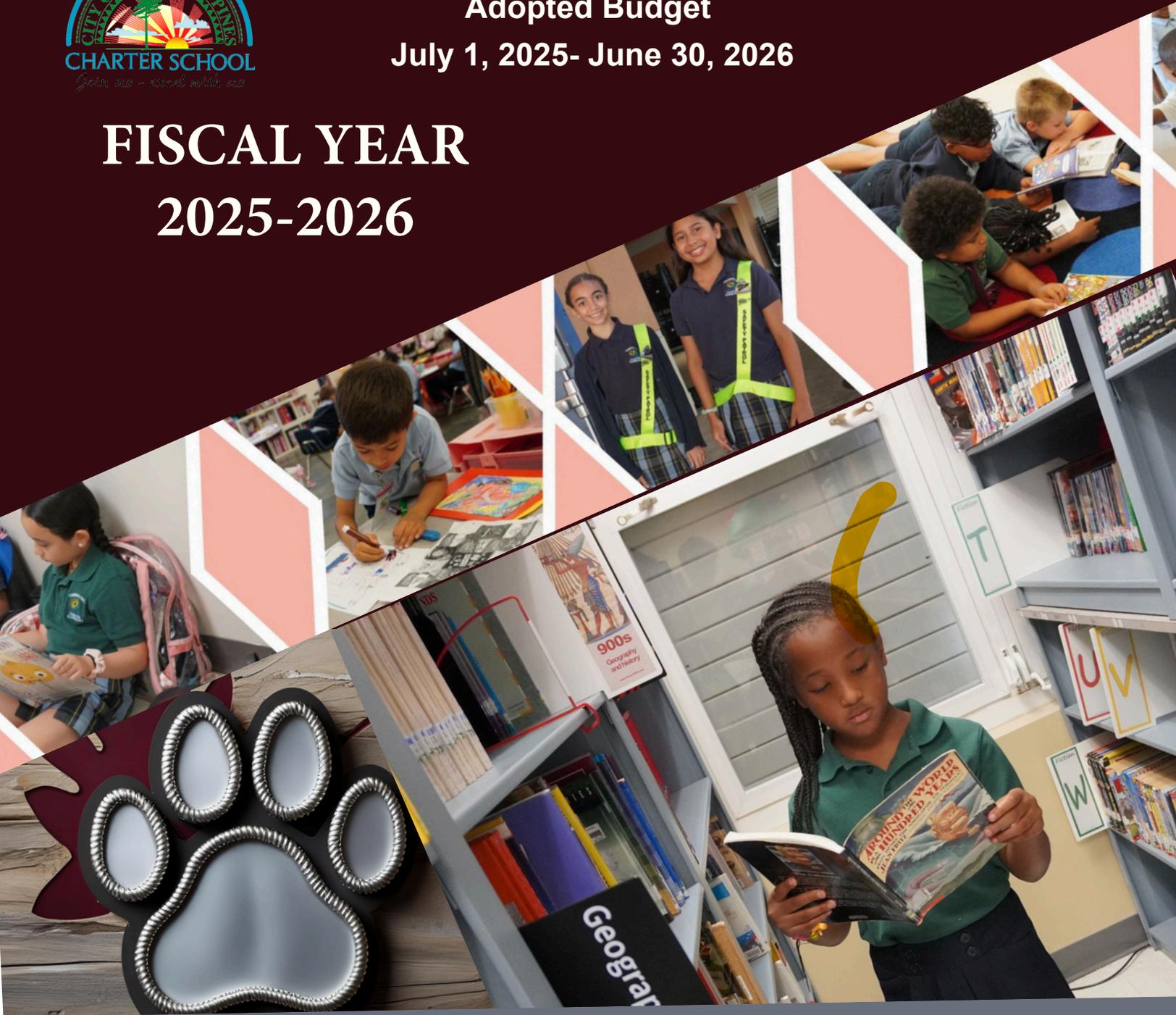


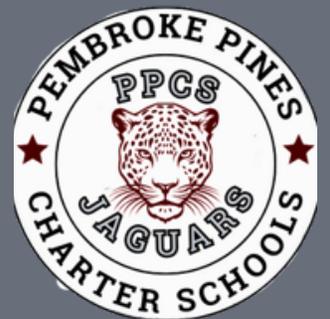


City of Pembroke Pines Charter Schools
Adopted Budget
July 1, 2025- June 30, 2026

FISCAL YEAR 2025-2026



Empowering Students for the
Possibilities of Tomorrow



www.pinescharter.net

Pembroke Pines, Broward County, Florida, 33025



ANNUAL OPERATING BUDGET

of the

CITY OF PEMBROKE PINES CHARTER SCHOOLS

Pembroke Pines, Florida

For the period of July 1, 2025 through June 30, 2026

Governing Board

Angelo Castillo	City Mayor
Michael Hernandez	Vice Mayor
Jay D. Schwartz	City Commissioner
Thomas Good Jr.	City Commissioner
Maria Rodriguez	City Commissioner
Charles F. Dodge	City Manager/ PPCS Superintendent



Pembroke Pines Charter Schools
2024-2025
Florida Department of Education
Schools of Excellence





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF PEMBROKE PINES CHARTER SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pembroke Pines Charter School
Florida**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



The National Blue Ribbon School of Excellence Distinction is an award that recognizes schools committed to academic excellence and their ability to overcome outstanding odds to properly educate their students. It is awarded by the U.S. Department of Education and is the highest national award a school can receive. The Pembroke Pines Charter Middle Schools were honored with this distinction in 2009, and the Pembroke Pines FSU Elementary School recently received the award in 2015.

National Charter School of the Year

53 of Nation's Best Honored as Charter Schools of the Year

*CER Press Release
Washington, DC
May 16, 2007*

The Center for Education Reform (CER) honored 53 of the nation's best charter schools as part of its National Charter School of the Year program held in Washington, D.C. at the National Press Club and on Capitol Hill earlier today. Chosen from the nation's nearly 4,000 charter schools for their achievement, innovation, and accountability, the honorees hailed from 24 states.

All 3,940 U.S. charter schools were eligible for the honor. The selection process began in the fall of 2006, with all schools asked to respond to CER's annual survey. A small percentage of survey respondents were invited to submit - and ultimately submitted - detailed information for consideration for this recognition.

After the ceremonies, education writers Jay Mathews of the *Washington Post* and Greg Toppo of *USA Today* spoke to representatives from the schools at a Press Club luncheon. The representatives later had a chance to hear from Education Secretary Margaret Spellings and speak with members of Congress at an event on Capitol Hill.

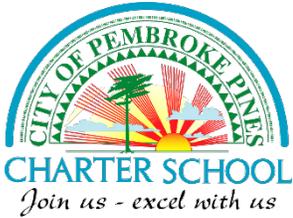
"We commend all of the honorees for their achievement," said CER President Jeanne Allen. "They are among the vanguard of a school choice movement that provides more than one million children an educational opportunity that might otherwise be unavailable."

Evaluation of the schools proceeded along four themes: achievement; planning and execution; satisfaction; and policies and programs. Each theme included additional criteria (12 in total), such as improvement over time; percentage of at-risk students served; meeting mission and goals; and parental involvement. CER identified 53 exceptional schools deserving recognition.

"Charter schools across the nation succeed despite limited resources and oftentimes hostile bureaucratic environments," said Ms. Allen. "They are the heroes in a civil rights struggle for educational choice, particularly for children and parents of limited means. We're delighted to recognize some truly shining examples."

In the 2006-07 school year, there are more than 3,940 charter schools serving over 1.16 million students in 40 states and Washington, D.C.

Charter schools are innovative, public schools designed by educators, parents, or civic leaders that are open by choice, accountable for results, and free from most rules and regulations governing conventional public schools.



Charting The Course

The City of Pembroke Pines Charter School System

June 18, 2025

Governing Board Members,

We are proud to present the 2025–2026 budget for the City of Pembroke Pines Charter School System (PPCSS). The following budget document covers the fiscal period from July 1, 2025, through June 30, 2026, and was prepared in accordance with all laws and legal requirements of the State of Florida and the Federal Government. This budget is aligned with the PPCS Strategic Plan, and reflects our commitment to academic excellence, consistent access to high-quality educational opportunities, and responsible stewardship of public resources.

The FY 2025–2026 budget is balanced and strategically developed in response to moderating revenue growth and continued cost pressures in personnel, employee benefits, and capital needs. The PPCSS continues to implement disciplined forecasting practices and prudent expenditure management to maintain structural balance and protect long-term financial stability.

Beginning in FY 2023–2024, state legislation required the phased-in sharing of Local Capital Improvement Revenue (LCIR) with charter schools. As a result, the PPCSS now operates under a dual capital funding model consisting of state Public Education Capital Outlay (PECO) and statutorily distributed LCIR funds. This recurring intergovernmental revenue source supports long-term capital planning and facility sustainability efforts by providing an additional stream of capital funding; however, it does not fully address ongoing capital needs and remains subject to legislative and economic conditions.

The PPCS budget provides a guide to operations for the 2025-2026 fiscal school year. Beginning with the Table of Contents, the document is organized into four sections:

- **Executive Summary:** This section is designed to be a stand-alone component that provides a comprehensive financial picture of the PPCS district in narrative, numeric and graphic form. It presents an abridged version of critical information contained in the document as a whole.
- **Organizational Section:** This section provides information describing the specifics of the organization’s legal operating environment, the levels of service provided, student enrollment, and geographic data. The governmental accounting structure, budgetary basis of accounting, and the budget and financial policies are also specified.
- **Financial Section:** This section contains both summary and detailed budget schedules at various levels. Complete information on fund balances, revenues, expenditures, capital budgets, and debt is provided.

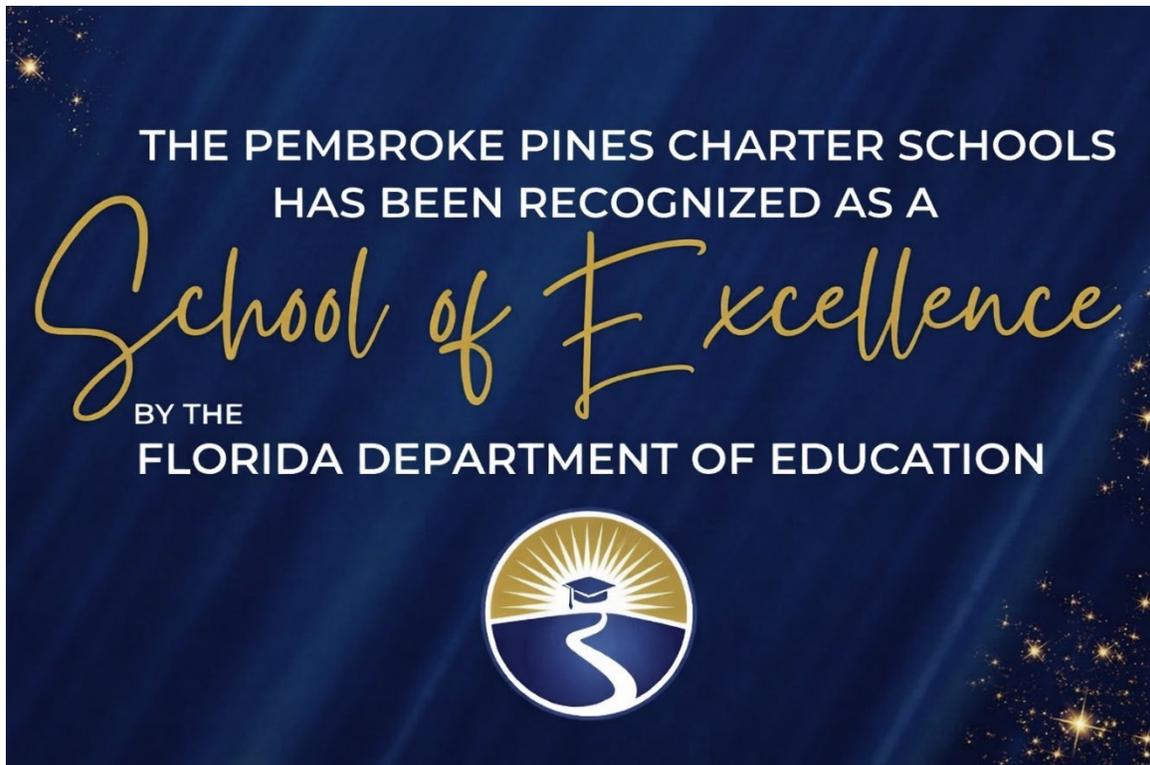
- Informational Section: This section provides student enrollment history, comparison of revenues and expenditures, budget forecasts, personnel resource allocation, performance measure data, and a glossary that includes an acronym listing.

As you review this financial plan, please keep in mind that it is a living document that may require modification as our charter schools continue to strive, grow and achieve over the course of the school year. Last but not least, I would like to acknowledge that all of our charter school accomplishments are the result of dedicated school administration, teachers, staff, and a supportive board and community. With their encouragement, I look forward to seeing our students achieve much success.

Sincerely,



Charles F. Dodge
PPCSS Superintendent
City of Pembroke Pines City Manager



**City of Pembroke Pines Charter Schools
2025-2026 Adopted Budget
Table of Contents**

City of Pembroke Pines Charter Schools FY 2025-2026 Adopted Budget	Cover
Annual Operating Budget	i
PPCSS Schools of Excellence	ii
ASBO International Meritorious Budget Award	iii
GFOA Distinguished Budget Presentation Award	iv
National Blue-Ribbon Schools Award	v
National Charter School of the Year Recognition Letter	vi
Superintendent Letter	vii-viii
Table of Contents	ix-x
Executive Summary	1
The City of Pembroke Pines Charter Schools: A Response to Community Need	3
What is a Charter School?	4
Pembroke Pines Charter School Organization Chart	5
Charting the Course-PPCS Mission Statement	6
Executive Summary	7
Building the Budget	9
Salary, Benefit, and Position History	10
Fiscal Goals, Objectives, and Strategies	13
Budget in Brief	14
Fiscal Year Budget Comparison	15
Summary of Revenues and Expenditures	16
Revenues	19
Expenditures	26
Budget Forecast 3-years	35
Enrollment History	36
Personnel Changes	38
Lease Payment	40
Average Cost Per Pupil	43
Organizational Section	45
Map and Community Profile	47
PPCS Mission Statement	49
School Organization Chart with FTE count	50
PPCS Innovation Education	51
Building Sustainability through Innovation	53
Pembroke Pines Charter Elementary Schools	54
FSU Elementary Charter School	57
Pembroke Pines Charter Middle Schools	60
Academic Village Charter School	63

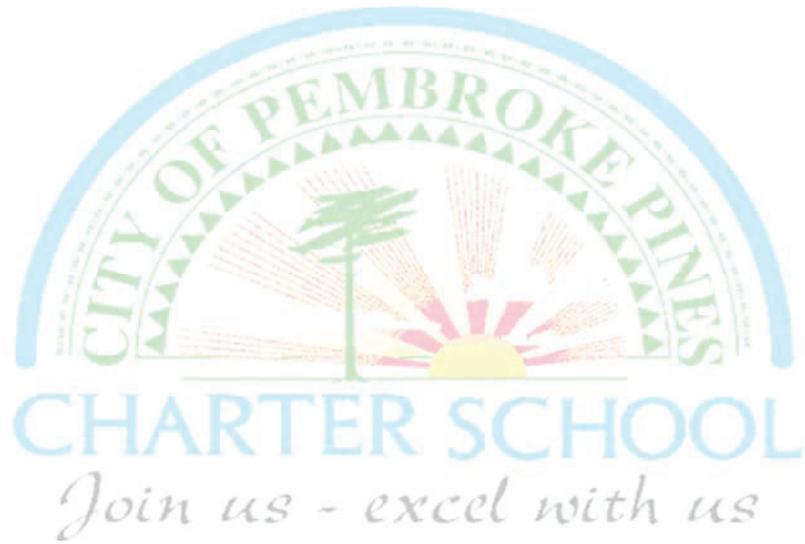
PPCSS Entity Overview	67
170-Charter Elementary Strategic Alignment & Budget Highlights	68
Charter Elementary School Assessment Accountability	72
173-FSU Elementary Strategic Alignment & Budget Highlights	73
FSU Elementary School Assessment Accountability	77
171-Charter Middle Strategic Alignment & Budget Highlights	78
Charter Middle School Spotlight-CAPE-CTE Programs	82
Charter Middle School Assessment Accountability	83
172-Academic Village Charter Strategic Alignment & Budget Highlights	84
Academic Village Middle School Assessment Accountability	89
Academic Village High School Assessment Accountability	90
PPCSS Spotlight-Student Assistance Program (SAP)	91
PPCSS Spotlight-Office of Innovative Learning (OIL)	92
Charter School Budget Calendar	93
Budget Plan	94
Fund Structure	96
Relationship of Organizational Units: School Function	97
Relationship of Organizational Units: School Object	100
Basis of Budgeting	101
Budget Development Guidelines & Policies	103
Fund Balance Policies	107
Fund Balance Goals & History	109
Financial Section	110
PPCS Financial Summary	112
Charter School Major Revenues	113
PPCS Revenue Financial Impact Items	114
PPCS Revenue Year-Over-Year Trends	118
Charter School Major Expenditures	128
PPCS Expenditure Financial Impact Items	129
PPCS Expenditure Year-Over-Year Trends	132
All Funds Forecast by Object	141
All Funds Revenue Summary by Source/ Account Function	143
All Funds- Expenditure Summary by City Object	147
All Funds- Summary by School Function	153
Fund 170- Elementary Schools Revenue & Expenditure by Source/School Object	155
Fund 170- Elementary Schools Revenue & Expenditure by School Function	157
Fund 170- Elementary Schools Revenue by Source- Account Function Detail	159
Fund 170- Elementary Schools Expenditure by Source-City Object Detail	161
Fund 171- Middle Schools Revenue & Expenditure by Source/School Object	165
Fund 171- Middle Schools Revenue & Expenditure by School Function	167
Fund 171- Middle Schools Revenue by Source- Account Function Detail	169
Fund 171- Middle Schools Expenditure by Source-City Object Detail	171
Fund 172- Academic Village Charter School Revenue & Expenditure by Source/School Object	175
Fund 172- Academic Village Charter School Revenue & Expenditure by School Function	177

Fund 172- Academic Village Charter School Revenue by Source- Account Function	179
Fund 172- Academic Village Charter School Expenditure by Source-City Object Detail	181
Fund 173- FSU Elementary Schools Revenue & Expenditure by Source/School Object	185
Fund 173- FSU Elementary Schools Revenue & Expenditure by School Function	187
Fund 173- FSU Elementary Schools Revenue by Source- Account Function Detail	189
Fund 173- FSU Elementary Schools Expenditure by Source-City Object Detail	191
Capital Improvement Program (CIP)	195
OPEB and Debt Obligations	199
Informational Section	200
PPCS Student Enrollment Projections and Demographic Data	202
PPCS Graduation and Dropout Rates	205
Personnel Trends & Counts by Job Classification	207
Position Summary - 5 years	208
Position Comparison by Function-All School Sites	210
Position Comparison by Function-Elementary Schools	212
Position Comparison by Function-Middle Schools	217
Position Comparison by Function-Academic Village Charter School	220
Position Comparison by Function-FSU Elementary Charter School	222
School Report Cards and Performance Measures-Elementary Schools	223
School Report Cards and Performance Measures-FSU Elementary School	225
School Report Cards and Performance Measures-Middle Schools	227
School Report Cards and Performance Measures-Academic Village Charter School	230
Acronym Listing	235
Glossary	237

EXECUTIVE SUMMARY

Empowering Students for the
Possibilities of Tomorrow





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The City of Pembroke Pines Charter Schools A Response to Community Need

The City of Pembroke Pines, Broward County, Florida, has experienced astronomical growth since 1990, making it one of the fastest growing cities in the United States. The rapid growth in the county made the Broward County School District the sixth largest district in the United States. This caused the city to experience critical overcrowding in local schools. Even prior to Hurricane Andrew, which resulted in a large influx of displaced residents from neighboring Dade County, demographic studies had alerted Pembroke Pines city planners that critically overcrowded schools and classrooms were imminent. The entire region was experiencing booming growth and the Broward County School District, which at the time served Pembroke Pines and 250,000 students in 29 other cities, was reeling from the challenge of building new schools for 10,000 new students each year. The Mayor had a vision to find a solution to the severe overcrowding that was occurring in the schools. The Pembroke Pines' Mayor and City Commission saw an opportunity in this crisis. Working closely with the City Manager, their solution was to build the Pembroke Pines Charter School System. In 1996, Charter School legislation was passed that would help bring some relief to the overcrowding which would pave the way for Pembroke Pines to realize its vision. The City's ability to offer a realistic alternative to overcrowded classrooms expanded as support for charter schools grew. With the legislation in place, the City adopted an ambitious school's construction timeline. Pembroke Pines took advantage of two tools to speed the design and construction process: the Quality Based Selection process, or QBS, and the design-build approach. The City of Pembroke Pines was able to creatively finance the land acquisition and construction without taking away from the local public schools, and as a result, the School Board of Broward County was relieved of the burden of absorbing additional students. The City Commission serves a dual role as the PPCS Governing Board, and the City Manager has served as Superintendent since inception. While the Assistant City Manager had long supported the charter system operationally, in 2023 the position was formally recognized as a dual role of Assistant Superintendent, further strengthening the system's leadership structure.

Within 15 months, Pembroke Pines built and opened two elementary schools and a middle school: Pembroke Pines Charter West Elementary and Middle, and the East Elementary campus (August 1998). The City then took on the challenge of building a high school. The Charter High School opened in August 2000 as part of the City's Academic Village, a collaborative setting that includes a regional library, a performing arts center, and a college/university campus. Two years later, the Pembroke Pines Central Charter Elementary and Middle School Campus was added (August 2002). Soon after, the Pembroke Pines-Florida State University campus became the newest addition, opening its doors in 2003. As the charter system continued to grow, the Charter High School transitioned into a combination school in August 2014, serving grades 6-12, and is now known as Academic Village Charter School.

To comply with the State's Class Size Amendment, in 2008-2009 the City of Pembroke Pines constructed facilities to accommodate additional student stations at each of the elementary and middle schools. The amendment allows for no more than 18 students in each Kindergarten - Third grade classrooms, 22 students in each Fourth - Eighth grade classrooms, and 25 students in each Ninth - Twelfth grade classrooms. Since 2008, the Charter School system added a total of 975 students, including 376 to the Elementary, 154 to the Middle, and 445 to the Academic Village. We currently have 6,285 students registered to attend our schools for the 2025-26 school year and 4,578 students (2,070 for the Elementary, 1,292 for the Middle, and 1,216 for the Academic Village) on the waiting list. To accommodate the large number of students waiting to enroll in our schools, the City of Pembroke Pines established a lottery system. Applications are accepted once a year from January through March. Students who are not selected by the lottery are placed on the waiting list until an open seat is available.

CITY OF PEMBROKE PINES CHARTER SCHOOLS

What is a Charter School?

A charter school is a publicly funded school that, in accordance with an enabling state statute, has been granted a charter exempting it from selected state or local rules and regulations. A charter school may be newly created, or it may previously have been a public or private school. It is typically governed by a group or organization under a contract or charter with the state. As part of the contract, charter schools are held strictly accountable for academic and financial results.

What is the purpose of a Charter School?

Charter schools are expected to improve student learning by providing a different educational environment beyond the services provided by the existing school board. They should: (1) increase learning opportunities for all students by encouraging the use of different and innovative learning methods, (2) increase the choice of learning opportunities for students, (3) establish a new form of accountability for schools, and (4) create new professional opportunities for teachers.

What makes Charter Schools effective?

Charter schools allow teachers and principals to respond immediately and accurately to specific educational needs within a community. They offer complete site-based decision-making. Charter schools provide full contractual and budgetary autonomy. In providing a choice in educational options, charter schools stimulate competition to raise the standard for all students.

How do Charter Schools differ from traditional public schools?

Charter schools are freed from the traditional bureaucracy and regulations that some feel divert a school's energy and resources toward compliance rather than excellence. Charter schools are held accountable for how well they educate children in a safe and responsible environment, not for compliance with district and state regulations. They are judged on how well they meet the student achievement goals established by their charter, and how well they manage the fiscal and operational responsibilities entrusted to them. They have the independence to make their own decisions.

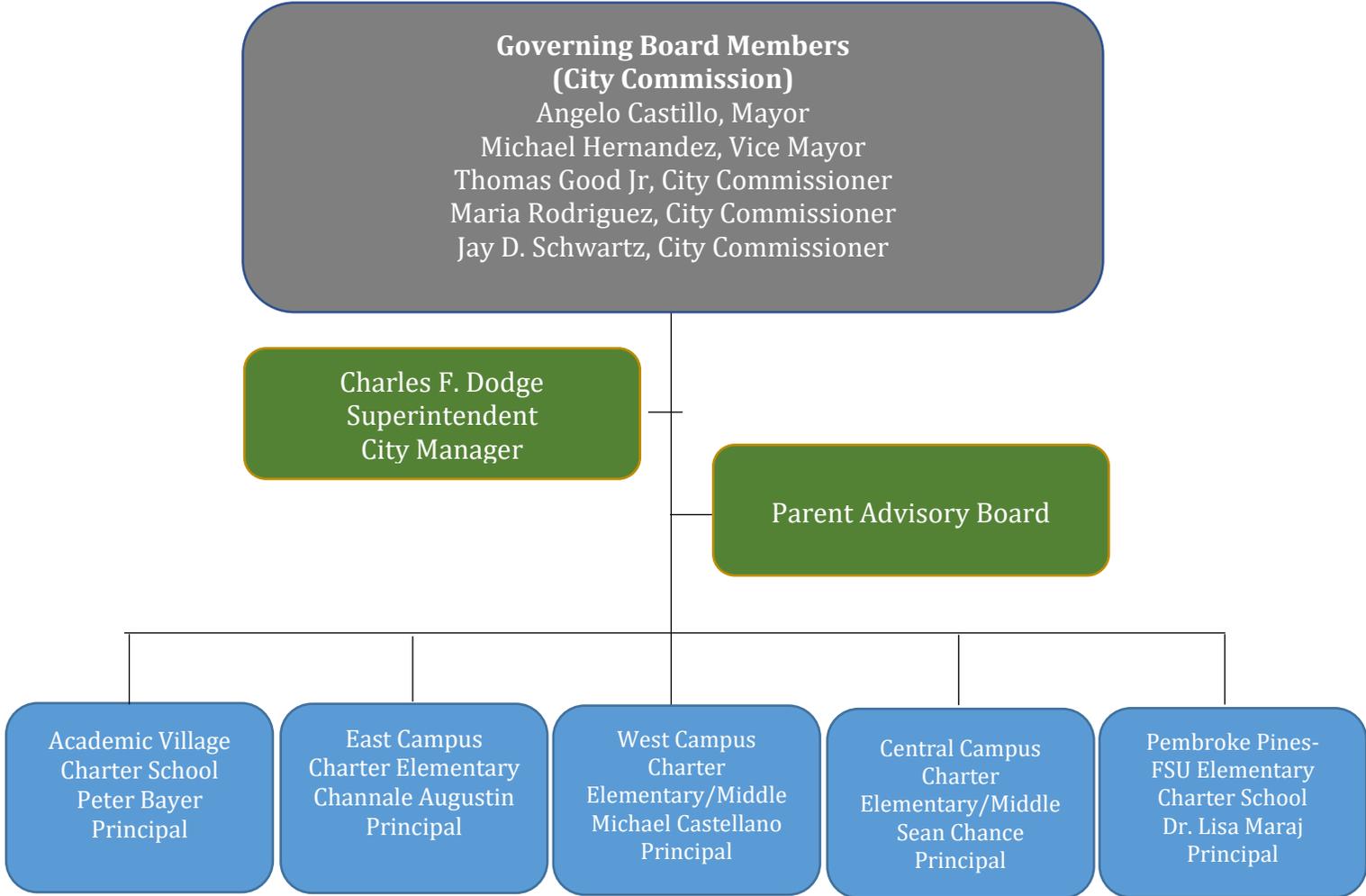
What requirements are Charter Schools responsible for meeting?

Charter schools must participate in the state assessment system. They must meet state graduation requirements. They must achieve locally negotiated student performance goals. They must meet any other specified requirements particularly to state in which the charter is granted.

What is a Charter School-in-a-Municipality?

Our school system is unique in that it is sponsored by the local school district in partnership with the local municipality, the City of Pembroke Pines. The Pembroke Pines City Commission is the governing board for the Pembroke Pines Charter School system, and as such, are responsible for negotiating the schools' charter agreement with its sponsor, exercise oversight of the schools' operations, adopt and maintain an annual operating budget, submit monthly financial statements to the sponsor, implement corrective actions to remedy financial stability, and submit the schools' annual progress report to the sponsor.

CITY OF PEMBROKE PINES CHARTER SCHOOLS ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Schools. It is also meant to be a tool to help enhance our working relationship with the students, parents, employees, and stakeholders of the City of Pembroke Pines Charter Schools, and to create clear channels of communications to better accomplish our goals and objectives.



Charting The Course



OUR VISION

Our vision, as a community, is to cultivate character and foster life-long learning through a challenging educational experience in a safe environment.

OUR MISSION

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

OUR PURPOSE

Empowering students for the possibilities of tomorrow!

OUR CORE BELIEFS

- ✓ All students are to be treated with dignity and respect and have the right to learn, grow, and maximize their full potential without limitations.
- ✓ Collaboration among all stakeholders is vital in meeting the individual needs of all students.
- ✓ All students should be educated in a safe and nurturing environment and have access to a well-rounded and rigorous curriculum.
- ✓ A highly qualified staff is directly related to student success.
- ✓ High expectations for academic achievement will prepare students for college and career readiness.

EXECUTIVE SUMMARY

The City of Pembroke Pines Charter Schools budget represents a comprehensive fiscal operating plan, aligning estimated revenues and expenditures with the educational priorities of the system. This balanced budget maintains current program and service levels while serving as the foundation for policy decisions, operational implementation, and financial oversight. During budget development, recommendations from school departments and administration were collected, reviewed, and prioritized to best meet the evolving needs of our student population. In support of enhanced accountability and financial controls, the Charter Schools transitioned from their legacy SmartStream accounting system to the Tyler Munis ERP platform in FY 2020–21. The updated financial system aims to centralize and streamline fiscal processes across all school sites.

The City of Pembroke Pines operates four charter agreements: three sponsored by the School Board of Broward County and one by Florida State University. These charters authorize the operation of four elementary schools, three middle schools, and one high school. For FY 2025-26, the Broward County-sponsored charter school budget was adopted by City Resolution No. 2025-R-21 in the amount of \$75,589,907, and the Florida State University-sponsored charter school budget by City Resolution No. 2025-R-20 in the amount of \$11,165,549. Both budgets were approved on June 18, 2025, by the City Commission, which also serves as the Governing Board for the charter system. Combined, the total FY 2025-26 charter school system budget is \$86,55,456. For consistency and transparency, this budget document presents the systemwide finances as a single unified operating entity.

Despite sustaining full enrollment and a strong average attendance rate of 94.79%, the charter schools continue to experience notable financial and legislative pressures. The Florida Education Finance Program (FEFP) remains the primary funding source for state education revenues. Although revenues are expected to rise modestly in FY 2025–26, the increase does not keep pace with growing operational costs, reducing the charter system’s financial flexibility. The FY 2025–26 PPCS budget was developed and formally adopted based on the best available legislative information at the time of budget preparation and approval, HB 5001, dated April 3, 2025. The HB 5001 Base Student Allocation (BSA) estimate of \$5,381.49 per student was used in advance of the State’s budget adoption, that was subsequently signed into law on June 30, 2025, after the charter school 2025-2026 budget was finalized. No material changes were made between the proposed and adopted budget.

The State’s final enacted education budget ultimately established a BSA of \$5,372.60 per student, an increase of \$41.62 from the prior year. The variance between the PPCS adopted budget assumption (\$5,381.49) and the Stated-enacted BSA is due to legislative timing rather than a change in enrollment or programmatic assumptions. Thus, with an anticipated enrollment of 6,285 students, the charter school PPCS adopted BSA reflects an increase of \$50.51 per student from the prior school year, approximately \$317,455 in base funding. While incremental, this adjustment does not materially offset the pace of expenditure growth. Between FY 2021 and FY 2026, FEFP revenue per student increased by 29.54%, while actual expenditures per student rose by 49.4%, underscoring the ongoing structural gap between funding levels and operational cost pressures.

The ongoing funding imbalance continues to strain system resources. Additionally, although Public Education Capital Outlay (PECO) revenue is projected to increase 7.7% statewide in FY 2025–26, only 58% of the maximum eligible allocation is funded, resulting in an estimated \$2.7 million capital shortfall for the Pembroke Pines Charter School System. While the charter system has begun to receive Local Capital Improvement Revenue (LCIR) funding for eligible capital purposes, these revenues partially offset — but do not eliminate — the ongoing gap between available capital funding and long-term facility and safety needs.

EXECUTIVE SUMMARY (cont.)

To address these challenges, the Charter School System continues to pursue alternative and supplemental funding sources through grants, partnerships, and local initiatives. For example, a school uniform vendor agreement is expected to generate approximately \$175,000 in FY 2025–26. As a designated developmental research school, the Pembroke Pines–Florida State University Charter Elementary School is authorized to collect a student activity and service fee, which was increased to \$325 and is projected to generate \$140,833. In addition, the long-standing “Support Our Schools” parent fundraising initiative, launched in FY 2013–14, is projected to contribute \$85,000, while the City Center Facility Fee, implemented in FY 2017–18, is expected to generate an additional \$52,500.

These targeted revenue strategies supplement, but do not replace, traditional funding sources and reflect the school system’s continued commitment to fiscal stewardship, innovation, and student-centered budgeting in a constrained funding environment. In parallel, the Pembroke Pines Charter School System (PPCS) remains focused on maximizing existing resources to ensure operations are efficient and cost-effective. School administration regularly evaluates programs and initiatives, pausing the introduction of new programs and phasing out or restructuring those that do not directly align with strategic priorities. This disciplined, data-driven approach ensures that limited resources are directed toward initiatives that deliver the greatest instructional value, operational impact, and long-term benefit for students.

As a whole, the FY 2025-26 budget reflects the charter schools’ continued emphasis on fiscal discipline, accountability, and strategic alignment. While state funding volatility and capital limitations persist, the PPCS has adopted a balanced and forward-looking financial plan that prioritizes core instructional needs, operational efficiency, and responsible stewardship of public and community resources. This approach ensures that the PPCS remains well-positioned to adapt to future challenges while continuing to deliver high-quality educational services.



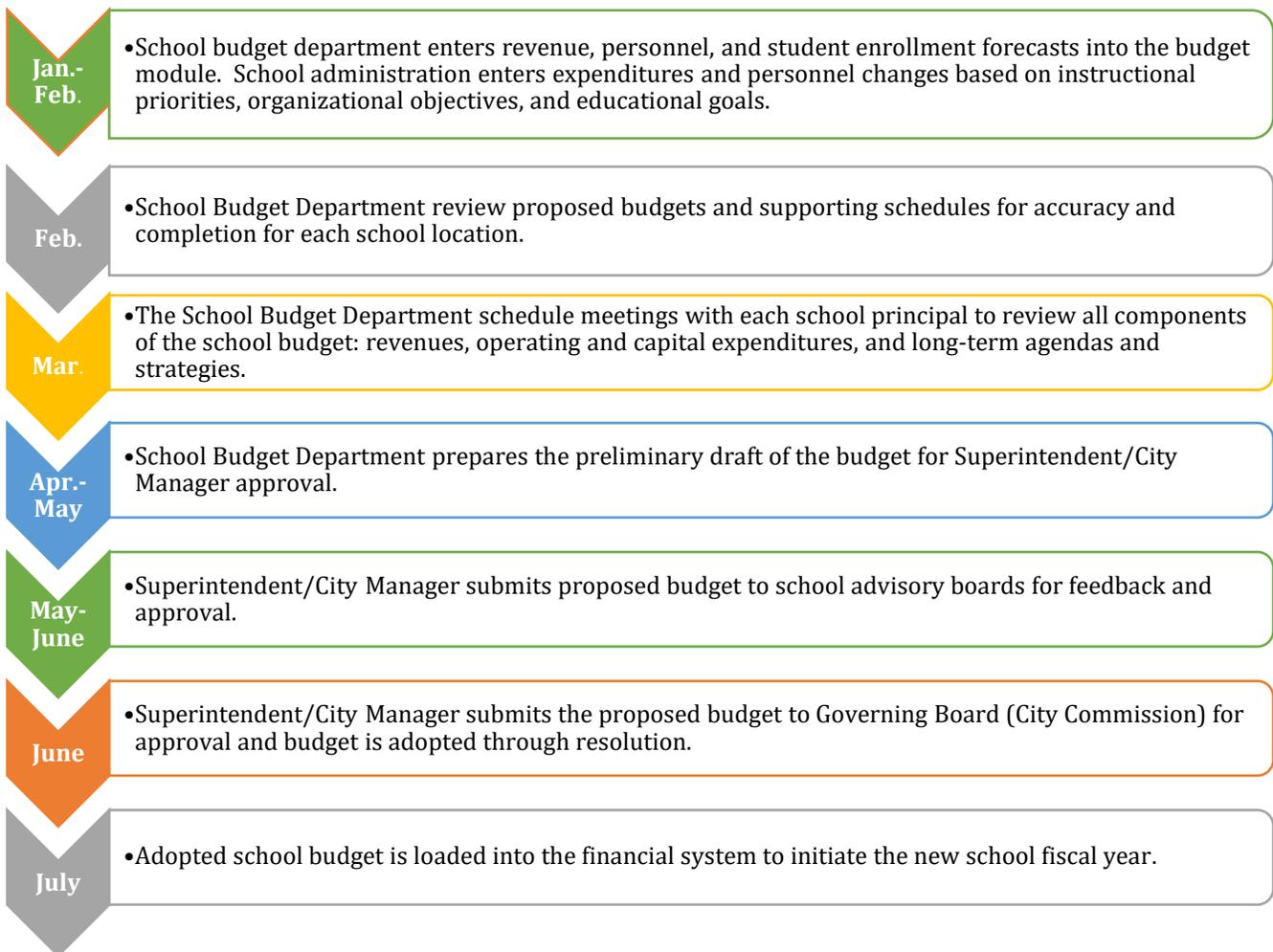
PPCS 6th and 7th grade Central Middle Media students reading to Central Elementary Kindergarten Students.

BUILDING THE BUDGET

The PPCS budget is developed and monitored continuously through a budget process composed of a five-step cycle steered to coincide with the PPCS mission, strategic priorities, goals, and core beliefs:

- Budget Preparation and Development
- Budget Adoption
- Budget Amendment
- Budget Monitoring and Control
- Capital Budget Process

Development of the 2025–2026 Pembroke Pines Charter School System (PPCS) budget was guided by the Florida State funding forecast available at the time of budget preparation, including the FEFP estimates outlined in HB 5001 released on April 3, 2025. These legislative funding assumptions, together with projected enrollment, served as the primary drivers for revenue forecasting and expenditure planning. The PPCS budget development process follows a structured timeline involving school administration, the School Budget Department, and the Superintendent to ensure the budget is thoughtfully prepared, reviewed, and formally adopted in accordance with statutory and governance requirements



SALARY, BENEFIT, AND POSITION HISTORY

The City of Pembroke Pines Charter School System (PPCSS) negotiates teacher wages through a Collective Bargaining Agreement (CBA) with the Broward Teachers Union. As part of the compensation package, teachers receive paid vacation, life insurance, retirement benefits, and may also elect healthcare coverage. Beginning in FY 2020, the Florida Department of Education (FLDOE) implemented legislative changes aimed at increasing teacher compensation. These changes included the creation of dedicated funding streams—such as the Teacher Salary Increase Allocation (TSIA)—to support more competitive salaries for classroom teachers and to assist school districts and charter schools in recruiting and retaining qualified instructional staff.

Legislative Background

In the 2020 Florida Legislative Session, House Bill 641 (HB 641) was passed, establishing a new categorical funding source within the Florida Education Finance Program (FEFP) called the **Teacher Salary Increase Allocation (TSIA)**. The intent of HB 641 was to raise salaries for full-time classroom teachers and support school districts in recruiting and retaining instructional personnel.

In FY 2023-2024, the State Legislature eliminated the TSIA as a stand-alone categorical allocation and instead folded TSIA funding into the Base Student Allocation (BSA). This shift retitled the revenue stream as the **Classroom Teacher & Other Instructional Personnel Salary Increase**, while keeping it within the FEFP. All Florida schools receiving FEFP funds were required to allocate 5.93% of their BSA funding to maintain and increase salaries for classroom teachers and other instructional personnel. Of this amount:

- 4.52% was designated to maintain salary increases previously funded by TSIA, and
- 1.41% served as a growth allocation to:
 - a) raise the minimum base salary for 2023-24 to \$47,500 or the maximum achievable amount, and
 - b) provide salary growth for other full-time instructional staff, as defined in s. 1012.01(2), F.S.

