7,000,000	0	0	0	7,000,000
<b>Program: 19560000 Dunbar Elementary Project</b>													
568000	1144100	19560000	740000	PAUL LAURENCE DUNBA	LOML	0001	0	132,000	0	0	0	132,000	
<b>Program Total:</b>							0	132,000	0	0	0	0	132,000
<b>Program: 19590000 DuPuis Elementary Project</b>													
568000	1148100	19590000	740000	JOHN G. DUPUIS ELEME	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	0	2,800,000
<b>Program: 19630000 Earhart, Amelia Elementary Project</b>													
568000	1152100	19630000	740000	AMELIA EARHART ELEME	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	0	2,800,000
<b>Program: 19650000 Earlington Heights Elementary Project</b>													
568000	1156100	19650000	740000	EARLINGTON HEIGHTS E	LOML	0001	2,900,000	3,400,000	0	0	0	6,300,000	
<b>Program Total:</b>							2,900,000	3,400,000	0	0	0	0	6,300,000
<b>Program: 19680000 Edison Park K-8 Project</b>													
568000	1160100	19680000	740000	EDISON PARK K-8	LOML	0001	0	0	0	500,000	0	500,000	
<b>Program Total:</b>							0	0	0	500,000	0	0	500,000
<b>Program: 19710000 Emerson Elementary Project</b>													
568000	1164100	19710000	740000	EMERSON ELEMENTARY	LOML	0001	5,000,000	0	0	0	0	5,000,000	
<b>Program Total:</b>							5,000,000	0	0	0	0	0	5,000,000

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*Five Year*

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>	
<b>Program: 06000000 Energy Conservation Measures</b>													
568000	1921700	0600000	740000	GOVTL AFFAIRS & LAND	LOML	0001	600,000	600,000	600,000	600,000	600,000	3,000,000	
<b>Program Total:</b>							600,000	600,000	600,000	600,000	600,000	3,000,000	
<b>Program: 27050000 English Center Project</b>													
563000	1784100	2705000	740000	THE ENGLISH CENTER	LOML	02214500	7,000,000	21,000,000	0	0	0	28,000,000	
<b>Program Total:</b>							7,000,000	21,000,000	0	0	0	28,000,000	
<b>Program: 17710000 Ernest R. Graham Elementary Project</b>													
568000	1505100	1771000	740000	ERNEST R GRAHAM ELE	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000	
<b>Program: 28420000 Espinosa, Rolando K-8 Project</b>													
568000	1012200	2842000	740000	DR. ROLANDO ESPINOSA	LOML	0001	0	600,000	0	0	0	600,000	
<b>Program Total:</b>							0	600,000	0	0	0	600,000	
<b>Program: 19740000 Evans K-8 Project</b>													
568000	1168100	1974000	740000	LILLIE C. EVANS K-8	LOML	0001	0	121,000	0	0	0	121,000	
<b>Program Total:</b>							0	121,000	0	0	0	121,000	
<b>Program: 17940000 Eve, Christina Elementary Project</b>													
568000	1169100	1794000	740000	CHRISTINA M. EVE ELE	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	2,800,000	
<b>Program: 19770000 Everglades K-8 Project</b>													
568000	1172100	1977000	740000	EVERGLADES K-8 CENTE	LOML	0001	0	140,800	3,000,000	0	0	3,140,800	
<b>Program Total:</b>							0	140,800	3,000,000	0	0	3,140,800	
<b>Program: 19800000 Fairchild Elementary Project</b>													
568000	1176100	1980000	740000	DAVID FAIRCHILD ELEM	LOML	01424600	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	1,000,000	
<b>Program: 19830000 Fairlawn Elementary Project</b>													
568000	1180100	1983000	740000	FAIRLAWN ELEMENTARY	LOML	0001	0	0	0	300,000	1,800,000	2,100,000	
<b>Program Total:</b>							0	0	0	300,000	1,800,000	2,100,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 17850000 Fascell, Dante Elementary Project</b>													
568000	1181100	1785000	740000	DANTE B. FASCELL ELE	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	0	2,800,000
<b>Program: 26100000 Felix Varela Senior Project</b>													
568000	1778100	2610000	740000	FELIX VARELA SENIOR	LOML	0001	0	0	0	1,800,000	0	1,800,000	
<b>Program Total:</b>							0	0	0	1,800,000	0	0	1,800,000
<b>Program: 01740000 Fence Replacement</b>													
568000	1920500	0174000	740000	CAPITAL CONST BUDGET	LOML	0001	1,500,000	1,500,000	0	0	0	3,000,000	
<b>Program Total:</b>							1,500,000	1,500,000	0	0	0	0	3,000,000
<b>Program: 26160000 Ferguson, John A. Senior Project</b>													
568000	1712100	2616000	740000	JOHN A. FERGUSON SEN	LOML	0001	0	0	0	300,000	1,400,000	1,700,000	
<b>Program Total:</b>							0	0	0	300,000	1,400,000	0	1,700,000
<b>Program: 18930000 Fienberg/Fisher K-8 Project</b>													
568000	1076100	1893000	740000	FIENBERG/FISHER K-8	LOML	0001	0	0	2,500,000	0	0	2,500,000	
<b>Program Total:</b>							0	0	2,500,000	0	0	0	2,500,000
<b>Program: 24390000 Filer Middle Project</b>													
568000	1617100	2439000	740000	HENRY H. FILER MIDDLE	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	0	2,800,000
<b>Program: 19920000 Flamingo Elementary Project</b>													
567000	1192100	1992000	740000	FLAMINGO ELEMENTARY	LOML	0001	250,000	0	0	0	0	250,000	
<b>Program Total:</b>							250,000	0	0	0	0	0	250,000
<b>Program: 20070000 Fulford Elementary Project</b>													
568000	1208100	2007000	740000	FULFORD ELEMENTARY	LOML	0001	0	0	1,100,000	0	0	1,100,000	
<b>Program Total:</b>							0	0	1,100,000	0	0	0	1,100,000
<b>Program: 27500000 Gateway Environmental K-8 Project</b>													
567000	1403100	2750000	740000	GATEWAY ENVIRONMEN	LOML	0001	2,400,000	0	0	0	0	2,400,000	
<b>Program Total:</b>							2,400,000	0	0	0	0	0	2,400,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 09380000 Goleman, Barbara Senior Project</b>													
568000	1775100	0938000	740000	BARBARA GOLEMAN SEN	LOML	0001	4,000,000	5,000,000	0	0	0	9,000,000	
<b>Program Total:</b>							4,000,000	5,000,000	0	0	0	9,000,000	
<b>Program: 20150000 Good, Joella Elementary Project</b>													
568000	1218100	2015000	740000	JOELLA GOOD ELEMENT	GOB	0001	1,600,000	0	0	0	0	1,600,000	
568000	1218100	2015000	740000	JOELLA GOOD ELEMENT	LOML	0001	800,000	0	0	0	0	800,000	
<b>Program Total:</b>							2,400,000	0	0	0	0	2,400,000	
<b>Program: 17880000 Gordon, Jack D. Elementary Project</b>													
568000	1215100	1788000	740000	JACK D. GORDON COMM	LOML	0001	0	500,000	0	300,000	1,400,000	2,200,000	
<b>Program Total:</b>							0	500,000	0	300,000	1,400,000	2,200,000	
<b>Program: 28310000 Goulds Elementary Project</b>													
568000	1031100	2831000	740000	GOULDS ELEMENTARY S	LOML	0001	0	1,000,000	0	0	0	1,000,000	
<b>Program Total:</b>							0	1,000,000	0	0	0	1,000,000	
<b>Program: 27880000 Graham Education Center Project</b>													
568000	1009100	2788000	740000	BOB GRAHAM EDUCATIO	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	
<b>Program: 20190000 Gratigny Elementary Project</b>													
568000	1224100	2019000	740000	GRATIGNY ELEMENTARY	LOML	0001	0	0	0	300,000	1,200,000	1,500,000	
<b>Program Total:</b>							0	0	0	300,000	1,200,000	1,500,000	
<b>Program: 20220000 Greenglade Elementary Project</b>													
568000	1226100	2022000	740000	GREENGLADE ELEMENTA	LOML	0001	400,000	0	500,000	2,300,000	0	3,200,000	
<b>Program Total:</b>							400,000	0	500,000	2,300,000	0	3,200,000	
<b>Program: 20250000 Greynolds Park Elementary Project</b>													
568000	1228100	2025000	740000	GREYNOLDS PARK ELEM	LOML	0001	1,500,000	0	0	0	0	1,500,000	
<b>Program Total:</b>							1,500,000	0	0	0	0	1,500,000	

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Five Year

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2023-24	2024-25	2025-26	2026-27	2027-28	Total
<b>Program: 23160000 Hall, Joe Elementary Project</b>												
568000	1234100	2316000	740000	JOE HALL ELEMENTARY	LOML	0001	4,500,000	1,000,000	0	0	0	5,500,000
<b>Program Total:</b>							4,500,000	1,000,000	0	0	0	5,500,000
<b>Program: 24450000 Hammocks Middle Project</b>												
568000	1622100	2445000	740000	HAMMOCKS MIDDLE SCH	LOML	0001	0	0	0	1,000,000	0	1,000,000
<b>Program Total:</b>							0	0	0	1,000,000	0	1,000,000
<b>Program: 17280000 Hartner Elementary Project</b>												
568000	1235100	1728000	740000	ENEIDA M. HARTNER EL	LOML	0001	0	0	0	300,000	1,800,000	2,100,000
<b>Program Total:</b>							0	0	0	300,000	1,800,000	2,100,000
<b>Program: 21750000 Hawkins, Barbara Elementary (formerly N. Carol City ES) Project</b>												
568000	1378100	2175000	740000	BARBARA J. HAWKINS E	LOML	0001	1,000,000	400,000	0	0	0	1,400,000
<b>Program Total:</b>							1,000,000	400,000	0	0	0	1,400,000
<b>Program: 20370000 Hialeah Elementary Project</b>												
568000	1236100	2037000	740000	HIALEAH ELEMENTARY	LOML	0001	500,000	0	0	2,500,000	0	3,000,000
<b>Program Total:</b>							500,000	0	0	2,500,000	0	3,000,000
<b>Program: 09750000 Hialeah Gardens Elementary Project</b>												
568000	1211100	0975000	740000	HIALEAH GARDENS ELEM	LOML	0001	4,700,000	0	0	0	0	4,700,000
<b>Program Total:</b>							4,700,000	0	0	0	0	4,700,000
<b>Program: 26270000 Hialeah Senior Project</b>												
568000	1711100	2627000	740000	HIALEAH SENIOR HIGH	LOML	0001	0	0	1,200,000	0	0	1,200,000
<b>Program Total:</b>							0	0	1,200,000	0	0	1,200,000
<b>Program: 20400000 Hibiscus Elementary Project</b>												
568000	1240100	2040000	740000	HIBISCUS ELEMENTARY	LOML	0001	0	75,000	0	0	0	75,000
<b>Program Total:</b>							0	75,000	0	0	0	75,000
<b>Program: 20430000 Highland Oaks Elementary Project</b>												
568000	1244100	2043000	740000	VIRGINIA A. BOONE/HI	LOML	0001	2,322,106	99,000	6,050,000	0	0	8,471,106
<b>Program Total:</b>							2,322,106	99,000	6,050,000	0	0	8,471,106