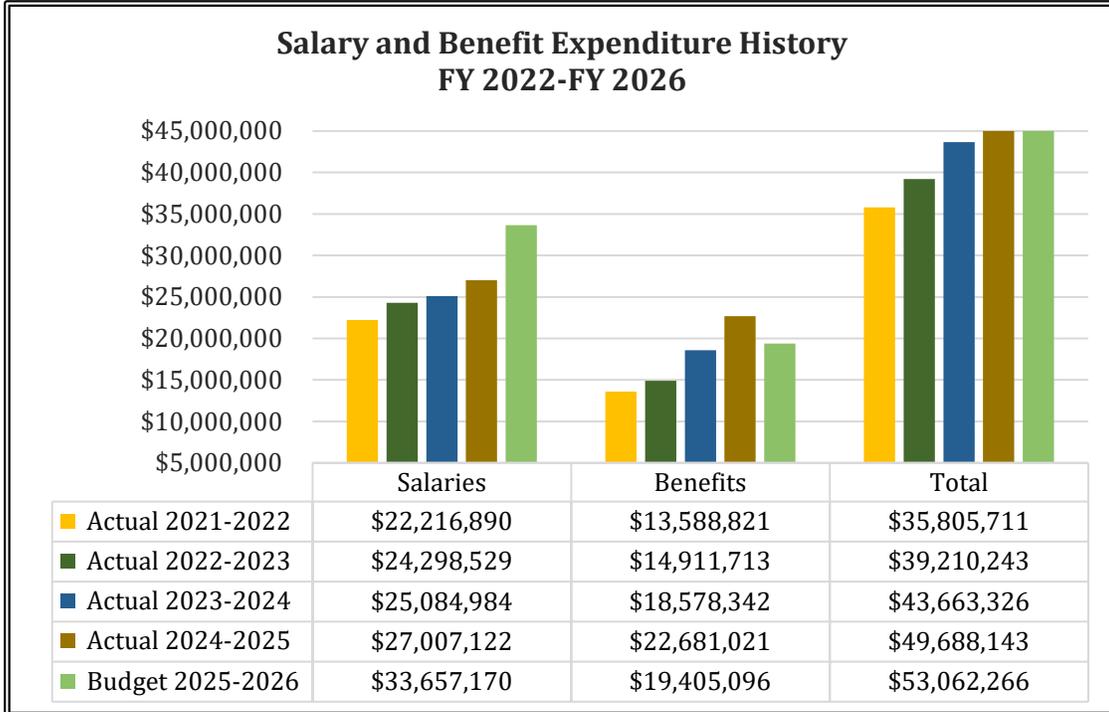
In FY 2024-2025, the Legislature required 6.66% of BSA funds be reserved for salary increases. The Pembroke Pines Charter School System (PPCSS) budgeted \$2,442,437 in FY 2024-2025 for this purpose. As mandated by s. 1011.62(14), F.S., this amount must be used as follows:

- 5.59% allocated towards maintaining the prior years' salary increases.
- 1.07% allocated for salary growth towards:
 - a) raise the minimum base salary on the performance salary schedule to at least \$47,500 per s. 1012.22(1)(c), F.S., or
 - b) provide salary increases for classroom teachers and/or other full-time instructional personnel, as defined in s. 1012.01(2), F.S., in a manner aligned with the needs of the district or charter school.

For FY 2025-26, Legislature continues this funding approach, requiring 7.21% of BSA funds be reserved for salary increases. Upon adoption of the FY 2026 charter school budget, the negotiated teacher salary range was set at a minimum of \$52,000 and a maximum of \$82,356 annually. The total budgeted cost for salary compensation and benefits across all school personnel is \$53,208,184, reflecting a 3.6% increase over FY 2025.

SALARY, BENEFIT, AND POSITION HISTORY (cont.)

The chart below illustrates the City of Pembroke Pines Charter School System’s salary and benefit expenditures over five fiscal years, including actuals from FY 2021-2022 through FY 2024-2025, and the adopted budget for FY 2025-2026.



Key Highlights:

Steady Growth in Salaries:

Salaries have steadily increased each year, rising from \$22.2 million in FY 2021-2022 to a projected \$33.6 million in FY 2025-2026. This upward trend reflects investments in teacher compensation, recruitment, and retention in alignment with state mandates and collective bargaining agreements.

Rising Benefit Costs:

Employee benefit costs have also grown, increasing by over \$5.9 million across the five-year period—from \$13.5 million in FY 2021-2022 to a projected \$19.4 million in FY 2025-2026. This increase accounts for rising healthcare premiums, retirement contributions, and statutory employer costs.

Total Compensation Impact:

Overall salary and benefit expenditures are projected to reach \$53 million in FY 2025-2026, a 6.79% increase compared to FY 2024-2025. This growth demonstrates our charter school system’s ongoing commitment to maintaining a competitive compensation structure that supports high-quality instruction and staff retention.

SALARY, BENEFIT, AND POSITION HISTORY (cont.)

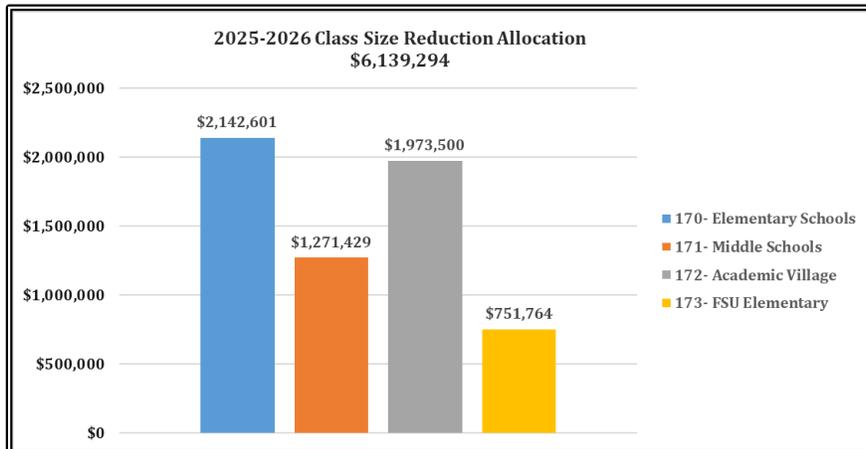
There is a total of 349 Full-time teachers, and 5 Part-time Certified teacher positions budgeted for FY 2025-2026. The allocation of instructional staff plays a critical role in meeting Florida’s class size compliance requirements. The Florida Class Size Amendment, mandated by Article IX, Section 1 of the Florida Constitution and implemented through Section 1003.03, Florida Statutes, sets limits on the number of students per teacher in core academic classes. These class size limits apply to three grade groupings:

- Kindergarten through Grade 3 18 students: 1 teacher
- Grades 4 through 8 22 students: 1 teacher
- Grades 9 through 12 25 students: 1 teacher

School districts and charter schools must comply with maximum class size limits. Charter school compliance is determined using school-wide averages by grade group. Average class sizes by school fund at the conclusion of the 2024-2025 school year are as follows:

2025-26 Average Class Size by School Fund & Grade Group		
School Fund	Grade Group	Avg. Class Size
170-Elementary Schools	K-3	17.68
170-Elementary Schools	4-5	20.27
171- Middle Schools	6-8	21.71
172- Academic Village	6-8	18.51
172- Academic Village	9-12	21.66
173-FSU Elementary	K-3	17.73
173-FSU Elementary	4-5	18.57

The Class Size Reduction allocation is a dedicated funding component within the FEFP that supports compliance with the Florida Class Size Amendment by funding classroom staffing. For FY 2025-26, the Pembroke Pines Charter School System (PPCSS) adopted budget includes \$6,139,294 in projected Class Size Reduction funds.



These funds may be used to hire additional instructional staff to reduce class sizes or implement related strategies to meet compliance standards. This categorical funding helps ensure schools maintain appropriate classroom staffing levels to support an optimal learning environment with manageable class sizes in core academic subjects.

FISCAL GOALS, OBJECTIVES & STRATEGIES

The following goals serve as the foundation for the financial management of the Pembroke Pines Charter School System. Each goal supports our mission to provide a high-quality, tuition-free public education and is evaluated annually by the Administrative Department to ensure continued alignment with the needs of our students, families, and staff.

Goal 1: Financial Stability

Objective: Ensure all available funding is used effectively to support the operation of our tuition-free public charter schools.

Strategic Approach:

- Explore and assess alternative revenue sources.
- Use one-time (nonrecurring) funds for one-time expenses to maintain long-term stability.
- Advocate for equitable funding through ongoing communication with the district and state agencies.

2024-2025 Outcome: All local, state, and federal funds were strategically allocated to support our educational programs and student achievement, in accordance with funding guidelines and our school mission.

Goal 2: Cost Efficiency

Objective: Maximize the impact of every dollar by ensuring funds are used in the most efficient and cost-effective way possible.

Strategic Approach:

- Hire and retain qualified staff to maintain high standards of instruction.
- Offer competitive salaries and benefits to attract and retain top talent.
- Purchase necessary materials and services through sound, transparent procurement practices.
- Reduce unnecessary spending through responsible budgeting and cost control.

2024-2025 Outcome: All procurement policies and guidelines set forth by the City of Pembroke Pines were used to acquire goods and services to efficiently and responsibly support teaching and student learning.

Goal 3: Fiscal Soundness

Objectives: Maintain strong financial health to support sustainable operations and long-term success.

Strategic Approach:

- Present a balanced and detailed budget to the Governing Board each year.
- Submit the annual budget for national review and recognition through the Government Finance Officers Association (GFOA) and Association of School Business Officials (ASBO).
- Provide timely and transparent financial reporting to school leadership and the district.
- Monitor financial conditions and state legislation to adjust as needed.
- Maintain rigorous internal controls and oversight through the City’s financial system.

2024-2025 Outcome:

- The Charter Schools’ unaudited ending fund balance for FY 2024-2025 is \$8,935,626.
- Monthly financial reports are provided to school administrators, with quarterly updates submitted to the district.
- The Charter Schools remain designated as High-Performing Charter Schools by the Florida Department of Education (F.S. 1002.331).
- In prior years, our schools earned national recognition, receiving the GFOA Distinguished Budget Presentation Award and the ASBO Meritorious Budget Award.

School Fund	Beginning Fund Balance
170- Elementary	\$2,290,096
171- Middle	\$128,549
172-Academic Village	\$5,184,894
173-FSU Elementary	\$1,332,087
Total	\$8,935,626

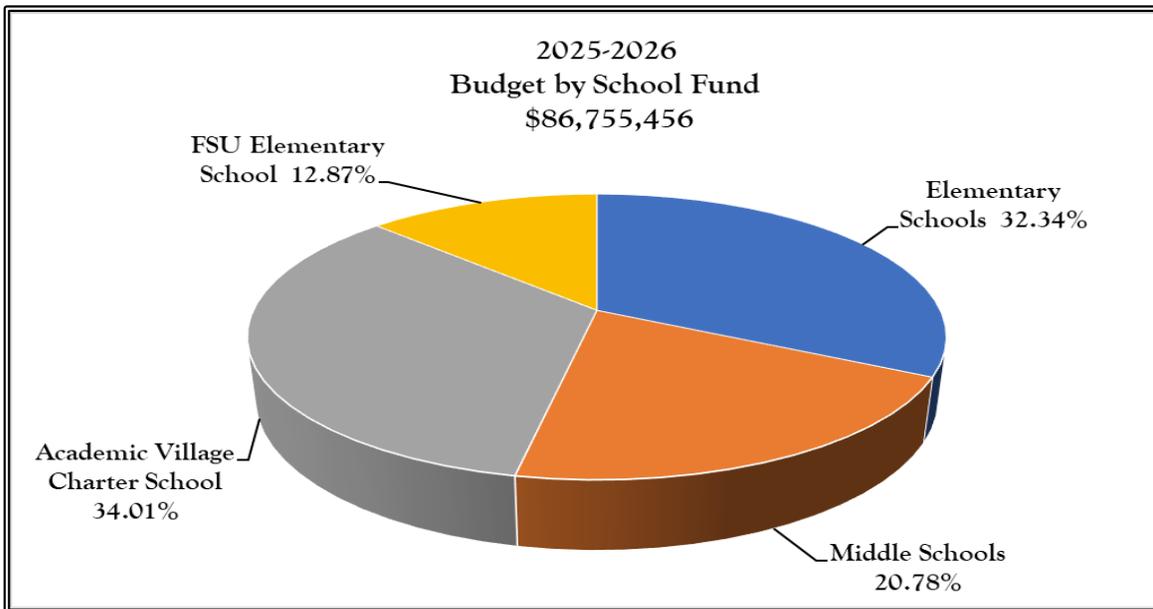
BUDGET-IN-BRIEF

The Charter School System’s annual budget is a comprehensive financial plan outlining anticipated revenues and expenditures for the 2025–2026 fiscal year. The adopted budget reflects funding assumptions based on legislative forecasts available during the budget development process and supports the strategic priorities of each school.

The total operating budget across all charter school funds for FY 2025–26 is \$86,755,456, representing a 7.09% increase from the prior year. Funding is derived from federal, state, and local sources and is allocated to support the continued delivery of high-quality educational services to students.

As illustrated in the table and pie chart below, the budget is distributed across four primary school funds:

School Fund	Budget Per Fund	% Per fund
170- Elementary Schools	\$28,057,424	32.34%
171- Middle Schools	\$18,030,499	20.78%
172- Academic Village Charter School	\$29,501,984	34.01%
173- FSU Elementary School	\$11,165,549	12.87%
Total FY 2025-2026 Budget	\$86,755,456	100.00%

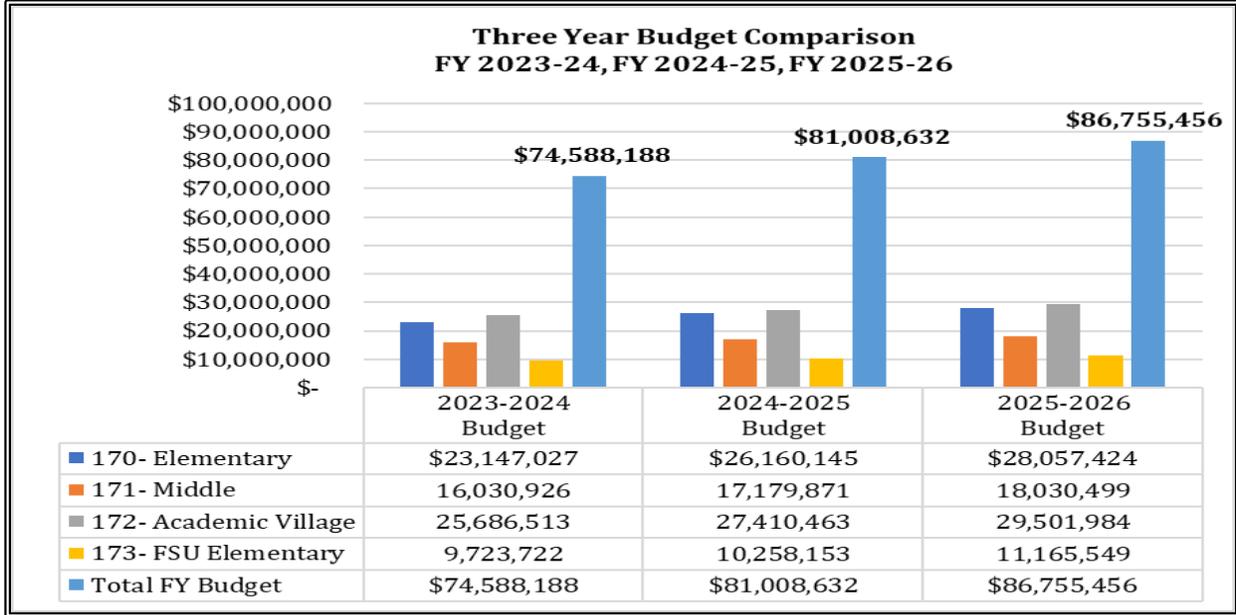


At a Glance: 2025-2026 Budget Highlights		
	Total Budget	\$86,755,456
	Increase from Prior Year	7.09%
	Number of Charter Campuses	7 School Sites
	Projected Staff (FTE)	581
	Projected Enrollment	6,285
	Average Per-Student Spending	\$13,804

FISCAL YEAR BUDGET COMPARISON

Year-Over-Year Budget Growth by School Fund (FY 2024-2026)

The table below outlines the adopted budgets for each Pembroke Pines Charter School site over three fiscal years, beginning with FY 2023-2024 and continuing through the current FY 2025-2026.



Total Systemwide Growth

The overall budget for the Pembroke Pines Charter School System has increased from \$74.5 million in FY 2023-2024 to \$86.7 million in FY 2025-2026, reflecting a 16% increase over three years. This growth supports increased projected enrollment of 36 students, expanded educational programming, staff compensation, and operational needs across all campuses.

Elementary School (Fund 170):

The Elementary school budget increased by \$1.8 million (approximately 7.25%) from FY 2024-2025 to FY 2025-2026 driven primarily by recent enrollment growth.

Middle School (Fund 171):

The Middle school budget has increased from \$17 million to \$18 million, an 4.95% rise, aligned with operational and instructional support needs. The Middle schools are projected to serve 1,354 students in FY 2025-2026.

Academic Village (Fund 172):

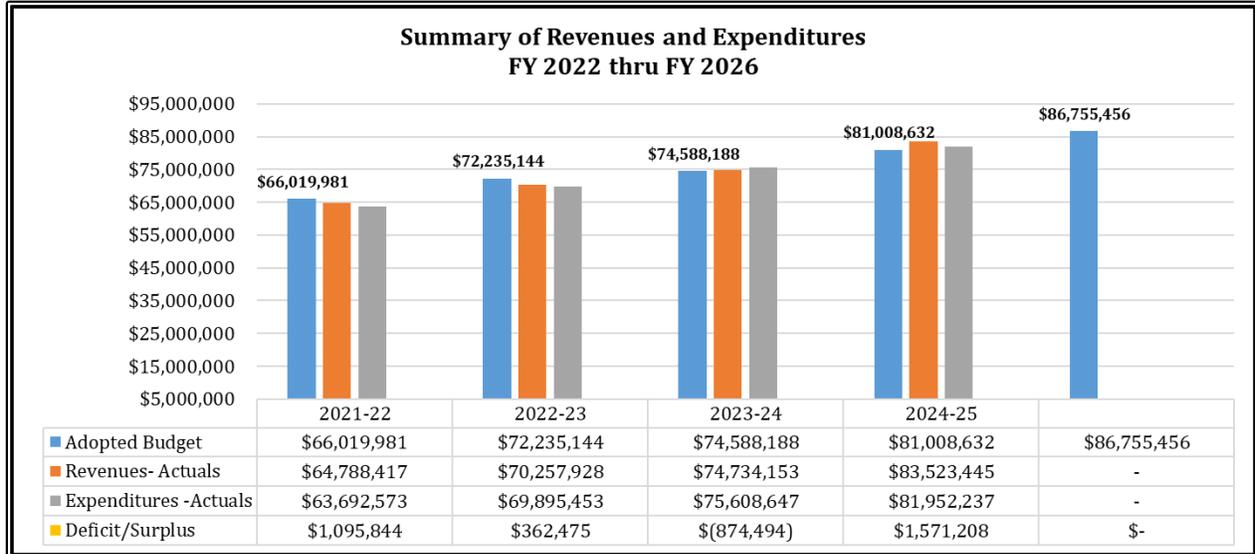
The Academic Village is our largest charter school, serving grade levels 6th through 12th grades and a total FY 2026 projected enrollment of 2,145 students, Academic Village has seen a budget increase of nearly \$2 million, growing from \$27.4 million to \$29.5 million over the same period.

FSU Elementary (Fund 173):

The Florida State University-sponsored elementary school has maintained steady year-over-year growth, with a budget increase of \$1.4 million since FY 2023-2024. FSU Elementary is projected to serve 725 students in FY 2025-2026, an increase of 16 students from FY 2024-2025.

SUMMARY OF REVENUES AND EXPENDITURES

The chart below provides a five-year overview of the City of Pembroke Pines Charter School System’s adopted budgets, actual revenues, and actual expenditures from FY 2021–2022 through FY 2024–2025, with the adopted budget for FY 2025–2026.



Steady Budget Growth:

The adopted budget increased from \$66 million in FY 2021–2022 to \$81.0 million in FY 2024–2025, reflecting a 29% increase over five years. This growth supports expanded student enrollment, rising staffing costs, instructional improvements, and compliance with state funding mandates.

Revenues vs. Expenditures:

While actual revenues have historically aligned with expenditures, maintaining this balance requires ongoing fiscal discipline and careful expenditure control by school administration. From FY 2021–2022 through FY 2024–2025, the system operated with a positive year-end balance, resulting in surpluses ranging from \$1,095,844 in FY 2022 to \$1,571,208 in FY 2024.

Outlook for FY 2025-2026:

The adopted FY 2025-2026 budget of \$86,755,456 reflects a continued commitment to investing in quality education and school operations. Revenue and expenditure actuals will be monitored closely to ensure fiscal sustainability.

Key Takeaway:

Over the past five years, the Charter School System has demonstrated sound financial management, with revenues and expenditures closely aligned. The FY 2025-2026 budget reflects proactive planning to meet the demands of a growing student population while maintaining long-term financial health.

SHORT-TERM FINANCIAL AND OPERATIONAL POLICIES

The operating budget was developed collaboratively by the Budget Department and School Administration based on the following assumptions and constraints:

Assumptions

1. Enrollment - Projected enrollment is the basis for estimating revenue for the upcoming school year. For FY 2025-2026, systemwide enrollment increased by 36 students, bringing the total to 6,285.
2. The Florida Education Finance Program (FEFP) is the primary source of funding for Florida's state education budget. Once the FEFP forecast is published during the State legislative session, student enrollment counts, approved BSA, and annually adjusted program cost factors are used to determine the Weighted Full-Time Equivalent (WFTE), which accounts for the number of students and the specific programs they are enrolled in. The Comparable Wage Factor (CWF) accounts for the varying costs of living differences among Florida's 77 school districts. The 2025-2026 base student funding is derived from the product of these three components: (WFTE x BSA x CWF).
3. Personnel - Personnel needs are reviewed annually by school administration to ensure staffing levels are appropriately aligned with available resources and support the delivery of current programs and services. This evaluation considers grade-level enrollment, programmatic demands, and the specialized needs of the student population.
4. Salary - Initial salary budgets are based on each employee's current annual rate. Any adjustments for wage increases are contingent upon the outcome of collective bargaining negotiations with the designated union representatives.
5. Operating Expenses - Operating expenses are budgeted assuming status quo conditions. School administrators are encouraged to propose recommendations for new programs, which are evaluated based on their alignment with school goals and priorities.

Constraints

1. State Revenue - Funding for the FEFP is primarily generated by Florida's sales tax and property tax revenue. Each component of the FEFP is subject to debate each legislative session, and annual amendments to the FEFP equation often cause revenue instability and funding shortfalls.
 - a. Teacher Classroom Supply Assistance Program: Previously funded as a separate categorical allocation within the FEFP, in 2023-2024, the Florida Legislature incorporated this funding directly into the BSA, eliminating it as a standalone line item. Per s. 1012.71, F.S., charter schools are still required to provide these funds to classroom teachers, internally reserving the funds from the BSA. The PPCS reserved approximately \$104,318 in contingency to fund this expense in the FY 2025-26 adopted budget.
2. Capital Outlay Funding- Numerous amendments to Florida's legislation governing public education capital outlay funding over time has resulted in significant funding shortfalls for capital improvements. In FY 2024, revisions to s. 1013.62, F.S. made developmental lab schools like FSU Elementary Charter School ineligible to receive charter capital outlay funding.

BUDGET ASSUMPTIONS/CONSTRAINTS

Administrative staff were provided with the following short-term initiatives, which guided financial decision-making during the development of this budget:

1. Revenue and expenditure projections for FY 2025-2026 were developed using historical trend data and state-issued funding forecasts. The Base Student Allocation (BSA) of \$5,381.49 per student, as proposed in the state HB 5001 Conference Report, served as the foundation for calculating state funding in the charter school budget.
2. The total projected systemwide enrollment for FY 2025-2026 is 6,285 students, representing an increase of 36 students over the prior fiscal year. This growth reflects modest year-over-year increases across multiple campuses and informs staffing, resource allocation, and funding projections in the FY 2025-2026 budget.
3. A total of one (1) F/T positions was deleted, and one (1) P/T position deleted because of the increased student enrollment and other system-wide personnel adjustments. The overall personnel changes decreased the charter school budget by \$120,776.
4. The enactment of SB7022 (State-Administered Retirement Systems) raised the annual employer contribution percentage of the Florida Retirement System (FRS), from 13.63 % to 14.03 %. This increased the charter school budget by \$11,825.
5. In accordance with Section 1011.62(14), Florida Statutes, 7.21% of the FY 2025-2026 budgeted Base Student Allocation (BSA) funding is reserved for Classroom Teacher and Other Instructional Personnel Salary Increases (formerly the Teacher Salary Increase Allocation). These funds are held within contingency budgetary accounts to ensure that the salary increases provided in FY 2024-2025 are sustained in the FY 2025-2026. Salary projections within instructional and non-instructional budgetary accounts do not include FY 2025-2026 negotiated wage increases, as those amounts will be determined following collective bargaining with the Broward Teachers Union.
6. Use Secure the Next Generation Initiative referendum funding to support increases in teacher pay, school safety initiatives, and expand mental health and other essential services
7. Operating expenses are budgeted to maintain the current levels of service to provide quality education and resources for our students.
8. Capital Spending approach: Due to inconsistent capital funding, capital needs are prioritized annually based on health & safety compliance, urgent facility repairs, and classroom capacity and instructional program needs.
9. Adherence to City of Pembroke Pines procurement ordinances and purchasing policies for all purchasing and capital expenditure activity.

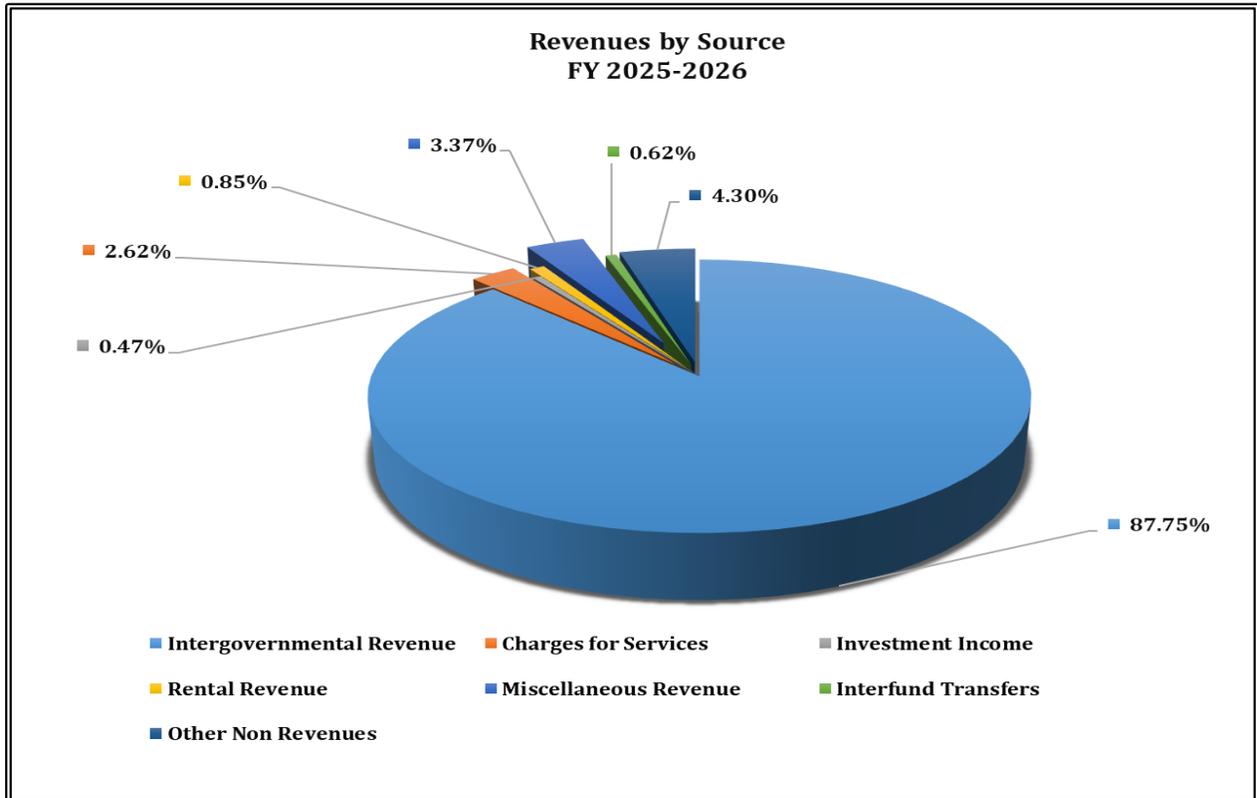
REVENUES

Funding for the Charter Schools continues to be an ongoing challenge. As the budget for the 2025-2026 fiscal year is prepared, the following data is used in projecting revenues:

- ✓ Student enrollment is 100% (6,285 students).
- ✓ Actual revenue received for FY 2024-2025.
- ✓ State allocation amounts appropriated to each school district.
- ✓ Base Student Allocation of \$5,381.49 per weighted FTE.
- ✓ Capital Outlay funding at 58% based on State projections.
- ✓ 2% administration fee paid to District on the first 250 students per charter.

Fiscal Year Budget Revenue Comparison

Revenue Source	2023-24 Budget	2024-25 Budget	% of Change FY23 to FY24	2025-26 Budget	% of Change FY25 to FY26
Intergovernmental Revenue	\$ 66,650,372	\$ 70,307,829	5.49%	\$ 76,140,692	8.30%
Charges for Services	1,600,933	2,236,491	39.70%	2,276,091	1.77%
Investment Income	42,500	120,410	183.32%	407,000	238.01%
Rental Revenue	713,733	712,587	-0.16%	739,103	3.72%
Miscellaneous Revenue	2,199,182	2,465,709	12.12%	2,925,672	18.65%
Interfund Transfers	697,239	886,275	27.11%	536,101	-39.51%
Other Non Revenues	2,684,229	4,279,331	59.42%	3,730,797	-12.82%
Total Revenue	\$ 74,588,188	\$ 81,008,632	8.61%	\$ 86,755,456	7.09%



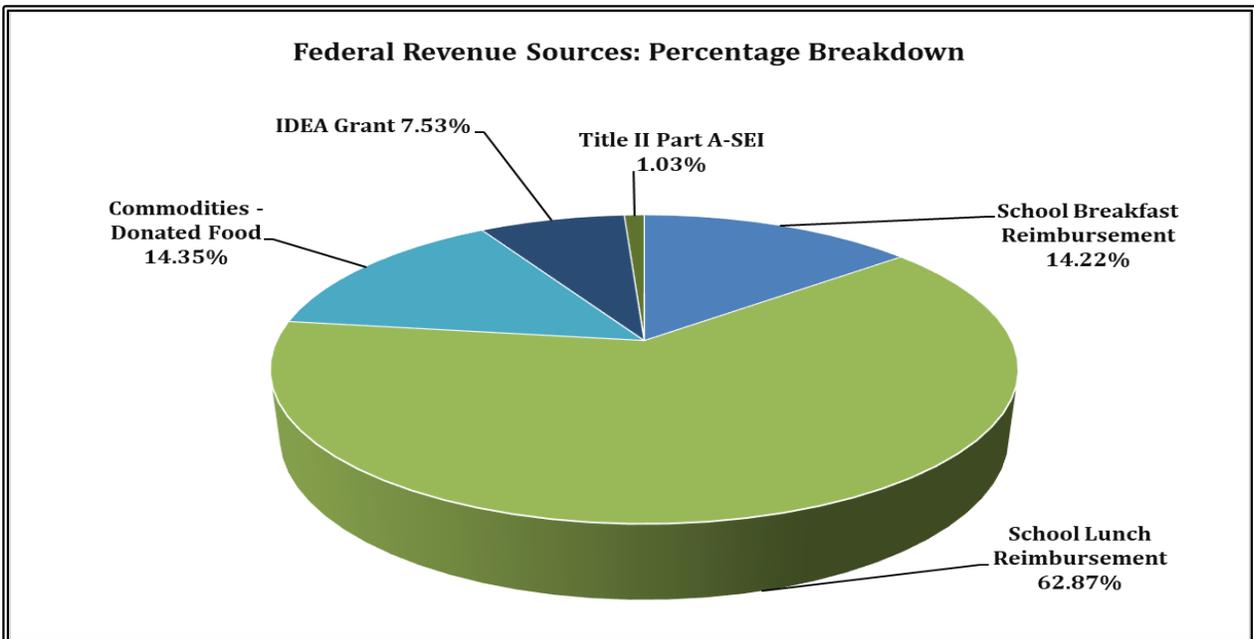
Intergovernmental Source: Federal funding – Revenues received from the United States either directly from the Federal government or received from the State as the distributing agency. For FY 2025-2026, the City of Pembroke Pines Charter School System anticipates receiving \$1,936,664 in total federal funding across its four charter school funds. These intergovernmental revenues support vital programs that promote student health, equitable access, and academic intervention services.

The largest share—\$1,217,693—will be received through the **National School Lunch Program**, which reimburses the schools for providing free and reduced-price meals to eligible students. An additional \$275,358 will be reimbursed through the **School Breakfast Program**, ensuring all students begin their day with a nutritious meal. In total, federal meal reimbursements represent approximately 72% of the Charter System’s federal revenues. Additionally, **Commodities (Donated Foods)** account for \$278,003, provided in the form of USDA-purchased foods to supplement school meal offerings. This program reduces the system’s food cost burden while supporting federal nutrition standards.

The **IDEA Grant** contributes \$145,747 support exceptional student education (ESE) services, funding staff, materials, and other supports for students with disabilities. Each school receives a proportionate allocation based on identified needs and student counts.

Additionally, **Title II Grant** funding of \$19,863 is anticipated for FY 2025–2026 and will support professional development initiatives to strengthen teacher effectiveness and instructional quality across the Charter School System.

FY 2025-26 Intergovernmental Source Federal Funding	170 Fund Elementary School	171 Fund Middle School	172 Fund Academic Village	173 Fund FSU Elementary	Total
School Breakfast Reimbursement	115,424	66,188	58,293	35,453	275,358
School Lunch Reimbursement	441,411	291,791	346,356	138,135	1,217,693
Commodities - Donated Food	91,689	60,236	94,536	31,542	278,003
IDEA Grant	6,039	4,458	8,159	127,091	145,747
Title II Part A-SEI	-	-	-	19,863	19,863
	\$ 654,563	\$ 422,673	\$ 507,344	\$ 352,084	\$ 1,936,664



Intergovernmental Source: State Shared Revenues - The table below outlines the projected State-shared revenues for each school fund within the City of Pembroke Pines Charter School System for FY 2025-26. These revenues are received through the schools’ sponsoring districts and reflect the State’s continued investment in public education through the Florida Education Finance Program (FEFP) and its related categorical components.

FY 2025-26 Intergovernmental Source State Shared Revenue	170 Fund Elementary Schools	171 Fund Middle School	172 Fund Academic Village	173 Fund FSU Elementary	Total
Florida Education Finance Program	\$ 12,215,387	\$ 7,502,179	\$ 13,986,757	\$ 4,906,946	\$ 38,611,269
Class Size Reduction	2,142,601	1,271,429	1,973,500	751,764	6,139,294
Capital Outlay	1,316,568	873,089	1,403,662	-	3,593,319
District School Taxes	5,942,665	3,869,063	6,362,105	1,153,809	17,327,642
Other State Shared Funding	2,446,754	1,895,821	3,187,132	1,002,797	8,532,504
	\$ 24,063,975	\$ 15,411,581	\$ 26,913,156	\$ 7,815,316	\$ 74,204,028

The total **State-shared revenue** for FY 2025-26 is projected at \$74,204,028, which includes both unrestricted and restricted funding streams:

FEFP (Base Funding): The largest portion, totaling over \$38 million, is provided through the FEFP and includes allocations based on student enrollment, the Base Student Allocation (BSA), cost differentials, and weighted program funding.

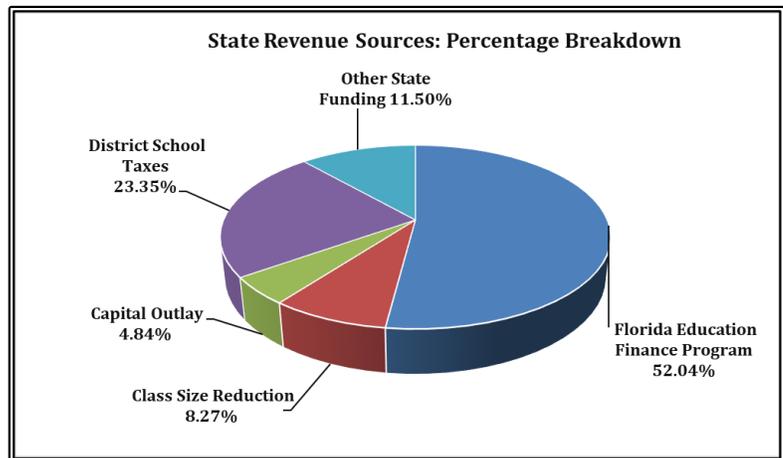
Class Size Reduction: A dedicated funding stream supporting compliance with Florida’s constitutional class size mandates, totaling approximately \$6.13 million.

Capital Outlay: Budgeted at \$3.59 million, this funding supports facility maintenance, safety upgrades, and eligible equipment purchases.

District School Taxes: This funding is generated from local school district property taxes and supports the day-to-day operating costs of public schools. It includes both state-authorized operating millage and any additional voter-approved school district taxes.

Other Categorical Funds: This includes standalone revenues such as Safe Schools, Mental Health Assistance, Student Transportation, ESE Guaranteed allocation, and Educational Enrichment. These smaller yet essential revenue streams support a well-rounded, secure, and academically enriched school environment.

These state funds are essential to sustaining core academic programs, complying with statutory mandates, and addressing school safety, mental health, and resource needs across all school sites. The City of Pembroke Pines Charter School System remains committed to using these funds efficiently to maintain fiscal integrity while supporting student achievement and well-being.



★Intergovernmental Source Spotlight★
Public Education Capital Outlay & Local Capital Improvement Revenue:
A Decade in Review

The Pembroke Pines Charter School System (PPCS) has relied on two major sources of capital support over the past decade: Local Capital Improvement Revenue and Public Education Capital Outlay. Funding for charter school capital outlay in Florida has historically been fragmented, shaped by shifting legislative priorities, resulting in obvious disparities when compared to traditional public schools. For the last two decades, Public Education Capital Outlay (PECO), a state-funded appropriation, was the primary source of capital support for charter schools. While essential, the PECO appropriations have fluctuated significantly since 2001, creating capital funding instability and complicating long-term facility planning.

At the same time, Local Capital Improvement Revenue (LCIR)-the 1.5 mill property tax levied by school districts-was not shared with charter schools until FY 2016-17. For years, the PPCS served thousands of students without access to any share of the school district's local capital millage dollars, even though our students are public school students. This changed temporarily with the passage of HB 7069, which mandated district sharing, and resulted in \$1.468 million in revenue in FY 2018. However, this bill was quickly repealed in the following legislative session under HB 7055. This provision changed the LCIR funding methodology by linking LCIR eligibility to whether annual state PECO appropriations fell below a statutory threshold. Because state PECO appropriations steadily rose and met the statutory floor from FY 2019 to FY 2023, school districts were not required to share LCIR during this period. This left charter schools dependent on fluctuating PECO funding once again.

Fortunately, recent legislation has re-shifted this dynamic. In 2023, state lawmakers amended Section 1013.62, F.S., now mandating the following:

- Required school districts to share their LCIR funding, on a phased-in basis over a period of 5 years, starting at 20% in FY 2023-24 and reaching 100% by FY 2027-28.
- Exclusion of developmental research schools (university lab schools) from PECO funding eligibility, disqualifying our FSU Elementary Charter School from receiving PECO going forward. The financial impact in FY 2024 was a potential loss of \$391,823 in capital revenue for the school.

As a result, beginning in FY 2023-24, our charter system now operates on a dual funding model, combining state PECO appropriations with local LCIR district distributions to support our charter school facilities. The state's appropriation of \$213 million in FY 2024, \$230.8 million in FY 2025, followed by \$248.6 million in FY 2026, met the statutory thresholds while the phased-in LCIR distribution began providing an additional stream of recurring local support.

While these legislative changes represent meaningful progress after years of inequity, capital outlay funding for our charter schools remain below the FY 2001 benchmark, underscoring the importance of both PECO & LCIR revenue sources, and the continued need for careful long-term planning and investment for our school facilities. Though our municipally-operated charter system benefited from City-issued bonds for the initial school facility build, repayment obligations fall solely on our charter schools, making sustainable capital planning an ongoing priority. To meet this challenge, the Pembroke Pines Charter School System continue to seek innovative funding strategies, including reinvested facility revenues, cultivating strategic partnerships, and leveraging available grant opportunities, to help offset the capital funding shortfalls, and sustain our high-quality learning environments. The following timeline and chart summarize how policy changes to LCIR and PECO funding translated into per-student funding over time.

PECO & LCIR Timeline (FY 2001- FY 2026)

The timeline below highlights key PECO/ LCIR policy changes, and the accompanying chart shows their impact on per-student dollars and as a comparative percentage to the FY 2001 funding benchmark.

2001 (Benchmark)

- PECO is the only capital source for charter schools.
- \$982 per student (100% benchmark); no LCIR distributions.

2015 - 2016

- PECO declines to \$430 per student.
- No LCIR sharing yet.

2017 - HB 7069 (passed)

- Legislature mandates district sharing of 1.5-mill LCIR with eligible charters schools.
- Effective July 1, 2017 (start of FY 2017–18).
- **Implementation note:** Because the law took effect at the start of the 2017–18 fiscal year, first LCIR dollars are recorded in FY 2018, not FY 2017.

2018 - HB 7055 (passed)

- Repeals mandatory LCIR sharing; ties LCIR access to a state-determined PECO threshold.
- PPCS receives one-time LCIR (\$247 per student in FY 2018), then LCIR is cut off when state PECO meets/exceeds the threshold for 2018–19 onward.

2019 - 2022

- Rising PECO appropriations (\$487 to \$529 per student).
- Districts are not required to share LCIR (PECO met the statutory floor).
- PPCS capital support relies primarily on PECO.

2023 - Section 1013.62 revised

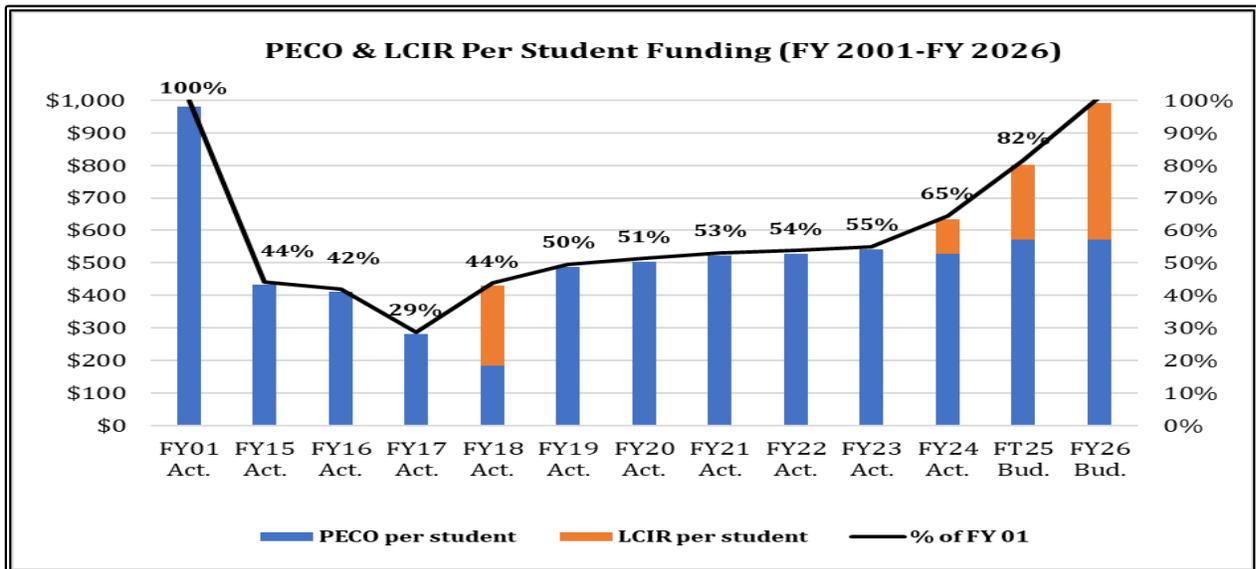
- LCIR sharing phased-in over five years: 20% in FY 2023-24 to 100% by FY 2027-28.
- Developmental research (lab) schools excluded from charter capital outlay (FSU Elementary no longer eligible).

2024 - 2025 (Dual model in effect)

- FY 2024: PECO is \$582 per student; LCIR returns to \$105 per student.
- FY 2025 (est.): PECO \$572 + LCIR \$230 = 82% of the FY2001 benchmark.

2026

- FY 2025-26 Budget Projection: PECO estimate is \$572 & LCIR estimate is \$420 per student.

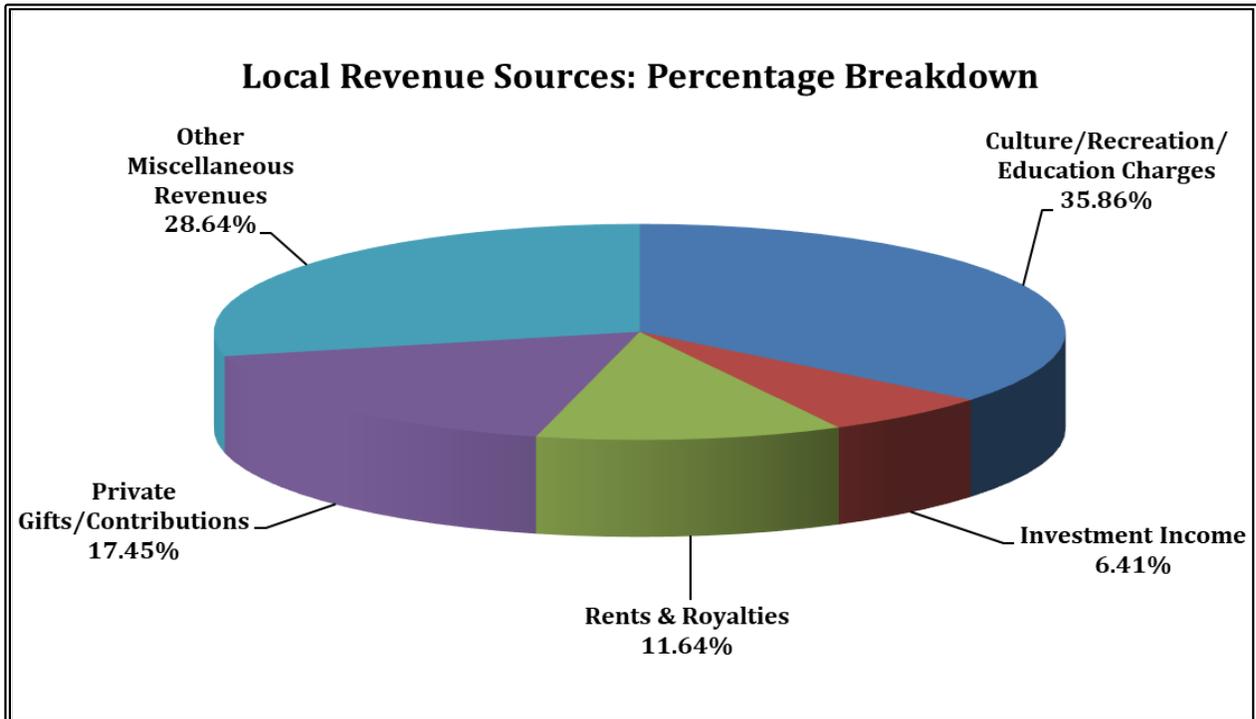


Intergovernmental Source: Local Revenue Source- Local revenues for FY 2025-26 is projected at approximately \$6.3 million and include a variety of non-state, non-federal funding streams that support daily school operations. This category encompasses:

- **Culture/Recreation/Education Charges**, such as fees collected for before- and after-care programs, extracurricular activities, and other enrichment services
- **Investment Income**, including interest earned on charter school accounts
- **Rents & Royalties**, such as facility rentals and internal lease agreements
- **Private Gifts/Contributions**, which include donations from parents, community members, and business partners; and
- **Other Miscellaneous Revenues**, which consist of revenue from in-house transportation services, E-Rate reimbursements, a-la-carte food sales, and other one-time or special sources.

These revenue sources provide vital supplemental funding to help sustain school-based programs and offset general operating costs.

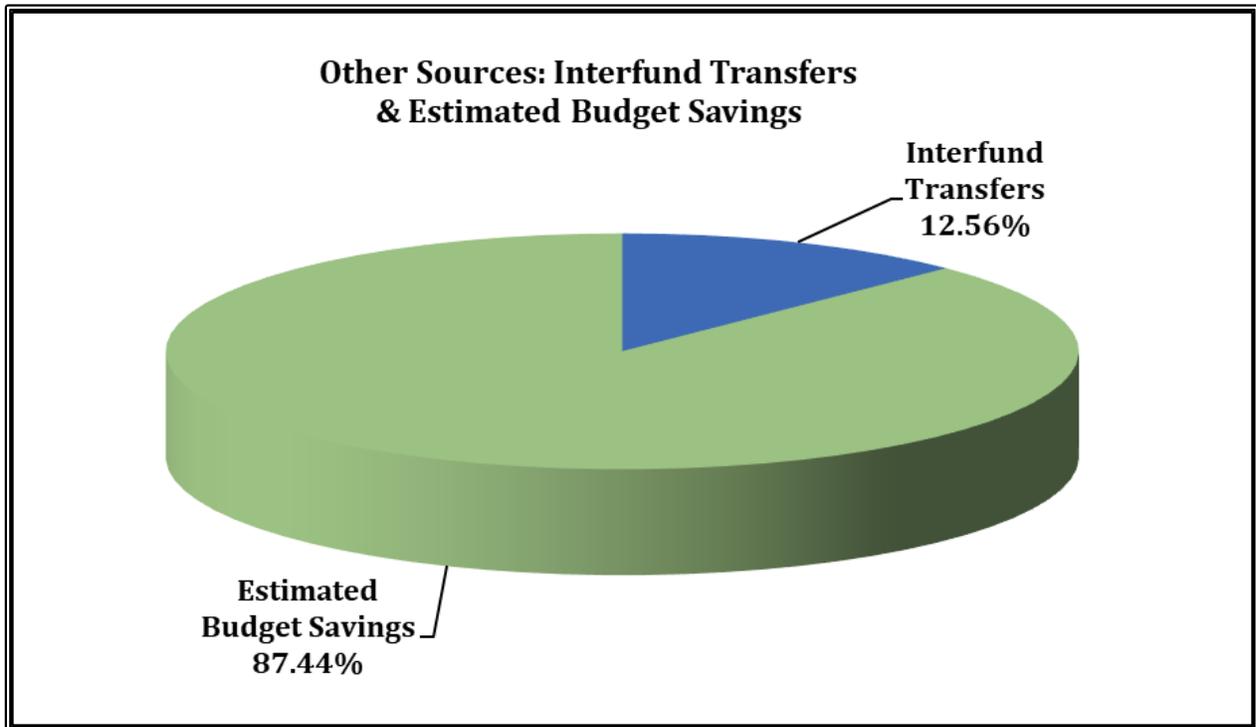
FY 2025-26 Local Revenue Sources	170 Fund Elementary School	171 Fund Middle School	172 Fund Academic Village	173 Fund FSU Elementary	Total
Culture/Recreation/Education Charge	\$ 1,462,238	\$ 100,073	\$ 158,710	\$ 555,070	\$ 2,276,091
Investment Income	108,000	39,000	190,000	70,000	407,000
Rents & Royalties	98,094	335,890	282,019	23,100	739,103
Private Gifts/Contributions	-	-	-	1,107,500	1,107,500
Other Miscellaneous Revenues	522,822	431,164	672,839	191,347	\$ 1,818,172
	\$ 2,191,154	\$ 906,127	\$ 1,303,568	\$ 1,947,017	\$ 6,347,866



Other Sources: Interfund Transfers and Estimated Savings – This category includes internal budgetary adjustments used to balance the FY 2025-26 budget, totaling \$4,266,898. It comprises the following components:

- **Interfund Transfers:** A general fund transfer from Early Development Center profits to the charter school system. For FY 2025-26, this also includes a transfer from the Elementary and Academic Village funds to the Middle School Fund.
- **Estimated Budget Savings:** This \$3.7 million estimate reflects anticipated savings from the FY 2024–2025 employee health insurance plan true-up reconciliation and is accounted for as “Other Non-revenue”.

FY 2025-26 Other Sources: Interfund Transfers & Estimated Savings	170 Fund Elementary School	171 Fund Middle School	172 Fund Academic Village	173 Fund FSU Elementary	Total
Interfund Transfers	\$ -	\$ 536,101	\$ -	\$ -	\$ 536,101
Estimated Budget Savings	1,147,732	754,017	777,916	1,051,132	3,730,797
	\$ 1,147,732	\$ 1,290,118	\$ 777,916	\$ 1,051,132	\$4,266,898



EXPENDITURES

The preparation of the FY 2025-26 expenditure budget presented significant challenges due to the expiration of ESSER and other federal COVID-19 relief funds. These funds had previously supported critical initiatives, including learning recovery efforts, staffing, and student services. With the phase-out of this non-recurring funding, the PPCSS was tasked with sustaining essential programs within its existing fiscal framework. Despite constrained State Shared Revenues that continue to fall behind rising operational costs, the FY 2025-26 expenditure budget reflects an 7.09% increase over the prior year. This growth reflects our ongoing commitment to safe school operations, academic recovery, and student well-being—while upholding fiscal responsibility. Budgetary controls are maintained at the expenditure object level within each school function to ensure transparency and accountability.

School Function:		2024-25 Budget	2025-26 Budget	Increase (Decrease)
5101	K-3 Basic	\$ 10,520,783	\$ 10,491,172	-0.28%
5102	4-8 Basic	15,038,584	14,885,741	-1.02%
5103	9-12 Basic	9,548,584	9,825,135	2.90%
5130	Intensive English/ESOL	2,400	3,235	34.79%
5250	Exceptional Student Program	3,660,549	4,126,793	12.74%
5300	Vocational 6-12	239,795	266,935	11.32%
5901	Substitute Teachers	371,072	398,171	7.30%
5919	School/Other	137,676	157,287	14.24%
6120	Guidance Services	1,626,876	1,657,249	1.87%
6130	Health Services	1,339,021	1,306,308	-2.44%
6200	Instruct Media Services	903,487	930,407	2.98%
6303	Instruction & Curriculum Dev. Svs.	912,241	820,794	-10.02%
6400	Instruct. Staff Training Services	71,936	83,532	16.12%
7100	Board	41,615	37,002	-11.08%
7200	General Administration	41,468	41,785	0.76%
7300	School Administration	10,345,420	14,497,067	40.13%
7301	Office of Innovative Learning	536,103	688,090	28.35%
7600	Food Services	3,923,827	3,830,892	-2.37%
7800	Pupil Transfer Services	3,429,145	3,519,836	2.64%
7900	Operation of Plant	17,023,913	17,820,790	4.68%
9102	Child Care Supervision	862,754	897,968	4.08%
9900	Athletics	431,383	469,267	8.78%
Total Expenditures		\$ 81,008,632	\$ 86,755,456	7.09%

The school's adopted budget provides funding for the following:

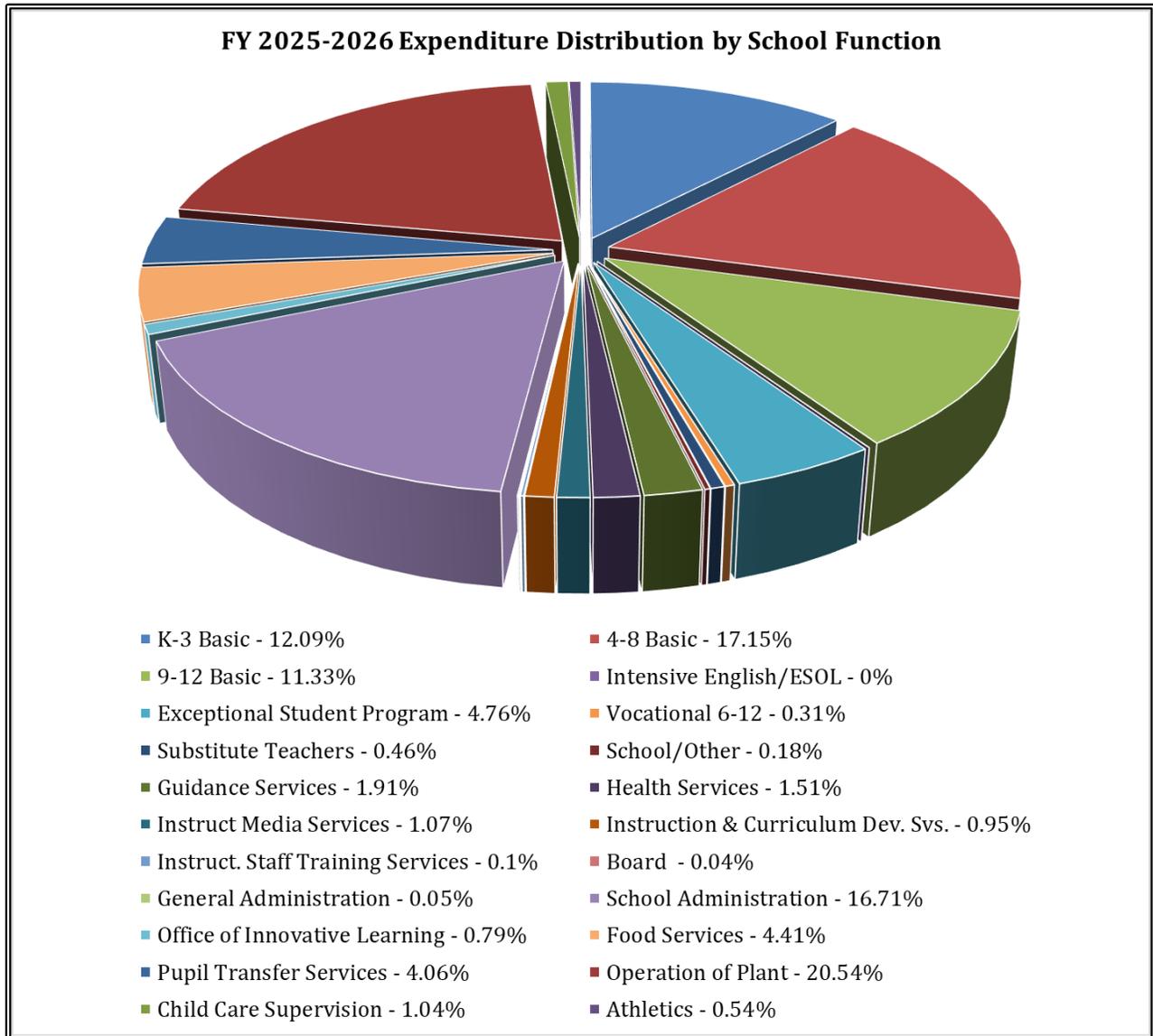
- ✓ Fringe benefits comparable to the charter school sponsoring school district.
- ✓ Above-standard health insurance coverage for qualifying employees.
- ✓ Providing two pension programs, the 401A Pension Plan and the Florida Retirement Plan that requires the employer to contribute 14.03% of the employee's base salary.
- ✓ All other expenses to operate the schools have been budgeted accordingly.

THREE YEAR BUDGET COMPARISON OF ANNUAL EXPENDITURES BY SCHOOL FUNCTION

Charter School Expenditures							
School Function		Personnel Expensed to School Function	2023-24 Budget	2024-25 Budget	% of Change FY 24 to FY 25	2025-26 Budget	% of Change FY 25 to FY 26
5101	K-3 Basic	Teachers, Part-Time Certified Teachers, Interventionists, and Teacher Assistants	\$ 9,936,552	\$ 10,520,783	5.88%	\$ 10,491,172	-0.28%
5102	4-8 Basic	Teachers, Part-Time Certified Teachers, Interventionists, and Teacher Assistants	14,589,826	15,038,584	3.08%	14,885,741	-1.02%
5103	9-12 Basic	Teachers	9,397,112	9,548,584	1.61%	9,825,135	2.90%
5130	Intensive English/ESOL	N/A	4,250	2,400	-43.53%	3,235	34.79%
5250	Exceptional Student Program	Teachers, Speech Therapists, Teacher Assistants, Student Services Coordinator, and Clerical Specialists	3,625,878	3,660,549	0.96%	4,126,793	12.74%
5300	Vocational 6-12	Teachers	340,513	239,795	-29.58%	266,935	11.32%
5901	Substitute Teachers	Substitute Teachers	400,413	371,072	-7.33%	398,171	7.30%
5919	School/Other	Substitute Teachers	149,105	137,676	-7.67%	157,287	14.24%
6120	Guidance Services	Guidance Director, School Counselors, Clerical Specialists, and Interventionist	1,553,515	1,626,876	4.72%	1,657,249	1.87%
6130	Health Services	Student Assistance Program Manager and School Mental Health Therapist	1,146,416	1,339,021	16.80%	1,306,308	-2.44%
6200	Instruct Media Services	Media Specialist and Teacher Assistants	883,317	903,487	2.28%	930,407	2.98%
6303	Instruction & Curriculum Development Services	ESE & Curriculum Specialists	858,106	912,241	6.31%	820,794	-10.02%
6400	Instruct. Staff Training Services	N/A	142,085	71,936	-49.37%	83,532	16.12%
7100	Board	N/A	38,346	41,615	8.53%	37,002	-11.08%
7200	General Administration	N/A	42,514	41,468	-2.46%	41,785	0.76%
7300	School Administration	Principals, Assistant Principals, Administrative Assistants, Clerical Specialists, Behavior Specialists, School Registrars, and Bookkeepers	7,779,945	10,345,420	32.98%	14,497,067	40.13%
7301	Office of Innovative Learning	Director of Innovative Learning, Technology & Instruction Supervisor, and K-12 Solution Specialists	523,163	536,103	2.47%	688,090	28.35%
7600	Food Services	N/A	3,200,251	3,923,827	22.61%	3,830,892	-2.37%
7800	Pupil Transfer Services	N/A	2,999,315	3,429,145	14.33%	3,519,836	2.64%
7900	Operation of Plant	Security Guards	15,677,391	17,023,913	8.59%	17,820,790	4.68%
9102	Child Care Supervision	Part-Time After School Care Staff	819,532	862,754	5.27%	897,968	4.08%
9900	Athletics	Assistant Athletic Director	480,643	431,383	-10.25%	469,267	8.78%
Total Expenditures			\$ 74,588,188	\$ 81,008,632	8.61%	\$ 86,755,456	7.09%

Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 27 and 29. The Function describes the activity for which a service or material is acquired (Food Services, Instruction K-3, etc.) while the Object describes the service or commodity obtained as the result of a specific expenditures (Personnel, Capital, Operation, etc.)

The expenditure table on pg. 27 and chart below illustrates how the total operating expenditures for FY 2025-2026 is distributed across various school functions. Each function represents a distinct area of educational service or operational support—ranging from core instruction (K–12 Basic) to student services (Guidance, Health, ESE) and facility operations. The largest shares of the budget are allocated to Operation of Plant (20.54%), Grades 4–8 Basic Instruction (17.15%), and K–3 Basic Instruction (12.09%), reflecting our commitment to maintaining quality learning environments and instructional services. Functional categories provide insight into why the expense occurs, linking spending to educational priorities and service delivery areas.



Total Expenditures are being presented two different ways, by Function and by Object, as shown on pages 27 and 29. The Function describes the activity for which a service or material is acquired (Food Services, Instruction K-3, etc.) while the Object describes the service or commodity obtained as the result of a specific expenditures (Personnel, Capital, Operation, etc.)

While this chart shows expenditures by *function* (the purpose or program supported), page 29 presents expenditure by *object* (the nature of the goods or services purchased), offering a complementary view of the budget.

The table below details school system expenditures for Fiscal Year 2025-2026 by School Object, which classifies spending based on the *type of goods or services purchased*, rather than the programmatic purpose. This school object-level classification follows the guidelines of the Florida Department of Education’s Financial and Program Cost Accounting and Reporting framework.

FY 2025-26 School Expenditures by School Object

School Function		Personnel (Sch. Obj. 100-299)	Operating (Sch. Obj. 300-599)	Capital (Sch. Obj. 600-699)	Other -Transfers (Sch. Obj. 700-999)	Total	% of Total
5101	K-3 Basic	\$ 9,920,960	\$ 570,212	\$ -	\$ -	\$ 10,491,172	12.09%
5102	4-8 Basic	13,718,148	1,160,848	6,745	-	14,885,741	17.15%
5103	9-12 Basic	8,578,111	1,247,024	-	-	9,825,135	11.33%
5130	Intensive English/ESOL	-	3,235	-	-	3,235	0.00%
5250	Exceptional Student Program	3,794,924	331,869	-	-	4,126,793	4.76%
5300	Vocational 6-12	193,953	72,982	-	-	266,935	0.31%
5901	Substitute Teachers	398,171	-	-	-	398,171	0.46%
5919	School/Other	157,287	-	-	-	157,287	0.18%
6120	Guidance Services	1,447,190	210,059	-	-	1,657,249	1.91%
6130	Health Services	650,377	655,931	-	-	1,306,308	1.51%
6200	Instruct Media Services	703,377	227,030	-	-	930,407	1.07%
6303	ESE Specialist	820,794	-	-	-	820,794	0.95%
6400	Instruct. Staff Training Services	-	83,532	-	-	83,532	0.10%
7100	Board	-	37,002	-	-	37,002	0.04%
7200	General Administration	-	41,785	-	-	41,785	0.05%
7300	School Administration	3,220,259	11,009,808	267,000	-	14,497,067	16.71%
7301	Office of Innovative Learning	642,504	45,586	-	-	688,090	0.79%
7600	Food Services	-	3,815,892	15,000	-	3,830,892	4.41%
7800	Pupil Transfer Services	-	3,519,836	-	-	3,519,836	4.06%
7900	Operation of Plant	56,875	17,457,059	-	306,856	17,820,790	20.54%
9102	Child Care Supervision	858,834	39,134	-	-	897,968	1.04%
9900	Athletics	140,982	328,285	-	-	469,267	0.54%
Total		\$ 45,302,746	\$ 40,857,109	\$ 288,745	\$ 306,856	\$ 86,755,456	100.00%

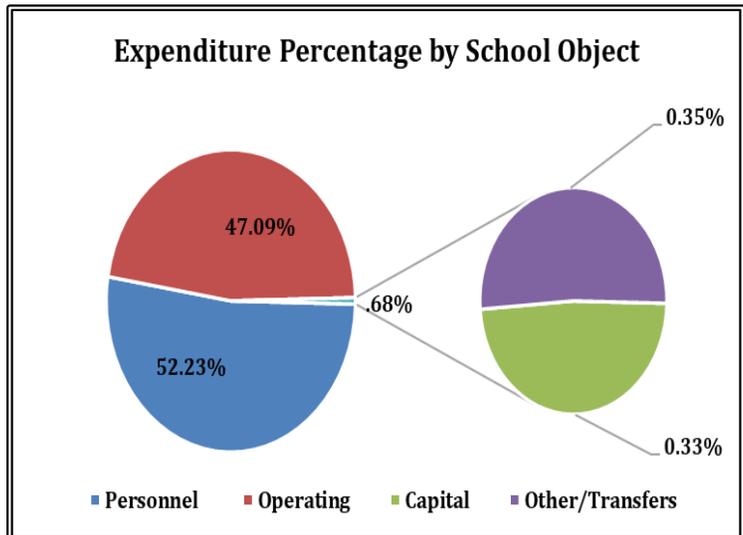
The major school object categories include:

Personnel: Salaries and benefits for teachers, support staff, and administrators.

Operating: Day-to-day services and supplies such as instructional materials, utilities, contracted services, and professional development.

Capital: Expenditures for long-term assets, including equipment and facility improvements.

Other Non-Revenue Transfers: Internal transfers used to balance the budget, such as fund reallocation or anticipated savings.



This breakdown provides transparency into the nature of expenditures, helping stakeholders understand how resources are invested to support operations, staffing, and instructional delivery. For example, a significant portion of spending is allocated to **Personnel**, underscoring the organization’s focus on staffing classrooms and student support services.

TRANSPORTATION

The Charter Schools’ transportation services are provided through a contract with The Transportation Authority. Transportation is delivered by a fleet of 51 buses, including five wheelchair-accessible vehicles, serving approximately 2,200 students residing more than 2.0 miles from their school. The FY 2025–26 transportation is budgeted at \$561 per rider in accordance with legislative proposal HB 5001. To supplement State transportation revenues, the Charter Schools generate additional income through the rental of buses to outside entities when not in use for school-related activities, at a rate of \$90 per hour. Total budgeted transportation revenues for FY 2025–26 are \$1,283,568. Total transportation expenditures are \$3,519,836, resulting in an unfunded balance of \$2,236,268, which is subsidized by the Charter Schools.

(Fund) School	# of riders	% of riders	State Revenue	In-House Transportation Revenue	Total Revenue
(170) Elementary School	451	22%	\$ 253,011	\$ 152,327	\$ 405,338
(173) FSU Elementary *	0	0%	0*	100,073	100,073
(171) Middle School	635	47%	\$ 356,235	157,057	513,292
(172) Acadmic Village	1,202	56%	674,322	52,402	726,724
Total	2,288	36%	\$ 1,283,568	\$ 461,859	\$ 1,745,427

* Lab Schools do not qualify for transportation revenue from the State

FOOD SERVICE

The Charter Schools’ food service program is operated under contract with Chartwells Dining Services, a nationally recognized vendor that provides daily breakfast and lunch aligned with the standards of the USDA National School Lunch Program (NSLP) and School Breakfast Program (SBP). Meal pricing remains comparable to that of the local school district.

For Fiscal Year 2025-26, total projected revenues from federal reimbursements and food sales are estimated at \$3,563,271, while projected expenditures for contracted services are budgeted at \$3,830,892. The resulting net shortfall of \$267,621 will be subsidized by the Charter Schools to ensure continued food access for all students.

As part of the schools’ commitment to equity and nutrition, Universal Free Breakfast will be offered to all students in FY 2025-26. In addition, the Food Services team will implement a variety of marketing strategies and outreach initiatives to encourage increased student participation in school meal programs, such as National School Lunch Week and Discovery Kitchen. Daily menu planning also reflects the goals of the State’s Wellness Policy, promoting the development of healthy eating habits and ensuring access to nutritious food options.

(Fund) School	# of Students Receiving Free Meals	# of Students Receiving Reduced Meals	Total	% of school population
(170) Elementary School	624	197	821	40%
(171) Middle School	390	128	518	38%
(172) Acadmic Village	470	191	661	31%
(173) FSU Elementary	200	68	268	37%
Total	1,684	584	2,268	38%

ADMINISTRATION

The Pembroke Pines Charter School System (PPCS) operates under a unique municipal model, owned and managed by the City of Pembroke Pines. This structure allows the City to directly oversee day-to-day school operations while leveraging existing City departments to deliver key administrative services. This integrated approach eliminates many of the bureaucratic inefficiencies typically found in traditional district-run public schools, resulting in cost savings and enhanced operational efficiency.

To support these services, the charter school system pays an administrative fee to the City. For Fiscal Year 2025-2026, this fee is budgeted at approximately \$2,014,617. In return, PPCS benefits from the expertise and infrastructure of the following City departments:

Superintendent – The City Manager serves in a dual role as the Superintendent of the charter school system, ensuring alignment between City operations and school leadership.

Governing Board – The City Commission acts as the PPCS Governing Board, providing policy direction and fiscal oversight for the school system.

City Clerk – Oversees public records related to the schools and fulfills public information requests, ensuring transparency and compliance with Florida's public records laws.

Human Resources – Manages recruitment, employee benefits, job classification, salary administration, and personnel records for school staff.

Payroll Department – Processes timekeeping and payroll for all school employees.

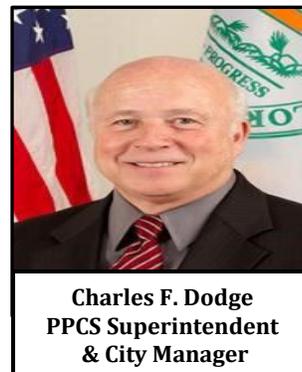
Finance Department – Performs all transactional accounting functions, including accounts payable/receivable and the preparation of financial statements and reports.

Purchasing & Contract Administration – Facilitates procurement and contract management for goods, services, and capital projects across the school system.

Office of the Controller – Provides compliance support for the National School Lunch Program (NSLP), administrative oversight of student lotteries and re-enrollment, budget development guidance, and management of the Pembroke Pines Charter School Foundation.

Technology Services – Provides technical support for school devices and manages the charter schools' core technology infrastructure and cloud environments.

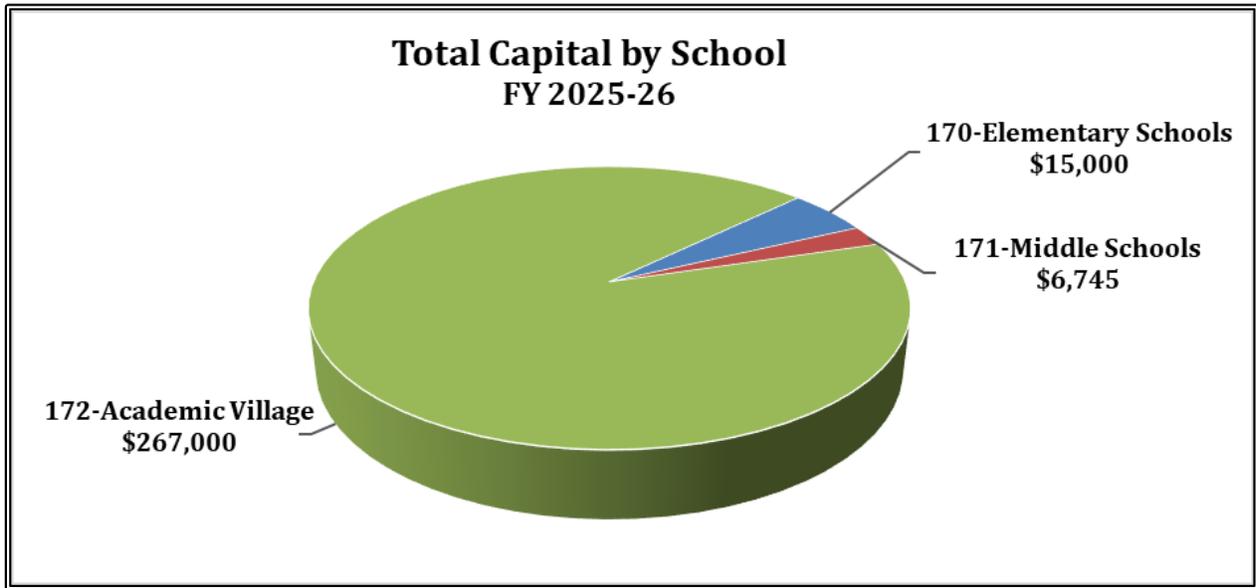
By integrating City resources and personnel, the Pembroke Pines Charter School System minimizes administrative overhead while maintaining high standards of service, allowing more funding to be directed toward instructional and student-centered priorities.



CAPITAL EXPENDITURE SUMMARY

Effective July 1, 2022, the City of Pembroke Pines increased its capital asset threshold from \$1,000 to \$5,000. Capital expenditures are defined as all charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$5,000 and a useful life expectancy of greater than 1 year.

Due to funding constraints including the expiration of ARP/ESSER funding, the PPCS has limited 2025-2026 capital outlay upgrades budgeted. The total capital expenditure budget is \$288,745, classified entirely as routine expenditures. Capital expenses include food service equipment replacements necessary to maintain safe and efficient operations in compliance with National School Lunch Program (NSLP) standards at West Elementary, music instruments at West Middle for their band program, and network infrastructure and audiovisual equipment at Academic Village.



There were no major capital technology projects budgeted in FY 2026 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP). As a result, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure projects or equipment that are not part of the original scope of the TMP. For 2025-26, the budgeted IT/Telecommunications Service Fee totals \$890,274. For more information, please see our Capital Improvement Program (CIP) section.

FY 2025-26 IT/Telecommunication Service Fee Allocation by School	
Fund	FY 2025-26 Budget Per School
170- Elementary Schools	\$293,624
171- Middle Schools	\$192,900
172- Academic Village	\$302,741
173- FSU Elementary	\$101,009
Total	\$890,274

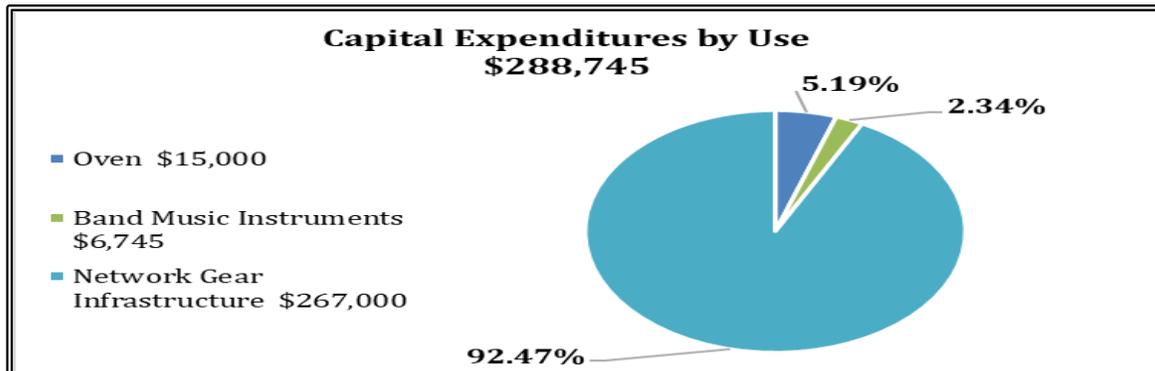
CAPITAL EXPENDITURE SUMMARY (cont.)

Routine capital expenditures are recurring in nature and support the ongoing maintenance and functionality of existing instructional and operational programs. As part of the annual budget development process, the City of Pembroke Pines Charter School System (PPCS) evaluates a broad range of routine replacement needs through its Capital Improvement Plan (CIP), including instructional technology, classroom and kitchen equipment, specialized instructional resources, and staff devices. While these categories are reviewed each year, not all are funded in every fiscal cycle. For FY 2025-26, routine capital expenditures are limited to targeted programmatic replacements, including an oven at West Elementary and band instruments at West Middle. The routine capital expenditure budget for FY 2025-26 totals \$21,745 and is allocated by school fund as shown in the table below.

2025-26 Routine Capital Expenditures by School	
Fund 170- Elementary Schools	
Capital Description	Amount
Oven	\$ 15,000
Total	\$ 15,000
Fund 171- Middle Schools	
Capital Description	Amount
Band Music Instruments	\$ 6,745
Total	\$ 6,745
Total Routine Capital	\$ 21,745

Non-routine capital expenditures represent strategic, generally one-time investments intended to address systemwide infrastructure or long-term operational needs. In FY 2025-26, non-routine capital funding is dedicated to network infrastructure upgrades at the Academic Village to support reliable connectivity and communication across the campus.

2025-26 Non-routine Capital Expenditures by School	
Fund 172- Academic Village Charter School	
Capital Description	Amount
Network Gear Infrastructure	\$ 267,000
Total	\$ 267,000
Total Non-routine Capital	\$ 267,000



LONG-TERM FORECASTING

The Pembroke Pines Charter Schools are unique in that they are municipally run by the City of Pembroke Pines. Consequently, the Charter Schools are not a designated taxing authority and are fiscally dependent on state-shared and federal grant revenues. Therefore, every Charter School annual operating budget is guided and restricted by state and federal legislative decisions for funding. State-shared and federal revenues comprise 87.76% of the Charter School 2025-26 revenue projection, with the remaining 12.24% anticipated from other various sources, such as contributions or service charge revenues. Thus, 100% of the Charter School annual revenue income projection is classified exclusively under the Special Revenue Fund. To give a comparison, a typical school district with a taxing authority designation has a General Fund, Debt Service Fund, Capital Project Fund, Special Revenue Fund, Proprietary and Fiduciary Funds, since they have multiple sources of incoming revenue aside from local, state and federal aid. Based solely on average revenue per FTE for the past five fiscal years, the table below depicts projected state and federal revenues for three upcoming fiscal years.

State Shared Revenue Trend					
2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
\$ 63,594,788	\$ 72,812,993	\$ 74,204,028	\$ 74,946,068	\$ 75,695,529	\$ 76,452,484
Federal Grant Revenue Trend					
2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
\$ 5,264,196	\$ 4,381,260	\$ 1,936,664	\$ 1,956,031	\$ 1,975,591	\$ 1,995,347

Being constrained to state and federal aid poses challenges to long-term forecasting models, as budget decisions are conditional on anticipated state-shared appropriations and federal funding amounts that are not approved and released to Charter School Administration until late in the budget planning process. Despite limited funding resources and challenges, the Charter Schools continue to look for ways to maximize resources and efficiencies within their annual operating budgets to develop long-term financial goals that are aligned with the Charter Schools' mission, educational goals, and objectives. All long-term financial goals are based on the following assumptions and strategies:

- Charter School Administration will continue to negotiate with employee collective bargaining units to lower the impact of personnel costs.
- Current programs and services will be maintained.
- Increase the fund balance to the 10% target goal through pursuing new revenue sources.
- Find innovative ways of conducting business that will ultimately reduce operating expenses.
- Maintain a capital improvement plan that is objectively prioritized and establishes priorities primarily for replacement and maintenance projects.
- Ensure the current budget prioritizes the correction of unsafe conditions and provides for preventative maintenance of existing equipment and technology as to enable them to reach their useful life cycles.