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>
<b>Program: 24510000 Highland Oaks Middle Project</b>												
568000	1624100	2451000	740000	HIGHLAND OAKS MIDDLE	LOML	0001	0	3,643,000	0	0	0	3,643,000
<b>Program Total:</b>							0	3,643,000	0	0	0	3,643,000
<b>Program: 20490000 Holmes Elementary Project</b>												
568000	1250100	2049000	740000	HOLMES ELEMENTARY	LOML	0001	0	0	0	250,000	850,000	1,100,000
<b>Program Total:</b>							0	0	0	250,000	850,000	1,100,000
<b>Program: 26330000 Homestead Senior Project</b>												
568000	1715100	2633000	740000	HOMESTEAD SENIOR HIG	LOML	0001	0	0	1,000,000	6,000,000	0	7,000,000
<b>Program Total:</b>							0	0	1,000,000	6,000,000	0	7,000,000
<b>Program: 08320000 Hoover, Oliver Elementary Project</b>												
568000	1252100	0832000	740000	OLIVER HOOVER ELEME	LOML	0001	0	450,000	0	0	0	450,000
<b>Program Total:</b>							0	450,000	0	0	0	450,000
<b>Program: 20580000 Howard Drive Elementary Project</b>												
568000	1254100	2058000	740000	HOWARD DRIVE ELEMEN	LOML	0001	0	0	0	300,000	1,500,000	1,800,000
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000
<b>Program: 17670000 Hurston, Zora Neale Elementary Project</b>												
568000	1251100	1767000	740000	ZORA NEALE HURSTON E	LOML	0001	0	0	0	500,000	0	500,000
<b>Program Total:</b>							0	0	0	500,000	0	500,000
<b>Program: 22080000 Ingram, Dr. Robert B. (formerly Opa Locka) Elementary Project</b>												
568000	1412100	2208000	740000	DR. ROBERT B. INGRAM	LOML	0001	1,000,000	0	0	0	0	1,000,000
<b>Program Total:</b>							1,000,000	0	0	0	0	1,000,000
<b>Program: 28500000 International Studies Preparatory Academy Project</b>												
568000	1757100	2850000	740000	INT'L STUDIES PREP ACA	LOML	0001	0	2,500,000	0	0	0	2,500,000
<b>Program Total:</b>							0	2,500,000	0	0	0	2,500,000
<b>Program: 10780000 Iprep Academy North Project</b>												
567000	1745900	1078000	740000	IPREP ACADEMY NORTH	LOML	0001	0	0	300,000	750,000	0	1,050,000
<b>Program Total:</b>							0	0	300,000	750,000	0	1,050,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 2490000 iTech @ Thomas A. Edison Education Center Project</b>													
568000	1700500	2490000	740000	ITECH@THOMAS EDISON	LOML	0001	0	0	500,000	0	0	500,000	
<b>Program Total:</b>							0	0	500,000	0	0	500,000	
<b>Program: 20610000 Ives, Madie K-8 Project</b>													
568000	1258100	2061000	740000	MADIE IVES K-8 PREPARA	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 27230000 Jan Mann Educational Center Project</b>													
568000	1810100	2723000	740000	YWAACD @ JAN MANN O	LOML	0001	0	126,500	0	0	0	126,500	
<b>Program Total:</b>							0	126,500	0	0	0	126,500	
<b>Program: 18510000 Jefferson, Thomas / Biscayne Gardens K-8 Academy</b>													
568000	1628100	1851000	740000	THOMAS JEFFERSON MID	LOML	02099300	10,000,000	10,000,000	0	0	0	20,000,000	
<b>Program Total:</b>							10,000,000	10,000,000	0	0	0	20,000,000	
<b>Program: 24090000 Jones-Ayers, Georgia Middle (formerly Allapattah MS) Project</b>													
568000	1601100	2409000	740000	GEORGIA JONES-AYERS	GOB	01423900	0	1,200,000	0	0	0	1,200,000	
568000	1601100	2409000	740000	GEORGIA JONES-AYERS	LOML	0001	0	2,000,000	0	0	0	2,000,000	
<b>Program Total:</b>							0	3,200,000	0	0	0	3,200,000	
<b>Program: 20670000 Kendale Elementary Project</b>													
568000	1264100	2067000	740000	KENDALE ELEMENTARY	LOML	0001	0	0	2,000,000	0	0	2,000,000	
<b>Program Total:</b>							0	0	2,000,000	0	0	2,000,000	
<b>Program: 24600000 Kennedy Middle Project</b>													
568000	1630100	2460000	740000	JOHN F. KENNEDY MIDDLE	LOML	01423400	0	700,000	4,700,000	0	0	5,400,000	
<b>Program Total:</b>							0	700,000	4,700,000	0	0	5,400,000	
<b>Program: 20760000 Kenwood K-8 Project</b>													
568000	1270100	2076000	740000	KENWOOD K - 8 CENTER	LOML	0001	3,000,000	0	0	0	0	3,000,000	
<b>Program Total:</b>							3,000,000	0	0	0	0	3,000,000	

*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 20820000 King Elementary Project</b>													
568000	1298100	2082000	740000	LIBERTY CITY ELEMENT	LOML	0001	0	350,000	0	0	0	350,000	
<b>Program Total:</b>							0	350,000	0	0	0	0	350,000
<b>Program: 20850000 Kinloch Park Elementary Project</b>													
568000	1278100	2085000	740000	KINLOCH PARK ELEMENT	LOML	0001	0	0	0	2,000,000	0	2,000,000	
<b>Program Total:</b>							0	0	0	2,000,000	0	0	2,000,000
<b>Program: 09880000 Kruse, Ruth Owens Education Center Project</b>													
568000	1818100	0988000	740000	RUTH OWENS KRUSE ED.	LOML	0001	0	800,000	0	0	0	800,000	
<b>Program Total:</b>							0	800,000	0	0	0	0	800,000
<b>Program: 20880000 Lake Stevens Elementary Project</b>													
568000	1280100	2088000	740000	LAKE STEVENS ELEMENT	LOML	0001	0	350,000	0	0	0	350,000	
<b>Program Total:</b>							0	350,000	0	0	0	0	350,000
<b>Program: 24660000 Lake Stevens Middle Project</b>													
568000	1635100	2466000	740000	LAKE STEVENS MIDDLE	LOML	0001	1,100,000	0	0	0	0	1,100,000	
<b>Program Total:</b>							1,100,000	0	0	0	0	0	1,100,000
<b>Program: 20910000 Lakeview Elementary Project</b>													
568000	1282100	2091000	740000	LAKEVIEW ELEMENTARY	LOML	0001	0	0	500,000	0	0	500,000	
<b>Program Total:</b>							0	0	500,000	0	0	0	500,000
<b>Program: 27750000 Lawrence, David K-8 Project</b>													
568000	1500500	2775000	740000	DAVID LAWRENCE, JR.	LOML	0001	600,000	0	0	300,000	1,000,000	1,900,000	
<b>Program Total:</b>							600,000	0	0	300,000	1,000,000	0	1,900,000
<b>Program: 20970000 Leewood K-8 Project</b>													
568000	1288100	2097000	740000	LEEWOOD K - 8 CENTER	LOML	0001	600,000	0	0	0	0	600,000	
<b>Program Total:</b>							600,000	0	0	0	0	0	600,000
<b>Program: 17190000 Lehman, William H. Elementary Project</b>													
568000	1289100	1719000	740000	WILLIAM LEHMAN ELEME	LOML	0001	800,000	0	0	0	0	800,000	
<b>Program Total:</b>							800,000	0	0	0	0	0	800,000

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Five Year

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2023-24	2024-25	2025-26	2026-27	2027-28	Total	
<b>Program: 21000000 Leisure City K-8 Project</b>													
568000	1290100	2100000	740000	LEISURE CITY K-8 CEN	LOML	0001	0	2,000,000	0	0	0	2,000,000	
<b>Program Total:</b>							0	2,000,000	0	0	0	0	2,000,000
<b>Program: 09810000 Lentin, Linda K-8 Project</b>													
568000	1291100	0981000	740000	LINDA LENTIN K-8 CEN	LOML	0001	1,000,000	4,600,000	0	0	0	5,600,000	
<b>Program Total:</b>							1,000,000	4,600,000	0	0	0	5,600,000	
<b>Program: 27140000 Lindsey Hopkins Voc/Tech Center Project</b>													
568000	1800500	2714000	740000	LINDSEY HOPKINS TECH	CO & DS	01617200	0	229,000	0	0	0	229,000	
568000	1800500	2714000	740000	LINDSEY HOPKINS TECH	LOML	0001	0	5,000,000	0	0	0	5,000,000	
<b>Program Total:</b>							0	5,229,000	0	0	0	5,229,000	
<b>Program: 09840000 Locker Room &amp; Athletic Field Renovations</b>													
568000	1921700	0984000	740000	GOVTL AFFAIRS & LAND	LOML	0001	1,500,000	1,500,000	0	5,000,000	5,000,000	13,000,000	
<b>Program Total:</b>							1,500,000	1,500,000	0	5,000,000	5,000,000	13,000,000	
<b>Program: 21120000 Lorah Park Elementary Project</b>													
568000	1304100	2112000	740000	LORAH PARK ELEMENTA	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 07890000 L'Ouverture Elementary Project</b>													
568000	1305100	0789000	740000	TOUSSAINT L'OUVERTUR	LOML	0001	0	0	500,000	0	0	500,000	
<b>Program Total:</b>							0	0	500,000	0	0	0	500,000
<b>Program: 21150000 Ludlam Elementary Project</b>													
568000	1306100	2115000	740000	LUDLAM ELEMENTARY	LOML	0001	250,000	0	0	300,000	1,000,000	1,550,000	
<b>Program Total:</b>							250,000	0	0	300,000	1,000,000	1,550,000	
<b>Program: 26870000 MacArthur South Project</b>													
568000	1763100	2687000	740000	YMAACD @ MACARTHUR	LOML	0001	0	0	0	500,000	0	500,000	
<b>Program Total:</b>							0	0	0	500,000	0	0	500,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 23670000 Mack, Dr. Henry W./West Little River K-8 Project</b>													
568000	1586100	2367000	740000	DR. HENRY MACK/WEST	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	0	3,000,000
<b>Program: 24720000 Madison Middle Project</b>													
563000	1639100	2472000	740000	MADISON MIDDLE	LOML	0001	0	1,000,000	18,000,000	0	0	19,000,000	
568000	1639100	2472000	740000	MADISON MIDDLE	LOML	0001	0	154,000	0	0	0	154,000	
<b>Program Total:</b>							0	1,154,000	18,000,000	0	0	0	19,154,000
<b>Program: 11230000 Maintenance Service Contracts</b>													
568000	1910900	1123000	740000	CAPITAL IMPROVEMENT	LOML	1123	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	77,500,000	
<b>Program Total:</b>							15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000	77,500,000
<b>Program: 24750000 Mann Middle Project</b>													
568000	1641100	2475000	740000	HORACE MANN MIDDLE S GOB		01616900	229,000	0	0	0	0	229,000	
568000	1641100	2475000	740000	HORACE MANN MIDDLE S LOML		0001	750,000	0	0	0	0	750,000	
568000	1641100	2475000	740000	HORACE MANN MIDDLE S LOML		01616900	2,171,000	0	0	0	0	2,171,000	
<b>Program Total:</b>							3,150,000	0	0	0	0	0	3,150,000
<b>Program: 07780000 Marti, Jose MAST 6-12 Academy Project</b>													
568000	1729100	0778000	740000	JOSE MARTI MAST 6-12 A	LOML	0001	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	0	1,000,000
<b>Program: 27770000 Mas Canosa Middle Project</b>													
568000	1677100	2777000	740000	JORGE MAS CANOSA MID	LOML	0001	0	1,000,000	0	0	0	1,000,000	
<b>Program Total:</b>							0	1,000,000	0	0	0	0	1,000,000
<b>Program: 10180000 Matthews, Wesley Elementary Project</b>													
568000	1311100	1018000	740000	WESLEY MATTHEWS ELE	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	0	2,800,000
<b>Program: 24840000 McMillan Middle Project</b>													
568000	1644100	2484000	740000	HOWARD D. MCMILLAN M	LOML	0001	0	0	500,000	4,000,000	0	4,500,000	
<b>Program Total:</b>							0	0	500,000	4,000,000	0	0	4,500,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 21210000 Meadowlane Elementary Project</b>													
568000	1314100	2121000	740000	MEADOWLANE ELEMENT	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000	
<b>Program: 23700000 Meek, Carrie P /Westview K-8 Project</b>													
568000	1590100	2370000	740000	CARRIE P. MEEK/WESTV	LOML	0001	0	0	4,000,000	0	0	4,000,000	
<b>Program Total:</b>							0	0	4,000,000	0	0	4,000,000	
<b>Program: 21240000 Melrose Elementary Project</b>													
568000	1318100	2124000	740000	MELROSE ELEMENTARY	LOML	0001	0	140,000	300,000	1,500,000	0	1,940,000	
<b>Program Total:</b>							0	140,000	300,000	1,500,000	0	1,940,000	
<b>Program: 26360000 Miami Beach Senior Project</b>													
568000	1720100	2636000	740000	MIAMI BEACH SENIOR	LOML	0001	0	0	500,000	0	0	500,000	
<b>Program Total:</b>							0	0	500,000	0	0	500,000	
<b>Program: 26420000 Miami Central Senior Project</b>													
568000	1725100	2642000	740000	MIAMI CENTRAL SENIOR	LOML	0001	0	1,000,000	0	0	0	1,000,000	
<b>Program Total:</b>							0	1,000,000	0	0	0	1,000,000	
<b>Program: 26510000 Miami Coral Park Senior Project</b>													
568000	1727100	2651000	740000	MIAMI CORAL PARK SEN	LOML	0001	4,000,000	0	0	0	0	4,000,000	
<b>Program Total:</b>							4,000,000	0	0	0	0	4,000,000	
<b>Program: 26540000 Miami Edison Senior Project</b>													
568000	1730100	2654000		MIAMI EDISON SENIOR	LOML	02299000	4,000,000	0	0	0	0	4,000,000	
<b>Program Total:</b>							4,000,000	0	0	0	0	4,000,000	
<b>Program: 21300000 Miami Gardens Elementary Project</b>													
568000	1324100	2130000	740000	MIAMI GARDENS ELEMEN	LOML	0001	0	0	300,000	1,500,000	0	1,800,000	
<b>Program Total:</b>							0	0	300,000	1,500,000	0	1,800,000	
<b>Program: 21330000 Miami Heights Elementary Project</b>													
568000	1326100	2133000	740000	MIAMI HEIGHTS ELEMEN	LOML	0001	0	0	0	500,000	1,500,000	2,000,000	
<b>Program Total:</b>							0	0	0	500,000	1,500,000	2,000,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 26570000 Miami Jackson Senior Project</b>													
568000	1734100	2657000	740000	MIAMI JACKSON SENIOR	LOML	0001	5,000,000	0	1,000,000	0	0	6,000,000	
<b>Program Total:</b>							5,000,000	0	1,000,000	0	0	6,000,000	
<b>Program: 26600000 Miami Killian Senior Project</b>													
568000	1736100	2660000	740000	MIAMI KILLIAN SENIOR	LOML	0001	0	7,000,000	0	0	0	7,000,000	
568000	1736100	2660000	740000	MIAMI KILLIAN SENIOR	LOML	01619200	650,000	0	0	0	0	650,000	
<b>Program Total:</b>							650,000	7,000,000	0	0	0	7,650,000	
<b>Program: 25480000 Miami Lakes Educational Center Project</b>													
568000	1739100	2548000	740000	MIAMI LAKES EDUCATIO	LOML	0001	0	198,000	0	300,000	1,000,000	1,498,000	
568000	1739100	2548000	740000	MIAMI LAKES EDUCATIO	LOML	01619300	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	198,000	0	300,000	1,000,000	2,498,000	
<b>Program: 21360000 Miami Lakes K-8 Project</b>													
568000	1328100	2136000	740000	MIAMI LAKES K - 8 CE	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	
<b>Program: 24930000 Miami Lakes Middle Project</b>													
563000	1650100	2493000	740000	MIAMI LAKES MIDDLE S	Impact Fees - NW	0001	0	0	2,955,150	2,955,150	0	5,910,300	
568000	1650100	2493000	740000	MIAMI LAKES MIDDLE S	LOML	0001	0	105,600	0	0	0	105,600	
<b>Program Total:</b>							0	105,600	2,955,150	2,955,150	0	6,015,900	
<b>Program: 26630000 Miami Norland Senior Project</b>													
568000	1738100	2663000	740000	MIAMI NORLAND SENIOR	LOML	0001	0	0	1,000,000	0	0	1,000,000	
<b>Program Total:</b>							0	0	1,000,000	0	0	1,000,000	
<b>Program: 26660000 Miami Northwestern Senior Project</b>													
568000	1741100	2666000	740000	MIAMI NORTHWESTERN	LOML	0001	1,000,000	0	0	300,000	2,000,000	3,300,000	
<b>Program Total:</b>							1,000,000	0	0	300,000	2,000,000	3,300,000	
<b>Program: 26720000 Miami Senior Project</b>													
568000	1746100	2672000	740000	MIAMI SENIOR	LOML	0001	0	264,000	2,000,000	0	0	2,264,000	
<b>Program Total:</b>							0	264,000	2,000,000	0	0	2,264,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 26960000 Miami Southridge Senior Project</b>													
568000	1773100	26960000	740000	MIAMI SOUTHRIDGE SEN	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>								0	3,000,000	0	0	0	3,000,000
<b>Program: 21450000 Miami Springs Elementary Project</b>													
568000	1338100	21450000	740000	MIAMI SPRINGS ELEMEN	LOML	0001	0	500,000	0	0	0	500,000	
<b>Program Total:</b>								0	500,000	0	0	0	500,000
<b>Program: 26780000 Miami Sunset Senior Project</b>													
568000	1753100	26780000	740000	MIAMI SUNSET SENIOR	LOML	0001	0	0	500,000	5,000,000	0	5,500,000	
<b>Program Total:</b>								0	0	500,000	5,000,000	0	5,500,000
<b>Program: 21480000 Milam K-8 Project</b>													
568000	1342100	21480000	740000	MARCOS A. MILAM K-8	LOML	01423600	500,000	4,000,000	0	0	0	4,500,000	
<b>Program Total:</b>								500,000	4,000,000	0	0	0	4,500,000
<b>Program: 10170000 Miller, Phyllis Ruth Elementary Project</b>													
568000	1343100	10170000	740000	PHYLLIS RUTH MILLER	LOML	0001	0	400,000	0	0	0	400,000	
<b>Program Total:</b>								0	400,000	0	0	0	400,000
<b>Program: 27410000 Morgan Tech Project</b>													
568000	1737100	27410000	740000	ROBERT MORGAN EDUC	LOML	0001	6,200,000	0	0	500,000	2,300,000	9,000,000	
<b>Program Total:</b>								6,200,000	0	0	500,000	2,300,000	9,000,000
<b>Program: 21570000 Moton, Robert Russa Elementary Project</b>													
568000	1354100	21570000	740000	ROBERT RUSSA MOTON	LOML	0001	0	600,000	0	0	0	600,000	
<b>Program Total:</b>								0	600,000	0	0	0	600,000
<b>Program: 21600000 Myrtle Grove K-8 Project</b>													
568000	1358100	21600000	740000	MYRTLE GROVE K-8 CEN	LOML	0001	0	1,000,000	0	0	0	1,000,000	
<b>Program Total:</b>								0	1,000,000	0	0	0	1,000,000
<b>Program: 21660000 Natural Bridge Elementary Project</b>													
568000	1366100	21660000	740000	NATURAL BRIDGE ELEME	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>								0	0	0	300,000	1,000,000	1,300,000