BUDGET FORECAST

Three-Year Budget Forecast Summary (FY 2026–2029)

The table below presents a projected three-year budget forecast for all Pembroke Pines Charter School funds, beginning with the adopted budget for FY 2025-2026 and extending through FY 2028-2029. These projections are based on historical expenditure trends, anticipated enrollment growth, and estimated changes in state and federal funding. Each individual school fund—Elementary, Middle, Academic Village, and FSU Elementary—has been forecasted independently to reflect its unique operational and programmatic needs.

THREE YEAR BUDGET FORECAST FOR ALL SCHOOL FUNDS				
School (Fund)	2025-2026 Budget	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast
170- Elementary	\$ 28,057,424	\$ 28,337,998	\$ 28,621,378	\$ 28,907,589
171- Middle	18,030,499	18,210,804	18,392,912	18,576,843
172- Academic Village	29,501,984	29,797,004	30,094,974	30,395,924
173- FSU Elementary	11,165,549	11,277,204	11,389,977	11,503,876
Total FY Budget	\$ 86,755,456	\$ 87,623,011	\$ 88,499,241	\$ 89,384,232

Highlights:

FY 2025-2026 Adopted Budget:

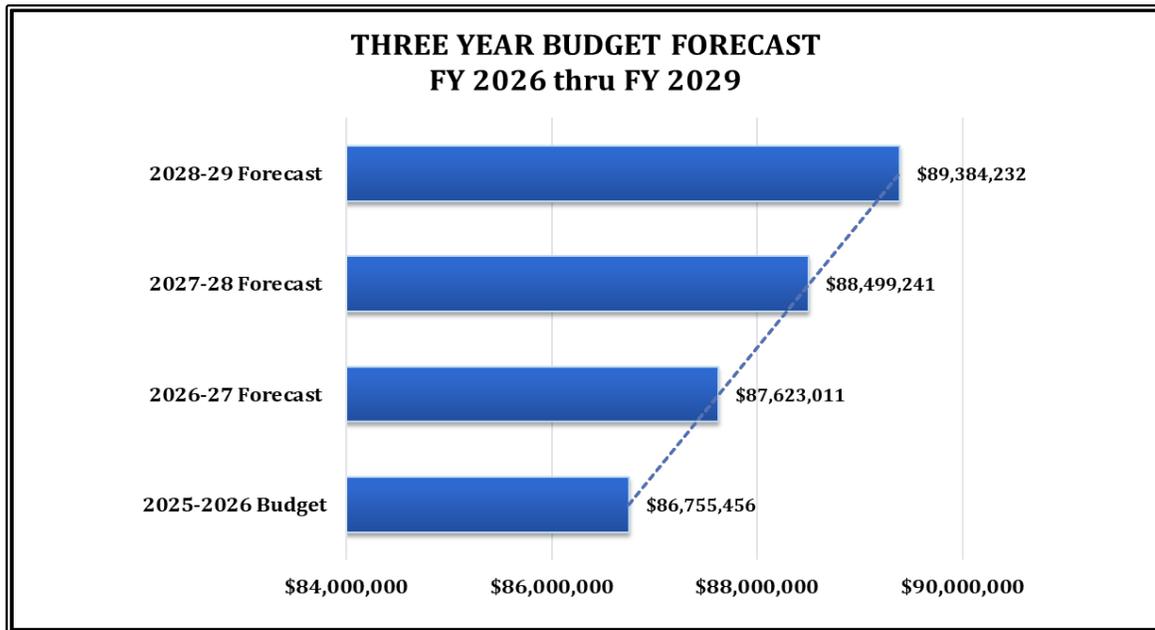
- The total adopted budget across all school funds is \$86,755,456.

Year-Over-Year Growth:

- The overall charter school system budget is projected to increase by approximately 3% over three years, reaching \$89,384,232 by FY 2028-2029.

Stable Growth Across All Sites:

- Modest, consistent budget growth is projected for all school sites, allowing for continued investment in instructional staffing, student services, and campus operations.



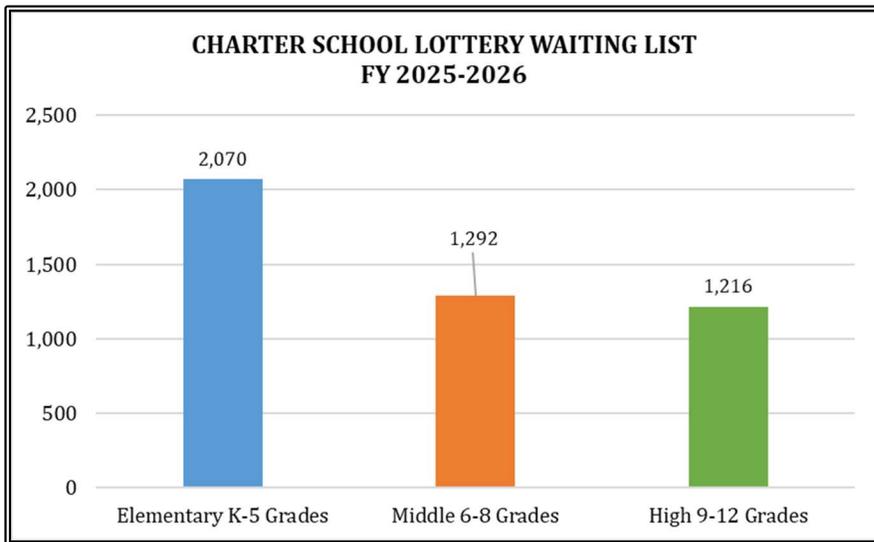
This forecast will be reviewed and refined annually to reflect updated revenue estimates, legislative changes, and strategic priorities set by school leadership and the Governing Board.

THE PPCS LOTTERY PROCESS & HOW IT FEEDS PPCS STUDENT ENROLLMENT

Florida Law requires charter schools to admit students through a random selection process or lottery when the number of applications exceed the capacity of a program, class, grade level, or building (Section 1002.33, Florida Statutes). PPCS school administration projects how many new students it can add each school year during the PPCS lottery application and budget development process. Anticipated student retentions, grade advancements, student withdrawals, high school graduates and staffing levels are all factors that are weighed when determining student enrollment capacity at each school site.

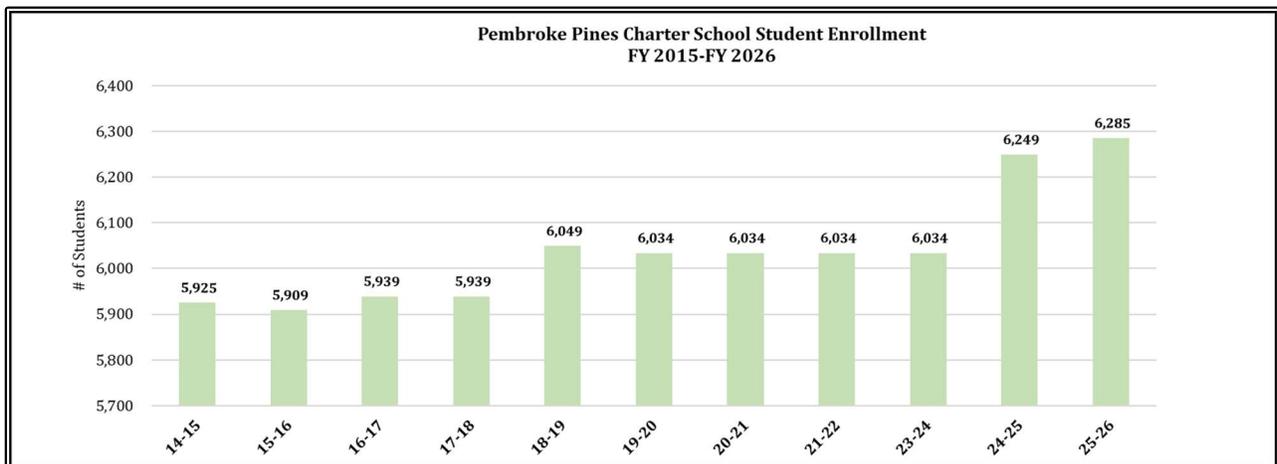
In review of all enrollment factors for the FY 2025-26 school year, systemwide enrollment increased to 6,285 students. Students that apply for a seat within the PPCS system that are not accepted in the prior and current year’s lottery process are placed on a waiting list. When a seat becomes available, parents are notified and must meet registration requirements when accepting the seat for their child. The PPCS currently has 4,578 student applicants on their lottery wait list.

2025-2026 CHARTER SCHOOL WAITING LIST



Grade	Number of Students
K	870
1	252
2	248
3	185
4	278
5	237
6	684
7	316
8	292
9	660
10	294
11	173
12	89
TOTAL	4,578

History of Projected Enrollment



PPCS STUDENT ENROLLMENT AND GROWTH HISTORY

- **1998-1999:** The City of Pembroke Pines entered into a charter agreement with the School Board of Broward County, forming the Pembroke Pines Charter East and West Elementary schools. The new schools opened their doors to 750 elementary aged students.
- **1999-2000:** The PPCS were authorized to expand and added the West Middle Charter School location. Student enrollment grew to a total of 1,672 systemwide.
- **2000-2001:** The PPCS continued its expansion and the Academic Village High School (AVHS) came to be, adding an additional 600 students to the PPCS system.
- **2001-2002:** The AVHS increased its enrollment to 900 students. Systemwide enrollment grew to 2,572.
- **2002-2003:** PPCS expanded to include its Central Elementary and Central Middle Charter School Campus location. The total elementary school enrollment grew by 800 students and the total middle school enrollment grew by 528 students. The AVHS also took on more, increasing their enrollment by 300 students. This was our largest student enrollment increase systemwide to date.
- **2003-2004:** The City of Pembroke Pines entered into a charter agreement with Florida State University, forming the Pembroke Pines FSU Charter Elementary School. FSU Elementary accepted 610 new students. The AVHS continued to grow and increased their student population by an additional 400 students. Systemwide enrollment is now 5,210 students.
- **2006-2007:** AVHS student population growth continues and 100 students are added; FSU Elementary increased its enrollment by 10 students.
- **2008-2009:** The PPCS Elementary schools and FSU Elementary School take on an additional 116 students.
- **2009-2013:** The PPCS continue to grow their student population and over this time period increases student enrollment by 208 students. The systemwide total enrollment is now 5,634 students and remains so for the following 2013-2014 school year.
- **2014-2015:** The AVHS expands its grades of service to now include middle school students. The AVHS is renamed Academic Village Charter School (AVCS), now servicing grades 6-12. Their enrollment increases by 300 middle school students. The West Middle school decreases enrollment by 9 students.
- **2015-2018:** The PPCS make minor adjustments to its systemwide enrollment over this time period to ensure efficiency in meeting student needs.
- **2018-2019:** The AVCS increased high school grade enrollment by 85 students; FSU Elementary adds an additional 20 students; the elementary decreased enrollment by 8 students and the middle school increased enrollment by 13 students, for greater efficiency and to meet student needs. Student enrollment is at its largest since inception, 6,049 students systemwide.
- **2019-2024:** The elementary and middle school sites adjust their enrollment, decreasing by 15 students to ensure efficiency in meeting student needs. Systemwide enrollment of 6,034 maintained thru FY 2024.
- **2024-2025:** East Elementary increased enrollment by 15 students, Central Elementary by 8 students, and West Elementary by 138 students following a facility expansion made possible by repurposing the former West Early Development Center. With the Pre-K Center's closure, the adjacent space was integrated into the elementary school campus, allowing for additional classrooms and an expanded student body. The middle schools increased enrollment by 19 students, the AVCS added 25 high school students, and FSU Elementary increased enrollment by 10 students. PPCS enrollment for FY 2024-25 is 6,249 systemwide.
- **2025-2026:** Student enrollment increased by 36 students systemwide. Academic Village High added 20 students, and FSU Elementary increased enrollment by 16 students. PPCS enrollment for FY 2025-26 is 6,285 systemwide.

PERSONNEL CHANGES

The proposed budget provides for the following personnel changes by school function. Personnel changes implemented within the FY 2025-26 budget resulted in the systemwide reduction of one (1) full-time position, and a reduction in one (1) part-time position.

FY 2025-2026 Changes in Staffing Levels							
School Function		2024-25 Existing Positions		2025-26 Position Adjustments		2025-26 Total Positions	
		F/T	P/T	F/T	P/T	F/T	P/T
5101	K-3 Basic	98.44	47.00	(0.67)	0.00	97.77	47.00
5102	4-8 Basic	134.56	29.00	0.67	0.00	135.23	29.00
5103	9-12 Basic	86.00	0.00	1.00	0.00	87.00	0.00
5250	Exceptional Student Education	36.00	5.00	0.00	(1.00)	36.00	4.00
5300	Vocational 6-12	2.00	0.00	0.00	0.00	2.00	0.00
6120	Guidance Services	14.00	1.00	0.00	0.00	14.00	1.00
6130	Health Services	7.00	0.00	(1.00)	0.00	6.00	0.00
6200	Instruct Media Services	7.00	0.00	0.00	0.00	7.00	0.00
6303	ESE Specialist	8.00	0.00	(1.00)	0.00	7.00	0.00
7300	School Administration	24.00	2.00	0.00	0.00	24.00	2.00
7301	Office of Innovative Learning	5.00	0.00	0.00	0.00	5.00	0.00
7900	Operation of Plant	1.00	0.00	0.00	0.00	1.00	0.00
9102	Child Care Supervision	0.00	75.00	0.00	0.00	0.00	75.00
9900	Athletics	1.00	0.00	0.00	0.00	1.00	0.00
	Total	424	159	(1.00)	(1.00)	423	158

The tables below present the financial impact of the 2025-26 personnel changes in two ways: First by PPCS school site, and second by Fund. These adjustments were implemented to address the evolving academic and operational needs of each charter school site. Adjustments were based on student enrollment shifts, programmatic demands, and the repurposing of existing facilities—such as the expansion at West Elementary. All staffing decisions were made with careful consideration of budgetary constraints and a continued commitment to maintaining fiscal responsibility while ensuring appropriate support for student success.

PERSONNEL CHANGES (cont.)

FY 2025-2026 Personnel Changes Per PPCS School Site			
Fund-School Site	School Function	Personnel Change Description	Position Change/School Site
170-West Elementary	6130	Decreased .25 FT Sch Mental Health Therapist	\$ (25,430)
		Total Financial Impact for West Elementary	\$ (25,430)
170-Central Elementary	5101	Decreased .67 FT Charter School Teacher	\$ (67,016)
	5102	Increased .33 FT Charter School Teacher	\$ 33,018
		Total Financial Impact for Central Elementary	\$ (33,998)
171-West Middle	5250	Increase .5 FT Student Services Coordinator	\$ 57,606
		Total Financial Impact for West Middle	\$ 57,606
171-Central Middle	5250	Decreased 1 FT ESE Charter Sch Teacher	\$ (86,338)
	6130	Decreased .25 FT Sch Mental Health Therapist	\$ (25,430)
	5102	Increase .34 FT Charter School Teacher	\$ 34,019
		Total Financial Impact for Central Middle	\$ (77,749)
172- Academic Village	6130	Decreased .25 FT Sch Mental Health Therapist	\$ (25,430)
	5103	Increase 1 FT Charter Sch Social Studies Teacher	\$ 86,338
	6303	Decrease 1 FT ESE Specialist	\$ (111,173)
	5250	Increase 1 FT ESE Specialist	\$ 111,173
		Total Financial Impact for Academic Village	\$ 60,908
173-FSU Elementary	5250	Decreased 1 PT ESE Assistant	\$ (19,073)
	6130	Decreased .25 FT Sch Mental Health Therapist	\$ (25,430)
	5250	Decrease .5 FTE Student Services Coordinator	\$ (57,604)
		Total Financial Impact for FSU Elementary	\$ (102,107)
Systemwide Financial Impact of FY 2025-26 Personnel Changes			\$ (120,770)

FY 2025-2026 Personnel Changes Per School Fund		
Fund	School Sites included in each School Fund	Financial Impact per Fund
170-Elementary Schools	East, West, Central Elementary Schools- Grade Levels K-5	\$ (59,428)
171-Middle Schools	West and Central Middle Schools Grade Levels 6-8	\$ (20,143)
172-Academic Village	Academic Village Combination School Grade Levels 6-12	\$ 60,908
173-FSU Elementary	FSU Elementary School-Grade Level K-5	\$ (102,107)
Systemwide Financial Impact of FY 2025-26 Personnel Changes		\$ (120,770)

LEASE PAYMENT

The charter school system does not have a Debt Service Fund. The Schools lease their elementary, middle, and high school buildings from the City of Pembroke Pines for a varying annual lease payment. These payments are based on the total debt service requirements of the debt issued by the City of Pembroke Pines for the purchase of land and construction of the school campuses.

Below is a brief description of the long-term debt obligation, which is reported in the City's financial statements, used to build the **Pembroke Pines FSU Charter Elementary School**:

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities. Long-term debt which is reported in the City's financial statements, is not included in the School's special purpose financial statements, and is described below:

In 2001, the City issued Public Improvement Revenue Bonds, Series 2001 for \$19,600,000 of which approximately \$7,100,000 was used to finance the construction of the City of Pembroke Pines/Florida State University Charter Elementary School. Effective October 1, 2013, there is no outstanding balance for the Series 2001 Bonds. In December 2006, \$10,985,000 of the Public Improvement Revenue Bonds, Series 2001 was advance refunded by a portion of the \$29,720,000 Public Improvement Revenue Refunding Bonds, Series 2006. In October 2016, \$29,720,000 of the Public Improvement Revenue Bonds, Series 2006 were refunded by \$17,386,400 Public Improvement Revenue Refunding Bonds, Series 2016, which resulted in rent savings of approximately \$295,000 annually for all the Charter Schools.

In 2008, the City issued the Charter School Revenue Bonds, Series 2008 for \$64,095,000 and used approximately \$3,360,000 to finance the construction of 12 new classrooms for the City of Pembroke Pines/Florida State University Charter Elementary School. On May 17, 2011, the City remarketed the Series 2008 Bonds to Wells Fargo and obtained a variable rate of SIFMA rate plus 0.89% for a three-year term. On May 29, 2014, the City remarketed the Series 2008 Bonds to PNC Bank, National Association (the "Bank") and obtained a variable rate of SIFMA rate plus 0.59% for a four-year term, which resulted in rent savings of approximately \$139,000 annually for all the Charter Schools. The remarket was extended to November 7, 2019.

On November 7, 2019, \$62,195,000 of the Charter School Revenue Bonds, Series 2008 was refunded by \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semi-annually for bonds maturing in 2026 and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City. The bondholders will have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution. (City of Pembroke Pines, Florida State University, Audited Financial Statements for the Fiscal Year Ended June 30, 2025).

LEASE PAYMENT (cont.)

Below is a brief description of the long-term debt obligation, which is reported in the City's financial statements, used to build the **Pembroke Pines Charter Elementary Schools, Middle Schools, and High School**:

The City borrowed \$10,000,000 from a bank in December 1997 of which approximately \$8,000,000 was used to finance the acquisition of land and construction of the Elementary Schools. In 1998, the City issued Public Improvement Revenue Bonds, Series 1998 for \$24,055,000 of which approximately \$12,500,000 was used to finance the construction of the Middle School, and the purchase and development of the site for the City's Charter High School. During 1999, the City issued Capital Improvement Revenue Bonds, Series 1999 for \$45,240,000 of which approximately \$31,000,000 was used to finance the construction of the City of Pembroke Pines Charter High School and further expansion of the Schools. During 2001, the City issued Charter School Revenue Bonds, Series 2001A and 2001B for \$31,910,000 and \$20,060,000, respectively, which were used to finance the construction of the City of Pembroke Pines Charter Central Campus and the shared-use facility located at the Academic Village Charter High School Campus.

On December 1, 2006, \$18,935,000 of the Public Improvement Revenue Bonds, Series 1998, and \$10,985,000 of the Public Improvement Revenue Bonds, Series 2001 were advance refunded by the City's \$29,720,000 Public Improvement Revenue Refunding Bonds, Series 2006. On December 1, 2006, \$28,100,000 of the Capital Improvement Revenue Bonds, Series 1999 was advance refunded by a portion of the City's \$45,050,000 Capital Improvement Revenue Refunding Bonds, Series 2006. In October 2016, \$29,720,000 of the Public Improvement Revenue Bonds, Series 2006 was refunded by \$17,386,400 Public Improvement Revenue Refunding Bonds, Series 2016, which resulted in rent savings of approximately \$295,000 annually for all the Charter Schools.

In May 2017, \$30,505,000 of the Capital Improvement Revenue Refunding Bonds, Series 2006 was refunded by a portion of the City's \$45,960,000 Capital Improvement Revenue Refunding Bonds, Series 2017, which resulted in rent savings of approximately \$151,000 annually for all the Charter Schools.

On March 25, 2008, the City advance refunded the Charter School Revenue Bonds, Series 2001A and 2001B, and constructed thirty-eight (38) additional classrooms for the City of Pembroke Pines Charter Schools and twelve (12) new classrooms for the City of Pembroke Pines/Florida State University Charter Elementary School by issuing the Charter School Revenue Bonds, Series 2008 for \$64,095,000. This was done to comply with the State's Class Size Amendment. The Amendment allows for no more than 18 students in Kindergarten through Third grade classrooms and 22 students in each Fourth through Fifth grade classroom. On May 17, 2011, the City remarketed the Series 2008 Bonds to Wells Fargo and obtained a variable rate of SIFMA rate plus 0.89% for a three-year term. On May 29, 2014, the City remarketed the Series 2008 Bonds to PNC Bank, National Association and obtained a variable rate of SIFMA rate plus 0.59% for a four-year term, which resulted in rent savings of approximately \$139,000 annually for all the Charter Schools, including the FSU Charter School. The remarket was extended to November 7, 2019.

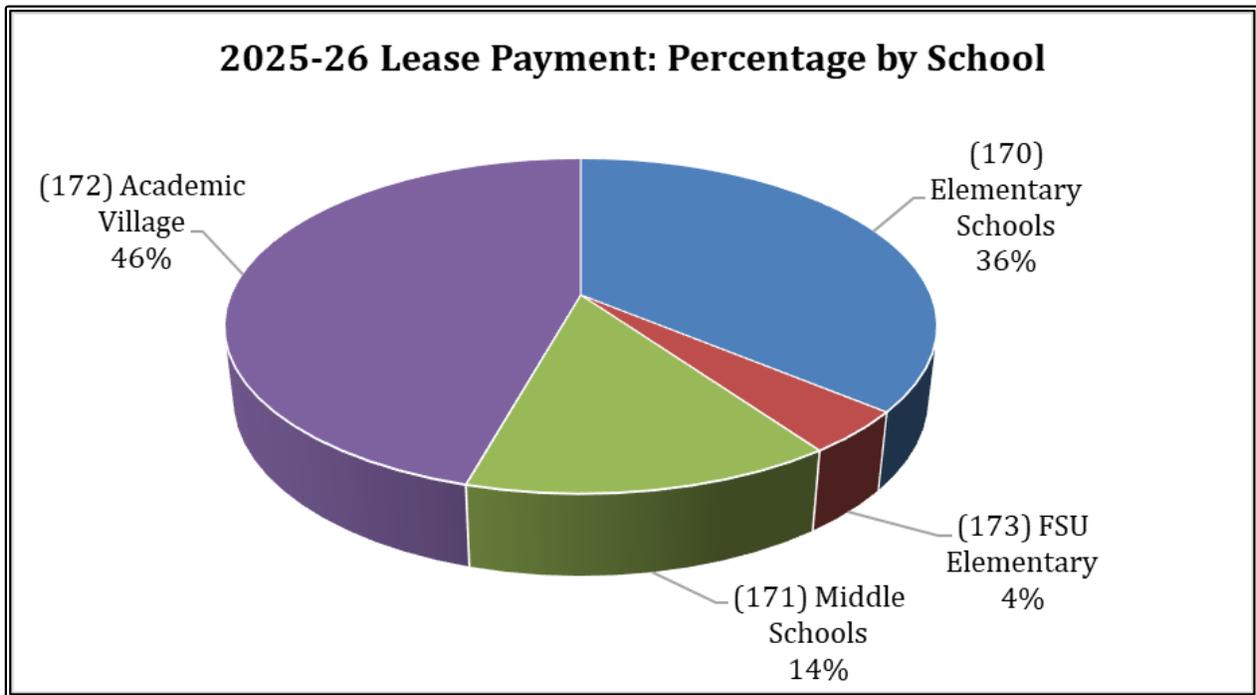
On November 7, 2019, \$62,195,000 of the Charter School Revenue Bonds, Series 2008 was refunded by \$58,985,000 Capital Improvement Revenue Bonds, Series 2019A and \$3,635,000 Taxable Capital Improvement Revenue Bonds, Series 2019B. The Series 2019A bears an interest rate ranging from 3% to 5% payable semi-annually beginning on January 1, 2020. The Series 2019B bears an interest rate of 2.4% and 2.5% payable semiannually for bonds maturing in 2026

LEASE PAYMENT (cont.)

and 2027, respectively. The 2019 Bonds are payable from the Pledged Funds, which consist primarily of non-ad valorem budgeted and appropriated by the City, the bondholders will have a lien on or a pledge of the non-ad valorem revenues until such funds are budgeted, appropriated, and deposited into the Debt Service Funds pursuant to the bond resolution (City of Pembroke Pines, Florida Charter Schools Financial Statements for the Fiscal Year Ended June 30, 2025).

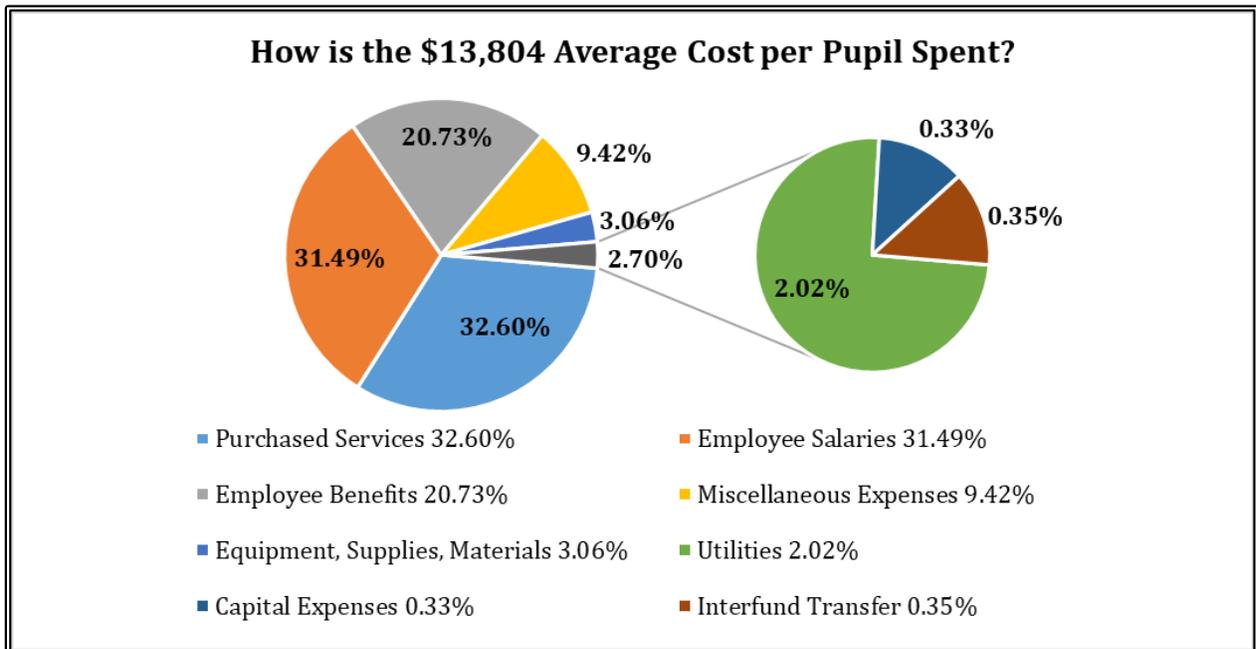
The charter schools remit a yearly rental fee to the City for the use of the facilities that were constructed by the City of Pembroke Pines. The table below shows the 2025-26 lease payment fee budgeted to each school fund.

FY 2025-2026 Lease Payment			
School/Fund	Annual Lease Payment	Number of Campuses	Size of Campus (in sq. ft.)
(170) Elementary Schools	\$ 2,274,886	3	195,481
(173) FSU Elementary	269,805	1	57,485
(171) Middle Schools	918,643	2	141,995
(172) Academic Village	2,964,265	1	223,570
Total	\$ 6,427,599	7	618,531



AVERAGE COST PER PUPIL

To derive the average cost per pupil as it pertains to the PPCS budget, the total operating budget is divided by the projected student enrollment count. For FY 2025-2026, the total operating budget of \$86,755,456 divided by the 6,285 projected student enrollment count results in \$13,804 average cost per pupil. Common factors that can affect the average cost per pupil annually are changes in projected enrollment, increases in staff salaries, various costs of capital expenditure projects, annual CPI increases applied to purchased services, and more importantly, the fluctuating needs of the student population from year to year. As it relates to the average student, the PPCS will spend approximately 64 cents of every dollar on instructional staff, instructional support staff and school administration salaries along with the associated employee benefits in the 2025-26 fiscal school year.



Explanation of Categories

Employee Salaries: Salaries paid to employees of the school system who are considered to be in positions of a permanent nature. This includes grades K-12 teachers, media, ESE, and vocational teachers, teacher aides, instructional support staff, guidance counselors and school administration.

Employee Benefits: Expenditures on behalf of employees that are not included in gross salaries, but in excess of that amount. This includes fringe benefits such as social security, retirement contributions, health and life insurance, worker’s compensation costs and employee supplements.

Utilities: Expenditures related to energy services such as electricity, fuel for pupil transportation buses, sewer, water, refuse removal expenses, and energy improvement projects.

Capital Expenses: Expenditures for the acquisition of fixed assets or additions to fixed assets. The initial purchase price of capital expenses is equal or greater than \$5,000. This includes facility fixtures, computer and technology equipment, technology infrastructure needs, and equipment machinery.

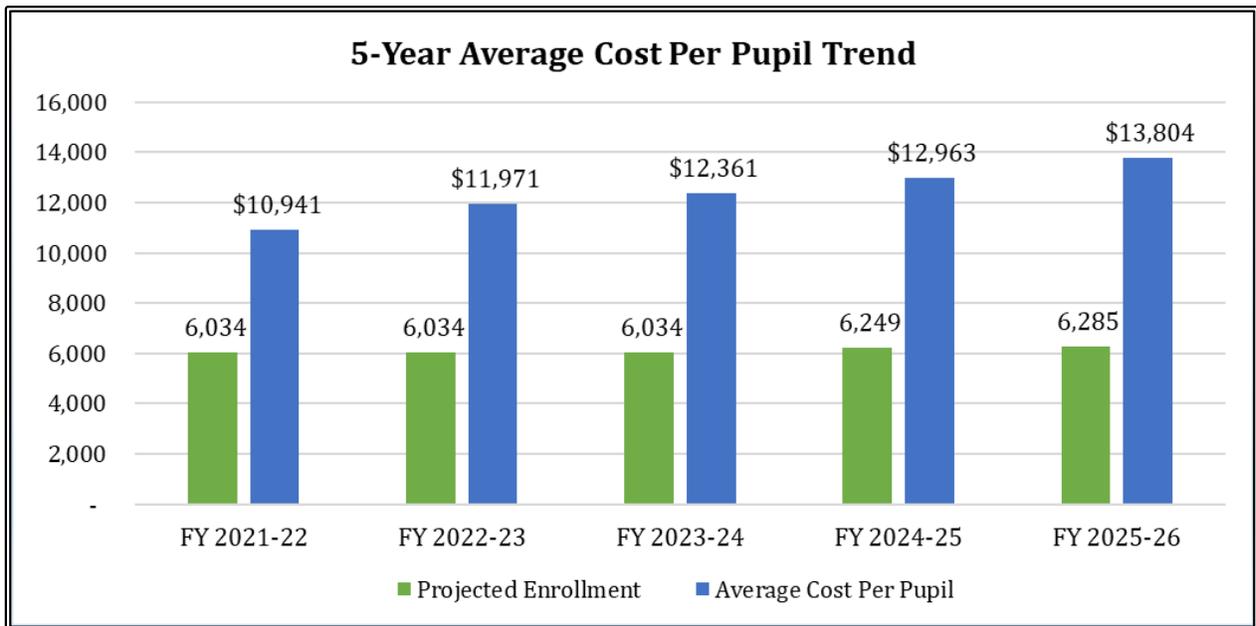
AVERAGE COST PER PUPIL (cont.)

Purchased Services: Expenditures related to services rendered by personnel who are not on the school payroll such as maintenance personnel, legal services, auditing services, consulting and other professional services.

Equipment, Supplies, and Materials: Expenditures expendable in nature; consumable supplies such as textbooks, workbooks, office supplies, computer items and equipment with the initial purchase price valued at less than \$5,000.

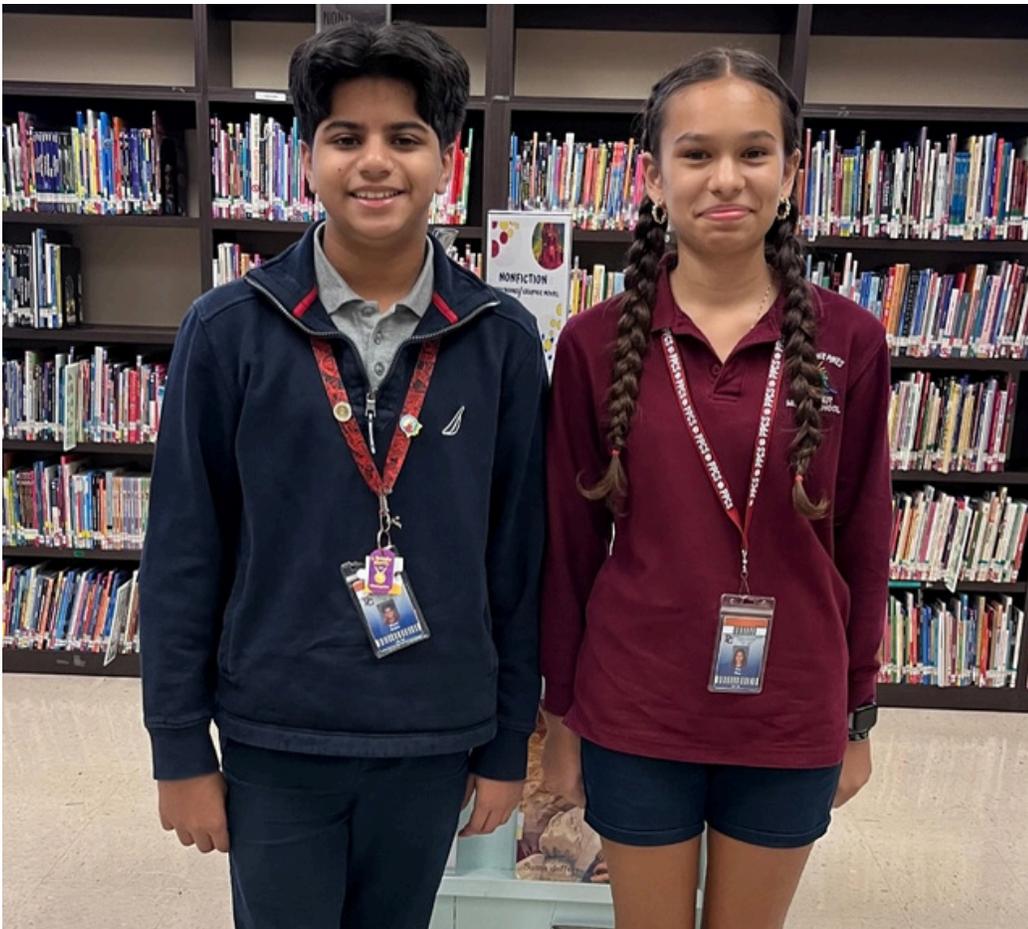
Miscellaneous Expenses: Expenditures from current funds for interest on serial bonds and for goods and services not previously classified such as payments of dues and fees to district administration and professional organizations.

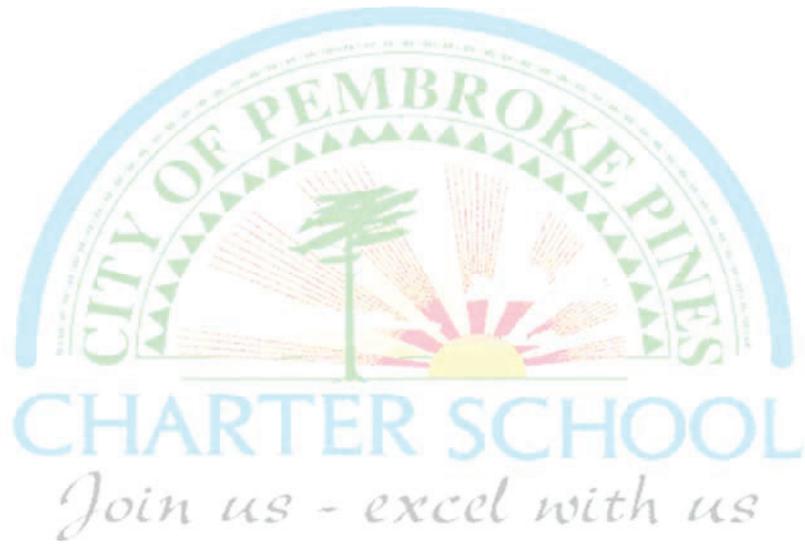
Interfund transfers: Expenditures related to interfund transactions within the same government reporting entity; funds given to another school fund that will not be repaid.



ORGANIZATIONAL SECTION

OUR VISION: TO CULTIVATE CHARACTER AND FOSTER LIFE-LONG LEARNING THROUGH A CHALLENGING EDUCATIONAL EXPERIENCE IN A SAFE ENVIRONMENT





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City of Pembroke Pines, Florida

Community Profile

City Square Miles 34.8 sq. mi.

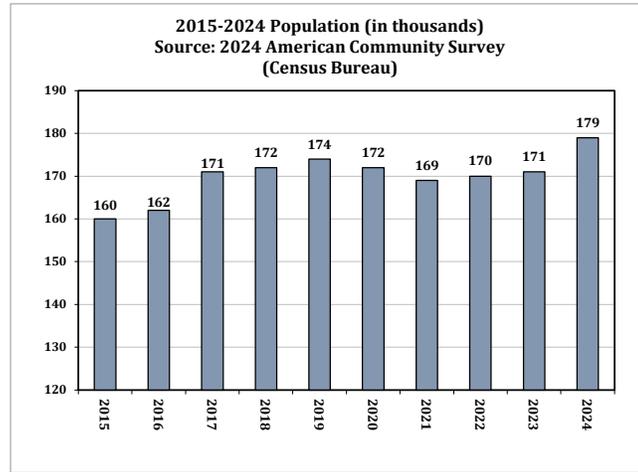
Age Composition
Source: 2024 American Community Survey (Census Bureau)

Climate in Fahrenheit Jan. 1913 - Dec. 2024)
Source: NE Regional Climate Center- Cornell University (Ft. Lauderdale)
Average minimum temperature (F) 67.85
Average maximum temperature (F) 83.81
Average annual temperature (degrees) 76.01
Average annual precipitation (inches) 60.40

Under 5 years	3.6%	6,370
5-9 years	6.5%	11,734
10-14 years	6.4%	11,544
15-19 years	4.2%	7,552
20-24 years	4.9%	8,723
25-34 years	12.5%	22,418
35-44 years	13.8%	24,763
45-54 years	14.5%	25,963
55-59 years	6.5%	11,606
60-64 years	7.3%	13,106
65 + years	19.8%	35,552
	<u>100.0%</u>	<u>179,331</u>

Racial / Ethnic Composition
Source: 2024 American Community Survey (Census Bureau)
Hispanic or Latino 56.60% 101,501
White 16.60% 29,769
Black or African American 18.00% 32,280
Asian 3.90% 6,994
Other Race/Two or more races 4.90% 8,787
100.00% 179,331

Median Age
Source: 2024 American Community Survey (Census Bureau)
2024 43.4



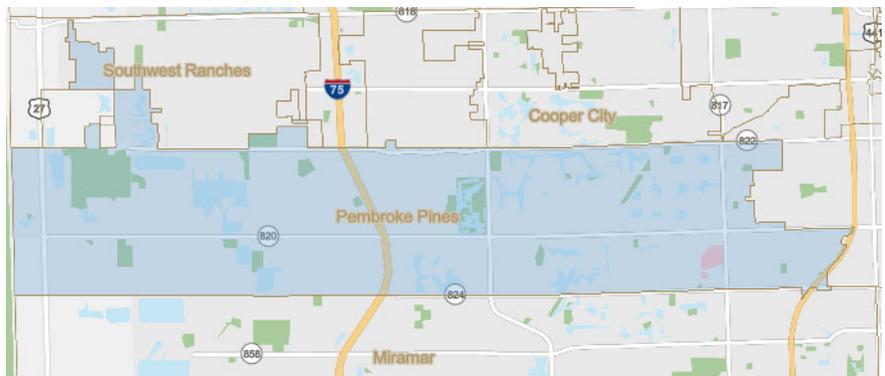
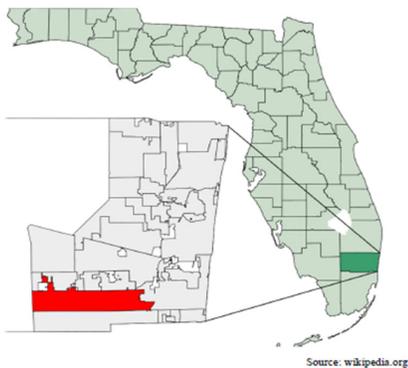
Educational Attainment - Population 25 years and over (%)
Source: 2024 American Community Survey (Census Bureau)
Less than High School Diploma 10,690 8.01%
High School Diploma 35,838 26.86%
Some college, no degree 17,636 13.22%
Associates Degree 14,239 10.67%
Bachelor's Degree 32,386 24.28%
Graduate or Professional Degree 22,619 16.95%
Total Population 25 years & over 133,408 100%

Household Tenure (Occupied Housing Unit)
Source: 2024 American Community Survey (Census Bureau)
Owner-occupied 65.1% 41,642
Renter-occupied 34.9% 22,346
100% 63,988

Household Income - In 2024 Inflation-Adjusted Dollars
Source: 2024 American Community Survey (Census Bureau)
Less than \$24,999 12.4% 7,934
\$25,000 - \$49,999 15.3% 9,790
\$50,000 - \$74,999 16.1% 10,302
\$75,000 - \$99,999 12.4% 7,935
\$100,000 + 43.8% 28,027
Total Households 100.00% 63,988

Median Household Income \$ 87,537

Location
The City is situated six miles southwest of the Fort Lauderdale/Hollywood International Airport, 16 miles north of Miami, and 35 miles south of Boca Raton. It consists of 34.8 square miles located in southwest Broward County. Adjacent to Pembroke Pines are the cities of Miramar, Hollywood, and Cooper City, as well as the towns of Davie and Southwest Ranches.



City of Pembroke Pines, Florida Community Profile

Average Household (persons)

Source: 2024 American Community Survey (Census Bureau)

2024 2.83

Gender Composition

Source: 2024 American Community Survey (Census Bureau)

Male	48%	86,105
Female	52%	93,226
Total	100%	179,331

Per Capita Income - Using Inflation-Adjusted Dollars

Source: 2024 American Community Survey (Census Bureau)

2024	\$	43,298
2023	\$	41,875
2022	\$	37,346
2021	\$	37,580
2020	\$	32,311
2019	\$	31,131
2018	\$	28,751
2017	\$	31,358
2016	\$	30,874
2015	\$	30,088
2014	\$	28,498

Principal Property Owners (2024 Collection Year)

Source: Broward County

Property Appraiser's Tax Roll	Taxable Assessed Value (in thousands)	% of Total Taxable Assessed Value
NXRT Pembroke LLC	\$ 319,554	1.66%
City Center On 7 Lessor LLC	\$ 196,249	1.02%
FR Pembroke Gardens LLC	\$ 159,576	0.83%
Pembroke Lakes Mall LTD	\$ 139,100	0.72%
Terra City Center MF LLC	\$ 106,149	0.55%
SCG Atlas Winston LLC	\$ 104,307	0.54%
Pembroke Pines Owner LLC	\$ 103,000	0.53%
Taplin Falls Ltd.	\$ 102,855	0.53%
AMFP VI Marela LLC	\$ 101,000	0.52%
TA Pembroke Pines LLC	\$ 89,109	0.46%

Unemployment Rate (%)

Source: Florida Dept. of Labor for Pembroke Pines

FY 2024	3.1%	FY 2019	3.0%
FY 2023	2.5%	FY 2018	3.2%
FY 2022	2.7%	FY 2017	4.0%
FY 2021	4.5%	FY 2016	4.3%
FY 2020	6.9%	FY 2015	4.9%

2024 Principal Employers

Source: Corporate Human Resource Departments
(Total Full-Time and Part-Time positions)

Memorial Hospital West	2,200
City of Pembroke Pines	1,312
Broward County Public Schools	1,190
Cano Health	401
Autonation Motors of Pembroke Pines	400
Publix Supermarkets	391
FPI Security Services	345
Elizabeth Arden	263
GMMI	240

Public/Charter Schools Educational System

			<u>Enrollment</u>
Elementary	Public	9	4,532
	Pines Charter	4	2,770
	Other Charter	7	3,423
Total Elementary School Students			10,725
Middle	Public	3	2,524
	Pines Charter	3	1,654
	Other Charter	4	2,436
Total Middle School Students			6,614
High School	Public	2	4,740
	Pines Charter	1	1,825
	Other Charter	3	3,104
Total High School Students			9,669
Total Students in Pembroke Pines			27,008

The Charles F. Dodge City Center, Pembroke Pines, FL 33025



OUR VISION

Our vision, as a community, is to cultivate character and foster life-long learning through a challenging educational experience in a safe environment.

OUR MISSION

It is our mission to prepare students to succeed in a global society by providing a personalized and rigorous curriculum through excellence in teaching.

OUR PURPOSE

Empowering Students for the Possibilities of Tomorrow!

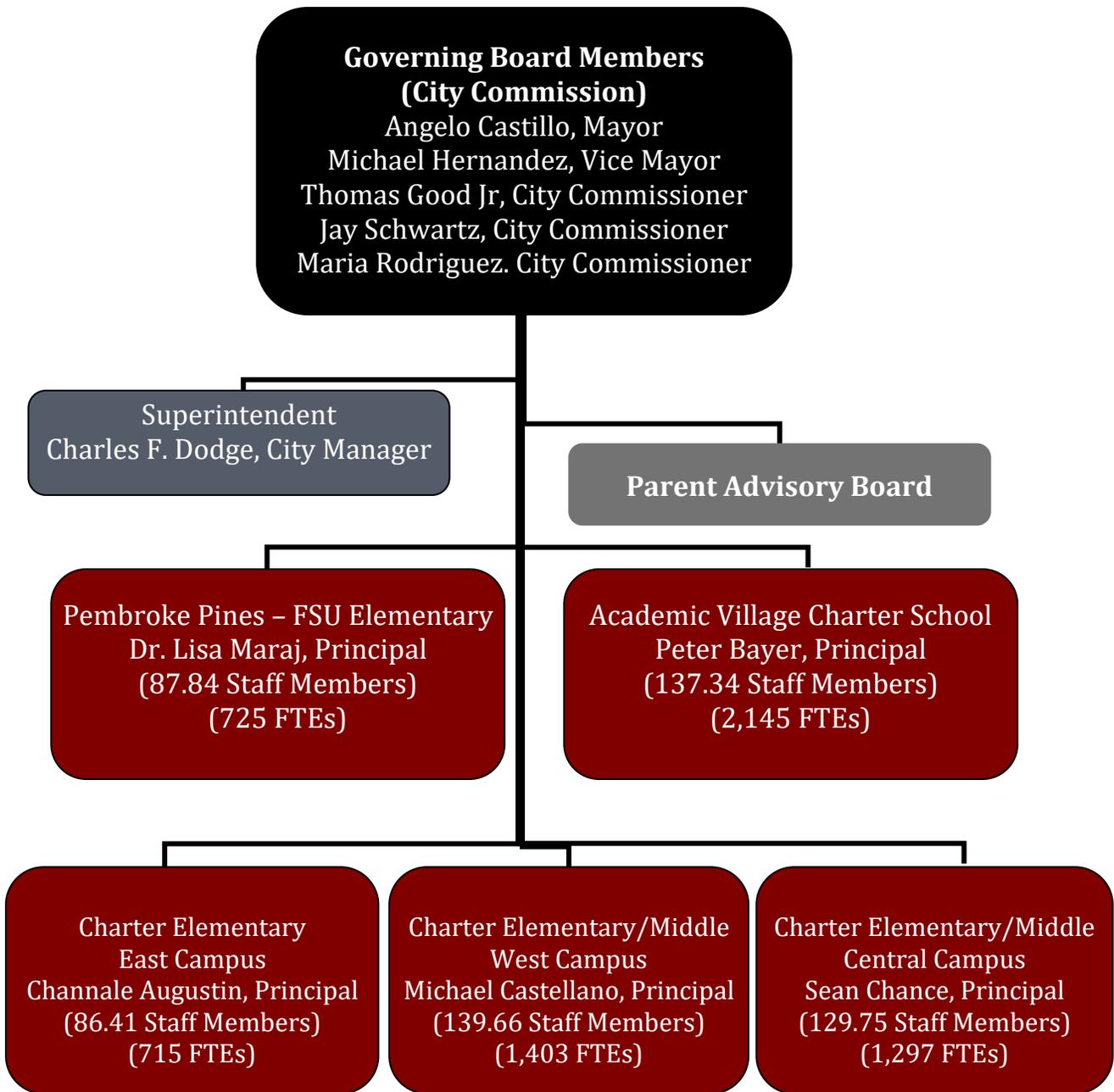
OUR CORE BELIEFS

- ❖ All students are to be treated with dignity and respect and have the right to learn, grow, and maximize their full potential without limitations.
- ❖ Collaboration among all stakeholders is vital in meeting the individual needs of all students.
- ❖ All students should be educated in a safe and nurturing environment and have access to a well-rounded and rigorous curriculum.
- ❖ A highly qualified staff is directly related to student success.
- ❖ High expectations for academic achievement will prepare students for college and career readiness.



City of Pembroke Pines Charter Schools

CHARTER SCHOOL ORGANIZATIONAL CHART



The organizational chart above is a visual depiction of how workflow is distributed within the City of Pembroke Pines Charter Schools. It is also meant to be a tool to help enhance our working relationship with the students, parents, employees and stakeholders of the City of Pembroke Pines Charter Schools, and to create clear channels of communications to better accomplish our goals and objectives.

PPCS INNOVATION EDUCATION

The Pembroke Pines Charter Schools (PPCS) function as public charter schools of choice. As such, our families are not limited to sending their children to schools in an assigned school zone but instead can choose the most suitable school for them. In addition, the PPCS are *charter schools in-a-municipality*, sponsored by the local school district *and* the local Pembroke Pines municipality. This school governance model affords our charter schools flexibility in how they operate in exchange for being held accountable for their results; all within the boundaries set by Florida law. Despite the operational leeway they have, the PPCS face distinctive funding challenges that most traditional public schools do not. While both traditional public schools and charter schools receive funding at the state level based on student enrollment, PPCS historically did not receive any share of the district's local capital millage. Recent legislation provides PPCS with a share of the district's local millage; however, current distributions are partial and remain below levels need to keep facilities on par with district-run schools. As a result, the PPCS continues to rely heavily on state capital outlay (PECO) and federal grants, complicating multi-year planning for PPCS school facilities.

However, innovation is often the result of challenging circumstances. Aside from being underfunded, the PPCS strive to be the best and are currently an A-rated charter school system. Listed below are just some of our achievements despite inadequate resources.

PPCS Accomplishments

- We are a fully accredited charter school system through Cognia, formerly AdvancedEd, earned in March 2012 and renewed in 2017-18 and 2022-23.
- In 2007, our charter schools were named among the National Charter Schools of the Year by the Center for Education Reform.
- In 2017, our system was recognized by the Florida Department of Education (FDOE) as 'Schools of Excellence' and have maintained this designation for 7 consecutive years (FY 2017-FY 2024).
- Earned and maintains the FDOE Designation of 'High Performing Charter School System'.
- City of Pembroke Pines Charter Elementary schools and Middle schools have been A-rated for the past 23 years; the AVCS for 16 years, and FSU Elementary 20 years.
- The Pembroke Pines Middle schools and FSU Elementary were designated as the National Blue Ribbon School of Excellence by the FDOE in 2009 and 2015, respectively, the highest accolade a school can receive.
- In 2020-21, the PPCS developed the Student Assistance Program (SAP) to support our youth's mental health.
- FSU Elementary ranked in Florida's Top 10 for Best Public Elementary School Teachers for five consecutive years (FY 2020-FY 2024).
- FSU Elementary is currently ranked by Niche #1 Best Public Elementary, Best Charter Elementary, and Best Public Elementary School Teachers in Broward County; #8 Best Public Elementary and #3 Best Charter Elementary School in Florida, and #81 Best Charter Elementary School in the nation.¹

- Niche ranked the Charter Elementary Schools as one of the top 50 Best Public and Charter Elementary Schools in Broward County, and top 100 Best Charter Elementary Schools in Florida.
- The Charter Middle Schools are currently ranked by Niche #4 Best Charter Middle and #6 Best Public Middle Schools in Broward County, and Top 100 Best Charter and Public Middle Schools in Florida.
- The Academic Village Charter Middle School was ranked by Niche the #1 Best Charter and Public Middle School in Broward County, and #5 Best Charter Middle School and #14 Best Public Middle School in Florida.
- Niche ranked the Academic Village Charter High School #1 Best Charter High School and #7 Best Public High School in Broward County and in the Top 50 Best Charter and Public High School in Florida.
- PPCS ranked on the U.S. News & World Report Best Schools in America, with the Academic Village Charter School ranked as one of the top 10% Best High Schools in the nation. ²
- Academic Village Charter High School graduation rate above 97% since FY 2016-2017, and for FY 2024, the graduation rate is 98.9%.
- Academic Village (5121) ranks among the top 2% of all combination and high schools (combined) statewide—a remarkable achievement that reflects their school grade, outstanding performance, and excellence.
- The Chat Newspaper, under the leadership of Mr. Fagen, achieved All-State recognition from the Florida Press Association — a stellar testament to their commitment to journalistic excellence.
- Academic Village High School’s Robotics and Engineering program was selected as a Global Winner, earning \$35,000 through the Lemelson-MIT InvenTeam and Made to Move Communities initiative—a prestigious recognition of their innovation and engineering excellence.
- Academic Village High School Robotics Team - Earned 1st Place at the South Florida Robotics Competition, showcasing exceptional teamwork, innovation, and technical skill.
- Academic Village High School Robotics Team - Honored with the Excellence Award at the World Robotics Championships, recognizing their outstanding performance, design, and leadership on the global stage.

In the upcoming Principal Message pages, we introduce our school principals and highlight the City of Pembroke Pines Charter School System’s humble beginnings, notable accomplishments, and ongoing student achievement goals- all of which have shaped PPCS into a successful and respected charter school system.

¹ Niche is a national platform that helps families choose schools and neighborhoods by publishing grades and rankings. It blends state and federal data with real reviews from parents, students, and residents, making complex information easy to understand. Niche releases updated rankings that highlight how schools compare at the local, state, and national levels.

² U.S. News & World Report publishes widely recognized education rankings, focusing on high schools for national comparisons and providing state-level results for elementary and middle schools.

BUILDING SUSTAINABILITY THROUGH INNOVATION

The City of Pembroke Pines is cognizant of their fiduciary responsibility to the PPCS and recognizes that innovation is essential to ensure long-term viability. The City established several alternative income strategies which allow them to deliver service programs to its community and local businesses, while dually providing additional financial resources to the charter schools to help them cope with budget constraints.

Facility Rental Program: Dedicated to improving the quality of life to its Pembroke Pines community, the City offers a wide range of service programs which include accessible facilities to residents and businesses. Charter school classrooms, cafeterias, and an on-ground cultural arts theater and sports facility at the Academic Village, are available for rent during non-school hours through the City's facility rental program. Currently, various after school programs, homeowners' associations, community churches, and youth sports programs rent charter school facilities to provide services to its patrons. The facility rental program is managed by City departments, and income earned through the program are resourced back to the charter schools and recorded in the school Rental-City Recreation Programs and Rental -City Facilities revenue accounts. For FY 2025-2026, the schools project to earn \$387,225 from these revenue streams.

Early Development Centers: The City also runs an Early Development Center (EDC) that offers full-week, fee-based childcare education programs to families, and the net income earned is recorded in the 171-Middle School Transfer from General Fund account. For FY 2025-2026 schools anticipate \$229,245 in income from this revenue stream.

Cell-Tower Rental Program: Telecommunication corporations rent space on school buildings for cell phone towers, and the money raised from this program goes back to the charter schools. Cell phone tower leases are expected to bring approximately \$351,878.00 the schools in FY 2025-2026.

Contributions: Annual fundraising events, such as the Mayor's Golf Tournament and Taste of Pines, are held by the City, with 100% of the net revenues going to the PPCS to support them with operational needs. The Pembroke Pines Charter School Foundation, a non-profit 501(c)(3) fundraising organization, raises funds for the PPCS through fundraising events, corporate sponsorships, and through its parent-led Support our Schools (SOS) fundraising campaign. The charter schools expect \$1,107,500 from this funding stream in FY 2025-2026.

Before/After School Programs: The PPCS provide before-care and after-care services for students that need care beyond normal school hours. Income generated from this fee-based program is recorded in the school Before & Afterschool Education accounts, and the schools project to earn \$1,673,399 from this revenue stream in FY 2025-2026.

In-House Transportation: To supplement State transportation funding for students, the charter school bus fleet is made available for rentals to customers during downtime and non-school hours for a fee of \$90 per hour. The PPCS expects to earn \$461,859 for the 2025-2026 school year.

Activity Fee: FSU Elementary is a designated lab school, which allows the school to charge a student activity and service fee. The 2025-2026 FSU activity fee is \$325 per student, with discounts provided to students that qualify for free and reduced meals through the National School Lunch Program. FSU Elementary has projected \$140,833 in Activity Fee income for FY 2025-2026.

PEMBROKE PINES CHARTER ELEMENTARY SCHOOL

Pembroke Pines Charter Elementary School has three sites located at:



Sean Chance, Principal
Central Campus
12350 Sheridan Street
Pembroke Pines, FL 33026
954-322-3300



Michael Castellano, Principal
West Campus
1680 SW 184 Avenue,
Pembroke Pines, FL 33029
954-450-6990



Channale Augustin, Principal
East Campus
10801 Pembroke Road
Pembroke Pines, FL 33025
954-443-4800

Summary of Revenues and Expenditures for School Fund 170

Revenues

Function	2025-26 Budget
Intergovernmental Revenue	\$ 24,718,538
Charges for Services	1,462,238
Investment Income	108,000
Rental Revenue	98,094
Miscellaneous Revenues	522,822
Other Non Revenues	1,147,732
Total Elementary School Revenues	\$ 28,057,424

Expenditures

Function	2025-26	East	West	Central
K-3 Basic	\$ 7,688,555	\$ 2,690,038	\$ 2,678,643	\$ 2,319,874
4-8 Basic	3,837,123	1,329,396	1,337,069	1,170,658
Intensive English/Esol	1,025	-	1,025	-
Exceptional Student Program	1,073,407	426,888	406,962	239,557
Substitute Teachers	114,328	46,860	33,959	33,509
School /Other	26,513	7,277	7,277	11,959
Guidance Services	346,780	112,962	117,411	116,407
Health Services	507,524	185,429	152,889	169,206
Instruct Media Services	338,873	124,756	154,200	59,917
Instruction & Curriculum Dev. Svs.	346,451	116,149	116,753	113,549
Instructional Staff Training services	37,354	18,738	9,883	8,733
Board	15,858	5,286	5,286	5,286
General Administration	15,489	5,163	5,163	5,163
School Administration	4,680,490	1,694,458	1,545,677	1,440,355
Office of Innovative Learning	188,748	74,483	38,272	75,993
Food Services	1,303,903	480,844	432,748	390,311
Pupil Transfer Services	1,135,763	387,539	407,616	340,608
Operation of Plant	5,720,131	1,969,492	1,997,265	1,753,374
Child Care Supervision	679,109	231,617	215,038	232,454
Total Elementary School Expenditure:	\$ 28,057,424	\$ 9,907,375	\$ 9,663,136	\$ 8,486,913

PRINCIPALS' MESSAGE

Pembroke Pines Charter Elementary (PPCES) East and West campuses opened their doors in August of 1998, and the Central campus was opened in August of 2002. This system is one of the nation's first K-12 city-run charter school systems. From its inception, PPCES established a strong educational mission that embraced creating lifelong learners, and as such, is one of the components of the first fully accredited K-12 charter school system in the state of Florida. The schools were originally accredited by the Southern Association of Colleges and Schools. The initial accreditation was received in January 2002 and in March of 2012 received a Pembroke Pines Charter Schools System Accreditation. During the 2017-18 school year, the Pembroke Pines Charter School received our AdvancEd renewal accreditation. Moving forward, the system will resume with its continuous improvement process in alignment with the Cognia standards and recommendations.

At PPCES, a staff of 251.48 (139.48 full-time and 112 part-time) employees work diligently to meet the needs of every child. The elementary schools employ 117.99 teachers and 3 P/T certified teachers, of whom 41 have Master's degrees, 1 has an Educational Specialist degree, and one has a Doctoral degree. Each teacher must meet certification criteria as established by the State of Florida. Three curriculum specialists are on staff to ensure compliance with the Benchmarks for Excellent Student Thinking (BEST) standards and Next Generation Sunshine State Standards, to assist in the development and implementation of innovative programs to increase student achievement, and to train teachers on the latest educational programs. Additionally, there are 49 part-time teacher assistants.

Each campus has a media center, staffed by a media specialist and an associate who provide services to teachers and students. In addition, each campus has a guidance counselor who provides student services, support, and character education to meet the needs of the whole child. There is an Exceptional Student Education (ESE) Department which consists of two ESE Directors, seven facilitators and one speech therapist. Additionally, for the safety of all stakeholders, there is a School Resource Officer (SRO) designated for each school.

For the 2025-2026 school year, the majority of the 2,061-student population reside in Pembroke Pines and the surrounding communities of Pembroke Pines, including neighboring Miramar. The student population is diverse, and the demographic breakdown is roughly 9.78 % White, 21.11% African American, 0.24% Pacific Islander, 11.58% Asian, 3.67% Multiracial and 0.20 % Native American, of which 53.42 % are Hispanic.

REBUILDING STRONG FOUNDATIONS IN EARLY LEARNING

In the years following the COVID-19 pandemic, the PPCSS elementary schools have focused on restoring foundational academic skills and fostering a love of learning among our youngest students. Early learning was especially impacted during school closures, and our educators have implemented targeted interventions, enhanced reading instruction, and increased social-emotional support to help students thrive. As part of Florida's ever-evolving educational landscape, the Florida Department of Education (FLDOE) continues to introduce updated assessment standards that more accurately reflect student progress and align with the state's vision for academic excellence. In response to the rollout of new progress monitoring tools and the implementation of the B.E.S.T. Standards in FY 2023, our elementary campuses rapidly expanded professional development for faculty, emphasizing instructional strategies and student engagement. PPCSS remains committed to preparing students for long-term academic success through personalized learning in a nurturing and engaging environment.

ACCOMPLISHMENTS & RECOGNITION

The City of Pembroke Pines Charter Schools (PPCS) is the nation’s largest municipally owned and operated charter school system. Since inception, Pembroke Pines Charter Elementary Schools (PPCES) have consistently outperformed both district and state averages in academic proficiency.

In 2007, our charter schools were named among the National Charter Schools of the Year by the Center for Education Reform. In 2017, the Florida Department of Education designated PPCES as a “School of Excellence”—a distinction it has maintained for seven consecutive years. Impressively, PPCES has earned an “A” rating for 23 consecutive years, reflecting sustained excellence amid evolving state standards and accountability systems. The Charter Elementary Schools are also ranked as one of the Best Elementary Schools in America in US News & World Report for 2025. The PPCES ranks among top 7% of all schools in the State of Florida, an outstanding accomplishment that reflects its strong school grade, exceptional student performance, and commitment to academic excellence.

EVOLUTION OF STANDARDS & ASSESSMENT

Florida’s approach to statewide academic standards and assessments has undergone several major transitions:

- Prior to the 2014–15 school year, students were assessed using the **Florida Comprehensive Assessment Test 2.0 (FCAT 2.0)**, based on the **Next Generation Sunshine State Standards (NGSSS)**.
- In 2014–15, Florida transitioned to the **Florida Standards Assessments (FSA)** in English Language Arts (ELA) and Mathematics, aligned to the **Florida Standards** (a revised version of Common Core).
- Beginning in the 2022–23 school year, Florida introduced the **Florida Assessment of Student Thinking (FAST)** in ELA and Math for Grades 3–10. These assessments align with the **B.E.S.T. Standards** (Benchmarks for Excellent Student Thinking).
- On October 18, 2023, the State Board of Education adopted new achievement level cut scores for FAST, which were retroactively applied to the 2022–23 results. Due to these changes in standards and scoring, results from 2022–23 onward are not directly comparable to those from previous years.

CURRENT STUDENT ACHIEVEMENT

Recent student performance continues to reflect academic strength:

- On the 2024-25 ELA FAST, 84% of students in Grades 3–5 scored at or above grade-level proficiency.
- In Mathematics, 89% of students in Grades 3–5 demonstrated grade-level proficiency on the 2024-25 FAST (not FSA, which was discontinued after 2021–22).
- In Science, 69% of 5th-grade students scored at or above proficiency on the 2024-25 Statewide Science Assessment, which remains aligned to the NGSSS.

SCHOOL OVERVIEW

Pembroke Pines Charter Elementary Schools remain committed to cultivating an engaging and academically rigorous learning community that supports the development of the whole child. Instruction is grounded in academic achievement, strong student connection, and meaningful parental involvement. As of the 2025-26 school year, PPCES serves 2,061 students, with strong community engagement and volunteerism continuing to be a pillar of the school culture.

**PEMBROKE PINES-FLORIDA STATE UNIVERSITY
CHARTER ELEMENTARY SCHOOL**



Dr. Lisa Maraj, Principal
601 SW 172nd Avenue
Pembroke Pines, FL 33029
954-449-4244



Dr. Kimberly Pizzo
FSU Assistant Principal
PPCS Safety Specialist

Summary of Revenues and Expenditures for School Fund 173

Revenues

Function	2025-26 Budget
Intergovernmental Revenue	8,167,400
Charges for Services	555,070
Investment Income	70,000
Rental Revenue	23,100
Miscellaneous Revenues	1,298,847
Other Non Revenues	1,051,132
Total FSU Elementary Revenues	\$ 11,165,549

Expenditures

Function	2025-26
K-3 Basic	\$ 2,802,617
4-8 Basic	1,337,112
Intensive English/ESOL	500
Exceptional Student Program	1,105,534
Substitute Teachers	46,059
School/Other	37,078
Guidance Services	106,350
Health Services	239,393
Instruct Media Services	107,850
Instruction & Curriculum Dev. Svs.	130,155
Instructional Staff Training services	1,700
Board	5,286
School Administration	2,183,332
Office of Innovative Learning	138,048
Food Services	424,589
Pupil Transfer Services	384,496
Operation of Plant	1,905,082
Child Care Supervision (After School Care)	210,368
Total FSU Elementary Expenditures	\$ 11,165,549

PRINCIPAL'S MESSAGE

The Pembroke Pines–Florida State University Charter Elementary School opened in August 2003 as a professional development school in partnership with Florida State University. Serving 725 students in grades Kindergarten through Fifth Grade. The Pembroke Pines-Florida State University Charter Elementary is staffed by 87.84 team members, comprised of 52.84 full-time and 35 part-time employees. Of those, 42.34 are classroom teachers of which 23 hold Master's degrees, two have Specialist degrees, two hold a Doctorate, and three are National Board Certified. Students are admitted through a lottery process that considers ethnicity, socioeconomic status, and gender to ensure a diverse student population reflective of Broward County demographics. Current student demographics are approximately 5.72% White, 37.92% Black/African American, 4.11% Asian, 0.18% American Indian/Alaskan Native, 0.18% Native Hawaiian/Pacific Islander, and 3.04% Multiracial. Of the total population, 48.84% identify as Hispanic or Latino.

LEADING WITH INNOVATION IN A LAB SCHOOL SETTING

As a professional development school, the Pembroke Pines–Florida State University Charter Elementary School collaborates closely with Florida State University to promote teacher preparation, instructional innovation, and continuous learning. The school's Professional Development Council includes representatives from the City of Pembroke Pines, university faculty, staff members, and parents. This collaboration has fostered numerous initiatives, including hands-on science instruction through inquiry-based demonstrations, clinical education, action research, and in-classroom faculty mentoring. The school also regularly hosts pre-service interns from Florida State University and is working toward maturity as a model professional development school.

The Pembroke Pines-FSU Charter Elementary has approached post-pandemic recovery with a strong emphasis on research-based practices, individualized instruction, and innovative pedagogy. Recognizing the specific challenges faced by early elementary students during the pandemic, the school has strengthened intervention programs and expanded its use of hands-on, inquiry-driven learning experiences to support diverse learning needs.

In alignment with Florida's adoption of the B.E.S.T. Standards and updated FAST assessments, the school continues to lead in instructional excellence—serving as a model for early education grounded in academic rigor and professional collaboration. Additionally, the Pembroke Pines Charter School System's Center for Autism continues to serve elementary-aged students, providing a structured academic and social learning environment designed to support students with autism spectrum disorder. Instruction is delivered in small-group settings to allow for individualized support, with an emphasis on grade-level curriculum standards, social development, and sensory processing needs. The program is led by a certified teacher and supported by dedicated staff, fostering student growth while promoting successful inclusion within the least restrictive environment on campus.

ACCOMPLISHMENTS & RECOGNITION

Since opening in 2003, the Pembroke Pines–Florida State University Charter Elementary School has consistently demonstrated academic excellence and instructional leadership within Florida's public charter system.

In 2015, the school was named a **National Blue Ribbon School** by the U.S. Department of Education—the highest national recognition awarded to schools for overall academic performance or progress in closing achievement gaps. This honor affirms the school's long-standing commitment to student success and

educational innovation. In 2007, the Charter School System was recognized by the **Center for Education Reform (CER)** as one of the **National Charter Schools of the Year**, a distinction awarded to charter schools demonstrating outstanding academic performance and civic contribution. Furthermore, the Pembroke Pines–FSU Charter Elementary School was highlighted as a key component of the City’s application for the **All-America City Award**, which Pembroke Pines received in 2004. In 2017, the school was designated a **Florida School of Excellence** by the Florida Department of Education—a status it has continued to maintain each year through strong student outcomes and a sustained “A” school rating. Most recently, in 2025, the school was ranked by **Niche**, a national education research platform, as follows:

- #1 Best Public Elementary School in Broward County
- #3 Best Charter Elementary School in Florida
- #8 Best Public Elementary School in Florida

FSU Elementary also ranked as one of the Best Elementary Schools in America on US News & World Report in 2025.

CURRENT STUDENT ACHIEVEMENT

Pembroke Pines–FSU Charter Elementary School has earned an “A” grade for 21 consecutive years, based on state accountability measures. Under Florida’s updated standards and assessment system, the school transitioned from the Florida Standards Assessments (FSA) to the **Florida Assessment of Student Thinking (FAST)** for English Language Arts (ELA) and Mathematics in the 2023-24 school year. Based on the most recent results:

- 80% of students in Grades 3–5 scored at or above grade level in ELA on the 2024-25 FAST.
- 83% of students in Grades 3–5 scored at or above grade level in Mathematics on the 2024-25 FAST.
- 61% of Grade 5 students scored at or above proficiency on the 2024-25 Statewide Science Assessment, aligned to the Next Generation Sunshine State Standards (NGSS).

SCHOOL OVERVIEW

In the 2025-26 school year, the Pembroke Pines–FSU Charter Elementary School, will serve 725 students, and continues to serve as a model professional development and lab school. Its partnership with Florida State University, commitment to high-quality teaching, and focus on student-centered learning have collectively contributed to its many accolades and its continued success.



PEMBROKE PINES CHARTER MIDDLE SCHOOL

Pembroke Pines Charter Middle School has two sites located at:



Sean Chance, Principal
Central Campus
12350 Sheridan Street
Pembroke Pines, FL 33026
954-538-3330



Michael Castellano, Principal
West Campus
18500 Pembroke Road
Pembroke Pines, FL 33029
954-450-6990

Summary of Revenues and Expenditures for School Fund 171

Revenues

Function	2025-26 Budget
Intergovernmental Revenue	\$ 15,834,254
Charges for Services	100,073
Investment Income	39,000
Rental Revenue	335,890
Miscellaneous Revenues	431,164
Interfund Transfers	536,101
Other Non Revenues	754,017
Total Middle School Revenues	\$ 18,030,499

Expenditures

Function	2025-26	West	Central
4-8 Basic	\$ 7,953,129	\$ 3,755,830	\$ 4,197,299
Intensive English/ESOL	1,710	900	810
Exceptional Student Program	877,706	474,904	402,802
Substitute Teachers	86,183	38,289	47,894
School/Other	52,767	23,659	29,108
Guidance Services	354,832	174,927	179,905
Health Services	338,668	163,778	174,890
Instruct Media Services	256,616	198,362	58,254
Instruction & Curriculum Dev. Svs.	211,004	98,228	112,776
Instructional Staff Training services	22,765	14,283	8,482
Board	10,572	5,286	5,286
General Administration	10,176	5,088	5,088
School Administration	3,021,697	1,474,615	1,547,082
Office of Innovative Learning	182,308	76,576	105,732
Food Services	881,592	414,933	466,659
Pupil Transfer Services	752,421	369,510	382,911
Operation of Plant	2,981,199	1,176,248	1,804,951
Athletics	35,154	17,577	17,577
Total Middle School Expenditures	\$ 18,030,499	\$ 8,482,993	\$ 9,547,506

PRINCIPALS' MESSAGE

The City of Pembroke Pines is proud to support two charter middle school campuses—Central and West—as part of a citywide feeder pattern. Together, Pembroke Pines Charter Middle School (PPCMS) serves a total enrollment of 1,354 students in grades 6–8. The student body reflects a diverse population: approximately 63.19% White, 22.10% African American, 9.90% Asian, 4.29% Multiracial, 0.30% American Indian, and 0.22% Pacific Islander, with 53.14% of students identifying as Hispanic.

Both campuses are accredited by the Southern Association of Colleges and Schools, having initially received accreditation in January 2002 and system-wide renewal through AdvancED in 2017–18. PPCSS continues to engage in the continuous improvement cycle under the Cognia standards and review process.

The Central Middle Campus opened in August 2002 and is located at 12350 Sheridan Street. The West Middle Campus opened in August 1999 and is located at 18500 Pembroke Road. Each campus is led by a Principal and an Assistant Principal.

A total staff of 93.34 full-time and 11 part-time employees support students' academic and social development. The teaching staff includes 78.67 full-time teachers, of whom 34 hold Master's degrees, four hold a Specialist degree, two hold a Doctorate, and one has earned National Board Certification. All instructional staff meet certification requirements established by the Florida Department of Education. Student services are supported by two Guidance Counselors, a full-time ESE department (including two directors, five facilitators, and a speech therapist), and two curriculum specialists. Each campus also has a staffed media center, and nine part-time teacher assistants provide additional instructional support.

REBUILDING MOMENTUM AFTER COVID-19

In response to FLDOE Emergency Order No. 2020-EO-01, PPCS schools transitioned to asynchronous online learning for the remainder of the 2019–20 school year. In August 2020, an emergency reopening plan was approved, supporting both in-person and virtual instruction in alignment with CDC and state guidelines.

Post-pandemic, PPCMS campuses have focused on addressing unfinished learning and reinforcing student growth during this critical stage of adolescent development. Schools have strengthened core instruction in literacy and numeracy, expanded engagement opportunities, and implemented interventions aligned with Florida's B.E.S.T. Standards and FAST progress monitoring system. Instructional support is targeted to ensure all students are prepared for high school and long-term success.

ACCOMPLISHMENTS & RECOGNITION

PPCMS has a long-standing history of recognition and academic excellence. They were designated a **National Blue Ribbon School of Excellence** by the U.S. Department of Education in 2009, the highest national award a school can receive and presented to schools that continuously model excellence in education. The Center for Educational Reform named PPCMS a **National Charter School of the Year** in 2007. In 2017, the schools were recognized as a **School of Excellence** by the Florida Department of Education and continue to hold this designation. Niche designated the PPCMS teachers as the Best Public Middle School Teachers in Broward County in 2019, and in 2025 PPCMS ranks #6 in both Best Public Middle School and #4 Best Charter Middle School in Broward County in 2025. The Charter Middle Schools also ranked as one of the Best Middle Schools in America on US News & World Report in 2025. They also rank among the top 4% of all schools in the State of Florida, a distinguished accomplishment that highlights its school grade, exceptional academic achievement, and schoolwide excellence.

2024-25 STUDENT ACHIEVEMENT HIGHLIGHTS

PPCMS has earned an “A” rating for 24 consecutive years based on student performance on Florida’s standards-based assessments.

- ★ **ELA FAST:** 86% of students in Grades 6–8 scored at or above grade-level proficiency
 - ✓ 75% of non-low 25th percentile students demonstrated learning gains
 - ✓ 74% of students in the lowest 25th percentile demonstrated gains
- ★ **Math FAST:** 91% of students scored at or above grade-level proficiency
 - ✓ 81% of non-low 25th percentile students showed gains
 - ✓ 79% of the lowest 25th percentile students showed gains
- ★ **Civics EOC:** 93% scored at or above Level 3
- ★ **Science FSSA:** 66% scored at or above Level 3
- ★ **Algebra I EOC:** 100% scored at or above Level 3
- ★ **Geometry EOC:** 100% scored at or above Level 3
- ★ **Biology EOC:** 100% scored at or above Level 3

GLOBAL CURRICULUM & ACADEMIC ENRICHMENT

As an approved Cambridge Secondary I School, PPCMS integrates a globally recognized, inquiry-based curriculum aligned to Florida State Standards. The Cambridge Secondary 1 English and Science curriculum promotes an inquiry-based approach to learning to develop thinking skills and encourage intellectual engagement. In addition, the program enables learners to communicate confidently and effectively and to develop the analytic skills necessary to respond to a range of information, media and texts, with understanding and enjoyment as part of a rigorous curriculum designed to make students successful.

PPCMS’s students regularly participate in various competitions throughout the year, earning honors in various district, state and national competitions in areas such as science and engineering, math, literature, social studies, Spanish, art, spelling and music.

The Central and West Middle schools are united by a shared mission to foster academic excellence and prepare students for citizenship in an increasingly complex and diverse world. The curriculum is:

- Aligned to the Florida State Standards
- Supplemented by the Cambridge Secondary I framework
- Interdisciplinary in approach, emphasizing rigor and real-world connections
- Supported by technology integration and digital tools that enhance instructional delivery
- Driven by research-based strategies that promote student achievement across all subgroups

Parental and community engagement remains central to the school’s success, and ongoing support from the City of Pembroke Pines ensures that teachers and staff are equipped with the tools needed to deliver a comprehensive, future-focused education.

SCHOOL OVERVIEW

In the 2025-26 school year, the PPCMS will serve 1,354 students. “*Empowering Students for the Possibilities of Tomorrow*” reflects PPCMS’s core mission to provide students with the knowledge, skills, and confidence to succeed in the next stage of their educational journey and beyond.