*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 24990000 Nautilus Middle Project</b>													
568000	1654100	2499000	740000	NAUTILUS MIDDLE	LOML	0001	0	2,500,000	0	0	0	2,500,000	
<b>Program Total:</b>							0	2,500,000	0	0	0	0	2,500,000
<b>Program: 27840000 New K-12 @ SW 149 Ave &amp; 160 st</b>													
568000	1921700	2784000	740000	GOVTL AFFAIRS & LAND	Impact Fees - SW	0001	1,182,060	0	0	0	0	1,182,060	
563000	1702800	2784000	740000	STATE SCHOOL "HHH1"	LOML	0001	0	3,000,000	23,171,178	37,000,000	0	63,171,178	
<b>Program Total:</b>							1,182,060	3,000,000	23,171,178	37,000,000	0	64,353,238	
<b>Program: 28590000 New K-5 at Pasadena site</b>													
563000	1921700	2859000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	600,000	9,563,790	7,000,000	8,563,790	0	25,727,580	
<b>Program Total:</b>							600,000	9,563,790	7,000,000	8,563,790	0	25,727,580	
<b>Program: 28600000 New School - South Region</b>													
563000	1700800	2860000	740000	BIOTECH @ RICHMOND H	Impact Fees - SW	0001	0	1,182,060	1,182,060	1,182,060	0	3,546,180	
563000	1700800	2860000	740000	BIOTECH @ RICHMOND H	LOML	0001	0	2,680,424	500,000	18,000,000	0	21,180,424	
<b>Program Total:</b>							0	3,862,484	1,682,060	19,182,060	0	24,726,604	
<b>Program: 09710000 New World School of the Arts Project</b>													
568000	1790100	0971000	740000	NEW WORLD SCHOOL OF	LOML	0001	800,000	0	2,000,000	0	0	2,800,000	
<b>Program Total:</b>							800,000	0	2,000,000	0	0	0	2,800,000
<b>Program: 21690000 Norland Elementary Project</b>													
568000	1370100	2169000	740000	NORLAND ELEMENTARY	LOML	0001	500,000	300,000	0	0	0	800,000	
<b>Program Total:</b>							500,000	300,000	0	0	0	0	800,000
<b>Program: 25020000 Norland Middle Project</b>													
568000	1657100	2502000	740000	NORLAND MIDDLE	LOML	0001	4,000,000	0	0	0	0	4,000,000	
<b>Program Total:</b>							4,000,000	0	0	0	0	0	4,000,000
<b>Program: 28300000 Norman S. Edelcup/Sunny Isles Beach K-8 Project</b>													
568000	1009200	2830000	740000	NORMAN S. EDELcup/SU	LOML	0001	500,000	0	0	0	0	500,000	
<b>Program Total:</b>							500,000	0	0	0	0	0	500,000

*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 21720000 North Beach Elementary Project</b>													
568000	1374100	2172000	740000	NORTH BEACH ELEMENT	LOML	0001	3,000,000	0	0	0	0	3,000,000	
568000	1374100	2172000	740000	NORTH BEACH ELEMENT	LOML	01305400	600,000	0	0	0	0	600,000	
<b>Program Total:</b>							3,600,000	0	0	0	0	0	3,600,000
<b>Program: 25050000 North Dade Middle &amp; N. Dade Ctr for Modern Languages Project</b>													
568000	1513100	2505000	740000	N. DADE CTR FOR MODE	LOML	0001	0	404,500	0	0	0	404,500	
568000	1659100	2505000	740000	NORTH DADE MIDDLE SC	LOML	0001	0	500,330	0	0	0	500,330	
<b>Program Total:</b>							0	904,830	0	0	0	0	904,830
<b>Program: 21810000 North Glade Elementary Project</b>													
568000	1386100	2181000	740000	NORTH GLADE ELEMENT	LOML	0001	0	1,267,940	1,732,060	0	0	3,000,000	
<b>Program Total:</b>							0	1,267,940	1,732,060	0	0	0	3,000,000
<b>Program: 21840000 North Hialeah Elementary Project</b>													
568000	1390100	2184000	740000	NORTH HIALEAH ELEMEN	GOB	0001	0	250,000	0	0	0	250,000	
568000	1390100	2184000	740000	NORTH HIALEAH ELEMEN	LOML	0001	0	1,344,600	0	0	0	1,344,600	
568000	1390100	2184000	740000	NORTH HIALEAH ELEMEN	LOML	0001	0	400,000	0	0	0	400,000	
<b>Program Total:</b>							0	1,994,600	0	0	0	0	1,994,600
<b>Program: 26810000 North Miami Beach Senior Project</b>													
568000	1754100	2681000	740000	NORTH MIAMI BEACH SE	LOML	01327000	0	0	1,500,000	0	0	1,500,000	
<b>Program Total:</b>							0	0	1,500,000	0	0	0	1,500,000
<b>Program: 21870000 North Miami Elementary Project</b>													
568000	1394100	2187000	740000	NORTH MIAMI ELEMENTA	LOML	0001	0	0	0	300,000	1,400,000	1,700,000	
<b>Program Total:</b>							0	0	0	300,000	1,400,000	0	1,700,000
<b>Program: 25080000 North Miami Middle Project</b>													
568000	1663100	2508000	740000	NORTH MIAMI MIDDLE S	LOML	0001	0	500,000	0	0	0	500,000	
<b>Program Total:</b>							0	500,000	0	0	0	0	500,000

*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 26840000 North Miami Senior Project</b>													
568000	1759100	2684000	740000	NORTH MIAMI SENIOR	LOML	0001	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	0	1,000,000
<b>Program: 21900000 North Twin Lakes Elementary Project</b>													
568000	1398100	2190000	740000	NORTH TWIN LAKES ELE	LOML	0001	0	0	0	300,000	800,000	1,100,000	
<b>Program Total:</b>							0	0	0	300,000	800,000	0	1,100,000
<b>Program: 21930000 Norwood Elementary Project</b>													
568000	1400100	2193000	740000	NORWOOD ELEMENTARY	LOML	0001	0	500,000	0	0	0	500,000	
<b>Program Total:</b>							0	500,000	0	0	0	0	500,000
<b>Program: 21960000 Oak Grove Elementary Project</b>													
568000	1402100	2196000	740000	OAK GROVE ELEMENTAR	LOML	0001	0	350,000	0	0	0	350,000	
<b>Program Total:</b>							0	350,000	0	0	0	0	350,000
<b>Program: 13200000 Offsite Road Improvements</b>													
567000	1388100	1320000	740000	ANDREA CASTILLO PREP	Miscellaneous	02116000	220,000	220,000	220,000	220,000	220,000	1,100,000	
<b>Program Total:</b>							220,000	220,000	220,000	220,000	220,000	220,000	1,100,000
<b>Program: 21990000 Ojus Elementary Project</b>													
568000	1406100	2199000	740000	OJUS ELEMENTARY	LOML	0001	3,000,000	0	0	0	0	3,000,000	
<b>Program Total:</b>							3,000,000	0	0	0	0	0	3,000,000
<b>Program: 22020000 Olinda Elementary Project</b>													
568000	1407100	2202000	740000	OLINDA ELEMENTARY	LOML	0001	0	0	0	500,000	2,200,000	2,700,000	
<b>Program Total:</b>							0	0	0	500,000	2,200,000	0	2,700,000
<b>Program: 22050000 Olympia Heights Elementary Project</b>													
568000	1409100	2205000	740000	OLYMPIA HEIGHTS ELEM	LOML	0001	0	0	300,000	1,000,000	0	1,300,000	
<b>Program Total:</b>							0	0	300,000	1,000,000	0	0	1,300,000
<b>Program: 10090000 Outdoor Dining Covers For Spillover Shelters</b>													
568000	1921700	1009000	740000	GOVTL AFFAIRS & LAND	LOML	0001	337,000	0	0	0	0	337,000	
<b>Program Total:</b>							337,000	0	0	0	0	0	337,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 22170000 Palm Lakes Elementary Project</b>													
568000	1424100	2217000	740000	PALM LAKES ELEMENTAR	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>								0	0	2,800,000	0	0	2,800,000
<b>Program: 22200000 Palm Springs Elementary Project</b>													
568000	1426100	2220000	740000	PALM SPRINGS ELEMENT	LOML	0001	0	500,000	0	0	0	500,000	
<b>Program Total:</b>								0	500,000	0	0	0	500,000
<b>Program: 22230000 Palm Springs North Elementary Project</b>													
568000	1428100	2223000	740000	PALM SPRINGS NORTH E	LOML	0001	0	0	500,000	3,000,000	0	3,500,000	
<b>Program Total:</b>								0	0	500,000	3,000,000	0	3,500,000
<b>Program: 22140000 Palmetto Elementary Project</b>													
568000	1422100	2214000	740000	PALMETTO ELEMENTARY	LOML	0001	0	0	300,000	1,500,000	0	1,800,000	
<b>Program Total:</b>								0	0	300,000	1,500,000	0	1,800,000
<b>Program: 25140000 Palmetto Middle Project</b>													
568000	1670100	2514000	740000	PALMETTO MIDDLE SCHO	LOML	0001	5,350,000	0	4,000,000	0	0	9,350,000	
<b>Program Total:</b>								5,350,000	0	4,000,000	0	0	9,350,000
<b>Program: 22290000 Parkway Elementary Project</b>													
568000	1434100	2229000	740000	PARKWAY ELEMENTARY	LOML	0001	0	0	0	300,000	2,000,000	2,300,000	
<b>Program Total:</b>								0	0	0	300,000	2,000,000	2,300,000
<b>Program: 19080000 Parris, Johnnie M /Colonial Drive Elementary Project</b>													
568000	1086100	1908000	740000	COLONIAL DRIVE ELEME	LOML	0001	500,000	0	0	500,000	0	1,000,000	
<b>Program Total:</b>								500,000	0	0	500,000	0	1,000,000
<b>Program: 09890000 Pepper, Claude Elementary Project</b>													
568000	1083100	0989000	740000	CLAUDE PEPPER ELEME	LOML	0001	700,000	0	0	0	0	700,000	
<b>Program Total:</b>								700,000	0	0	0	0	700,000
<b>Program: 22320000 Perrine, Dr. Henry Academy of the Arts Project</b>													
563000	1438100	2232000	740000	PERRINE ELEMENTARY S	Impact Fees - East	0001	0	4,363,790	0	0	0	4,363,790	
<b>Program Total:</b>								0	4,363,790	0	0	0	4,363,790