PEMBROKE PINES ACADEMIC VILLAGE CHARTER SCHOOL



Peter Bayer, Principal
17189 Sheridan Street
Pembroke Pines, FL 33331
954-538-3700



Academic Village Charter School
School Administration Team

Summary of Revenues and Expenditures for School Fund 172

Revenues

Function	2025-26 Budget
Intergovernmental Revenue	\$ 27,420,500
Charges for Services	158,710
Investment Income	190,000
Rental Revenue	282,019
Miscellaneous Revenues	672,839
Interfund Transfers	
Other Non Revenues	777,916
Total High School Revenues	\$ 29,501,984

Expenditures

Function	2025-26
4-8 Basic	\$ 1,758,377
9-12 Basic	9,825,135
Exceptional Student Program	1,070,146
Vocational 6-12	266,935
Substitute Teachers	151,601
School/Other	40,929
Guidance Services	849,287
Health Services	220,723
Instruct Media Services	227,068
Instruction & Curriculum Dev. Svs.	133,184
Instructional Staff Training Services	21,713
Board	5,286
General Administration	16,120
School Administration	4,611,548
Office of Innovative Learning	178,986
Food Services	1,220,808
Pupil Transfer Services	1,247,156
Operation of Plant	7,214,378
Child Care Supervision(After School Care)	8,491
Athletics	434,113
Total High School Expenditures	\$ 29,501,984



PRINCIPAL'S MESSAGE

CAMPUS HISTORY & ENROLLMENT

Established in August 2000, Pembroke Pines Charter High School (PPCHS) began as the capstone of one of the nation's first municipally owned and operated K-12 charter school systems. From the outset, PPCHS committed to a college-preparatory mission and became the first fully accredited charter high school in Florida. In May 2014, the City of Pembroke Pines amended its charter agreement with the School Board of Broward County to expand PPCHS into a 6-12 school. The newly integrated campus, presently named Academic Village Charter Middle School (AVCMS), welcomed 300 middle school students that year, bringing total enrollment to 2,015. An additional 85 high school students were added in 2018-19, and total enrollment reached 2,125 by the 2024-25 school year. The student population is diverse and draws students throughout all of Broward County. For the 2024-2025 school year, much of the student population resides in the surrounding community of Pembroke Pines and neighboring Miramar. The current demographic breakdown is roughly 64.02 % White, 22.74% African American, 0.42% Pacific Islander, 9.32% Asian, 3.14% Multi-racial and 0.37% American Native, of which 49.03% are Hispanic.

The school continues to be accredited by Cognia (formerly AdvancED), having first received systemwide accreditation in 2002 and most recently renewed it in 2018. As of 2024-25, the AVCS employs 137.34 staff members, including 108 teachers. Of these, 41 hold Master's degrees, four hold Doctorates, 3 hold Specialist degrees and two have earned National Board Certification.

STRATEGIC CAMPUS PARTNERSHIPS

The Academic Village model, inspired by Thomas Jefferson's vision, integrates secondary education with municipal and higher education institutions. Through the following strategic partnerships, the campus serves as a cultural and intellectual hub that fosters collaboration, innovation, and lifelong learning:

- **Southwest Regional Library:** Located on the AVCS campus, this collaboration eliminates the need for a separate school library while offering students access to expanded resources.
- **Broward College:** This partnership allows students to dual enroll and take college-level classes on site.
- **City Parks & Recreation:** AVCS utilizes municipal sports fields and receives support from city staff for its athletic programs. This partnership reduces the administrative burden typically associated with managing high school athletics, particularly the extensive supervisory responsibilities. The city also uses the school facilities to host summer camp programs.
- **Susan B. Katz Memorial Auditorium:** A shared-use, 450-seat auditorium, this performing arts space enriches both school and community life. This facility is a community theatre with a primary focus on the celebration of diversity in this community.



These partnerships have played a vital role in the school's growth, enriching student experiences and reinforcing its place as a central gathering space for the broader community.



Academic Village Charter School First-Time Voters

ACADEMIC ACHIEVEMENT

AVCS demonstrates consistent academic excellence on state-mandated assessments:

Middle School Performance (2024-25) Grade Levels 6-8:

- **ELA FAST:** 91% scored Level 3 or above
- **Math FAST:** 90% scored Level 3 or above
- **Science (FSSA):** 76% scored Level 3 or above
- **Civics EOC:** 100% scored Level 3 or above
- **Geometry EOC:** 100% scored Level 3 or above
- **Biology EOC:** 100% scored Level 3 or above
- **Algebra I EOC:** 100% scored Level 3 or above

High School Performance (2024-25) Grade Levels 9-12:

- **ELA FAST:** 80% scored Level 3 or above
- **Algebra I EOC:** 60% scored Level 3 or above
- **Geometry EOC:** 81% scored Level 3 or above
- **Biology EOC:** 77% scored Level 3 or above
- **U.S. History EOC:** 67% scored Level 3 or above

The school achieved a graduation rate of **100%**, according to the 2024-25 FLDOE High School Graduation Rates Report.

AWARDS & RECOGNITION

The Academic Village Charter School has earned widespread recognition for its commitment to excellence in education, civic engagement, and community partnerships, as reflected in the following awards and accolades:

- **National Charter School of the Year** (2007) by the Center for Education Reform
- **All-America City Award** (2004), citing AVCS as a core element
- **City Livability Award – Outstanding Achievement** (2006) by the U.S. Conference of Mayors
- **School of Excellence** designation by the Florida Department of Education (2017–present)
- Received the FLDOE-designated **2019 Family & Community Involvement Award**
- **Niche Rankings (2024–25):**
 - #1 Public Middle School in Broward County
 - Best Charter High School in Broward County
 - Ranked among Top 100 Charter High Schools in Florida and the U.S.

- Ranked in **US News & World Report** as one of the top 10% Best High Schools in America.
- Ranks among the top 2% of all combination and high schools statewide—a remarkable achievement that reflects their school grade, outstanding performance, and excellence.

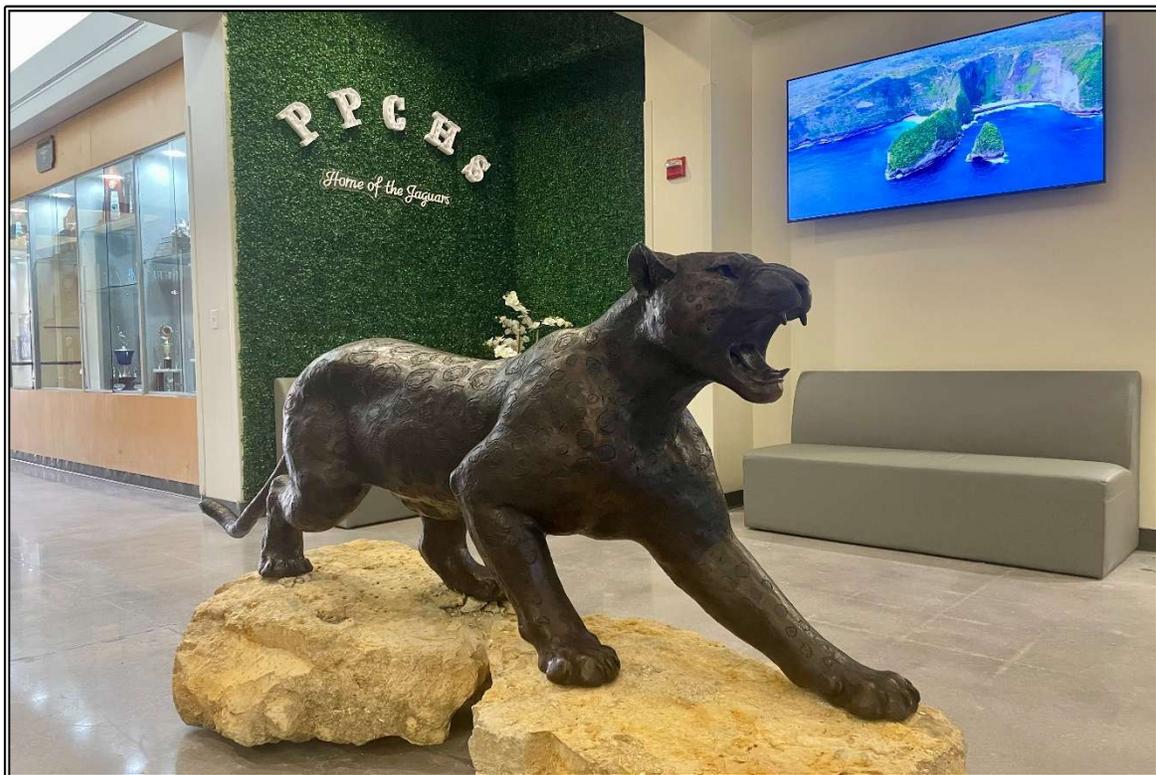
CURRICULUM INNOVATION

The AVCS, in collaboration with its sister schools and the PPCS Office of Innovative Learning (OIL), facilitates the Jaguar Pointer Workshop (JPW) series—an engaging virtual webinar program that supports parents, students, and the broader community across key areas of curriculum. JPW sessions provide valuable resources on academic success, safety, mental health, and college readiness.

Within the classroom, AVCS blends academic rigor with flexibility through Advanced Placement (AP), Cambridge AICE, and dual enrollment opportunities with Broward College, including AICE diploma pathways that qualify students for the Florida Academic Scholars Bright Futures award. A broad range of electives complements this academic foundation, spanning technology, debate, music, media, fitness, and the arts. The school's Career and Technical Education (CTE) program prepares students for high-demand, high-wage regional careers through offerings in journalism & multimedia, emergency medical responder (EMR), digital design, marketing and management, and applied cybersecurity. Instructional strategies such as cooperative learning, Socratic seminars, and project-based learning support both academic achievement and social development.

SCHOOL OVERVIEW

AVCS remains committed to preparing students for college, career, and civic life. Small class sizes (no more than 22 students per middle school class and 25 per high school class) ensure individualized support. Serving 2,145 students, AVCS exemplifies innovation in public education through its commitment to academic excellence, strong community partnerships, and whole-child development.



Pembroke Pines Charter School System: Entity Overview

Organizational Autonomy and Governance Structure

The Pembroke Pines Charter School System (PPCSS) is uniquely positioned among Florida’s public charter schools as a municipally owned and operated educational system. Established by the City of Pembroke Pines in 1998, PPCS remains one of the few city-run charter systems in the nation, exemplifying a distinctive model of public education that blends municipal oversight with operational independence.

Unlike traditional school districts, PPCSS is not a separate legal entity but functions as a special revenue component unit of the City of Pembroke Pines. The system is governed by the Pembroke Pines City Commission, which serves as the official governing board. The City Manager fulfills the dual role of Superintendent, providing executive leadership and ensuring that educational and fiscal priorities are aligned with both citywide goals and state educational standards.

PPCSS maintains legal and operational autonomy under Florida Statutes §1002.33. Its charters are authorized by the School Board of Broward County (SBBC) and Florida State University (FSU), yet the system independently manages its financial operations, including budget development, procurement, staffing, and capital improvement planning. Each school operates under the PPCSS umbrella, benefitting from centralized administrative support while retaining campus-level flexibility to meet the needs of its student population.

As a municipally run system, PPCSS prepares separate, special-purpose financial statements that are audited independently of the City’s general government. This ensures fiscal transparency and accountability in accordance with Governmental Accounting Standards Board (GASB) guidelines, while also supporting the City’s strategic objectives. PPCSS has consistently demonstrated sound financial stewardship, having been recognized with the ASBO Meritorious Budget Award and the GFOA Distinguished Budget Presentation Award for many years in the past.

The system’s hybrid structure—combining local government leadership with educational autonomy—allows PPCS to operate with agility, innovation, and a deep commitment to community engagement. Through this model, the City of Pembroke Pines continues to deliver a high-quality, fiscally responsible K-12 education that meets the diverse needs of families in Pembroke Pines. The table below highlights key distinctions between PPCS and traditional public-school districts:

Category	Pembroke Pines Charter School System (PPCSS)	Traditional Public School District
Legal Entity	Municipal department within the City of Pembroke Pines	Independent political subdivision under Florida law
Governing Body	Elected City Commission (Mayor & Commissioners)	Elected School Board Members
Superintendent Role	City Manager serves as Superintendent	Dedicated district Superintendent
Charter Authorization	Authorized by SBBC (Broward County)/ FSU	Self-authorizing (under FLDOE and State Board)
Financial Reporting	Standalone special-purpose financials under City's audit umbrella	Integrated into districtwide ACFR
Budget Development	Managed independently by PPCSS/City Finance Office	Managed by central district finance office
Procurement	Managed by City Procurement Dept/ School Procurement Staff	Managed by district procurement departments
School Board Elections	Elected through municipal elections. City Commission serves dual governance role	Elected by county or district constituents
Operational Autonomy	High autonomy: Policies aligned with City and charter regulations. Sponsoring School District provides compliance oversight	Moderate autonomy with direct FLDOE oversight
Audit & Accountability	Separate charter school independent audit; GASB-compliant	District-level audit; GASB-compliant

170-Charter Elementary School Strategic Alignment

The Pembroke Pines Charter Elementary Schools are committed to laying a strong academic and emotional foundation for lifelong learning. We recruit and retain exceptional educators who implement state-approved curricula while engaging in continuous instructional improvement through progress monitoring and data-informed practices. Our classrooms prioritize safety, belonging, and the cultivation of life skills, ensuring that every child feels supported and confident as they grow. Communication with families is a cornerstone of our work; through family engagement events, consistent updates, and open dialogue, we partner with parents to support student success. At the operational level, we strive for resilience and efficiency, ensuring our youngest learners have access to the resources, technologies, and facilities they need in a nurturing and future-ready environment. Presented below are the Strategic Themes, Goals, and Objectives, in alignment with our systemwide Strategic Plan, for the 2025-2026 fiscal year.

Strategic Theme 1: Academic Growth & Innovation: Provide a challenging curriculum that encourages critical thinking and prepares students for real-world experiences.

✦ **Goal: Ensure academic excellence through data-driven instruction and curriculum alignment.**

Objective 1: Increase English Language Arts (ELA) proficiency across all grades by May 2026.

- **ELA** - By May 2026, given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate progression of their reading skills on a state approved progress monitoring tool.
- **ELA** - By May 2026, the percentage of students scoring Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4, and 5 will increase from 84% to 88%.
- **ELA** - By May 2026, the percentage of students in grades 3, 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 68% to 72%.
- **ELA** - By May 2026, the percentage of students in grades 3, 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 61% to 65%.

\$ Budget Highlight: ELA Instructional Materials. Reading Horizon & Wilson Language Interventions Textbooks and workbooks: **\$48,056**

\$ Budget Highlight: Instructional Writing Curriculum. Top Score Writing Software **\$7,228**

\$ Budget Highlight: Assessment Tool: Renaissance Learning Accelerated Reader/Math student software program **\$21,562**

Objective 2: Raise Math proficiency across all grades by May 2026.

- **Mathematics** - By May 2026, given attention to research-based instructional strategies, 89% of students in grades K, 1 and 2 will score at or above proficiency on the I-Ready Math Diagnostic AP3.
- **Mathematics** - By May 2026, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 89% to 93%.
- **Mathematics** - By May 2026, the percentage of students in grades 3, 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 71% to 75%.
- **Mathematics** - By May 2026, the percentage of students in grades 3, 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 69% to 73%.

\$ Budget Highlight: Math Instructional Materials. Savvas Learning Company Math Intervention Textbooks **\$10,838**

CITY OF PEMBROKE PINES
170 FUND: CHARTER ELEMENTARY SCHOOLS

\$ Budget Highlight: Math Assessment Tool: Acaletics Math, data-driven instructional analytics platform, standards-aligned curriculum **\$89,000.**

Objective 3: Increase 5th grade Science proficiency on the FSSA through focused instruction, intervention, and science enrichment opportunities.

▪ **Science** - By May 2026, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 69% to 73%.

\$ Budget Highlight: FL Science Textbook Adoption (5-year utility). Houghton Mifflin Harcourt Science NGSSS standards-aligned textbooks **\$19,952**

\$ Budget Highlight: Standards-aligned print subscription. Scholastic Science Spin & Storyworks. **\$12,255**

Strategic Theme 2: Safe and Positive Environment: Prioritize a welcoming atmosphere where all students feel valued and supported, ensuring their well-being alongside academic growth

✦ **Goal: Foster students' social-emotional well-being and a culture of safety.**

Objective 1: Equip students with essential life skills that promote their well-being, focusing on practical skills, personal growth and resilience.

▪ **Social-Emotional Learning:** Students will engage with ReThink Ed, a comprehensive, evidence-based curriculum designed to build life skills, self and social-awareness, self-management, responsible decision-making, and resiliency.

▪ **Social-Emotional Learning:** Students identified as at-risk through the ReThink Ed survey will receive targeted support through small-group sessions facilitated by the school counselor and social worker, focusing on specific behavioral needs.

▪ **Social-Emotional Learning:** Students identified as high-risk are referred to the PPCS Student Assistance Program (SAP) to receive individual, weekly evidenced-based mental health assessment, intervention, and treatment from a licensed mental health therapist (licensed under Chapter 490 or Chapter 491).

\$ Budget Highlight: Contractual Social Worker **\$41,268**

\$ Budget Highlight: Fund 170-Elementary share of PPCS SAP Program (school function 6130): **\$507,524**

Objective 2: At least 80% of PPCSS Instructional and Non-Instructional staff will be certified in Youth Mental Health First Aid by July 1st annually.

▪ [Rule 6A-1.094120, Florida Administrative Code \(F.A.C.\)](#), mandates that each year, school districts — including charter schools — certify that at least 80% of their personnel have completed the approved Youth Mental Health Awareness Training. The Youth Mental Health Awareness & Assistance Training (YMHAT) program equips school staff to recognize and understand signs of mental health concerns and guides them in connecting students with appropriate support.

\$ Budget Highlight: Staff stipend of \$120 issued for YMHAT participants **\$16,600**

Strategic Theme 3: Streamlined and Resilient Operations for Sustainable Growth: Focus on optimizing resources and embracing innovation for sustainable growth amid today's challenges.

✦ **Goal:** Optimize resource allocation to enhance educational outcomes and operational efficiency across our educational system.

Objective 1: Attain a 1:1 student-to-device ratio, providing every student with consistent access to technology and expanded digital learning opportunities.

▪ **Empowering Students as Digital Learners:** One-to-one computer usage not only advances technology skills, boosts student engagement, and positively impacts academic achievement,

but also equips students with the competencies to be effective digital learners, fostering critical thinking, digital citizenship, and readiness for future academic and career success.

∇ **Budget Challenge:** The expiration of one-time pandemic relief funding has limited the availability of resources for technology device refreshes. Accordingly, the FY 2025–2026 budget does not include new funding for devices like student chromebooks or teacher laptops and focuses on maintaining existing devices while prioritizing core instructional needs.

\$ **Budget Highlight: Digital Instructional Software.** BrainPOP, supplemental instructional software program that is paired with interactive learning tools. **\$9,669**

- **Inventory Controls:** Use inventory management software to maintain accurate device counts, track repairs and maintenance, and maximize useful life of existing technological devices in the absence of technology funding streams.

\$ **Budget Highlight:** Follet Resource Inventory Mgmt. software **\$4,043**

Objective 2: Enhance the integration and utilization of technological resources and the learning management system to support teaching and learning.

- **Empowering Educators with Enhanced Technology Resources:** By phasing out outdated classroom technology with modern interactive technology, educators can transform lessons into dynamic, collaborative experiences that enhance student engagement and increase understanding.

∇ **Budget Challenge:** Deferred Technology Upgrades. While the long-term objective remains to enhance the integration and effective use of technology to support teaching and learning, the expiration of one-time pandemic funding restricts the ability to upgrade classroom technology in FY 2025–2026, requiring a focus on maintaining existing systems and sustaining core instructional platforms.

- **Leverage the current Learning Management System (LMS) to strengthen teacher development and curriculum delivery:** School administration will maximize the use of the current LMS to integrate professional development with on-demand training modules, facilitate peer learning, and standardize digital instructional resources on a single platform. LMS analytics will be used to identify professional learning needs and align training with curriculum goals and student outcomes, ensuring effective use of existing instructional technology.

\$ **Budget Highlight:** Instructure Canvas Learning Management System **\$14,552**

2024-2025 Achievements

The 2024-2025 school year was defined by significant achievements that advanced our mission and strengthened our commitment to educational excellence. Through the collective efforts of our educators, administrators, students, families, and community partners, we realized measurable progress across academic performance, operational efficiency, and student engagement. The following accomplishments illustrate the impact of our strategic initiatives and underscore our continued dedication to fostering an innovative and high-quality learning environment for all students.

- ☆ Maintained School of Excellence recognition, a 3- year designation; 6 consecutive years total
- ☆ Maintained 2024-2025 FLDOE 'A' Rated School
- ☆ Pembroke Pines Charter Elementary Schools rank among the top 7% of all Florida schools, a distinction recognizing strong student achievement & academic excellence.

**CITY OF PEMBROKE PINES
170 FUND: CHARTER ELEMENTARY SCHOOLS**

2024-2025 Achievements (cont.)

- ☆ Niche's top 20 Best Charter Elementary Schools in Broward County
- ☆ Niche's top 50 Best Public Elementary Schools in Broward County
- ☆ Niche's top 100 Best Charter Elementary Schools in Florida
- ☆ Niche's top 500 Best Public Elementary Schools in Florida
- ☆ Ranked in US News & World Report as one of the Best Elementary Schools in the nation.



City of Pembroke Pines Charter Elementary School

Florida Assessment of Student Thinking for Mathematics (BEST)

% of students scoring 3 or above

2024-25	Charter Elementary School %	District %	State %	2025-26 Goal
3rd grade	91%	68%	63%	95%
4th grade	87%	69%	62%	91%
5th grade	88%	63%	56%	92%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Assessment of Student Thinking in English/Language Arts (BEST)

% of students scoring 3 or above

2024-25	Charter Elementary School %	District %	State %	2025-26 Goal
3rd grade	85%	61%	57%	89%
4th grade	84%	62%	56%	88%
5th grade	82%	62%	56%	86%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Statewide Science Assessment (NGSSS)

% of students scoring 3 or above

2024-25	Charter Elementary School %	District %	State %	2025-26 Goal
5th grade	68%	57%	55%	72%

This test is only given to 5th grade students in Elementary School
Achievement Levels range from 1 (lowest) to 5 (highest).

Source: Florida Know Your Schools PK-20 Education Information Portal
Website: <https://edudata.fldoe.org/>

173-FSU Charter Elementary School Strategic Alignment

FSU Charter Elementary School is committed to fostering academic excellence, a strong sense of student belonging, and innovation in alignment with its mission as a state-recognized developmental research (lab) school. In partnership with Florida State University, the school serves as a model for teacher preparation and instructional research while maintaining a nurturing, student-centered environment. Our dedicated educators implement state-approved curricula with a strong focus on differentiated instruction, data-informed teaching strategies, and continuous professional growth.

As part of its comprehensive approach, FSU Charter Elementary houses and operates a specialized Center for Children with Autism, designed to assist students with Autism and PDD disorders, by providing small-group, structured instruction. With the goal of mainstreaming these students into the general education classrooms. This program reinforces our broader commitment to meeting the unique needs of all learners through evidence-based practices.

FSU Charter Elementary prioritizes a safe and welcoming school climate that fosters academic curiosity, emotional development, and social connection. Ongoing communication and partnership with families remain central to our efforts, creating a strong foundation of trust and collaboration. Operationally, we are focused on maximizing instructional value while remaining fiscally responsible, ensuring that students benefit from a learning environment that is innovative, all-encompassing, and future ready.

Presented below are the Strategic Themes, Goals, and Objectives, in alignment with our systemwide Strategic Plan, for the 2025–2026 fiscal year.

Strategic Theme 1: Academic Growth & Innovation: Provide a challenging curriculum that encourages critical thinking and prepares students for real-world experiences.

\$ Goal: Ensure academic excellence through data-driven instruction and curriculum alignment.

Objective 1: Increase English Language Arts (ELA) proficiency across all grades by May 2026.

- **ELA** - By May 2026, given attention to research-based instructional strategies, 100% of students in grades K, 1, and 2 will demonstrate progression of their reading skills on a state approved progress monitoring tool.
- **ELA** – By May 2026, the percentage of students scoring Level 3 or above on the English Language Arts Florida Standards Assessment in grades 3, 4, and 5 will increase from 79% to 84%.
- **ELA** – By May 2026, the percentage of students in grades 3, 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 70% to 74%.
- **ELA** – By May 2026, the percentage of students in grades 3, 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 67% to 71%.

\$ Budget Highlight: ELA Instructional Materials. Wilson Language Foundations Tier 1 structured literacy program designed for K–3 classrooms **\$33,234**

\$ Budget Highlight: ELA Instructional Materials. Wordly Wise workbooks, standards-aligned vocabulary instruction **\$1,141**

\$ Budget Highlight: Assessment Tool: Renaissance Learning Star 360 assessment tool and Accelerated Reader/Math student software program **\$16,321**

\$ Budget Highlight: ELA Software. Learning A-Z, digital literacy platform (Vocabulary/Spelling City): **\$3,876**

\$ Budget Highlight: ELA Software. Read Naturally a research-based reading fluency intervention most often used for Tier 2 and Tier 3 MTSS support **\$1,951**

- § **Budget Highlight: Lexia Literacy Software:** An adaptive, research-based reading program that supports literacy intervention, personalized instruction, and progress monitoring. **\$15,600**

Objective 2: Raise Math proficiency across all grades by May 2026.

- **Mathematics** – By May 2026, given attention to research-based instructional strategies, 83% of students in grades K, 1 and 2 will score at or above proficiency on the STAR Math AP3 assessment.
- **Mathematics** – By May 2026, the percentage of students scoring Level 3 or above on the Mathematics Florida Standards Assessment in grades 3, 4 and 5 will increase from 83% to 87%.
- **Mathematics** – By May 2026, the percentage of students in grades 3, 4 and 5 (not in the lowest 25% percentile) demonstrating gains will increase from 68% to 72%.
- **Mathematics** – By May 2026, the percentage of students in grades 3, 4 and 5 scoring in the lowest 25% percentile and demonstrating gains will increase from 58% to 62%.
 - § **Budget Highlight: Math Instructional Materials.** Acaletics Math, data-driven instructional analytics platform, standards-aligned curriculum **\$35,801**
 - § **Budget Highlight: Educational Software.** IXL Math, a standards-aligned digital math program that provides personalized practice, progress monitoring and supports student mastery **\$9,938**
 - § **Budget Highlight: Educational Software.** Reflex Math by Explore Learning, an adaptive math fact fluency program that builds automaticity and accuracy through personalized practice and progress monitoring **\$4,412**

Objective 3: Increase 5th grade Science proficiency on the FSSA through focused instruction, intervention, and science enrichment opportunities.

- **Science** - By May 2026, the percentage of students scoring Level 3 or above on the Florida Standards Science Assessment in grade 5 will increase from 61% to 65%.
 - § **Budget Highlight: Science Instructional Software.** Mystery Science: A standards-aligned, inquiry-based elementary science program that engages students through video, hands-on activities, and guided exploration **\$1,696**
 - § **Budget Highlight: Science Instructional Materials.** J&J Educational Science Bootcamp Student Booklets. Print-based science drill and review materials that reinforce standards-aligned concepts, vocabulary, and assessment readiness **\$3,450**

Strategic Theme 2: Safe and Positive Environment: Prioritize a welcoming atmosphere where all students feel valued and supported, ensuring their well-being alongside academic growth

- ✦ **Goal: Foster students' social-emotional well-being and a culture of safety.**

Objective 1: Equip students with essential life skills that promote their well-being, focusing on practical skills, personal growth and resilience.

- **Social-Emotional Learning:** Students will engage with ReThink Ed, a comprehensive, evidence-based curriculum designed to build life skills, self and social-awareness, self-management, responsible decision-making, and resiliency.
- **Social-Emotional Learning:** Students identified as at-risk through the ReThink Ed survey will receive targeted support through small-group sessions facilitated by the school counselor and social worker, focusing on specific behavioral needs.
- **Social-Emotional Learning:** Students identified as high-risk are referred to the PPCS Student Assistance Program (SAP) to receive individual, weekly evidenced-based mental health

CITY OF PEMBROKE PINES
173 FUND: FSU CHARTER ELEMENTARY SCHOOL

assessment, intervention, and treatment from a licensed mental health therapist (licensed under Chapter 490 or Chapter 491).

 \$ **Budget Highlight:** Rethink Ed, behavior intervention support assessment tool (PBIS-aligned) \$2,127

 \$ **Budget Highlight:** Contractual Social Worker \$26,792

 \$ **Budget Highlight:** Fund 173- FSU Charter Elementary share of PPCS SAP Program (school function 6130) \$239,393

Objective 2: At least 80% of PPCSS Instructional and Non-Instructional staff will be certified in Youth Mental Health First Aid by July 1st annually.

 ▽ [Rule 6A-1.094120, Florida Administrative Code \(F.A.C.\)](#), mandates that each year, school districts — including charter schools — certify that at least 80% of their personnel have completed the approved Youth Mental Health Awareness Training. The Youth Mental Health Awareness & Assistance Training (YMHAT) program equips school staff to recognize and understand signs of mental health concerns and guides them in connecting students with appropriate support.

 \$ **Budget Highlight:** Staff stipend of \$120 issued for YMHAT participants \$4,770

Strategic Theme 3: Streamlined and Resilient Operations for Sustainable Growth: Focus on optimizing resources and embracing innovation for sustainable growth amid today's challenges.

 ✦ **Goal:** Optimize resource allocation to enhance educational outcomes and operational efficiency across our educational system.

Objective 1: Attain a 1:1 student-to-device ratio, providing every student with equitable access to technology and expanded digital learning opportunities.

 ▪ **Empowering Students as Digital Learners:** One-to-one computer usage not only advances technology skills, boosts student engagement, and positively impacts academic achievement, but also equips students with the competencies to be effective digital learners, fostering critical thinking, digital citizenship, and readiness for future academic and career success.

 ▽ **Budget Challenge:** The expiration of one-time pandemic relief funding has reduced available resources for technology device refreshes. As a result, the FY 2025–2026 budget does not allocate new funding for student Chromebooks or teacher laptops and instead emphasizes maintaining existing devices while prioritizing core instructional needs.

 \$ **Budget Highlight: Digital Instructional Software.** BrainPOP, supplemental instructional software program that is paired with interactive learning tools \$4,422

 ▪ **Inventory Controls:** Use inventory management software to maintain accurate device counts, track repairs and maintenance, and maximize useful life of existing technological devices in the absence of technology funding streams.

 \$ **Budget Highlight:** Follet Resource Inventory Mgmt. software \$2,724

Objective 2: Enhance the integration and utilization of technological resources and the learning management system to support teaching and learning.

 ▪ **Empowering Educators with Enhanced Technology Resources:** By phasing out outdated classroom technology with modern interactive technology, educators can transform lessons into dynamic, collaborative experiences that enhance student engagement and increase understanding.

 ▽ **Budget Challenge:** Due to limited funding, planned technology upgrades have been deferred for FY 2025–2026. Budgeted resources are focused on keeping current

systems operational and supporting classrooms without expanding or replacing existing technology.

- **Leverage the current Learning Management System (LMS) to strengthen teacher development and curriculum delivery:** School administration will maximize the use of the current LMS to integrate professional development with on-demand training modules, facilitate peer learning, and standardize digital instructional resources on a single platform. LMS analytics will be used to identify professional learning needs and align training with curriculum goals and student outcomes, ensuring effective use of existing instructional technology.

 \$ **Budget Highlight:** Instructure Canvas Learning Management System **\$4,834**

 \$ **Budget Highlight:** Hapara. A classroom management and digital safety platform that helps teachers monitor student activity, guide instruction, and promote responsible technology use **\$4,761**

2024-2025 Achievements

The 2024-2025 school year was defined by significant achievements that advanced our mission and strengthened our commitment to educational excellence. Through the collective efforts of our educators, administrators, students, families, and community partners, we realized measurable progress across academic performance, operational efficiency, and student engagement. The following accomplishments illustrate the impact of our strategic initiatives and underscore our continued dedication to fostering an innovative, equitable, and high-quality learning environment for all students.

- ☆ Maintained School of Excellence recognition, a 3- year designation; 6 consecutive years total
- ☆ Maintained 2024-2025 FLDOE 'A' Rated School
- ☆ Recognized as a Florida Multi-Tiered System of Supports School (MTSS) in 2021-2022
- ☆ Niche Ranked #1 Best Public Elementary School in Broward County and #8 in Florida
- ☆ Niche Ranked #1 Best Charter Elementary Schools in Broward County, and #4 in Florida
- ☆ Niche Ranked in Top 150 Best Charter Elementary Schools in America
- ☆ Ranked in US News & World Report as one of the Best Elementary Schools in the nation.



City of Pembroke Pines Charter FSU Elementary School

Florida Assessment of Student Thinking for Mathematics (BEST)

% of students scoring 3 or above

2024-25	FSU Elementary School %	District %	State %	2025-26 Goal
3rd grade	86%	68%	63%	90%
4th grade	88%	69%	62%	92%
5th grade	75%	63%	56%	79%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Assessment of Student Thinking in English/Language Arts (BEST)

% of students scoring 3 or above

2024-25	FSU Elementary School %	District %	State %	2025-26 Goal
3rd grade	79%	61%	57%	83%
4th grade	77%	62%	56%	81%
5th grade	83%	62%	56%	87%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Statewide Science Assessment (NGSSS)

% of students scoring 3 or above

2024-25	FSU Elementary School %	District %	State %	2025-26 Goal
5th grade	61%	57%	55%	63%

This test is only given to 5th grade students in Elementary School

Achievement Levels range from 1 (lowest) to 5 (highest).

Source: Florida Know Your Schools PK-20 Education Information Portal
 Website: <https://edudata.fldoe.org/>

171- Charter Middle Schools Strategic Alignment

The Pembroke Pines Charter Middle Schools are committed to preparing students for high school and beyond by fostering strong academic skills, personal responsibility, and social-emotional growth. Our educators deliver rigorous, standards-aligned instruction while incorporating cross-curricular connections, collaborative learning, and student-led inquiry to deepen engagement. We prioritize early identification of learning needs through frequent progress monitoring, targeted interventions, and enrichment opportunities that support all learners.

We maintain a safe and supportive, developmentally responsive environment where students can explore their interests and build confidence during these critical transitional years. Students actively participate in county academic and club competitions and have received numerous awards in Literary Fair, Science and Engineering Fair, National History Day, Robotics, Model UN, Speech & Debate, Spanish Competition, and Math Broward County competitions. Family engagement remains a priority through digital communication, academic workshops, and cultural events. Operationally, we continue to strengthen our middle schools by allocating resources toward classroom technology, instructional support, and mental health services—ensuring a well-rounded, future-ready experience for every student.

Presented below are the Strategic Themes, Goals, and Objectives, in alignment with our systemwide Strategic Plan, for the 2025-2026 fiscal year.

Strategic Theme 1: Academic Growth & Innovation: Provide a challenging curriculum that encourages critical thinking and prepares students for real-world experiences.

✦ **Goal: Ensure academic excellence through data-driven instruction and curriculum alignment.**

Objective 1: Increase English Language Arts (ELA) proficiency across all grades by May 2026.

- **ELA** - By May 2026, the percentage of students scoring Level 3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7, and 8 will increase from 86% to 90%.
- **ELA** – the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 75% to 79%.
- **ELA** – by May 2026, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 74% to 78%.

\$ Budget Highlight: ELA Instructional Materials. Houghton Mifflin Harcourt (HMH) Read 180, a research-based ELA intervention, designed primarily for struggling readers. The Read 180 ELA textbooks support targeted literacy instruction through explicit reading, writing, vocabulary, and comprehension development. **\$29,617**

\$ Budget Highlight: Assessment Tool: Renaissance Learning Accelerated Reader/Math student software program **\$12,262**

Objective 2: Raise Math proficiency across all grades by May 2026.

- **Mathematics** – By May 2026, the percentage of students scoring Level 3 or higher in the Math Florida Standards Assessment in grades 6, 7, and 8 will increase from 88% to 94%.
- **Mathematics** – By May 2026, the percentage of students in grades 6, 7, and 8 (not in the lowest 25th percentile) demonstrating gains on the Math Florida Standards Assessment will increase from 81% to 85%.

- **Mathematics** – By May 2026, the percentage of students in grades 6, 7, and 8 (in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 79% to 83%.
- **Algebra 1 Honors** – By May 2026, 100% students in grades 7 and 8 will achieve Level 3 or higher on the Algebra 1 End of Course (EOC) exam.
- **Geometry Honors** - By May 2026, 100% of students in 8th grade will achieve Level 3 or higher on the Geometry EOC exam.
 - \$ **Budget Highlight: Math Instructional Materials.** Savvas Learning Company Math Intervention Textbooks **\$4,540**
 - \$ **Budget Highlight: Course Recovery program.** Imagine Learning Course recovery software program for various subjects, including **ELA, Math, Science, Social Studies**, and advanced level courses **\$31,931**
 - \$ **Budget Highlight: Educational Software.** IXL math program **\$30,450**
 - \$ **Budget Highlight: i-Ready Diagnostic Assessment Tool:** An adaptive assessment tool that measures reading and math performance, identifies skill gaps, and supports instructional planning and progress monitoring **\$48,704**

Objective 3: Increase 8th grade Science proficiency on the FSSA through focused instruction, intervention, and science enrichment opportunities.

- **Science** - By May 2026, the percentage of students scoring Level 3 or higher in the Florida Standards Science Assessment will increase from 66% to 71%
- **Biology**- By May 2026, 100% of students in Biology will achieve proficiency or higher on the Biology EOC.
 - \$ **Budget Highlight: FL Science Textbook Adoption (5-year utility).** McGraw Hill Science standards-aligned textbook adoption **\$19,697**

Objective 4: Increase 7th grade Civics proficiency on the Florida EOC Civics Assessment

- **Civics** - By May 2026, the percentage of students scoring Level 3 or higher in the Civics EOC in 7th grade will increase from 93% to 97%
 - \$ **Budget Highlight:** McGraw Hill Social Studies standards-aligned textbooks **\$17,882**
 - \$ **Budget Highlight:** Edmentum Study Island educational software program for Civics **\$3,735**

Strategic Theme 2: Safe and Positive Environment: Prioritize a welcoming atmosphere where all students feel valued and supported, ensuring their well-being alongside academic growth

✦ **Goal: Foster students' social-emotional well-being and a culture of safety.**

Objective 1: Equip students with essential life skills that promote their well-being, focusing on practical skills, personal growth and resilience.

- **Social-Emotional Learning:** Students will engage with ReThink Ed, a comprehensive, evidence-based curriculum designed to build life skills, self and social-awareness, self-management, responsible decision-making, and resiliency.
- **Social-Emotional Learning:** Students identified as at-risk through the ReThink Ed survey will receive targeted support through small-group sessions facilitated by the school counselor and social worker, focusing on specific behavioral needs.
- **Social-Emotional Learning:** Students identified as high-risk are referred to the PPCS Student Assistance Program (SAP) to receive individual, weekly evidenced-based mental health assessment, intervention, and treatment from a licensed mental health therapist (licensed under Chapter 490 or Chapter 491).
 - \$ **Budget Highlight:** Rethink Ed assessment tool **\$4,185**
 - \$ **Budget Highlight:** Contractual Social Worker **\$26,924**

CITY OF PEMBROKE PINES
171 FUND: CHARTER MIDDLE SCHOOLS

\$ Budget Highlight: Fund 171- Charter Middle Schools share of PPCS SAP Program (school function 6130): \$338,668

Objective 2: At least 80% of PPCSS Instructional and Non-Instructional staff will be certified in Youth Mental Health First Aid by July 1st annually.

- [Rule 6A-1.094120, Florida Administrative Code \(F.A.C.\)](#), mandates that each year, school districts — including charter schools — certify that at least 80% of their personnel have completed the approved Youth Mental Health Awareness Training. The Youth Mental Health Awareness & Assistance Training (YMHAT) program equips school staff to recognize and understand signs of mental health concerns and guides them in connecting students with appropriate support.

\$ Budget Highlight: Staff stipend of \$120 issued for YMHAT participants \$5,190

Strategic Theme 3: Streamlined and Resilient Operations for Sustainable Growth: Focus on optimizing resources and embracing innovation for sustainable growth amid today’s challenges.

✦ **Goal:** Optimize resource allocation to enhance educational outcomes and operational efficiency across our educational system.

Objective 1: Attain a 1:1 student-to-device ratio, providing every student with equitable access to technology and expanded digital learning opportunities.

- **Empowering Students as Digital Learners:** One-to-one computer usage not only advances technology skills, boosts student engagement, and positively impacts academic achievement, but also equips students with the competencies to be effective digital learners, fostering critical thinking, digital citizenship, and readiness for future academic and career success.

∇ **Budget Challenge:** With the conclusion of one-time pandemic relief funding, resources for replacing technology devices are limited. The FY 2025–2026 budget therefore focuses on sustaining current student and staff devices rather than purchasing new Chromebooks or laptops, while continuing to prioritize essential instructional needs.

\$ Budget Highlight: Digital Instructional Software. BrainPOP, supplemental instructional software program that is paired with interactive learning tools **\$2,578**

- **Inventory Controls:** Use inventory management software to maintain accurate device counts, track repairs and maintenance, and maximize useful life of existing technological devices in the absence of technology funding streams.

\$ Budget Highlight: Follet Resource Inventory Mgmt. software \$4,240

Objective 2: Enhance the integration and utilization of technological resources and the learning management system to support teaching and learning.

- **Empowering Educators with Enhanced Technology Resources:** By phasing out outdated classroom technology with modern interactive technology, educators can transform lessons into dynamic, collaborative experiences that enhance student engagement and increase understanding.

∇ **Budget Challenge:** Ongoing funding limitations have required the deferral of planned technology upgrades. The FY 2025–2026 budget prioritizes sustaining existing systems and devices to support instructional continuity while aligning available resources with essential educational needs.

- **Leverage the current Learning Management System (LMS) to strengthen teacher development and curriculum delivery:** With an emphasis on technology, school administration will use the LMS to integrate professional development with on-demand training modules, facilitate peer learning, and standardize digital resources on one platform to

**CITY OF PEMBROKE PINES
171 FUND: CHARTER MIDDLE SCHOOLS**

ensure all teachers have equitable access to tech-rich materials, use LMS analytics to identify training needs and align training with curriculum goals and student outcomes.

\$ Budget Highlight: Instructure Canvas Learning Management System **\$9,666**

\$ Budget Highlight: Planbook: A digital lesson planning platform that supports standards-aligned instruction by maximizing the effective use of existing classroom technology **\$1,218**

2024-2025 Achievements

The 2024-2025 school year was defined by significant achievements that advanced our mission and strengthened our commitment to educational excellence. Through the collective efforts of our educators, administrators, students, families, and community partners, we realized measurable progress across academic performance, operational efficiency, and student engagement. The following accomplishments illustrate the impact of our strategic initiatives and underscore our continued dedication to fostering an innovative, equitable, and high-quality learning environment for all students.

- ☆ Maintained School of Excellence recognition, a 3- year designation; 6 consecutive years total
- ☆ Maintained 2024-2025 FLDOE 'A' Rated School
- ☆ Niche Ranked #4 Best Charter Middle Schools in Broward County
- ☆ Niche Ranked #6 Best Public School Middle Schools in Broward County
- ☆ Niche Ranked #7 Best Public School Middle School Teachers in Broward County
- ☆ Niche 's Top 50 Best Charter Middle Schools in Florida
- ☆ Niche 's Top 100 Best Public Middle Schools in Florida
- ☆ Niche 's Top 500 Best Charter Middle Schools in America
- ☆ City of Pembroke Pines Middle School Band Program has received Superior Ratings for 23 consecutive years
- ☆ Placed 1st in Talent, Declamation, Impromptu and Poster for World Language Academic Competition 2024-2025



**CITY OF PEMBROKE PINES
171 FUND: CHARTER MIDDLE SCHOOLS**

**2025-2026 Budget Spotlight
Career & Technical Education (CTE) Programs – Middle School CAPE Alignment**

The City of Pembroke Pines Charter School System’s middle school Career & Technical Education (CTE) programs are designed to build foundational academic, technical, and employability skills aligned with Florida’s economic development priorities. Guided by the Florida Department of Education’s CTE Curriculum Frameworks available through CPALMS-CTE, these programs introduce students to career exploration, digital literacy, and applied technology skills that support long-term readiness for high school CAPE pathways and postsecondary opportunities.

To support this work, the middle schools utilize the Pearson Certiport instructional and certification platform as a core component of its CTE offerings. Certiport provides industry-aligned curriculum, practice assessments, and certification preparation tools that reinforce instructional objectives while maintaining alignment with Florida’s Career and Professional Education (CAPE) framework.

By integrating Certiport into middle school CTE instruction, students gain early exposure to real-world technology applications while developing transferable skills that support both academic achievement and future certification attainment. This approach establishes a clear instructional pipeline from middle school coursework to high school CAPE programs, strengthening continuity across grade levels and positioning students for success in advanced CTE pathways and workforce-relevant credential opportunities.

Additionally, leveraging the Certiport platform allows the middle schools to maximize the effective use of existing instructional technology during a period of constrained capital funding. This strategy ensures continued access to high-quality, industry-aligned CTE instruction while broader technology refresh initiatives are deferred, reinforcing fiscal responsibility without compromising instructional outcomes.

The FY 2025–2026 budget includes the following Pearson Certiport components to support middle school CTE instruction and CAPE-aligned digital certification pathways. *

Pearson Certiport Component	Instructional Purpose	CTE / CAPE Alignment	Budget
Certiport Exam Licenses	Provides students with access to industry-recognized certification exams	Supports CAPE-recognized credentials, including Microsoft Office Specialist (MOS) and IC3 Digital Literacy	\$ 23,578
Practice Tests (GMetrix)	Prepares students for certification exams through standards-aligned practice and performance feedback	Reinforces applied digital skills and assessment readiness aligned to CPALMS-CTE frameworks	\$ 4,190
Instructional Content (LearnKey)	Delivers structured, curriculum-aligned instruction in productivity applications and digital literacy	Supports middle school coursework in Digital Information Technology, Business Applications, and Career Exploration	\$ 11,850

**Industry-recognized certifications supported through CAPE-aligned coursework may contribute to additional funding incentives when earned by eligible students at the secondary level, in accordance with Florida Department of Education guidelines.*

City of Pembroke Pines Charter Middle School

Florida Assessment of Student Thinking for Mathematics (BEST)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
6th grade	90%	62%	58%	94%
7th grade	88%	58%	49%	92%
8th grade	85%	45%	41%	89%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Assessment of Student Thinking in English/Language Arts (BEST)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
6th grade	88%	65%	57%	92%
7th grade	87%	60%	56%	91%
8th grade	85%	59%	56%	89%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Statewide Science Assessment (NGSSS)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
8th grade	66%	37%	47%	70%

This test is only given to 8th grade students in Middle School

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Civics Assessment (NGSSS)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
7th grade	93%	72%	71%	97%

This test is only given to 7th grade students in Middle School

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Algebra 1 Assessment (BEST)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
7th grade	99%	94%	95%	100%
8th grade	100%	82%	83%	100%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Geometry Assessment (BEST)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
8th grade	100%	94%	94%	100%

This test is only given to 8th grade students in Middle School

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Biology Assessment (NGSSS)

% of students scoring 3 or above

2024-25	Charter Middle School %	District %	State %	2025-26 Goal
8th grade	100%	94%	92%	100%

Achievement Levels range from 1 (lowest) to 5 (highest).

172- Academic Village Charter School Strategic Alignment

The Academic Village Charter School offers unique secondary school experience by uniting middle and high school education on one comprehensive campus. Serving students in grades 6 through 12, the school promotes a seamless academic progression that emphasizes college and career readiness, leadership, and personal growth. Our instructional approach is grounded in high expectations, rigorous coursework—including advanced and college-level options—and meaningful mentorship from teachers and staff.

The school offers a diverse portfolio of electives, extracurricular activities, and dual enrollment opportunities through partnerships with local colleges and universities. Academic Village fosters a culture of achievement, civic engagement, and wellness, while supporting students through transitional milestones from early adolescence to postsecondary pathways.

Resource allocation remains aligned with our strategic goals, emphasizing innovation in curriculum delivery, technology integration, and staffing models that adapt to the evolving needs of a dynamic 6–12 learning environment. Presented below are the Strategic Themes, Goals, and Objectives, in alignment with our systemwide Strategic Plan, for the 2024–2025 fiscal year.

Strategic Theme 1: Academic Growth & Innovation: Provide a challenging curriculum that encourages critical thinking and prepares students for real-world experiences.

✦ **Goal:** Ensure academic excellence through data-driven instruction and curriculum alignment.

Objective 1: Increase English Language Arts (ELA) proficiency across all grades by May 2026.

- **ELA** - By May 2026, the percentage of students scoring Level 3 or higher in the English Language Arts Florida Standards Assessment in grades 6, 7, 8, 9 and 10 will increase from 86% to 90%.
- **ELA** – the percentage of students in grades 6, 7, 8, 9 and 10 (not in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 63% to 67%.
- **ELA** – by May 2026, the percentage of students in grades 6, 7, 8, 9 and 10 (in the lowest 25th percentile) demonstrating gains on the English Language Arts Florida Standards Assessment will increase from 64% to 68%.

\$ Budget Highlight: ELA Instructional Materials. StudySync Digital Platform + Workbooks: A blended ELA instructional system combining interactive digital instruction with print practice to reinforce reading, writing, grammar, and vocabulary aligned to Florida standards **\$39,006**

\$ Budget Highlight: ELA Instructional Materials. HMH FL Intro to Literature Textbooks & Workbooks. ELA materials that support reading comprehension, literary analysis, and writing aligned to Florida language arts standards **\$7,500.**

\$ Budget Highlight: ELA Assessment Tool. i-Ready Reading: An adaptive reading assessment that identifies literacy skill gaps and supports instructional planning and progress monitoring. **\$10,556**

Objective 2: Raise Math proficiency across all grades by May 2026.

- **Mathematics** – By May 2026, the percentage of students scoring Level 3 or higher in the Math Florida Standards Assessment in grades 6, 7, and 8 will increase from 90% to 94%.
- **Mathematics** – By May 2026, the percentage of students, grades 6-8 not in the lowest 25th percentile demonstrating gains on the Math Florida Standards Assessment will increase from 61% to 64%.

CITY OF PEMBROKE PINES
172 FUND: ACADEMIC VILLAGE CHARTER SCHOOL

- **Mathematics** – By May 2026, the percentage of students in grades 6-8, (in the lowest 25th percentile) demonstrating gains on the Mathematics Florida Standards Assessment will increase from 66% to 70%.
- **Algebra 1 Honors** – By May 2026, the percentage of students in 7, 8, & 9th grades scoring Level 3 or higher on the Algebra 1 End of Course (EOC) exam will increase from 87% to 91%.
- **Geometry Honors** - By May 2026, the percentage of students in 8, 9, & 10th grades scoring Level 3 or higher on the Geometry EOC exam will increase from 87% to 91%.
 - \$ **Budget Highlight: Math Instructional Materials.** Savvas Learning Company Math Intervention Textbooks. **\$3,500.**
 - \$ **Budget Highlight: Course Recovery program.** Imagine Learning Course recovery software program for various subjects, including **ELA, Math, Science, Social Studies,** and advanced level courses. **\$18,900**
 - \$ **Budget Highlight: Educational Software.** IXL math program **\$33,365**

Objective 3: Increase Science proficiency on the FSSA and Biology EOC scores through focused instruction, intervention, and science enrichment opportunities.

- **Science** - By May 2025, the percentage of 8th grade students scoring Level 3 or higher in the Florida Standards Science Assessment will increase from 76% to 80%.
- **Biology**- By May 2025, the percentage of 8, 9, & 10th grade students scoring Level 3 or higher on the Biology EOC will increase from 85% to 89%.
 - \$ **Budget Highlight: FL Science Textbook Adoption (5-year utility).** McGraw Hill Science standards-aligned textbook adoption **\$7,000**
 - \$ **Budget Highlight: Standards-aligned Biology instructional materials.** Savvas Learning Company Biology instructional materials to support NGSSS -aligned, high-quality science instruction at the secondary level **\$3,500**

Objective 4: Increase 7th grade Civics proficiency on the Florida EOC Civics Assessment and 11th grade US History proficiency on the Florida EOC U.S. History Assessment.

- **Civics** - By May 2026 by May 2026, 100% of students in 7th grade will achieve Level 3 or higher on the Civics EOC.
- **U.S. History**- By May 2026, the percentage of students scoring Level 3 or higher in the U.S. History EOC in 11th grade will increase from 67% to 71%.
 - \$ **Budget Highlight: Additional F/T Social Studies Teacher position** to support improved student proficiency in U.S. History and Civics, including preparation aligned to statewide assessment and course requirements **\$86,338**

Objective 5: Maintain and support students enrolled in College Board Advanced Placement (AP), Cambridge Advanced International Certificate of Education (AICE), Dual Enrollment (DE) and Career and Technology (CTE) programs.

- **AP Program:** By May 2026, 80% of students enrolled in an AP course will meet or exceed the national passing rate of 3 or higher for the examination.
- **AICE Program:** By May 2026, 90% of students enrolled in a Cambridge course will meet or exceed the international passing rate set for the examination.
- **CTE Program:** By May 2026, the percentage of students in grades 9-12 contributing towards College and Career Acceleration points will increase from 66% to 70%.
 - \$ **Budget Highlight: College Board AP Program Testing Materials** **\$127,900**
 - \$ **Budget Highlight: Cambridge AICE Program Testing Materials & Diplomas** **\$347,270**
 - \$ **Budget Highlight: Dual Enrollment Program Textbooks and Tuition Fees** **\$215,000**

CITY OF PEMBROKE PINES
172 FUND: ACADEMIC VILLAGE CHARTER SCHOOL

\$ Budget Highlight: NCS Pearson CTE software **\$32,068**

Strategic Theme 2: Safe and Positive Environment: Prioritize a welcoming atmosphere where all students feel valued and supported, ensuring their well-being alongside academic growth

✦ **Goal:** Foster students' social-emotional well-being and a culture of safety.

Objective 1: Equip students with essential life skills that promote their well-being, focusing on practical skills, personal growth and resilience.

- **Social-Emotional Learning:** Students will engage with ReThink Ed, a comprehensive, evidence-based curriculum designed to build life skills, self and social-awareness, self-management, responsible decision-making, and resiliency.
- **Social-Emotional Learning:** Students identified as at-risk through the ReThink Ed survey will receive targeted support through small-group sessions facilitated by the school counselor and social worker, focusing on specific behavioral needs.
- **Social-Emotional Learning:** Students identified as high-risk are referred to the PPCS Student Assistance Program (SAP) to receive individual, weekly evidenced-based mental health assessment, intervention, and treatment from a licensed mental health therapist (licensed under Chapter 490 or Chapter 491).

\$ Budget Highlight: Rethink Ed assessment tool **\$6,723**

\$ Budget Highlight: Contractual Social Worker **\$25,160**

\$ Budget Highlight: Fund 172- Academic Village Charter Schools share of PPCS SAP Program (school function 6130): **\$ 220,723**

Objective 2: At least 80% of PPCSS Instructional and Non-Instructional staff will be certified in Youth Mental Health First Aid by July 1st annually.

- [Rule 6A-1.094120, Florida Administrative Code \(F.A.C.\)](#), mandates that each year, school districts — including charter schools — certify that at least 80% of their personnel have completed the approved Youth Mental Health Awareness Training. The Youth Mental Health Awareness & Assistance Training (YMHAT) program equips school staff to recognize and understand signs of mental health concerns and guides them in connecting students with appropriate support.

\$ Budget Highlight: Staff stipend of \$120 issued for YMHAT participants **\$2,040**

Strategic Theme 3: Streamlined and Resilient Operations for Sustainable Growth: Focus on optimizing resources and embracing innovation for sustainable growth amid today's challenges.

✦ **Goal:** Optimize resource allocation to enhance educational outcomes and operational efficiency across our educational system.

Objective 1: Attain a 1:1 student-to-device ratio, providing every student with equitable access to technology and expanded digital learning opportunities.

- **Empowering Students as Digital Learners:** One-to-one computer usage not only advances technology skills, boosts student engagement, and positively impacts academic achievement, but also equips students with the competencies to be effective digital learners, fostering critical thinking, digital citizenship, and readiness for future academic and career success.

▽ **Budget Challenge:** With the conclusion of one-time pandemic relief funding, resources for replacing technology devices are limited. The FY 2025–2026 budget therefore focuses on sustaining current student and staff devices rather than purchasing new Chromebooks or laptops, while continuing to prioritize essential instructional needs.

\$ Budget Highlight: Digital Instructional Software. BrainPOP, supplemental instructional software program that is paired with interactive learning tools **\$2,135**

CITY OF PEMBROKE PINES
172 FUND: ACADEMIC VILLAGE CHARTER SCHOOL

- **Inventory Controls:** Use inventory management software to maintain accurate device counts, track repairs and maintenance, and support data-driven decision-making.

\$ **Budget Highlight:** Follet Resource Inventory Mgmt. software **\$3,647**

Objective 2: Enhance the integration and utilization of technological resources and the learning management system to support teaching and learning.

- **Empowering Educators with Enhanced Technology Resources:** By phasing out outdated classroom technology with modern interactive technology, educators can transform lessons into dynamic, collaborative experiences that enhance student engagement and increase understanding.

▽ **Budget Challenge:** Ongoing funding limitations have required the deferral of planned technology upgrades. The FY 2025–2026 budget prioritizes sustaining existing systems and devices to support instructional continuity while aligning available resources with essential educational needs.

- **Leverage the current Learning Management System (LMS) to strengthen teacher development and curriculum delivery:** With an emphasis on technology, school administration will use the LMS to integrate professional development with on-demand training modules, facilitate peer learning, standardize digital resources on one platform to ensure all teachers have equitable access to tech-rich materials, use LMS analytics to identify training needs and align training with curriculum goals and student outcomes.

\$ **Budget Highlight:** Instructure Canvas Learning Management System **\$9,666**

\$ **Budget Highlight:** Planbook: A digital lesson planning platform that supports standards-aligned instruction by maximizing the effective use of existing classroom technology **\$630**

2024-2025 Achievements

The 2024-2025 school year was defined by significant achievements that advanced our mission and strengthened our commitment to educational excellence. Through the collective efforts of our educators, administrators, students, families, and community partners, we realized measurable progress across academic performance, operational efficiency, and student engagement. The following accomplishments illustrate the impact of our strategic initiatives and underscore our continued dedication to fostering an innovative, equitable, and high-quality learning environment for all students.

- ☆ Maintained School of Excellence recognition, a 3- year designation; 6 consecutive years total
- ☆ College Board's AP® Computer Science Female Diversity Award for 2023-2024
- ☆ Silver AP School Honor Roll (College Board, 2024): Recognizes schools that expand access to AP coursework and support student success and college readiness
- ☆ Prowler Yearbook – 1st Place, American Scholastic Press Association (2024–2025). Earned First Place in the American Scholastic Press Association competition for excellence in student journalism and publication design
- ☆ 94.3% of Class of 2025 graduates continued their education at a two-year or four-year postsecondary institution
- ☆ Maintained 2024-2025 FLDOE 'A' Rated School
- ☆ 99% Graduation rate for school year 2024-2025
- ☆ Niche Ranked #1 Best Charter Middle Schools in Broward County
- ☆ Niche Ranked #1 Best Public Middle School Teachers in Broward County
- ☆ Niche Ranked #5 Best Charter Middle Schools in Florida
- ☆ Niche Ranked #14 Best Public Middle Schools in Florida
- ☆ Niche 's Top 150 Best Public Middle Schools Teachers in Florida



2024-2025 Achievements (cont.)

- ☆ Niche 's Top 100 Best Charter Middle Schools in America
- ☆ Niche 's Top 150 Best Public Middle Schools in America
- ☆ Niche Ranked #1 Best Charter High School in Broward County
- ☆ Niche Ranked #7 Best Public High School in Broward County
- ☆ Niche Ranked #10 Best Public High School Teachers in Broward County
- ☆ Niche Ranked #7 Best College Prep Public High School in Broward County
- ☆ Niche Ranked #15 Best High Schools for STEM in Broward County
- ☆ Niche Ranked #9 Best Charter High Schools in Florida
- ☆ Niche's Top 50 Best College Prep Public High School in Florida
- ☆ Niche's Top 50 Best Public High Schools in Florida
- ☆ Niche 's Top 100 Best Public High Schools Teachers in Florida
- ☆ Niche 's Top 100 Best Charter High Schools in America
- ☆ Niche 's Top 500 Best College Prep Public High School in America
- ☆ Ranked one of the Best High Schools in the nation by US News & World Report



Academic Village Charter Middle School

Florida Assessment of Student Thinking for Mathematics (BEST)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
6th grade	89%	62%	58%	93%
7th grade	82%	58%	49%	86%
8th grade	100%	45%	41%	100%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Assessment of Student Thinking in English/Language Arts (BEST)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
6th grade	84%	65%	57%	88%
7th grade	93%	60%	56%	97%
8th grade	96%	59%	56%	100%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida Statewide Science Assessment (NGSSS)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
8th grade	76%	37%	47%	80%

This test is only given to 8th grade students in Middle School
Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Civics Assessment (NGSSS)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
7th grade	100%	72%	71%	100%

This test is only given to 7th grade students in Middle School
Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Algebra 1 Assessment (BEST)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
7th grade	100%	94%	95%	100%
8th grade	100%	82%	83%	100%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Geometry Assessment (BEST)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
8th grade	100%	94%	94%	100%

This test is only given to 8th grade students in Middle School
Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Biology Assessment (NGSSS)

% of students scoring 3 or above

2024-25	AV Charter Middle School %	District %	State %	2025-26 Goal
8th grade	100%	94%	92%	

This test is only given to 8th grade students in Middle School
Achievement Levels range from 1 (lowest) to 5 (highest).

Academic Village Charter High School

Florida Assessment of Student Thinking in English/Language Arts (BEST)

% of students scoring 3 or above

2024-25	AV Charter School %	High District %	State %	2025-26 Goal
9th grade	83%	58%	56%	87%
10th grade	76%	61%	58%	80%

This test is only given to 9th & 10th grade students in High School
Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Algebra 1 Assessment (BEST)

% of First-Time Testers scoring Achievement Level 3 or above

2024-25	AV Charter School %	High District %	State %	2025-26 Goal
9th grade	60%	48%	40%	70%

This test is only given to 9th & 10th grade students in High School
Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Biology Assessment (NGSSS)

% of First-Time Testers scoring Achievement Level 3 or above

2024-25	AV Charter School %	High District %	State %	2025-26 Goal
9th grade	91%	84%	82%	95%
10th grade	64%	67%	59%	70%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC Geometry Assessment (BEST)

% of First-Time Testers scoring Achievement Level 3 or above

2024-25	AV Charter School %	High District %	State %	2025-26 Goal
9th grade	94%	77%	75%	98%
10th grade	68%	51%	42%	72%

Achievement Levels range from 1 (lowest) to 5 (highest).

Florida EOC US History Assessment (NGSSS)

% of First-Time Testers scoring Achievement Level 3 or above

2024-25	AV Charter School %	High District %	State %	2025-26 Goal
11th grade	67%	78%	71%	72%

Achievement Levels range from 1 (lowest) to 5 (highest).

Student Assistance Program (SAP)

The Pembroke Pines Charter School System developed the Student Assistance Program (SAP) to provide comprehensive, school-based mental health support for students and families. Established during the 2021–2022 school year with initial funding from federal pandemic relief resources, SAP has since transitioned to ongoing support through the State of Florida’s Florida Education Finance Program (FEFP) Mental Health Assistance Allocation, allowing the program to continue and expand in response to growing student needs across all campuses.

Purpose & Approach

SAP is built on the **Multi-Tiered System of Supports (MTSS)** framework:

- **Tier 1 (Whole Class/Universal):** Preventive mental health education, resiliency training, staff development, parent workshops, and student assemblies available to all students and families.
- **Tier 2 (Targeted):** Group therapy, classroom consultation, and teacher support (including Teacher-Child Interaction Training) for students showing emerging concerns.
- **Tier 3 (Intensive):** Individual therapy delivered by licensed clinicians for students identified with elevated needs through screenings (e.g., BASC-3-BESS) or referrals. Therapy is tailored through evidence-based treatments such as CBT, TF-CBT, and Solution-Focused Therapy.

Services Provided

- **Individual Therapy:** Weekly, 30-minute on-site sessions with licensed clinicians; customized treatment plans created after parent consent and intake. Monthly telehealth parent sessions are also incorporated.
- **Group Counseling & Check-ins:** Short-term supportive sessions focused on coping skills, peer relationships, and/or behavioral strategies.
- **Parent Engagement:** Presentations such as the *Jaguar Pointer Series*, workshops on stress management, and forums on supporting youth mental health and child development.
- **Staff Professional Development:** Trainings on anxiety management, suicide prevention, classroom behavior interventions, and self-care reached more than 400 school employees.
- **Crisis/Brief Interventions:** Immediate support for students in distress, such as grief, panic, or acute behavioral escalations. Also includes suicide risk assessment and intervention.

Program Reach & Outcomes

Since its launch, the Student Assistance Program has quickly become one of the most utilized support services within the Charter School System. The demand for services has grown each year, reflecting the trust that students, parents, and staff place in the program. As indicated by the outcome data collected, students participating in SAP demonstrate growth in resilience, coping skills, and emotional regulation, while parents consistently report feeling more supported and better equipped to help their children at home. Teachers and administrators note improvements in classroom behavior, peer interactions, and overall student well-being. Feedback from families highlights the meaningful difference SAP has made in their lives—providing accessible therapy, helping children feel heard and understood, and fostering stronger connections between school and home.

Commitment to Mental Health

The Student Assistance Program has become a cornerstone of the Charter School System’s whole-child approach. By combining evidence-based therapy, family and staff engagement, and data-driven interventions, SAP strengthens academic success, enhances school safety, and promotes long-term wellness for every student.

Office of Innovative Learning (OIL)

The Office of Innovative Learning (OIL) leads efforts to integrate technology, professional development, and family engagement across the Pembroke Pines Charter School System. OIL supports the entire school community—students, families, instructional staff, administrators, and support personnel—by ensuring that learning resources and tools are accessible, effective, and responsive to evolving educational needs.

Purpose & Scope

OIL provides leadership in areas essential to 21st-century education, including:

- **Technology Support:** Oversight of the district’s student information system (FOCUS), software programs, and digital tools, ensuring smooth implementation and training for faculty, staff, and administrators.
- **Instructional Innovation:** Professional development for teachers and staff focused on innovative instructional practices and strategies that foster student achievement.
- **Curriculum & Data Support:** Collection and analysis of progress monitoring data to inform instructional planning and curriculum design.
- **Expanding Opportunities:** Efforts to strengthen access to resources, support teacher growth, and enhance student outcomes across all schools.
- **Family & Community Engagement:** Parent workshops, outreach programs, and resources that connect families with tools for student success.

Key Initiatives

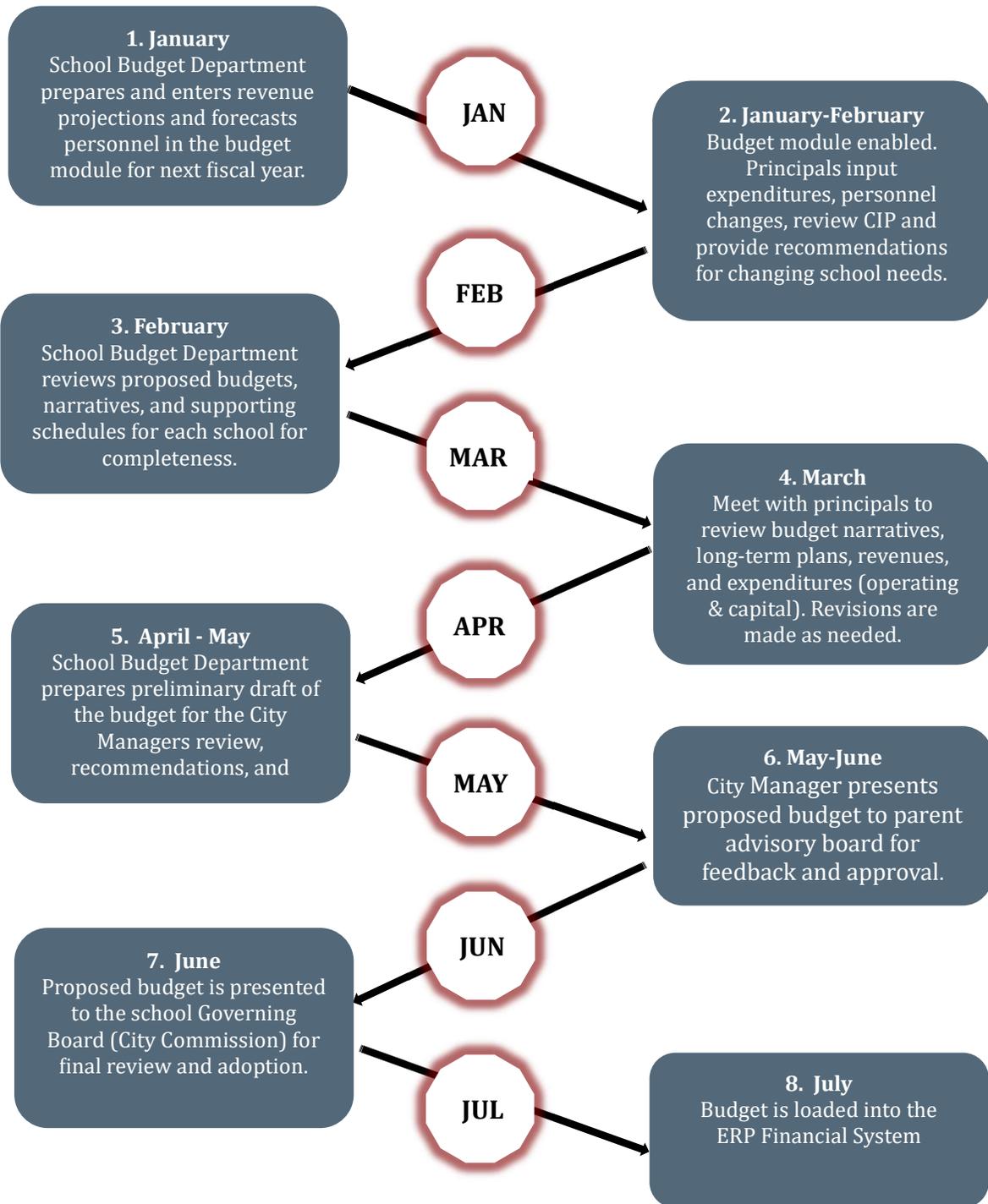
- **Professional Development:** Organized staff development across campuses, equipping educators with skills to integrate innovation in classrooms.
- **Technology Leadership:** Implemented the **FOCUS student information system** and **Canvas Learning Management System** with ongoing training and support to ensure efficient use by faculty and staff.
- **Family Engagement through Jaguar Pointer Workshops (JPWs):** A year-round virtual workshop series covering topics such as academic success, mental health and well-being, school safety, and college and career readiness. Sessions feature expert speakers, practical strategies, and both live and recorded access for families. Parents also earn volunteer hours for participation

Program Reach & Impact

Since its establishment, OIL has become a vital link between classrooms, families, and district-wide initiatives. Teachers’ report feeling more prepared to integrate new instructional practices and to use data more effectively in guiding student learning. Families have shared that the Jaguar Pointer Workshops give them practical strategies to support their children’s academic growth, social-emotional well-being, and readiness for life transitions.

Beyond the classroom, OIL strengthens school-community connections by providing accessible technological support and ensuring that both students and staff have the resources they need to thrive. The department’s work empowers educators, informs parents, and creates a stronger foundation for student success systemwide.

Charter School Budget Calendar



BUDGET PLAN

Budget Preparation/Development

1. January: The School Budget Department enters revenue projections and forecasts personnel in the budget module. The following steps are followed to project revenues:

- Forecast student enrollment for each school
- The State's Florida Education Finance Program (FEFP) per student allocation is projected by the State and provided to the charter school.
- Rent is forecast based on existing agreements and availability of facility rental space.
- Capital Outlay funding is determined by the State based on available funding.
- Federal and State grants are applied for based on availability.

The following steps are followed to forecast personnel.

- Review existing staffing requirements to ensure adequate coverage for student needs.
- Review salary structure to ensure competitiveness with the district.
- Supplements are reviewed and approved by the budget department.
- Benefits such as Workers Compensation, Life Insurance, Health Insurance, and Pension are calculated for each qualifying employee.

Beginning in January, Principals or his/her designee is given access to the Budget Module to input expenditures, personnel changes, and narratives. The Budget Module provides the following tools that facilitate the preparation and completion of the budget process:

- a. Defined object codes required by the Department of Education (DOE) Financing Accounting for Local and State School Systems.
 - b. An alphabetical listing of object codes for expenditure accounts.
 - c. A current personnel roster.
 - d. Computer-generated budget worksheets showing actual expenditures for the prior and current years; the current working budget; and a status quo personnel cost projection.
- 2.** Each individual Principal prepares a proposed budget comprised of the following:
- a. Mission
 - b. Goals (Educational & Operational)
 - c. Objectives
 - d. Major Functions and Activities
 - e. Budget Highlights
 - f. Prior-year Accomplishments
 - g. Performance Measures
 - h. Revenue and/or Expenditure projections by line item
- 3. February:** The School Budget Department reviews proposed budgets, narratives, and supporting schedules for each school for accuracy and completeness.

4. **March:** The School Budget Department schedules meetings with individual Principals to review budget narratives, revenues and expenditures (operating and capital). In the same meeting, long-term plans and goals are discussed with school principals on their feasibility and effects on the financial stability of the Charter School system. The School Budget Department will incorporate any revisions resulting from these meetings.
5. **April:** The School Budget Department prepares a draft for the City Manager's approval. In May-June, the City Manager submits proposed budget to the School Advisory Board for approval.
6. **June:** The City Manager submits the proposed budget to the City Commission in a workshop setting where Commission examines, recommends, and/or addresses any questions. Once fully examined, Commission approves the proposed budget with any requested revisions (if any).
7. **July 1st:** Budget is loaded into the Accounting System.

Budget Adoption

8. The Charter School budget is approved via Resolution in a public hearing conducted by the City Commission. The adopted budget is integrated into the accounting software system effective July 1st. It establishes the legal authority to incur expenditures up to the amount appropriated for each line item.
9. Section 30.30(F) of the Code of Ordinances requires a majority affirmative vote of the quorum to adopt the budget that, prior to July 1st, is legally enacted through passage of a Resolution. Section 6.06 of the City Charter provides that no officer, department, or agency may legally expend or contract to expend amounts in excess of the amounts appropriated for any department, within an individual fund. Therefore, the legal level of control is at the department level.

Budget Amendment

10. The adopted budget may be amended as follows:
 - a. The City Manager or his/her designee and the Principal approve line-item adjustments within a school site or a school function.
 - b. The City Commission approves budget adjustments that transfer monies from fund to fund or interdepartmentally.
 - c. The City Commission may approve supplemental appropriations of revenues and expenditures. If this is done, adoption of an amended budget Resolution is required.

Budget Monitoring/Control

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and compared to prior year. Changes are made to cover unacceptable variances. In addition, the budget staff reviews personnel requisitions and monitors Commission agendas for any financial impact. Accounting for encumbrances provides a means of controlling and monitoring the budgetary process. Approved capital projects and equipment purchases outstanding at the close of the current fiscal year are submitted to the Commission as a subsequent year's revision. Encumbrances do not constitute expenditures or liabilities in the current year but instead are

defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

The hierarchy for reporting and budgetary control is as follows:

- a. Fund
- b. Acct/Function
- c. Division
- d. Project
- e. City Object
- f. School Function
- g. School Object

Capital Budget Process

The Governing Board, the City Manager, and the Principals submit plans, which are incorporated as part of the Five-Year Capital Improvement Program. The source of funding is identified 5 years before the actual expenditures are made. Capital expenditure is an integral part of the annual budget and follows the same approval process as the operating budget.

FUND STRUCTURE

Fund Structure

For accounting purposes, the Charter Schools are not viewed as individual entities but rather as a collection of smaller, separate entities known as funds. Funds are the control structures that ensure that public monies are spent only for those purposes authorized, and within the amounts authorized. Each of the Charter School funds

- ✓ has an annual appropriated budget
- ✓ is classified into one of four “fund types” and
- ✓ is grouped according to the type of activity that is involved in the fund

The Charter Schools are governmental fund type, and their activities are accounted for in four special revenue funds.

Four special revenue funds account for revenue sources that are legally restricted to expenditures for specific purposes:

1. Charter Elementary School (Fund 170)
2. Charter Middle School (Fund 171)
3. Academic Village Charter School (Fund 172)
4. FSU Charter Elementary School (Fund 173)

The City of Pembroke Pines Charter School, along with other school boards throughout the State of Florida, record and report all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP).

FY 2025-26 SCHOOL BUDGET: BREAKDOWN BY PROGRAM AND SERVICE

Total Expenditures are presented in two different formats—by **School Function** and by **Object**. Presenting expenditures by **School Function** provides insight into *why* the expense was incurred and *which educational or operational activity* it supports. For example, school functions include categories such as K-3 Basic Instruction, Food Services, Student Transportation, or School Administration. This classification helps stakeholders understand the purpose of spending and how resources are allocated to core services and support areas.

Conversely, presenting expenditures by **Object** explains *what type of item or service* was purchased. Object codes categorize the *nature* of the expenditure—such as Salaries and Wages, Employee Benefits, Purchased Services, Materials and Supplies, Capital Outlay, or Other Operating Expenses. This format provides a financial breakdown that focuses on the *type* of cost incurred, regardless of its intended function.

Together, these two views offer a comprehensive picture of the organization’s financial activity—by showing both the purpose and nature of expenditure and promotes greater transparency and accountability in the budgeting process.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL FUNCTION

FUNCTION: The function describes the activity for which a service or material is acquired and includes all activities performed to accomplish the objectives of our school. Personnel are categorized according to the function performed for the school.

<u>Function</u>	<u>Description</u>
5100	<p><u>Basic (FEFP K-12)</u> – The Basic Program is that part of the school’s Full-Time Equivalent (FTE) eligible for instructional program not identified as Special Programs for Exceptional Students, Vocational-Technical, or Adult General Education.</p> <p style="margin-left: 40px;">5101 - Kindergarten – 3rd grade</p> <p style="margin-left: 40px;">5102 - 4th – 8th grade</p> <p style="margin-left: 40px;">5103 - 9th – 12th grade</p> <p style="margin-left: 40px;">5130 - ESOL – English for Speakers of Other Languages.</p>
5250	<p><u>Exceptional Student Education</u> – Programs for exceptional students as determined by law. Criteria for each program are specified by State Board of Education.</p>
5300	<p><u>Vocational Education</u> – Vocation-Technical programs established by law with program criteria established through State Board of Education Rule.</p>
5901	<p><u>Substitute Teachers</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to illness.</p> <p style="margin-left: 40px;">5919 <u>School/Other</u> – Expense of substitute teachers utilized for classroom instruction when the full-time teacher is not present due to attendance at seminars, workshops, and meetings.</p>

- 6120 Guidance Services – Pertains to helping students assess and understand their abilities, aptitudes, interests, and educational needs: assisting students in increasing their understanding of educational and career opportunities, counseling students and parents, evaluating student abilities, assisting in personal and social adjustments and working with other staff members in planning and conducting guidance services.
- 6130 Health Services - Pertains to physical and mental health services that are not direct instruction. This function includes activities such as providing students with appropriate medical, school clinic, dental, psychiatric, and nursing services. This function also includes activities that identify, assess and treat students with speech, hearing and language impairments, as well as other conditions requiring the services of a speech or an occupational therapist.
- 6200 Instructional Media Services – Those activities concerned with directing, managing, and operating school media centers. It includes the use of all teaching and learning resources, including hardware and content materials.
- 6300 Instruction and Curriculum Development – Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.
- 6303 - Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services – Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school. Among these are workshops, seminars, demonstrations, school visits, courses for college credits.
- 7100 Board – Consists of the activities of the elected or appointed body that has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included are expenditures of the board attorney and expenditures for other legal services, independent auditors, internal auditors who report directly to the district school board, negotiators and lobbyists.
- 7200 General Administration – Activities performed by the superintendent and assistant superintendents in the general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent. Activities of the offices of the deputy superintendent and associate or assistant superintendents should be charged here unless they can be placed properly into another function.
- 7300 School Administration (Office of the Principal) – Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members,

assignments of duties to staff members, supervision and maintenance of the schools' records, and coordination of school instructional activities.

7301 Office of Innovative Learning – Those activities concerned with supporting the charter system's software programs, student information systems, technology support to students, families, instructional personnel, administration, and other support staff. Includes activities that pertain to resource equity, diversity training and management, collection of progress monitoring data for curriculum team, staff professional development support, and family outreach programs and workshops.

7600 Food Services – Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.

7800 Pupil Transportation Services – Those activities which have as their purpose the conveyance of students to and from school activities, either between home and school, school and trips for curricular or co-curricular activities. Expenditures for the administration of student transportation services are recorded under this function together with other student transportation expenses.

7900 Operation of Plant – Activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance cost associated with school buildings. Expenses include cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly, or seasonal basis.

9100 Community Services – This function consists of activities that are not related to providing education for students in a school system. These include services provided by the school system for the community as a whole or some segment of the community such as programs of custody and care of children and community recreation programs.

9102 - After School Care – Expenses related to the cost of providing supervision to students once school has ended for the day.

9900 Athletics – Expenses related to the various sports program offered to students during the school year.

RELATIONSHIP OF ORGANIZATIONAL UNITS BY SCHOOL OBJECT

SCHOOL OBJECT: The school object code is used to describe the service or commodity obtained because of a specific expenditure.

School Object Description

Personnel

- 100 – 199 Salaries – Amounts paid to employees of the school system who are considered to be in positions of a permanent nature.
- 200 – 299 Employee Benefits – Expenditures on behalf of the employee. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefits, while not paid directly to the employee, are part of the cost of personnel services.