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<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>	
<b><i>Program: 09320000 Pescoe, Irving and Beatrice K-8 Project</i></b>													
568000	1439100	0932000	740000	IRVING & BEATRICE PE	LOML	0001	0	0	300,000	1,200,000	0	1,500,000	
<b><i>Program Total:</i></b>							0	0	300,000	1,200,000	0	1,500,000	
<b><i>Program: 22350000 Pharr Elementary Project</i></b>													
568000	1440100	2235000	740000	KELSEY L. PHARR ELEM	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b><i>Program Total:</i></b>							0	0	0	300,000	1,500,000	1,800,000	
<b><i>Program: 22440000 Pine Villa Elementary Project</i></b>													
568000	1446100	2244000	740000	PINE VILLA ELEMENTAR	LOML	0001	0	877,398	0	0	0	877,398	
<b><i>Program Total:</i></b>							0	877,398	0	0	0	877,398	
<b><i>Program: 22380000 Pinecrest Elementary Project</i></b>													
568000	1442100	2238000	740000	PINECREST ELEMENTAR	LOML	0001	0	1,000,000	0	0	0	1,000,000	
<b><i>Program Total:</i></b>							0	1,000,000	0	0	0	1,000,000	
<b><i>Program: 25200000 Ponce De Leon Middle Project</i></b>													
568000	1674100	2520000	740000	PONCE DE LEON MIDDLE	LOML	0001	0	800,000	0	0	0	800,000	
<b><i>Program Total:</i></b>							0	800,000	0	0	0	800,000	
<b><i>Program: 22480000 Porter Elementary Project</i></b>													
568000	1451100	2248000	740000	GILBERT L. PORTER EL	LOML	0001	500,000	0	0	0	0	500,000	
<b><i>Program Total:</i></b>							500,000	0	0	0	0	500,000	
<b><i>Program: 15710000 Project/Construction Mgmt - CO Abatement</i></b>													
560900	1990500	1571000	740000	UNDISTRIBUTED APPROP CO & DS		1571	31,675	31,675	31,675	31,675	31,675	158,375	
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	600,000	200,000	837,000	1,337,000	1,337,000	4,311,000	
568900	1912800	1571000	740000	FINANCIAL OPS/BUDGET	LOML	1571	9,178,225	9,578,225	8,941,225	8,441,225	8,441,225	44,580,125	
<b><i>Program Total:</i></b>							10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000	
<b><i>Program: 22500000 Rainbow Park Elementary Project</i></b>													
568000	1454100	2250000	740000	RAINBOW PARK ELEMEN	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b><i>Program Total:</i></b>							0	0	0	300,000	1,500,000	1,800,000	

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*Five Year*

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>	
<b>Program: 26080000 Reagan Senior Project</b>													
568000	1724100	2608000	740000	RONALD W. REAGAN/DO	LOML	0001	3,000,000	0	0	0	0	3,000,000	
<b>Program Total:</b>							3,000,000	0	0	0	0	3,000,000	
<b>Program: 22530000 Redland Elementary Project</b>													
568000	1458100	2253000	740000	REDLAND ELEMENTARY	LOML	0001	513,790	4,000,000	0	0	0	4,513,790	
<b>Program Total:</b>							513,790	4,000,000	0	0	0	4,513,790	
<b>Program: 25230000 Redland Middle Project</b>													
568000	1676100	2523000	740000	REDLAND MIDDLE SCHO	LOML	0001	0	3,750,000	0	0	0	3,750,000	
<b>Program Total:</b>							0	3,750,000	0	0	0	3,750,000	
<b>Program: 09910000 Reeves, Henry K-8 Project</b>													
568000	1449100	0991000	740000	HENRY E.S. REEVES K-8	LOML	0001	0	1,750,000	3,250,000	0	0	5,000,000	
568000	1449100	0991000	740000	HENRY E.S. REEVES K-8	LOML	02312500	4,200,000	0	0	0	0	4,200,000	
<b>Program Total:</b>							4,200,000	1,750,000	3,250,000	0	0	9,200,000	
<b>Program: 09920000 Renick, Robert Education Center Project</b>													
568000	1815100	0992000	740000	ROBERT RENICK EDUCAT	LOML	0001	0	0	300,000	1,800,000	0	2,100,000	
<b>Program Total:</b>							0	0	300,000	1,800,000	0	2,100,000	
<b>Program: 22590000 Richmond Elementary Project</b>													
568000	1465100	2259000	740000	ETHEL F. BECKFORD/RI	LOML	0001	0	0	0	300,000	2,000,000	2,300,000	
<b>Program Total:</b>							0	0	0	300,000	2,000,000	2,300,000	
<b>Program: 25260000 Richmond Heights Middle Project</b>													
568000	1678100	2526000	740000	RICHMOND HEIGHTS MID	LOML	0001	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	1,000,000	
<b>Program: 09310000 Riverside Elementary Project</b>													
563000	1468100	0931000	740000	RIVERSIDE ELEMENTARY	LOML	0001	1,000,000	0	0	0	0	1,000,000	
568000	1468100	0931000	740000	RIVERSIDE ELEMENTARY	LOML	0001	0	0	0	300,000	2,500,000	2,800,000	
<b>Program Total:</b>							1,000,000	0	0	300,000	2,500,000	3,800,000	

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Five Year

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2023-24	2024-25	2025-26	2026-27	2027-28	Total
<b>Program: 09330000 Roberts, Jane K-8 Center Project</b>												
568000	1469100	09330000	740000	JANE S. ROBERTS K-8	LOML	0001	0	319,670	0	0	0	319,670
<b>Program Total:</b>							0	319,670	0	0	0	319,670
<b>Program: 22650000 Rockway Elementary Project</b>												
568000	1472100	22650000	740000	ROCKWAY ELEMENTARY	LOML	0001	0	0	0	300,000	1,000,000	1,300,000
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000
<b>Program: 25320000 Rockway Middle Project</b>												
568000	1682100	25320000	740000	ROCKWAY MIDDLE SCHO	LOML	01619900	650,000	0	0	0	0	650,000
<b>Program Total:</b>							650,000	0	0	0	0	650,000
<b>Program: 11710000 Roofing - Major Repair / Replacement</b>												
568000	1924100	11710000	740000	FACILITIES OPERATION	CO & DS	1171	5,483,948	5,483,948	5,483,948	5,483,948	5,483,948	27,419,740
<b>Program Total:</b>							5,483,948	5,483,948	5,483,948	5,483,948	5,483,948	27,419,740
<b>Program: 22680000 Royal Green Elementary Project</b>												
568000	1474100	22680000	740000	ROYAL GREEN ELEMENT	LOML	0001	0	0	500,000	4,000,000	0	4,500,000
<b>Program Total:</b>							0	0	500,000	4,000,000	0	4,500,000
<b>Program: 22740000 Sabal Palm Elementary Project</b>												
568000	1480100	22740000	740000	GERTRUDE K. EDELMAN/	LOML	0001	0	0	0	300,000	1,000,000	1,300,000
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000
<b>Program: 15000000 Safety-to-Life Renovations</b>												
568000	1911400	15000000	740000	SAFETY ENVIROM & HAZ	LOML	1500	6,937,243	6,937,243	6,937,243	6,937,243	6,937,243	34,686,215
<b>Program Total:</b>							6,937,243	6,937,243	6,937,243	6,937,243	6,937,243	34,686,215
<b>Program: 22770000 Santa Clara Elementary Project</b>												
568000	1484100	22770000	740000	SANTA CLARA ELEMENTA	LOML	0001	0	0	0	500,000	2,100,000	2,600,000
<b>Program Total:</b>							0	0	0	500,000	2,100,000	2,600,000
<b>Program: 20980000 Saunders, Laura C. Elementary Project</b>												
568000	1294100	20980000	740000	LAURA C. SAUNDERS EL	LOML	0001	0	0	300,000	1,700,000	0	2,000,000
<b>Program Total:</b>							0	0	300,000	1,700,000	0	2,000,000

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<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 22800000 Scott Lake Elementary Project</b>													
568000	1488100	2280000	740000	SCOTT LAKE ELEMENTAR	LOML	0001	0	0	300,000	300,000	1,000,000	1,600,000	
<b>Program Total:</b>							0	0	300,000	300,000	1,000,000	1,600,000	
<b>Program: 22830000 Seminole Elementary Project</b>													
568000	1492100	2283000	740000	SEMINOLE ELEMENTARY	LOML	0001	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	1,000,000	
<b>Program: 22890000 Shenandoah Elementary Project</b>													
568000	1500100	2289000	740000	SHENANDOAH ELEMENT	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 25350000 Shenandoah Middle Project</b>													
568000	1684100	2535000	740000	SHENANDOAH MIDDLE S	LOML	02194000	4,000,000	0	0	0	0	4,000,000	
568000	1684100	2535000	740000	SHENANDOAH MIDDLE S	LOML	02215500	750,000	0	0	0	0	750,000	
<b>Program Total:</b>							4,750,000	0	0	0	0	4,750,000	
<b>Program: 07760000 Sheppard, Ben Elementary Project</b>													
568000	1502100	0776000	740000	BEN SHEPPARD ELEMEN	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 22950000 Silver Bluff Elementary Project</b>													
568000	1504100	2295000	740000	SILVER BLUFF ELEMENT	LOML	02096900	2,600,000	0	0	0	0	2,600,000	
<b>Program Total:</b>							2,600,000	0	0	0	0	2,600,000	
<b>Program: 18210000 Smith, Lenora B. Elementary Project</b>													
568000	1008100	1821000	740000	LENORA BRAYNON SMIT	LOML	0001	2,000,000	14,000,000	0	0	0	16,000,000	
<b>Program Total:</b>							2,000,000	14,000,000	0	0	0	16,000,000	
<b>Program: 17370000 Smith, John I. K-8 Project</b>													
568000	1510100	1737000	740000	JOHN I. SMITH K-8	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	

*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 23010000 Snapper Creek Elementary Project</b>													
567000	1512100	2301000	740000	SNAPPER CREEK ELEME	LOML	0001	700,000	0	0	0	0	700,000	
<b>Program Total:</b>							700,000	0	0	0	0	0	700,000
<b>Program: 27460000 South Dade Middle Project</b>													
568000	1500300	2746000	740000	SOUTH DADE MIDDLE SC	LOML	0001	700,000	0	0	0	0	700,000	
<b>Program Total:</b>							700,000	0	0	0	0	0	700,000
<b>Program: 26900000 South Dade Senior Project</b>													
568000	1770100	2690000	740000	SOUTH DADE SENIOR HI	LOML	0001	1,000,000	0	0	0	0	1,000,000	
<b>Program Total:</b>							1,000,000	0	0	0	0	0	1,000,000
<b>Program: 27480000 South Dade Skill Center</b>													
568000	1898100	2748000	740000	SOUTH DADE SKILLS CE	LOML	0001	0	400,000	0	0	0	400,000	
<b>Program Total:</b>							0	400,000	0	0	0	0	400,000
<b>Program: 23070000 South Hialeah Elementary Project</b>													
568000	1520100	2307000	740000	SOUTH HIALEAH ELEMEN	LOML	0001	0	0	300,000	0	0	300,000	
568000	1520100	2307000	740000	SOUTH HIALEAH ELEMEN	LOML	02311600	0	0	0	1,500,000	0	1,500,000	
<b>Program Total:</b>							0	0	300,000	1,500,000	0	0	1,800,000
<b>Program: 23130000 South Miami Heights Elementary Project</b>													
568000	1528100	2313000	740000	SOUTH MIAMI HEIGHTS	LOML	0001	1,100,000	0	0	0	0	1,100,000	
<b>Program Total:</b>							1,100,000	0	0	0	0	0	1,100,000
<b>Program: 23100000 South Miami K-8 Project</b>													
568000	1524100	2310000	740000	SOUTH MIAMI K-8 CENT	LOML	0001	0	0	500,000	1,500,000	0	2,000,000	
<b>Program Total:</b>							0	0	500,000	1,500,000	0	0	2,000,000
<b>Program: 25410000 South Miami Middle Project</b>													
568000	1688100	2541000	740000	SOUTH MIAMI COMMUNIT	LOML	0001	0	4,000,000	0	0	0	4,000,000	
<b>Program Total:</b>							0	4,000,000	0	0	0	0	4,000,000

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 26930000 South Miami Senior Project</b>													
568000	1772100	2693000	740000	SOUTH MIAMI SENIOR	LOML	01618300	1,200,000	0	0	0	0	1,200,000	
<b>Program Total:</b>							1,200,000	0	0	0	0	1,200,000	
<b>Program: 23210000 South Pointe Elementary Project</b>													
568000	1509100	2321000	740000	SOUTH POINTE ELEMENT	LOML	0001	0	2,000,000	1,000,000	0	0	3,000,000	
<b>Program Total:</b>							0	2,000,000	1,000,000	0	0	3,000,000	
<b>Program: 23200000 Southside Elementary Project</b>													
568000	1532100	2320000	740000	SOUTHSIDE ELEMENTAR	LOML	0001	1,000,000	5,000,000	0	0	0	6,000,000	
<b>Program Total:</b>							1,000,000	5,000,000	0	0	0	6,000,000	
<b>Program: 25380000 Southwood Middle Project</b>													
568000	1686100	2538000	740000	SOUTHWOOD MIDDLE SC	LOML	0001	0	650,000	0	0	0	650,000	
<b>Program Total:</b>							0	650,000	0	0	0	650,000	
<b>Program: 17550000 Spanish Lake Elementary Project</b>													
568000	1219100	1755000	740000	SPANISH LAKE ELEMENT	LOML	0001	0	99,000	0	0	0	99,000	
<b>Program Total:</b>							0	99,000	0	0	0	99,000	
<b>Program: 23190000 Springview Elementary Project</b>													
568000	1536100	2319000	740000	SPRINGVIEW ELEMENTA	LOML	0001	0	0	0	300,000	1,200,000	1,500,000	
<b>Program Total:</b>							0	0	0	300,000	1,200,000	1,500,000	
<b>Program: 23220000 Stirrup Elementary Project</b>													
568000	1538100	2322000	740000	E.W.F. STIRRUP ELEME	LOML	0001	0	0	0	300,000	1,700,000	2,000,000	
<b>Program Total:</b>							0	0	0	300,000	1,700,000	2,000,000	
<b>Program: 23280000 Sunset Park Elementary Project</b>													
568000	1542100	2328000	740000	SUNSET PARK ELEMENT	LOML	0001	0	0	0	300,000	1,300,000	1,600,000	
<b>Program Total:</b>							0	0	0	300,000	1,300,000	1,600,000	
<b>Program: 23310000 Sweetwater Elementary Project</b>													
568000	1543100	2331000	740000	SWEETWATER ELEMENT	LOML	0001	450,000	0	0	3,000,000	0	3,450,000	
<b>Program Total:</b>							450,000	0	0	3,000,000	0	3,450,000	

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*Five Year*

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>	
<b>Program: 28460000 TERRA Senior Project</b>													
568000	1702900	2846000	740000	TERRA ENVIRONMENTAL	LOML	0001	1,000,000	0	4,000,000	0	0	5,000,000	
<b>Program Total:</b>							1,000,000	0	4,000,000	0	0	5,000,000	
<b>Program: 25440000 Thomas Middle Project</b>													
568000	1690100	2544000	740000	W. R. THOMAS MIDDLE	LOML	0001	0	0	2,800,000	0	0	2,800,000	
<b>Program Total:</b>							0	0	2,800,000	0	0	2,800,000	
<b>Program: 27520000 Thomas, Eugenia B. K-8 Project</b>													
568000	1007100	2752000	740000	EUGENIA B. THOMAS K-	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 08960000 Traz-Powell Stadium Project</b>													
568000	1979800	0896000	740000	TRAZ-POWELL STADIUM	LOML	02321700	250,000	0	0	0	0	250,000	
<b>Program Total:</b>							250,000	0	0	0	0	0	250,000
<b>Program: 23370000 Treasure Island Elementary Project</b>													
568000	1548100	2337000	740000	TREASURE ISLAND ELEM	LOML	0001	0	0	300,000	1,000,000	0	1,300,000	
<b>Program Total:</b>							0	0	300,000	1,000,000	0	1,300,000	
<b>Program: 23430000 Tucker Elementary Project</b>													
563000	1556100	2343000	740000	FRANCES S. TUCKER EL	Impact Fees - East	0001	434,000	434,000	0	0	0	868,000	
563000	1556100	2343000	740000	FRANCES S. TUCKER EL	Impact Fees - East	0001	2,700,000	1,636,210	0	0	0	4,336,210	
563000	1556100	2343000	740000	FRANCES S. TUCKER EL	LOML	0001	0	6,929,790	0	0	0	6,929,790	
<b>Program Total:</b>							3,134,000	9,000,000	0	0	0	12,134,000	
<b>Program: 27550000 Turner Tech Center Project</b>													
568000	1760100	2755000	740000	WILLIAM H. TURNER TE	LOML	0001	2,000,000	0	0	0	0	2,000,000	
<b>Program Total:</b>							2,000,000	0	0	0	0	2,000,000	
<b>Program: 23490000 Village Green Elementary Project</b>													
568000	1564100	2349000	740000	VILLAGE GREEN ELEMEN	LOML	0001	0	0	0	300,000	1,000,000	1,300,000	
<b>Program Total:</b>							0	0	0	300,000	1,000,000	1,300,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 23520000 Vineland K-8 Project</b>													
568000	1567100	2352000	740000	VINELAND K-8	LOML	0001	600,000	0	500,000	0	0	1,100,000	
<b>Program Total:</b>							600,000	0	500,000	0	0	1,100,000	
<b>Program: 17540000 W. Hialeah Gardens Elementary Project</b>													
568000	1237100	1754000	740000	W. HIALEAH GARDENS E	LOML	0001	500,000	0	0	0	0	500,000	
<b>Program Total:</b>							500,000	0	0	0	0	500,000	
<b>Program: 09900000 Wallace, Dorothy M. COPE Center South Project</b>													
568000	1813100	0990000	740000	DOROTHY M. WALLACE E	LOML	0001	0	140,000	0	300,000	0	440,000	
<b>Program Total:</b>							0	140,000	0	300,000	0	440,000	
<b>Program: 23550000 Walters Elementary Project</b>													
568000	1571100	2355000	740000	MAE M. WALTERS ELEME	LOML	0001	0	0	300,000	1,000,000	0	1,300,000	
<b>Program Total:</b>							0	0	300,000	1,000,000	0	1,300,000	
<b>Program: 25470000 Washington, Booker T. Senior Project</b>													
568000	1779100	2547000	740000	BOOKER T. WASHINGTON	LOML	0001	2,526,925	0	5,000,000	0	0	7,526,925	
<b>Program Total:</b>							2,526,925	0	5,000,000	0	0	7,526,925	
<b>Program: 23640000 West Lab K-8 Project</b>													
568000	1583100	2364000	740000	WEST LABORATORY K-8	CO & DS	01886000	229,000	0	0	0	0	229,000	
568000	1583100	2364000	740000	WEST LABORATORY K-8	GOB	01886000	1,271,000	0	0	0	0	1,271,000	
568000	1583100	2364000	740000	WEST LABORATORY K-8	LOML	0001	4,000,000	0	0	0	0	4,000,000	
<b>Program Total:</b>							5,500,000	0	0	0	0	5,500,000	
<b>Program: 09870000 West Lakes Preparatory Academy Project</b>													
563000	1300100	0987000	740000	WEST LAKES PREPARAT	LOML	0001	1,000,000	0	10,000,000	0	0	11,000,000	
<b>Program Total:</b>							1,000,000	0	10,000,000	0	0	11,000,000	
<b>Program: 25500000 West Miami Middle Project</b>													
568000	1696100	2550000	740000	WEST MIAMI MIDDLE SC	LOML	0001	0	0	0	500,000	0	500,000	
<b>Program Total:</b>							0	0	0	500,000	0	500,000	

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*Five Year  
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>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b>Program: 26760000 Westland Hialeah Senior Project</b>													
568000	1704900	2676000	740000	WESTLAND HIALEAH SEN	LOML	0001	0	2,000,000	0	0	0	2,000,000	
<b>Program Total:</b>							0	2,000,000	0	0	0	2,000,000	
<b>Program: 23760000 Whispering Pines Elementary Project</b>													
568000	1595100	2376000	740000	WHISPERING PINES ELE	LOML	0001	0	0	0	300,000	1,500,000	1,800,000	
<b>Program Total:</b>							0	0	0	300,000	1,500,000	1,800,000	
<b>Program: 22980000 Wilson, Dr. Frederical S. /Skyway Elementary Project</b>													
568000	1508100	2298000	740000	DR. FREDERICA S. WILSO	LOML	01516500	5,000,000	0	3,000,000	0	0	8,000,000	
<b>Program Total:</b>							5,000,000	0	3,000,000	0	0	8,000,000	
<b>Program: 23790000 Winston Park K-8 Project</b>													
568000	1596100	2379000	740000	WINSTON PARK K - 8 C	LOML	0001	0	0	650,000	300,000	1,000,000	1,950,000	
<b>Program Total:</b>							0	0	650,000	300,000	1,000,000	1,950,000	
<b>Program: 17730000 Wyche, Charles Elementary Project</b>													
568000	1599100	1773000	740000	CHARLES DAVID WYCHE,	LOML	0001	2,000,000	0	0	0	0	2,000,000	
<b>Program Total:</b>							2,000,000	0	0	0	0	2,000,000	
<b>Program: 18730000 Young Men's Preparatory Academy Project</b>													
568000	1705600	1873000	740000	YOUNG MEN'S PREPARA	LOML	0001	0	2,000,000	0	0	0	2,000,000	
<b>Program Total:</b>							0	2,000,000	0	0	0	2,000,000	
<b>Program: 28570000 Young Women's Preparatory Academy Project</b>													
568000	1705500	2857000	740000	YOUNG WOMENS PREPA	LOML	0001	0	3,000,000	0	0	0	3,000,000	
<b>Program Total:</b>							0	3,000,000	0	0	0	3,000,000	

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Five Year

Obj	Loc	Prog	Func	Location Description	Fund	Project No.	2023-24	2024-25	2025-26	2026-27	2027-28	Total
<b>Debt Service &amp; Central Accounts</b>						<b>Total:</b>	<b>454,502,828</b>	<b>429,609,004</b>	<b>458,301,515</b>	<b>506,019,222</b>	<b>584,959,400</b>	<b>2,433,391,969</b>
<b>Program: 09430000 ARRA Debt Service</b>												
592000	1912600	0943000	970000	TREASURER	LOML		22,064,842	22,067,600	22,065,213	14,620,391	6,029,044	86,847,090
						<b>Program Total:</b>	22,064,842	22,067,600	22,065,213	14,620,391	6,029,044	86,847,090
<b>Program: 15780000 Charter Capital Outlay Transfer</b>												
591000	1912800	1578000	970000	FINANCIAL OPS/BUDGET	LOML		20,000,000	50,000,000	80,000,000	120,000,000	206,603,699	476,603,699
591000	1912800	1578000	970000	FINANCIAL OPS/BUDGET	PECO		51,228,932	0	0	0	0	51,228,932
						<b>Program Total:</b>	71,228,932	50,000,000	80,000,000	120,000,000	206,603,699	527,832,631
<b>Program: 15690000 Facility Leases</b>												
591000	1912800	1569000	970000	FINANCIAL OPS/BUDGET	LOML		2,647,385	2,647,385	2,647,385	2,647,385	2,647,385	13,236,925
						<b>Program Total:</b>	2,647,385	2,647,385	2,647,385	2,647,385	2,647,385	13,236,925
<b>Program: 15700000 Maintenance Services Transfer</b>												
591000	1912800	1570000	970000	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
						<b>Program Total:</b>	135,292,031	135,292,031	135,292,031	135,292,031	135,292,031	676,460,155
<b>Program: 09220000 Master Equipment Lease - Debt Service</b>												
592000	1912600	0922000	970000	TREASURER	LOML		5,156,910	2,578,455	0	0	0	7,735,365
						<b>Program Total:</b>	5,156,910	2,578,455	0	0	0	7,735,365
<b>Program: 09420000 Master Lease COPs Debt Service</b>												
592000	1912600	0942000	970000	TREASURER	LOML		194,242,153	193,152,958	194,436,211	209,608,640	210,536,466	1,001,976,428
						<b>Program Total:</b>	194,242,153	193,152,958	194,436,211	209,608,640	210,536,466	1,001,976,428
<b>Program: 15720000 Property Insurance Premiums</b>												
591000	1912800	1572000	970000	FINANCIAL OPS/BUDGET	LOML		19,605,631	19,605,631	19,605,631	19,605,631	19,605,631	98,028,155
						<b>Program Total:</b>	19,605,631	19,605,631	19,605,631	19,605,631	19,605,631	98,028,155

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<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>	
<b><i>Program: 08100000 Purchase Instructional Equipment</i></b>													
591000	1912800	0810000	970000	FINANCIAL OPS/BUDGET	LOML		500,000	500,000	500,000	500,000	500,000	2,500,000	
<b><i>Program Total:</i></b>								500,000	500,000	500,000	500,000	500,000	2,500,000
<b><i>Program: 09230000 QZAB Debt Service</i></b>													
592000	1912600	0923000	970000	TREASURER	LOML		3,764,944	3,764,944	3,755,044	3,745,144	3,745,144	18,775,220	
<b><i>Program Total:</i></b>								3,764,944	3,764,944	3,755,044	3,745,144	3,745,144	18,775,220

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Five Year Total</i>
<b><i>Equipment/Technology/Vehicles</i></b>						<b><i>Total:</i></b>	<b>7,300,000</b>	<b>7,300,000</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>2,500,000</b>	<b>28,100,000</b>
<b><i>Program: 01100000 Copiers Districtwide</i></b>												
564000	1941200	0110000	740000	INFORMATION TECHNOL	LOML	0110	500,000	500,000	500,000	500,000	500,000	2,500,000
<b><i>Program Total:</i></b>							<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>
<b><i>Program: 07750000 Maintenance Vehicle Replacement</i></b>												
565200	1924100	0775000	740000	FACILITIES OPERATION	LOML	0775	3,000,000	3,000,000	3,000,000	3,000,000	0	12,000,000
<b><i>Program Total:</i></b>							<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>0</b>	<b>12,000,000</b>
<b><i>Program: 01500000 Purchase School Buses - Electric</i></b>												
565100	1923000	0150000	740000	TRANSPORTATION	LOML	0001	1,800,000	1,800,000	0	0	0	3,600,000
<b><i>Program Total:</i></b>							<b>1,800,000</b>	<b>1,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,600,000</b>
<b><i>Program: 09960000 Technology Purchases</i></b>												
564000	1962900	0996000	740000	INST TECH LIBRARY ME	LOML	0996	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
<b><i>Program Total:</i></b>							<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>10,000,000</b>

*Five Year*

<i>Obj</i>	<i>Loc</i>	<i>Prog</i>	<i>Func</i>	<i>Location Description</i>	<i>Fund</i>	<i>Project No.</i>	<i>2023-24</i>	<i>2024-25</i>	<i>2025-26</i>	<i>2026-27</i>	<i>2027-28</i>	<i>Total</i>
<b>Reserves</b>						<b>Total:</b>	<b>71,413,760</b>	<b>20,918,719</b>	<b>33,459,867</b>	<b>66,432,598</b>	<b>137,845,580</b>	<b>330,070,524</b>
<b>Program: 00010000 Undistributed Capital Contingency</b>												
596900	1921700	0001000	970000	GOVTL AFFAIRS & LAND	CO & DS		424,000	0	0	0	0	424,000
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	CO & DS	0001	0	0	229,000	229,000	229,000	687,000
596900	1921700	0001000	970000	GOVTL AFFAIRS & LAND	GOB		3,094,000	0	0	0	0	3,094,000
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	GOB	0001	0	1,750,000	2,500,000	1,000,000	500,000	5,750,000
596900	1921700	0001000	970000	GOVTL AFFAIRS & LAND	Impact Fees - East		737,000	0	0	0	0	737,000
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	0	0	0	0	15,563,790	15,563,790
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - East	0001	0	0	434,000	434,000	434,000	1,302,000
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - NW	0001	0	0	0	0	2,955,150	2,955,150
563000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	Impact Fees - SW	0001	0	0	0	0	1,182,060	1,182,060
596900	1921700	0001000	970000	GOVTL AFFAIRS & LAND	LOML		8,047,000	0	0	0	0	8,047,000
596900	1921700	0001000	970000	GOVTL AFFAIRS & LAND	LOML		47,298,185	0	0	0	0	47,298,185
596900	1912800	0001000	970000	FINANCIAL OPS/BUDGET	LOML		11,813,575	11,656,975	11,662,025	11,661,558	11,658,758	58,452,891
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	LOML	0001	0	0	0	500,000	0	500,000
568000	1921700	0001000	740000	GOVTL AFFAIRS & LAND	LOML	0001	0	7,511,744	18,634,842	52,608,040	105,322,822	184,077,448
<b>Program Total:</b>							<b>71,413,760</b>	<b>20,918,719</b>	<b>33,459,867</b>	<b>66,432,598</b>	<b>137,845,580</b>	<b>330,070,524</b>

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# **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 (GO Bonds) -non-recurring revenue source	1010.40 F.S.	<ul style="list-style-type: none"> <li>FLDOE or 35% electors calling for an election</li> <li>School Board approval</li> <li>Voter approval through Bond Referendum</li> </ul>	<ul style="list-style-type: none"> <li>Debt service millage assessed as bonds are issued.</li> <li>Not subject to 10 mill limit.</li> <li>Retired 1988 approved GO Bonds in FY 2016-17</li> <li>Voters approve \$1.2 billion in GO Bonds in November 2012</li> </ul>
~\$ 122million	Shift .25 mills of property taxes from Operating to Capital - (recurring revenue source that can be bonded)	1011.71 (3)(a) F.S.	School Board approval	<ul style="list-style-type: none"> <li>Subject to 10 mill limit.</li> <li>Represents revenue loss to operating (although b/c of statutory flexibility capital pays for traditional operating expenditures such as property insurance, maintenance, facility leases).</li> <li>For FY 2012-13 through FY 2015-16, M-DCPS shifted .061 of max .25 mills to capital.</li> </ul>
~\$381.63 million (if bonded \$3.8 billion)	Discretionary Sales Surtax – School Capital Outlay Surtax (Max .5%) (recurring revenue source that can be bonded)	212.055(6) F.S.	<ul style="list-style-type: none"> <li>School Board approval</li> <li>County places it on ballot</li> <li>Voter approval</li> </ul>	Freeze non-capital millage for at least 3 years at rate imposed in year prior to surtax implementation.
\$763.25 million (if bonded \$7.6 billion)	Discretionary Sales Surtax - Local Government Infrastructure Surtax (.5% or 1%)	212.055(2) F.S.	<ul style="list-style-type: none"> <li>County approval (since county not school board imposes levy)</li> <li>School Board and County approval of joint agreement regarding use of proceeds</li> </ul>	May not be levied for more than 15 years without obtaining voter approval on an extension.

## REVENUES

As summarized on Page 6-8, projected new revenues and other sources of funds available for new appropriations in FY 2023-24, which include carry forward balances of \$ 869.28 million, will total \$ 1.71 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-State 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 2023-24 allocation is \$51.2 million.  While the state has fully funded the charter capital allocation for the past four years, it is assumed that the state will discontinue to fully fund the annual charter capital annual allocation through FY 2027-28 following the district capital millage revenue sharing requirement changes by the 2023 Florida legislature.
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 \$381.6 million annually in Miami-Dade County. If bonded, this surtax could generate over \$3.8 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 \$763.25 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 \$ 254.4 million annually. If bonded, this \$254.4 million could generate \$2.54 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 \$733.58 million for FY 2023-24 and is based on the property tax roll from the July 1, 2023 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 &amp; DS) is funded from motor vehicle license tax revenue. It is an annual distribution from the state which is available for capital purposes after annual debt service requirements on State Board of Education Bonds are fulfilled. It is assumed that the CO &amp; DS distribution will be \$13.45 million for FY 2023-24. 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 <sup>1</sup>	Revenues from the ordinance implemented on October 1, 1995, requiring builders and developers to pay a fee when applying for residential building permits. Fee revenue is intended to partially mitigate the impact to the school district caused by potential student membership growth associated with new construction and development.
QZABs (Actual & Potential)	s.226 of the Taxpayer's Relief Act of 1997, section 1397E of the Internal Revenue Code	<p>Qualified Zone Academy Bonds (QZABs) are intended to facilitate the financing of school renovations and repairs. These bonds are non-interest bearing with appropriate tax credits being provided to lenders by the federal government. Schools eligible for this funding are those which are located either in an Empowerment Zone or Enterprise Community or where 35% or more of the students in that school are eligible for free or reduced lunch under the National School Lunch Act. Districts are required to secure 10% of the project amount from private cash or in-kind contributions.</p> <p>During the first round of QZABs in FY 1999-00, the Florida Department of Education (FLDOE) awarded the majority of bonding authority allocated to the State of Florida to Miami-Dade County Public Schools, \$24.5 million out of \$40 million. In FY 2000-01, the District was awarded an additional \$15 million. In FY 2003-04, the District was awarded an additional \$9.7 million, and again in FY 2006-07, FY 2010-11, and FY 2015-16 the District issued an additional \$2.6 million, \$24.0 million, and \$25 million respectively for school technology, and capital upgrades, given the bonding authority by FLDOE.</p>

<sup>1</sup> The Ordinance is also governed by the Interlocal agreement between Miami-Dade County & The School Board of Miami-Dade County relating to Educational Facilities Impact Fee Monies

## REVENUES (continued)

Revenue Source	Florida Statute or Legal Reference	Description
Interest Earnings  (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 \$18.8 million for FY 2023-24.
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 third 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 School Board Building 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
<b><u>Historical</u></b>				
1970 Census*	730,425	537,367	1,267,792	N/A
1980 Census*	826,674	799,107	1,625,781	28.2
1990 Census*	900,169	1,036,925	1,937,094	19.1
2000 Census*	1,049,074	1,204,705	2,253,779	16.3
2010 Census*	1,386,864	1,109,571	2,496,435	10.8
2020 Census*	1,514,813	1,186,954	2,701,767	10.8
<b><u>Annual</u></b>				
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
2022, Estimate**	1,555,544	1,202,048	2,757,592	0.9
<b><u>Projected</u></b>				
2022** 4/1/22 Estimate	N/A	N/A	2,757,592	N/A
2025**	N/A	N/A	2,826,900	2.5
2030**	N/A	N/A	2,928,200	3.6
2035**	N/A	N/A	3,010,900	2.8
2040**	N/A	N/A	3,076,900	2.2
2045**	N/A	NA	3,133,600	1.8
2050**	N/A	NA	3,186,900	1.7

Source: \* Florida Statistical Abstract

\*\* Bureau of Economic and Business Research

## STUDENT MEMBERSHIP BY GRADE LEVEL 2022-2023

Grade	White Non-Hispanic	Black Non-Hispanic	Hispanic	Other*	Total
PK**	412	2,427	6,386	184	9,409
Kdg	1,431	3,670	16,415	355	21,871
1	1,552	4,023	17,533	433	23,541
2	1,490	3,841	17,442	454	23,227
3	1,572	4,776	19,030	481	25,859
4	1,497	3,799	17,224	424	22,944
5	1,519	4,038	18,452	405	24,414
6	1,554	4,841	19,636	382	26,413
7	1,581	4,419	19,533	380	25,913
8	1,616	4,570	20,187	416	26,789
9	1,642	4,941	20,591	469	27,643
10	1,674	4,635	19,992	411	26,712
11	1,705	4,634	19,198	490	26,027
12	1,646	4,523	18,268	526	24,963
<b>TOTAL</b>	<b>20,891</b>	<b>59,137</b>	<b>249,887</b>	<b>5,810</b>	<b>335,725</b>

**TOTAL MALE** 171,242

**TOTAL FEMALE** 164,483

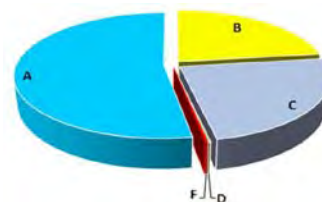
\* Other includes American Indian, Alaskan Native, Asian, Pacific Islander, and Multiracial categories.

\*\* 2022 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 2022.

## SCHOOL PERFORMANCE GRADES\* 2021-2022

Grade	Elem	Middle	Sr. High	Combined	Total
A	54%	38%	51%	62%	53%
B	24%	28%	20%	20%	23%
C	22%	35%	29%	16%	24%
D	<1%	0%	0%	0%	<1%
F	0%	0%	0%	1%	<1%

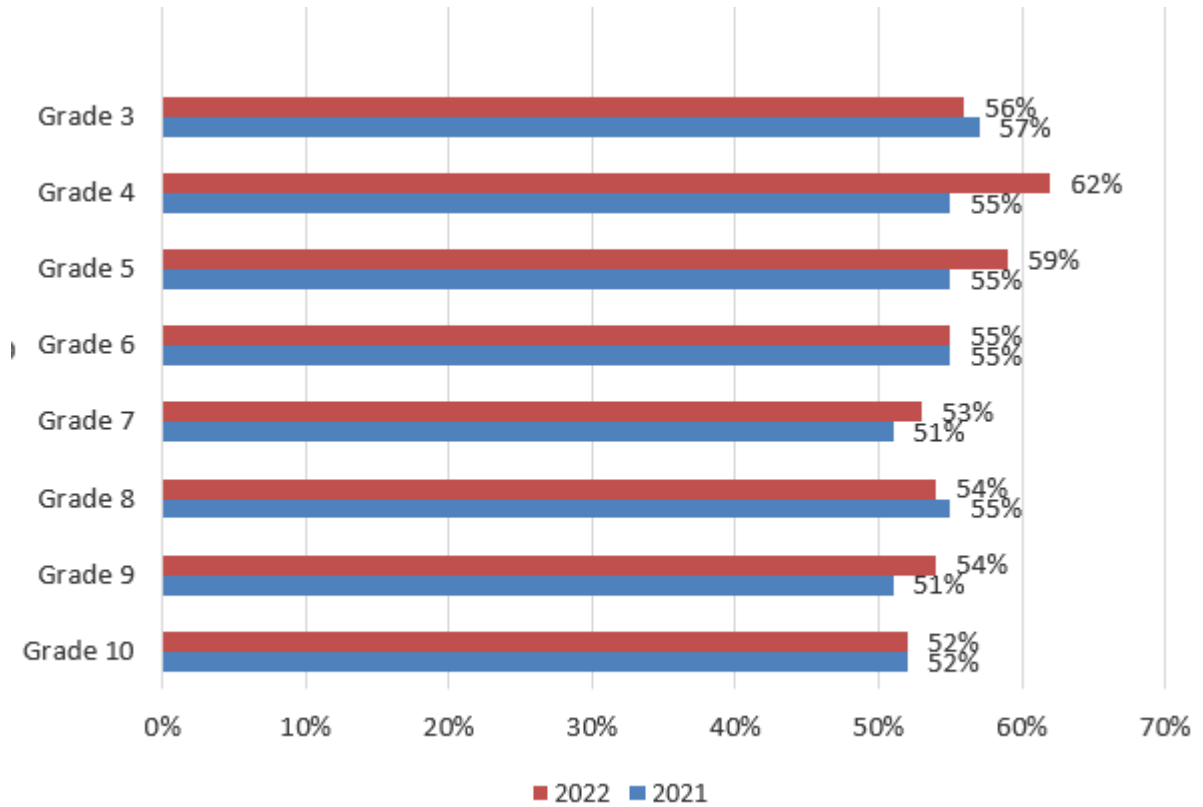


NOTE: School Performance Grades were designed to communicate to the public how well schools perform relative to state standards. Excludes 3 schools that received an incomplete.

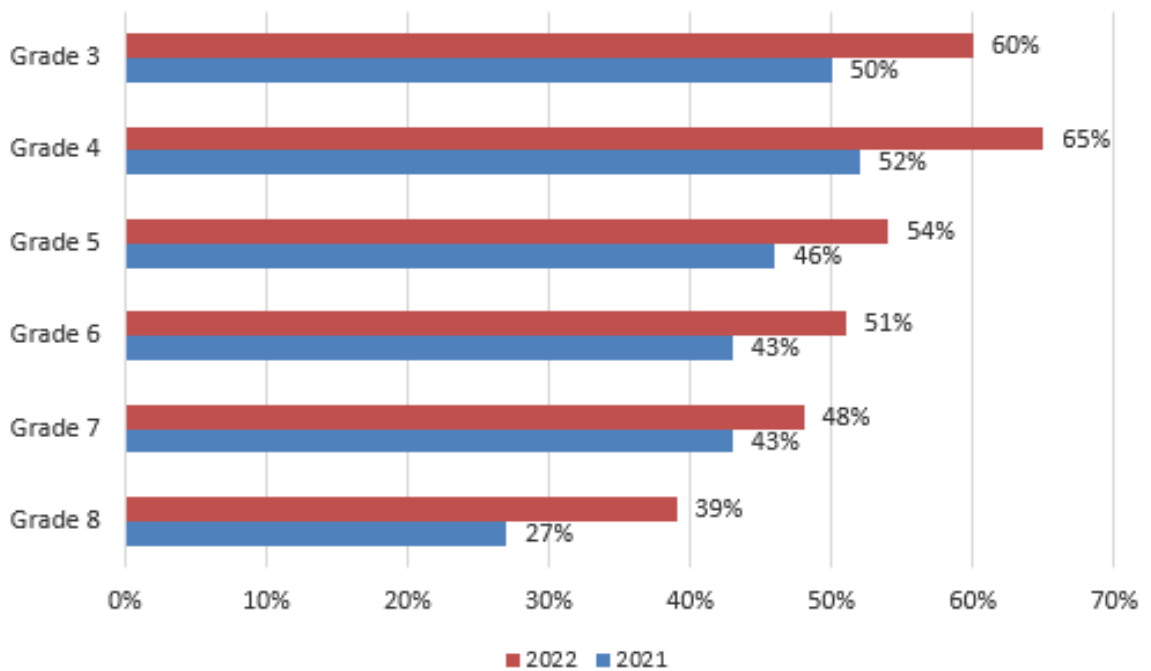
\*Percentage may not total 100 due to rounding.



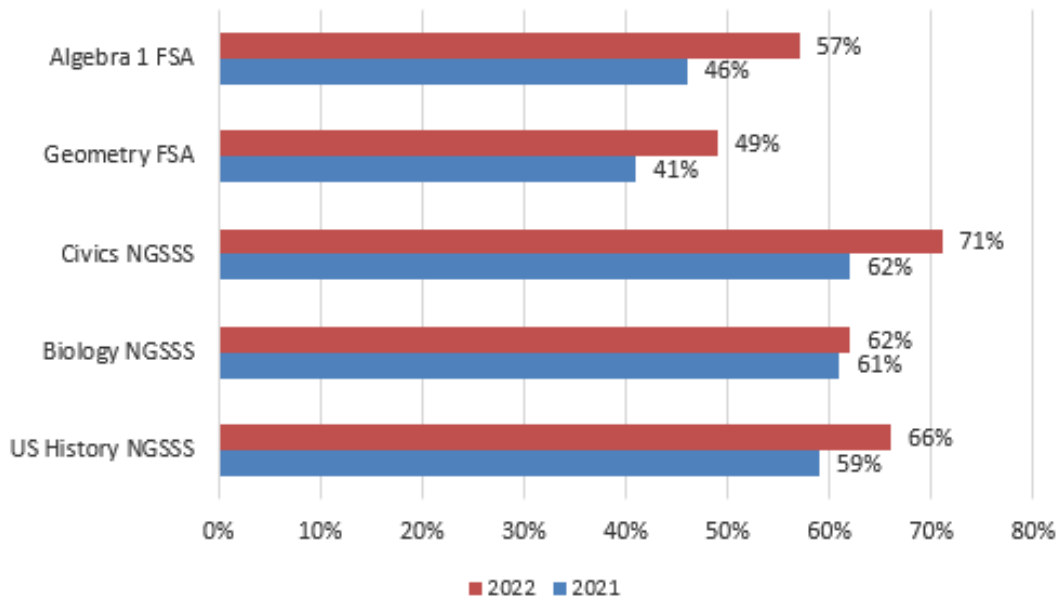
**2020-2021 and 2021-2022 FLORIDA STANDARDS ASSESSMENTS  
ENGLISH LANGUAGE ARTS  
Percent Scoring at Levels 3-5**



**2020-2021 and 2021-2022 FLORIDA STANDARDS ASSESSMENTS  
MATHEMATICS  
Percent Scoring at Levels 3-5**



## 2020-2021 and 2021-2022 END OF COURSE ASSESSMENTS Percent Scoring at Levels 3-5



Source: Assessment, Research, and Data Analysis.

## GENERAL INFORMATION – TEN-YEAR TRENDS

Year	Schools	Pupils	Teachers	Salary *
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
2022-23	497	335,725	16,267	70,443

\* 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 2022-2023

District	Elem.	K-8		Senior		Alt./Spec.	Total
		Centers	Middle	High	Comb. **	Ed. ***	
I	29	7	10	6	0	5	57
II	32	13	7	10	4	8	74
III	8	10	2	7	1	0	28
IV	18	6	10	12	4	1	51
V	23	8	11	8	2	1	53
VI	22	11	13	9	3	1	59
VII	17	9	7	8	3	3	47
VIII	25	9	8	7	2	0	51
IX	30	14	11	16	2	4	77
<b>TOTAL</b>	<b>204</b>	<b>87</b>	<b>79</b>	<b>83</b>	<b>21</b>	<b>23</b>	<b>497</b>

\* Does not include the Educational Alternative Outreach Program centers, TAP, Migrant PK School, and Instructional Center Systemwide.

\*\* Includes schools with combined grades other than those listed.

\*\*\* Includes ESE centers.

Source: Assessment, Research, and Data Analysis.

**ETHNIC COMPOSITION OF STUDENTS\*  
BY BOARD MEMBER DISTRICT  
OCTOBER 2022**

<b>District**</b>	<b>White Non-Hispanic</b>	<b>Black Non-Hispanic</b>	<b>Hispanic</b>	<b>Other ***</b>	<b>Total</b>
I	445	18,684	7,521	370	27,020
II	1,266	18,184	15,709	401	35,560
III	7,235	2,931	14,936	803	25,905
IV	790	2,880	41,693	363	45,726
V	1,080	746	33,306	578	35,710
VI	3,377	1,498	36,228	575	41,678
VII	1,745	3,584	28,991	797	35,117
VIII	1,051	385	37,142	685	39,263
IX	3,902	10,245	34,361	1,238	49,746
<b>TOTAL</b>	<b>20,891</b>	<b>59,137</b>	<b>249,887</b>	<b>5,810</b>	<b>335,725</b>
<b>PERCENT</b>	<b>6.2%</b>	<b>17.6%</b>	<b>74.4%</b>	<b>1.7%</b>	

\* 2022 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**

	<b>2021-22</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>
High School *	21,211	22,898	23,669	23,303	23,792
Adult School**	160	98	209	161	370

\* 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 2023.  
Adult School: Adult Ed. Data Systems, October 2022.

**SUMMER SCHOOL MEMBERSHIP  
FIVE-YEAR TRENDS\***

<b>Year</b>	<b>Elementary</b>	<b>K-8</b>	<b>Middle</b>	<b>Senior</b>	<b>Specialized Centers</b>	<b>Total</b>
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
2022	9,048	8,630	5,179	5,013	3,993	31,863

\* Peak membership summer count.

\*\*The increase in membership is a result of expanded summer school options with multiple summer session and partmentship collaboration with other organizations.

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

**EXCEPTIONAL STUDENT EDUCATION: NUMBER OF STUDENTS  
ENROLLED IN COURSES AND TOTAL NUMBER OF STUDENTS  
WITH AN ESE PRIMARY EXCEPTIONALITY  
2022-2023**

<b>Program</b>	<b>Students Enrolled in ESE Courses or Consultative Services</b>	<b>Students with an ESE Primary Exceptionality</b>
Autism Spectrum Disorder	5,354	7,949
Deaf/Hard of Hearing	306	450
Developmentally Delayed	1,708	2,390
Dual Sensory Impaired	10	10
Emotional/Behavioral Disability	816	1,257
Established Conditions	30	31
Gifted	38,831	42,245
Hospital/Homebound	398	398
Intellectual Disabilities	2,156	2,233
Language Impaired	1,133	1,624
Orthopedically Impaired	71	161
Other Health Impaired	1,527	6,906
Specific Learning Disability	3,287	15,288
Speech Impaired	1,306	1,906
Traumatic Brain Injured	11	24
Visually Impaired	80	136
<b>TOTAL</b>	<b>57,024</b>	<b>83,008</b>

Source: Assessment, Research, and Data Analysis.

## ENROLLMENT IN BILINGUAL PROGRAMS 2022-2023

Program	Enrollment
World Language - Spanish (K-5)	118,189
World Language - Spanish (6-12)	48,131
Haitian Creole for Haitian Creole Speakers (K-5)	724
World Language Other than Spanish (6-12) <sup>a</sup>	17,027
Dual Language Program (K-5) <sup>b</sup>	19,804
English for Speakers of Other Languages (K-12)	68,100

<sup>a</sup> Includes American Sign Language.

<sup>b</sup> Languages included are Spanish, French, German, Italian, Chinese and Portuguese.

Source: Bilingual Education and World Languages.

## SUMMARY OF TOP TEN LANGUAGES (OTHER THAN ENGLISH) USED AS PRIMARY LANGUAGE BY STUDENTS 2022-2023

Language	# of Students Using as Home Language	Language	# of Students Using as Home Language
Spanish	174,661	Zhongwen (Chinese)	518
Haitian Creole	9,020	Italian	435
Portuguese	2,037	Arabic	392
Russian	1,873	Creole	379
French	1,039	Vietnamese	308

Source: Assessment, Research, and Data Analysis.

## ENROLLMENT IN MAGNET PROGRAMS 2022-2023

Level	Enrollment
Elementary	4,654
K-8 Centers	6,100
Middle	13,165
Senior High	35,356
Combination Schools	6,875
<b>TOTAL</b>	<b>66,150</b>

Source: School Choice and Parental Options.

## ENROLLMENT IN ADVANCED ACADEMIC PROGRAMS

	Enrollment	
	2022-23	2021-22
Advanced Placement Program	29,592	27,644
International Baccalaureate Program	1,467	1,433
Cambridge AICE Program	6,970	6,588
Dual Enrollment Program	10,211*	9,387*

\*Fall Term Only

Source: Division of Advanced Academic Programs.

## FREE/REDUCED PRICE LUNCH 2022-2023

	Elementary	K-8	Middle	Combined Grades*	Senior	District Average
Directly Certified**	53.7%	46.0%	53.0%	29.9%	49.4%	49.4%
All Eligible	60.2%	54.2%	59.6%	35.8%	55.6%	56.1%

\* Includes schools with combined grades other than those listed.

\*\* Starting in 2022-2023, M-DCPS participates in the Community Eligibility Provision under which all students in traditional schools can receive free lunch regardless of their family financial situation.

Source: Assessment, Research, and Data Analysis.

## TEACHERS' BASE SALARY MINIMUMS & MAXIMUMS\* 2022-2023 SCHEDULE - 10 MONTHS

	Minimum	Maximum
Bachelor's Degree	\$48,522	\$76,848
Master's Degree **	\$51,622	\$79,948
Specialist's Degree ***	\$53,672	\$81,998
Doctoral Degree	\$55,722	\$84,048

\* 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, 2022-2023 (as of October 2022)

Classification	2019-20	2020-21	2021-22	2022-23	Projected 2023-24 (1)
<b>Administrative Staff:</b>					
Officials, Administrators, Managers: Instructional *	90	89	89	100	102
Officials, Administrators, Managers: Non-Instructional *	143	152	166	182	185
Consultants, Supervisors of Instruction	29	25	29	28	28
Principals	356	356	361	356	356
Assistant Principals **	592	585	585	577	577
<b>Instructional Staff:</b>					
Teachers: Elementary	7,405	7,117	6,723	6,482	6,595
Secondary	5,168	5,085	4,940	4,795	4,879
Exceptional Student Education	4,016	4,052	3,821	3,652	3,716
Other Teachers	995	1,013	1,090	1,338	1,361
(Total Teachers: (16,551))					
Guidance	704	703	688	664	664
School Social Workers	141	129	125	118	120
School Psychologists	206	201	188	183	186
Librarians and Audio Visual Staff	110	94	84	144	147
Other Professional Staff: Instructional ***	549	536	569	601	612
<b>Support Staff:</b>					
Other Professional and Technical Staff ****	1,032	1,032	1,025	1,048	1,066
Paraprofessionals (Teacher Aides)	2,714	2,678	2,459	2,442	2,485
Technicians	271	268	260	255	259
Clerical & Secretarial Staff	2,459	2,281	2,110	2,030	2,065
Service Workers	5,445	5,303	5,102	5,027	5,115
Skilled Crafts	654	638	631	617	628
Laborers, Unskilled	132	124	115	101	103
<b>Total Full-time Staff</b>	<u>33,211</u>	<u>32,461</u>	<u>31,160</u>	<u>30,740</u>	<u>31,249</u>
<b>Total Part-time Staff</b>	<u>4,485</u>	<u>3,818</u>	<u>3,326</u>	<u>3,499</u>	<u>3,560</u>
<b>TOTAL Full-time &amp; Part-time Staff</b>	<u><b>37,696</b></u>	<u><b>36,279</b></u>	<u><b>34,486</b></u>	<u><b>34,239</b></u>	<u><b>34,809</b></u>

\* Includes superintendent, deputy/associate/assistant superintendents, directors, and supervisors.

\*\* Includes Adult and Community Education assistant principals.

\*\*\* Example: student activities/athletics directors, placement specialists, teacher trainers, teachers on special assignment, etc.

\*\*\*\* Example: evaluators, programmers, contracted construction coordinators, lab technicians, safety inspectors, etc.

(1) The number of positions projected are based on FTE data. Principals' decisions as to utilization of the administrative overhead pool will result in different positions actually being purchased than those estimated in the table shown above. The table does reflect the number of teaching positions that are reduced as a result of increased charter school enrollment.

Source: Public Schools Staff Survey (EEO-5), October 2022.



**ETHNIC CLASSIFICATION OF FULL-TIME STAFF  
(as of October 2022)**

<b>Job Category</b>	<b>White Non-Hispanic</b>		<b>Black Non-Hispanic</b>		<b>Hispanic</b>		<b>Other*</b>		<b>Total</b>	
Administrative	165	13.3%	402	32.3%	663	53.3%	13	1.0%	1,243	4.0%
Instructional	2,777	15.4%	4,505	25.1%	10,345	57.5%	350	1.9%	17,977	58.5%
Other Staff	634	5.5%	4,390	38.1%	6,412	55.7%	84	0.7%	11,520	37.5%
<b>Total Full-time Staff</b>	<b>3,576</b>	<b>11.6%</b>	<b>9,297</b>	<b>30.2%</b>	<b>17,420</b>	<b>56.7%</b>	<b>447</b>	<b>1.5%</b>	<b>30,740</b>	<b>100%</b>

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

Source: Public Schools Staff Survey (EEO-5), October 2022.



# GLOSSARY

<b>Term</b>	<b>Definition</b>
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.
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, and again on November 8, 2022. The latest referendum approved an additional millage levy of 1.00 mills of ad valorem taxes for operational funds (1) to improve compensation for high quality teachers and instructional personnel, and (2) to improve student safety and security for public schools, including charter schools, with oversight by a Citizen Advisory Committee, beginning July 1, 2023, and ending June 30, 2027.
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.
Allocation	Component of an appropriation earmarking 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.
Appropriation	Distribution of revenue to authorize expenditures for a specific purpose.
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

<b>Term</b>	<b>Definition</b>
	the BSA as specified by the Florida Legislature.
Bonus FTE Programs	Additional weighted FTE which is funded in the current fiscal year related to the number of students who meet the requirements related to each of the following programs: Advanced Placement (AP); AP Capstone Diploma; Industry Certified Career Education Supplement; International Baccalaureate (IB) Exam; IB Diploma; Advanced International Certificate of Education (AICE) Diploma; AICE Score; Early Graduation; Dual Enrollment (DE) Degree; DE Diploma; ESE Supplement; and Isolated Schools.
Budget Development System (BDS)	Computer system that M-DCPS utilizes to develop budget documents.
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, 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, 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.

<b>Term</b>	<b>Definition</b>
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 M-DCPS utilizes to purchase/construct facilities, equipment, school buses and other appropriate assets.
Class Size Amendment	<p>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.</p> <p>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.</p> <p>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.</p>
Classroom Teacher and Other Instructional Personnel Salary Increase	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. The amount provided is part of the Base Student Allocation effective Fiscal Year 2023-2024.
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,

Term	Definition
Comparable Wage Factor (CWF)	<p data-bbox="621 197 1036 228">Other Expenses, and Transfers.</p> <p data-bbox="621 264 1503 531">Effective Fiscal Year 2023-2024, the District Cost Differential (DCD) is being replaced by the Comparable Wage Factor (CWF). The CWF should be calculated by adding each district's price level index as published in the Florida Price Level Index for the most recent 3 years and dividing the resulting sum by 3. The result for each district shall be multiplied by 0.008 and to the resulting product shall be added 0.200; the sum thus obtained shall be the comparable wage factor for the district for that year.</p> <p data-bbox="621 569 1503 663">The comparable wage factor for each school district is used in the calculation of the basic amount for current operation if the comparable wage factor is greater than 1.000.</p>
Computer Assisted School Allocation System (CASAS)	<p data-bbox="621 701 1503 932">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.</p>
Concurrency	<p data-bbox="621 970 1503 1096">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.</p>
Coronavirus Aid, Relief, and Economic Security (CARES) Act	<p data-bbox="621 1134 1503 1400">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.</p>
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	<p data-bbox="621 1438 1503 1669">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.</p>
Cost Factors	<p data-bbox="621 1707 1503 1898">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.</p>

<b>Term</b>	<b>Definition</b>
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 was 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

Term	Definition
Discretionary Operating Millage Levy	<p>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.</p> <p>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.</p>
District Cost Differential (DCD)	<p>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. This has been replaced with the CWF effective FY 2023-2024.</p>
District Discretionary Lottery and school Recognition Program Funds	<p>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.</p>

No funds shall be released for any purpose from the Educational



Term	Definition
Educational Enrichment Allocation	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	The Education Enrichment Allocation is created to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of students in grades kindergarten through 12. Services funded by the allocation may include, but are not limited to, tutorial and afterschool programs, student counseling, nutrition education, parental counseling, and an extended school day and school year. In addition, services may include models that develop a culture that encourages students to complete high school and to attend college or career training, set high academic expectations, and inspire character development.
Encumbrances	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.
Enterprise Funds	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.
Entitlement	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.
ESE (Exceptional Student Education)	A government program that guarantees and provides benefits to a particular group.
Exceptional Student Education (ESE) Guaranteed Allocation	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.
Expenditure	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

Term	Definition
Family Empowerment Scholarships (FES)	<p>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.</p> <p>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. 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.</p>
Federally Connected Student Supplement	<p>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.</p>
Fiduciary Funds	<p>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.</p>
Fiscal Year	<p>The fiscal year for M-DCPS, like all public school districts in Florida, begins July 1 and ends the following June 30. The fiscal year is established by state law.</p>
Florida Education Finance Program (FEFP)	<p>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.</p>
Florida Public Education Lottery Act	<p>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</p>

Term	Definition
Florida Retirement System (FRS)	support improvements in public education.
Florida School Recognition Program	Recognized the high quality of many of Florida’s public schools. Provided greater autonomy and financial awards to schools that demonstrated sustained or significantly improved performance. Schools that received an “A”, improved at least one performance grade from the previous year, or sustained the previous year’s improvement of more than one letter grade were 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. Effective FY 2023-2024 the amount which is supposed to be provided to teachers is now part of the BSA.
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.

<b>Term</b>	<b>Definition</b>
Function	<p>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:</p> <ul style="list-style-type: none"> <li>• Instruction includes activities dealing directly with the teaching of pupils.</li> <li>• Instructional Support Services include administrative, technical, and logistical support to facilitate and enhance instruction.</li> <li>• General Support pertains to activities concerned with establishing policy, operating schools and providing essential facilities and services for the staff and pupils.</li> </ul>
Fund	<p>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.</p> <p>Generally Accepted Accounting Principles (GAAP) defines the following categories of funds:</p> <ol style="list-style-type: none"> <li>1. Operating (General) Fund is used to account for the operating activities which are not required to be accounted for in another fund.</li> <li>2. Debt Service Funds are used to account for payments of principal and interest on long-term debt.</li> <li>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).</li> <li>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.</li> <li>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.</li> <li>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.</li> </ol>
Fund Balance	<p>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.</p>
Fund Balance - Assigned	<p>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.</p>
Fund Balance – Nonspendable	<p>A portion of ending fund balance which is not available to fund new appropriations in the next fiscal year, for example:</p>

<b>Term</b>	<b>Definition</b>
	<ol style="list-style-type: none"> <li>1. Inventories</li> <li>2. Prepaid Expenses</li> </ol>
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).
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.
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,

<b>Term</b>	<b>Definition</b>
	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. Effective 2023-2024 these funds are now part of the BSA.
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

Term	Definition
Mill	minimum of \$100,000 and the remaining balance to be distributed to school districts proportionately based on their unweighted full-time equivalent student enrollment.
Modified Accrual Accounting	One thousandth of a dollar of assessed value.  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

Term	Definition
Reading Instruction Allocation	education. 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. Effective 2023-2024 this funding is now part of the BSA.
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 Florida 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 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



Term	Definition
School Improvement Plan (SIP)	<p>which may be converted to non-salary appropriations.</p> <p>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.</p>
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.
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.
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 categoricalals 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

Term	Definition
	<p data-bbox="621 195 1498 394">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:</p> <ul data-bbox="646 436 1498 814" style="list-style-type: none"> <li data-bbox="646 436 943 462">• modified curriculum</li> <li data-bbox="646 470 932 495">• reading instruction</li> <li data-bbox="646 504 985 529">• after-school instruction</li> <li data-bbox="646 537 789 562">• tutoring</li> <li data-bbox="646 571 821 596">• mentoring</li> <li data-bbox="646 604 946 630">• class size reduction</li> <li data-bbox="646 638 971 663">• extended school year</li> <li data-bbox="646 672 1498 743">• intensive skills development in summer school and other methods to improve student achievement</li> <li data-bbox="646 751 1498 814">• extended day requirement for the 300 lowest performing elementary schools in the state</li> </ul>
	<p data-bbox="621 852 1498 915">Effective 2023-2024 This allocation is now referred to as the Educational Enrichment Allocation.</p>
Surplus	<p data-bbox="621 953 1498 1045">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.</p>
Tax Redemptions	<p data-bbox="621 1083 1498 1314">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.</p>
Tax Sale	<p data-bbox="621 1352 1498 1688">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%).</p>
Taxable Value	<p data-bbox="621 1726 1390 1751">Amount used to calculate the taxes for all taxing authorities.</p>
Turnaround School Supplemental Services Allocation	<p data-bbox="621 1789 1498 1919">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</p>

Term	Definition
Unencumbered	and families.  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.

**Term****Definition**

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 2023-2024 school year are as follows:

Program	Grade	Cost Factor
101 Basic Education	PK-3	1.122
102 Basic Education	4-8	1.000
103 Basic Education	9-12	0.988
111 Basic Education with ESE Services	PK-3	1.122
112 Basic Education with ESE Services	4-8	1.000
113 Basic Education with ESE Services	9-12	0.988
130 English for Speakers of Other Languages (ESOL)	K-12	1.208
254 Exceptional Student Education, Level 4	PK-12	3.706
255 Exceptional Student Education, Level 5	PK-12	5.707
300 Career Education	9-12	1.072

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: [src@dadeschools.net](mailto:src@dadeschools.net) Website: <https://hrdadeschools.net/civilrights>**