Operating

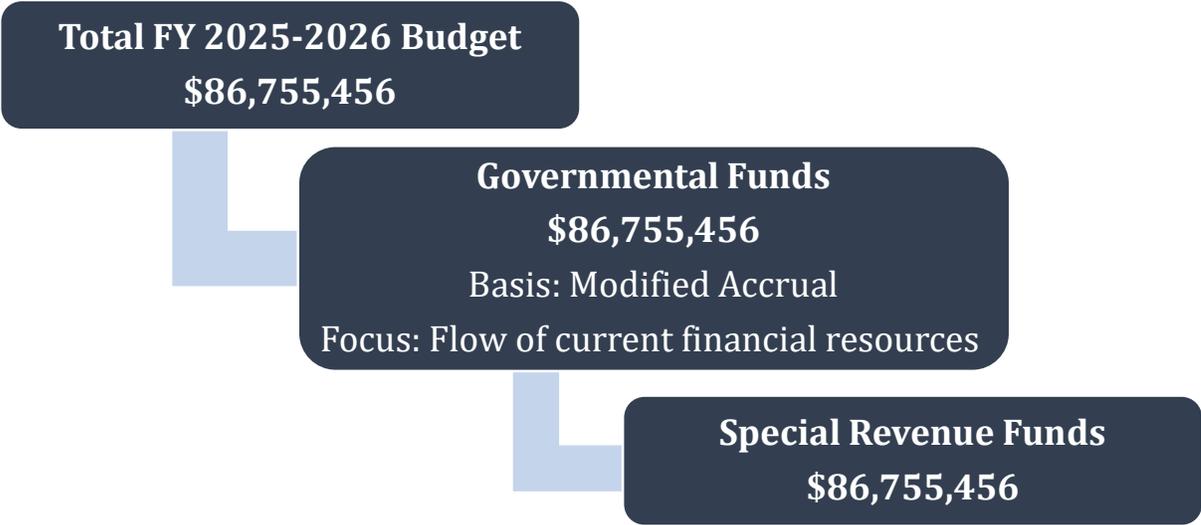
- 300 – 399 Purchased Services – Amounts paid for services rendered by personnel who are not on the school payroll. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results. Included in this category are services rendered by architects, lawyers, consultants, etc.
- 400 – 499 Energy Services – Expenditures for various types of expenses such as electricity.
- 500 – 599 Materials and Supplies – Amounts paid for items expendable in nature that are consumed, worn out, or deteriorated in use. Consumable supplies for the operation of the school, expenditures for textbooks, workbooks, periodicals for the media center, and computer items and equipment less than \$1,000 in initial cost are included in this category.

Capital

- 600 – 699 Capital Outlay – Expenditures for the acquisition of fixed assets or additions of fixed assets. These expenses include land and improvement, construction, and additions to buildings. Computer equipment and equipment such as machinery with an initial purchase value greater than \$5,000 are also included in this category.

Other

- 700 – 799 Miscellaneous Expense – Expenditures from current funds for interest on serial bonds and for goods and services not previously classified such as payments of dues and fees.
- 800 – 899 Loss on Disposition of Assets – The excess of the carrying value of the disposed asset over the financial inflows generated from the disposition.
- 900 – 999 Transfers – Interfund transactions within the same government reporting entity except loans and reimbursements.



Basis of Budgeting

The term *basis of budgeting* describes when revenues and expenditures are recognized for financial reporting and budgetary purposes. The Pembroke Pines Charter Schools prepare and adopt their budgets using the **modified accrual basis of accounting**, consistent with the basis used for the Charter Schools’ governmental fund financial statements. Under this method, revenues are recognized in the period in which they become both *measurable and available* to finance current operations, while expenditures are recorded when the related liability is incurred.

The Charter Schools’ budgets encompass their **governmental funds**, which include the Charter Elementary School Fund, Charter Middle School Fund, and Academic Village Charter High School Fund. These funds are reported as **special revenue funds** of the City of Pembroke Pines and are presented accordingly in the audited financial statements.

The Charter Schools apply all applicable pronouncements issued by the **Governmental Accounting Standards Board (GASB)**, including but not limited to **GASB Statement No. 34**, which requires a budget-to-actual comparison showing both the original adopted and final amended budgets. In accordance with current standards, the Charter Schools also implement **GASB 87 (Leases)** and **GASB 96 (Subscription-Based Information Technology Arrangements)**, which recognize related assets and liabilities within the financial statements.

This basis ensures consistency between the adopted operating budget and the financial statements audited in accordance with generally accepted accounting principles (GAAP) in the United States of America.

Strategies

The City of Pembroke Pines, in collaboration with the Charter School System, implements long-term strategic planning to support sustained academic excellence and organizational effectiveness. The adopted Strategic Plan, as outlined in the Executive Summary, provides the policy framework that guides annual budget development and resource allocation.

Through this framework, the Charter Schools prioritize student achievement, recruitment and retention of high-quality educators, and the provision of rigorous learning environments designed to maximize each student’s potential. Financial resources are allocated in alignment with these strategic priorities to ensure that instructional needs remain the primary focus of expenditures.

The FY 2025–2026 budget was developed in an environment of moderating revenues and increasing operating costs, particularly in personnel and employee benefits. In response, the Charter Schools employed a disciplined and data-driven forecasting approach, closely monitoring revenue trends and expenditure growth. The adopted budget reflects prudent expenditure management, conservative revenue projections, and strategic cost containment measures to maintain structural balance and long-term fiscal sustainability.

Strategic Planning Process

[The Pembroke Pines Charter School System \(PPCS\) Strategic Plan \(FY 2025–2030\)](#) establishes the long-term vision, priorities, and measurable objectives of the organization. The plan is developed through a structured, performance-based process that evaluates historical results, student achievement data, operational metrics, and fiscal indicators.

The Strategic Plan is formally presented to and adopted by the Governing Board, providing policy direction and organizational accountability. Strategic goals and defined performance measures guide both instructional initiatives and financial planning decisions.

The annual budget serves as the financial implementation tool of the Strategic Plan, allocating resources in direct alignment with adopted goals, objectives, and strategies. Progress toward strategic priorities is monitored through performance metrics and periodic review to ensure transparency, continuous improvement, and long-term fiscal sustainability.

Effects of other Planning Processes on the Budget and Budget Process

The annual budget is developed within a comprehensive planning framework that integrates multiple long-range and operational planning processes. At the core of this framework are the Charter Schools' Mission Statement and adopted Goals and Objectives, which establish the policy foundation for financial decision-making.

The budget process incorporates and reflects the financial impact of formally adopted plans and operational requirements, including the Preventive Maintenance Program, Five-Year Capital Improvement Program, staffing allocation formulas, technology plans, vehicle replacement schedules, and facility maintenance strategies. External factors—such as current economic conditions, utility and fuel cost projections, and federal and state grant requirements—are also evaluated to ensure responsible forecasting and compliance.

By integrating these planning processes into budget development, the School System promotes strategic alignment, operational continuity, regulatory compliance, and long-term fiscal sustainability.

BUDGET DEVELOPMENT GUIDELINES

Financial Policies

The Charter School’s financial policies, compiled below, set forth the basic framework for the overall fiscal management of the schools. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Charter Board and the School’s Administration and promote long-term fiscal sustainability, structural balance, and responsible stewardship of public resources. These policies provide guidelines for evaluating both current activities and proposals for future programs. They are reviewed annually as a decision-making tool and to ensure their continued relevance in an ever-changing environment. Minor changes are made in wording and organization to clarify the intent of some of the policies.

Balanced Budget Policy

Balanced Budget Definition and Compliance

The Charter Schools adopt and maintain a structurally balanced budget. A balanced budget is defined as one in which:

- Recurring operating revenues meet or exceed recurring operating expenditures;
- Ongoing expenditures are not supported by one-time or nonrecurring revenues; and
- Fund balance is used prudently and strategically in alignment with long-term financial sustainability.

This policy promotes fiscal discipline, reduces structural deficits, and ensures financial stability in the face of legislative and enrollment volatility. The FY 2025–2026 Adopted Budget complies with this definition.

The Charter Schools use the following strategies to strive for a balanced budget: seek alternate sources of funding and utilize applicable procurement policies and procedures to ensure the lowest costs available for goods/services purchased. Should Actual Expenditures exceed Actual Revenue, the difference will be shown as Beginning Surplus and/or Estimated Budget Savings.

Adopted Budget	2023-24	2024-25	2025-26
Revenues	\$ 74,588,188	\$ 81,008,632	\$ 86,755,456
Expenditures	\$ 74,588,188	\$ 81,008,632	\$ 86,755,456

Operating Budget Policies

The Charter Schools establishes operating budget policies that promote structural balance, prudent cash management, risk mitigation, and long-term operational sustainability within available financial resources.

1. The Charter Schools will maintain at a minimum, an accessible cash reserve equivalent to four weeks of operating costs.
2. The Charter Schools pay for medical insurance for its employees. Employees assume the cost associated with dependent coverage.

3. No new or expanded services will be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment, and any other peripheral expenses associated with the service.
4. The Charter Schools continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet must be justified based on growth of the Charter Schools.
5. The Charter Schools will support capital expenditures that reduce future operating costs.
6. The Charter Schools will follow all applicable procurement policies set forth by the City of Pembroke Pines when acquiring goods and/or services.
7. The Charter Schools will purchase property insurance with a \$100,000 per-occurrence deductible.

Capital Budget Policies

The Pembroke Pines Charter School System maintains a disciplined, multi-year capital planning framework designed to preserve facility integrity, protect public investment, and prioritize safety, instructional functionality, and long-term operational sustainability.

1. The Charter Schools have developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter Schools will maintain their physical assets at a level adequate to protect the schools' capital investment and minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and the orderly replacement of capital equipment from current revenues when possible.
3. The Charter Schools have budgeted limited capital funds to support essential equipment replacement and critical upgrades, prioritizing health, safety, and the continued functionality of core instructional and operational systems. Capital investments are focused on maintaining reliable tools necessary for employees to effectively perform their duties, while deferring non-essential technology enhancements.
 - a. The objective for upgrading and replacing equipment includes: (1) normal replacement as equipment completes its useful life, (2) upgrades to new technology, and (3) additional equipment necessary to service the needs of the Charter Schools.
4. The Charter Schools will use the following criteria to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations.
 - c. Projects that significantly improve safety and reduce risk exposure.

Revenue Forecasting Policies

Revenue projections for the Pembroke Pines Charter School System are developed using conservative, data-driven assumptions designed to promote structural balance and long-term financial stability. In preparing revenue forecasts, the following guidelines are followed:

1. **Conservative Estimation**
Revenue projections are based on the most current Florida Education Finance Program (FEFP) estimates, projected enrollment trends, legislative forecasts, and historical collection data. When uncertainty exists, revenue assumptions err on the side of conservatism.
2. **Enrollment-Based Funding Analysis**
Given that state funding is primarily enrollment-driven, student enrollment projections are developed using historical trends, lottery application data, waiting list volume, and grade-level cohort analysis. Enrollment assumptions are reviewed and updated as new data becomes available.
3. **Legislative and Economic Risk Assessment**
Revenue forecasts consider pending legislative action, statutory funding requirements, and economic conditions that may impact state or intergovernmental funding sources. Known legislative changes are incorporated once reasonably determinable.
4. **Recurring vs. Nonrecurring Revenue Distinction**
One-time or nonrecurring revenues are identified separately and are not relied upon to support ongoing operating expenditures.
5. **Revenue Diversification**
The School System seeks to maintain a diversified revenue structure to mitigate reliance on any single funding source and reduce exposure to short-term fluctuations.
6. **User Fees and Charges**
Fees and charges for services are reviewed annually and adjusted, when appropriate, to align with the full cost of providing services and to maintain fiscal sustainability.
7. **Ongoing Monitoring and Adjustment**
Revenue collections are monitored throughout the fiscal year. Forecast adjustments are recommended when material variances from projections occur.

The revenue forecast for FY 2025–2026 was developed in accordance with these principles and reflects prudent financial planning in a dynamic legislative environment.

Expenditure Control Policy

The Charter Schools maintain disciplined expenditure controls to ensure fiscal accountability, statutory compliance, and alignment with adopted budget appropriations. In developing and managing expenditures, the following guidelines are followed:

1. Legal Level of Budgetary Control

The Governing Board adopts the annual budget by fund. Expenditures may not exceed total appropriations at the fund level without formal Governing Board approval through a budget amendment.

2. Structural Balance

Recurring expenditures will be supported by recurring revenue sources. One-time or non-recurring revenues shall not be used to fund ongoing operational costs except under extraordinary circumstances and with Governing Board approval.

3. Budget Monitoring and Reporting

The School Budget Department conducts ongoing monitoring of revenues and expenditures throughout the fiscal year. Variances are reviewed with school administration to identify trends and implement corrective action when necessary.

4. Budget Amendments

Budget amendments are presented to the Governing Board in accordance with Florida Statutes and local governance procedures when adjustments between funds or significant changes in total appropriations are required.

5. Encumbrance and Purchasing Controls

Expenditures are subject to established purchasing policies and internal controls. Encumbrance accounting is utilized to ensure that sufficient appropriations are available prior to the issuance of purchase orders or contractual commitments.

6. Personnel Cost Management

Given that personnel costs represent the largest component of operating expenditures, staffing allocations are reviewed annually to ensure compliance with statutory class size requirements, collective bargaining agreements, and available funding levels.

7. Capital Expenditure Oversight

Capital expenditures are evaluated for alignment with safety, instructional, and infrastructure priorities and must be supported by available capital funding sources such as PECO or LCIR revenues.

The FY 2025–2026 Adopted Budget complies with these expenditure control policies and reflects prudent fiscal management practices.

Cash Management/Investment Policies

1. The Charter Schools deposit all funds received by 2:00 PM the next day.
2. Investment of School funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
3. The Charter Schools will collect revenues aggressively, including any past due amounts owed.

Debt Management & Limit Policies

Currently, the Charter Schools are not subject to legal debt limits since they do not have any general obligation debt. However, if the Charter Schools incur future debt, that debt would be governed by the covenants of the individual bonds.

1. The Charter Schools may, as necessary, issue bonds for capital improvement projects.
2. The Charter Schools will publish and distribute an official statement for each bond issue.
3. The Charter Schools will maintain bond reserves and sinking funds as required.

Accounting, Auditing, and Financial Reporting Policies

1. An independent audit is performed annually.
2. The Charter Schools will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Plan in case of Financial Urgency

Administration will implement the following six steps should the Pembroke Pines Charter Schools experience a budget crisis. These procedures support a comprehensive risk analysis, and contingency plans should budget problems materialize. Without such a program, budget problems are unlikely to be recognized until they come to a head, and responses are unlikely to be formulated and approved until cash is literally depleted and a crisis is at hand. They are as follows:

Step 1 - Disrupt purchasing and hiring.

Step 2 - Establish and maintain close monitoring of spending and revenues.

Step 3 - Determine whether stop gap financing is needed until budget actions reach full savings potential.

Step 4 - Utilize the media to build public awareness of the crisis.

Step 5 - Initiate analysis of why the problem became a crisis and how this can be avoided in the future.

Step 6 - Consider requesting state oversight or other outside intervention.

Fund Balance/Reserve Policies

Definition of Fund Balance

Fund balance represents the difference between governmental fund assets and liabilities and reflects the accumulated financial resources available to support future operations. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, fund balance is classified into the following categories based on the level of constraint placed on the use of resources:

- **Nonspendable** – Amounts that cannot be spent because they are not in spendable form (e.g., inventory or prepaid items) or are legally required to remain intact.
- **Restricted** – Amounts constrained to specific purposes by external parties, constitutional provisions, or enabling legislation.
- **Committed** – Amounts formally set aside by the Governing Board for specific purposes through official action.
- **Assigned** – Amounts intended for specific purposes but not formally committed by the Governing Board.
- **Unassigned** – The residual classification for the General Fund representing resources available for any lawful purpose.

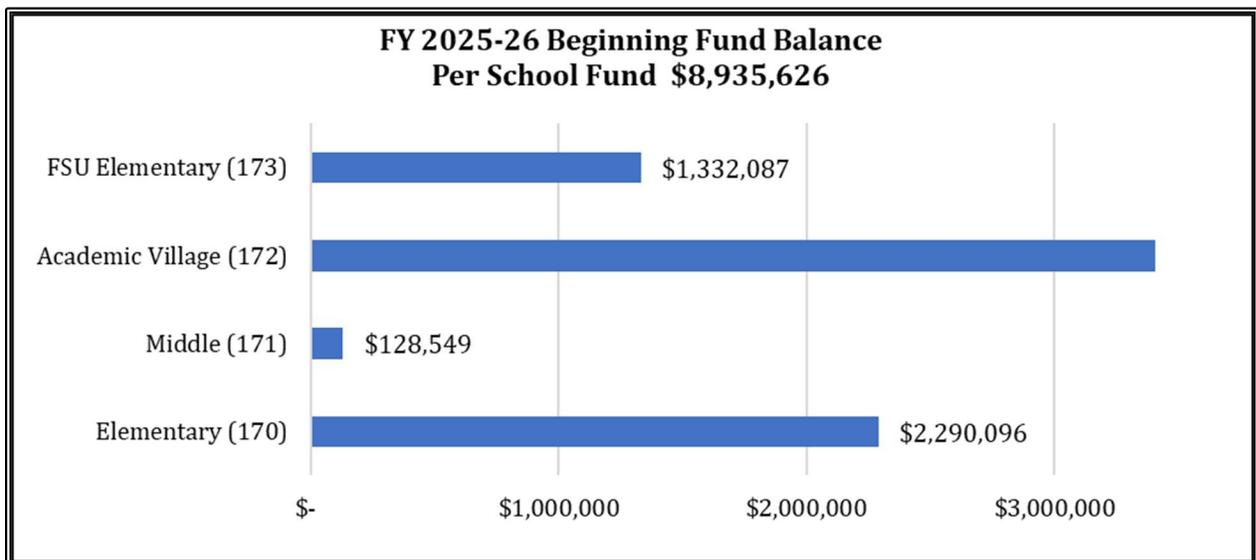
Unassigned fund balance serves as a measure of financial flexibility and provides working capital for operations, revenue volatility, and unforeseen expenditures.

Projected beginning and ending fund balances for each major fund are presented within the Financial Section schedules of this document.

The PPCSS maintains a fund balance goal of 10% of annual expenditures to ensure financial stability and to mitigate unforeseen revenue or expenditure fluctuations.

	2023-24	2024-25	2025-26
Budgeted Expenditures	\$ 74,588,188	\$ 81,008,632	\$ 86,755,456
Beginning Fund Balance	\$ 8,238,912	\$ 7,364,418	\$ 8,935,626
Reserve/Expenditure Ratio	11%	9%	10%

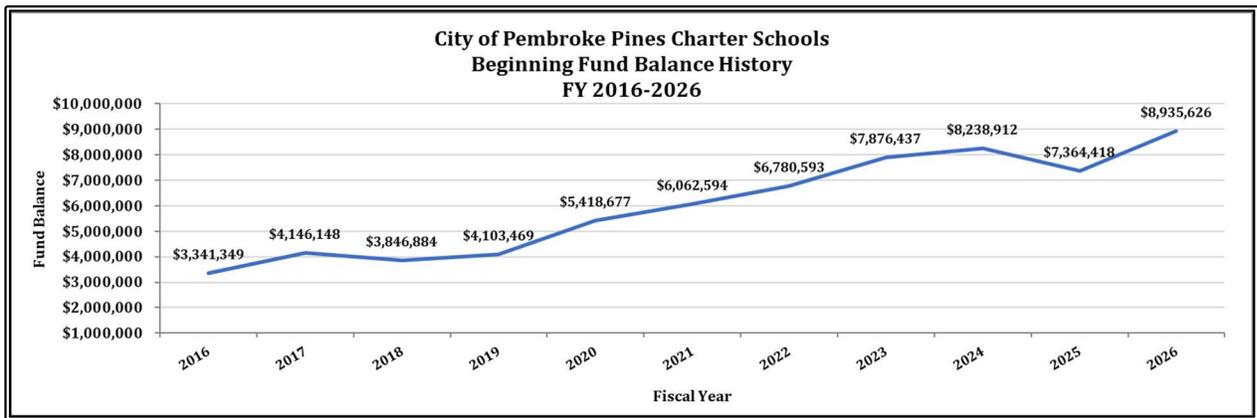
Though state-shared revenues have not increased at the same rate as required expenditures, maintaining a fund balance-to- budget ratio of 10% still demonstrates the system’s ongoing commitment to prudent financial oversight. For the 2025-26 school year, Administration will continue to pursue new revenue sources and find innovative ways of conducting business to reduce operating expenses and maintain a 10% fund balance target by the end of the 2025-26 school year.



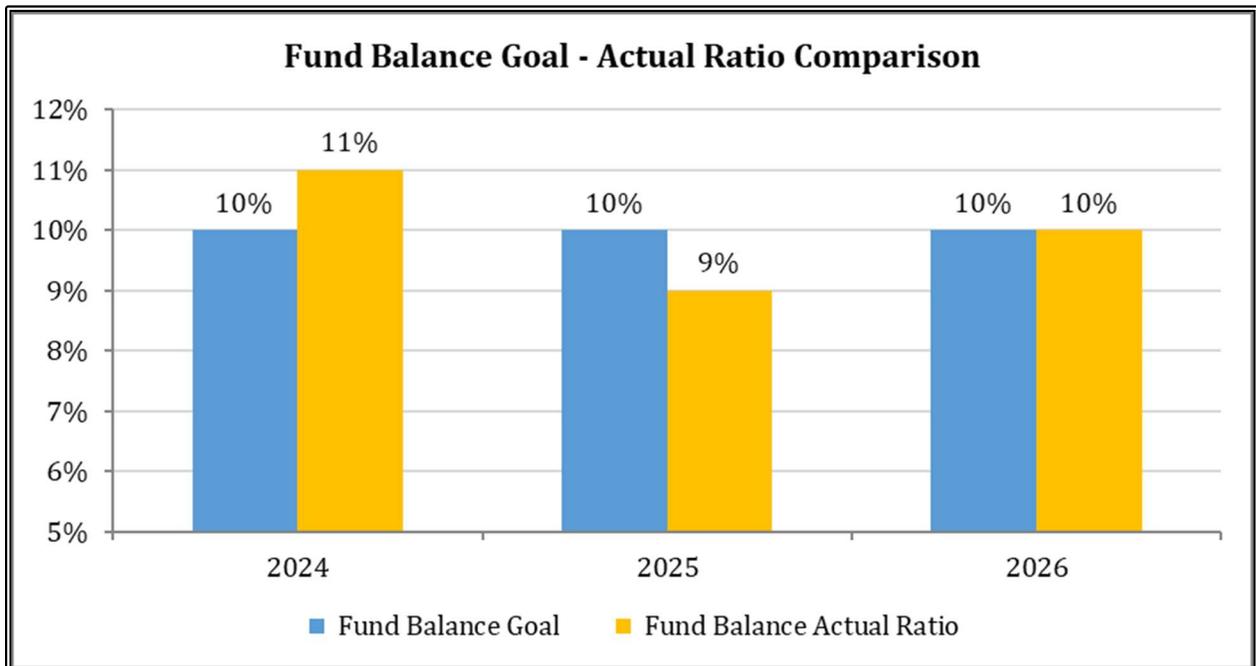
FUND BALANCE GOALS AND HISTORY

The historical trend of the charter schools’ beginning fund balance demonstrates a consistent commitment to building reserves over the past decade, with growth from \$3.1 million in FY 2015 to a peak of \$8.2 million in FY 2024. This growth reflects deliberate fiscal planning, operational efficiency, and effective use of state, local, and federal revenues.

The decline to \$7.36 million in FY 2025 marks the first reduction since FY 2018 and highlights the transition from a period of federal relief fund availability (ESSER/ARP) back to reliance on recurring revenues. Despite this reduction, reserves remain significantly above prior-year levels and well within a range that provides financial flexibility and stability for the organization.

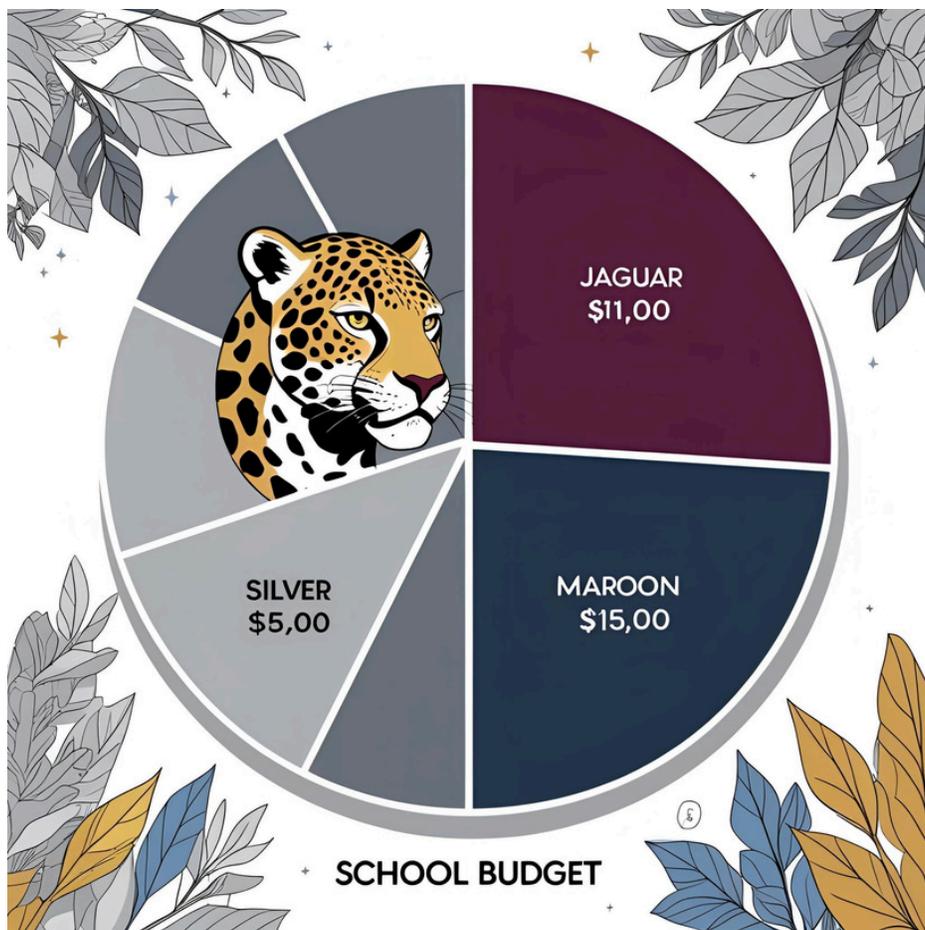


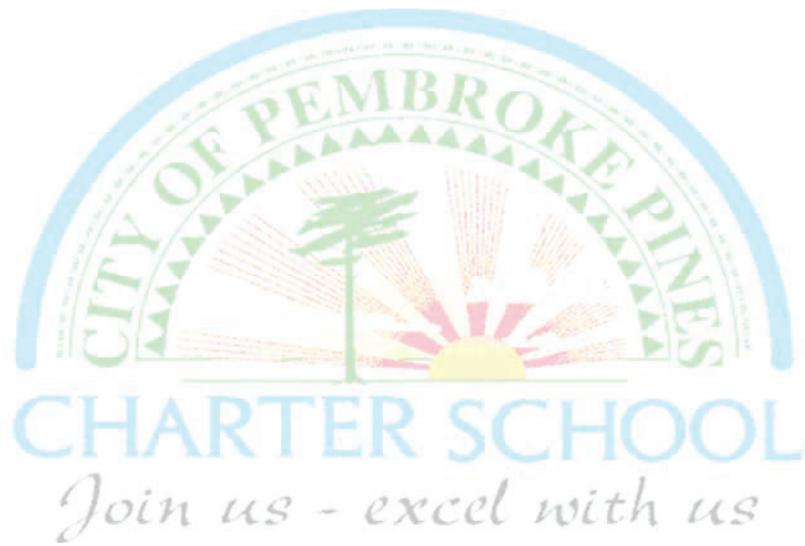
This long-term trend underscores the importance of careful fund balance management, ensuring that reserves are available to protect against economic uncertainty while continuing to support the System’s strategic initiatives and student-centered investments.



FINANCIAL SECTION

FISCAL RESOURCES: WE STRIVE TO MAINTAIN A BALANCED BUDGET AND ACHIEVE SYSTEM-WIDE ALIGNMENT OF RESOURCES.



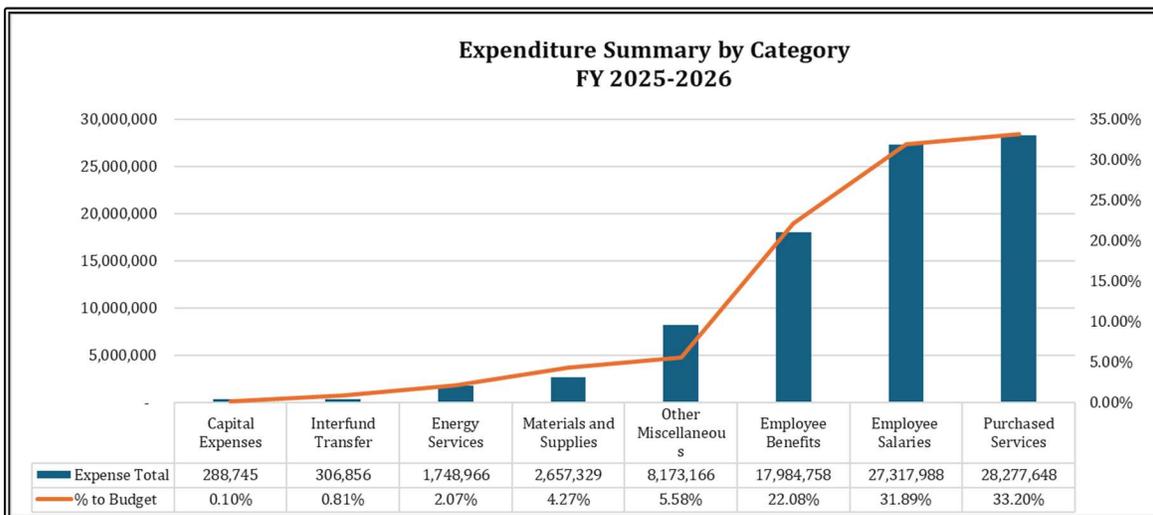
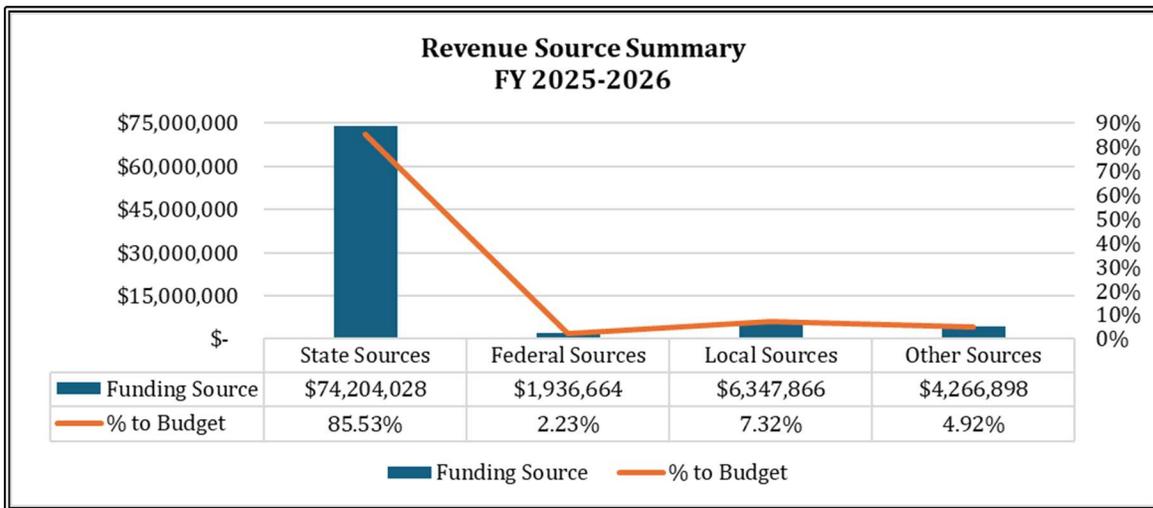


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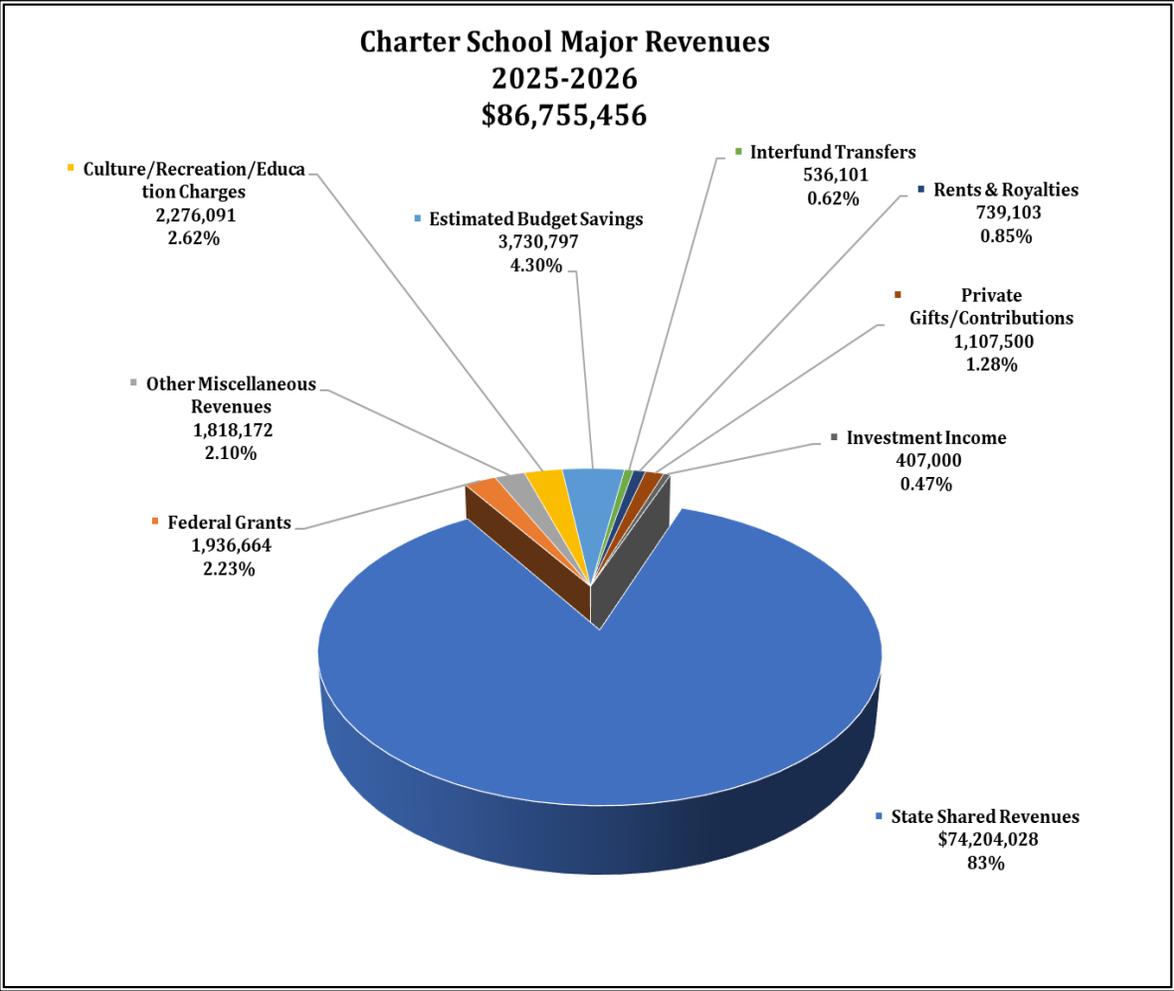
PPCS FINANCIAL SUMMARY

The Pembroke Pines Charter Schools are identified by the state education agency and local school district as four school entities that encompass eight charter school locations. Funding is distributed from the state through the charter school sponsoring district and recorded within the following four funds accounts:

- 170 Fund – Elementary Schools (sponsored by School Board of Broward County)
- 171 Fund – Middle Schools (sponsored by School Board of Broward County)
- 172 Fund – Academic Village Charter School (sponsored by School Board of Broward County)
- 173 Fund - FSU Elementary Charter School (sponsored by Florida State University)



The charter school revenue and expenditure data in this section is presented on a system-wide level and as four fund accounts and further defined by school function and school object code.



Revenue Source	2025-26 Budget
State Shared Revenues	\$ 74,204,028
Federal Grants	1,936,664
Other Miscellaneous Revenues	1,818,172
Culture/Recreation/Education Charges	2,276,091
Estimated Budget Savings	3,730,797
Interfund Transfers	536,101
Rents & Royalties	739,103
Private Gifts/Contributions	1,107,500
Investment Income	407,000
Total Revenues	\$ 86,755,456

PPCS 2025-2026 BUDGET FINANCIAL IMPACT ITEMS

REVENUES

Several revenue streams for FY 2025-26 reflect year-over-year changes driven by state allocation adjustments, projected enrollment growth, and the phase-out of certain funding sources. As a result, the system’s revenues include both increases—such as those tied to higher Base Student Allocation rates and enrollment growth—and decreases from reduced state allocations and the loss of one-time or declining revenue sources.

Base Student Allocation (BSA)

The Base Student Allocation (BSA) is the per-student funding amount provided by the State for each full-time equivalent (FTE) student. For FY 2025-26, the budgeted BSA is \$5,381.49 per FTE, an increase of \$50.51 over the prior year’s \$5,330.98. When adjusted by the district cost factor, this increase generates approximately 317K in additional revenue systemwide. Combined with a projected enrollment growth of 36 FTEs, the financial impact reflects both the higher BSA rate and the additional students served.

Base Student Allocation		Impact
170 Fund	Elementary Schools	\$ 104,101
171 Fund	Middle Schools	68,391
172 Fund	Academic Village Charter School	108,344
173 Fund	FSU Elementary School	36,620
Total Increase (Decrease)		\$ 317,455

Class Size Reduction

Pursuant to section 1011.685(2), Florida Statutes, class size reduction operating categorical funds shall be used by school districts to reduce class size as required in section 1003.03, Florida Statutes, and to ensure school districts that meet the maximum class size requirement use the funds for any lawful operating expenditure, giving priority to increasing salaries of classroom teachers. FY 2025-26, the State’s Class Size Reduction appropriation decreased by 1%, but with PPCS’ projected enrollment growth of 36 FTEs, the system anticipates modest overall revenue gains, helping sustain compliance with statutory class size requirements while supporting teacher staffing needs.

Class Size Reduction		Impact
170 Fund	Elementary Schools	\$ (896)
171 Fund	Middle Schools	24,237
172 Fund	Academic Village Charter School	22,441
173 Fund	FSU Elementary School	9,545
Total Increase (Decrease)		\$ 55,327

Mental Health Allocation

This state shared revenue is provided to help establish and expand school-based mental health care programs. The PPCS must annually develop a governing board-approved Mental Health Plan prior to receipt of the allocation. The PPCS receives a proportionate share of the District allocation based on total UFTE. The State’s Mental Health allocation remains the same as the prior year, and with PPCS’s 36 additional FTEs, projected revenues are expected to grow by 2.1%, expanding early intervention and student support services.

Mental Health Allocation (cont.)

Mental Health Allocation		Impact
170 Fund	Elementary Schools	\$ 2,624
171 Fund	Middle Schools	1,720
172 Fund	Academic Village Charter School	3,937
173 Fund	FSU Elementary School	1,746
Total Increase (Decrease)		\$ 10,027

Safe School Allocation

The State Safe Schools allocation remains unchanged from FY 2024–25, maintaining a statewide appropriation of \$290 million to support compliance with statutory safety requirements, including school resource officer programs and annual security risk assessments. PPCS receives a proportionate share of these funds, resulting in a projected 2% increase systemwide. These funds support school resource officers and safety initiatives across all campuses.

Safe Schools Allocation		Impact
170 Fund	Elementary Schools	\$ 5,436
171 Fund	Middle Schools	3,570
172 Fund	Academic Village Charter School	7,723
173 Fund	FSU Elementary School	(2,214)
Total Increase (Decrease)		\$ 14,515

Public Education Capital Outlay (PECO)

State-appropriated PECO funds are provided for charter school facility maintenance, repair, renovation, construction, and lease payments. PPCS applies its PECO allocation directly to facility lease costs. For FY 2025-26, the State’s projected PECO allocation increased by 7.7% compared to the prior year; however, this only covers 55.54% of PPCS’s projected lease payment, requiring the system to fund the remaining balance from operating revenues. Additionally, FSU Elementary is no longer eligible for capital outlay funding due to changes in statutory eligibility criteria under Section 1013.62, F.S.

Public Education Capital Outlay		Impact
170 Fund	Elementary Schools	\$ (5,262)
171 Fund	Middle Schools	6,850
172 Fund	Academic Village Charter School	18,021
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ 19,609

District School Taxes- Discretionary Local Effort

This categorical revenue represents supplemental millage funding from the state if the local district mill levy generates less than the state average per FTE. The State increased this budget by 3.6% in comparison to FY 2024-25. The increase below is the PPCS portion of the sponsoring school district’s allocation, based on .748 Mills, including the increase associated with the additional 36 student FTEs.

District School Taxes- Discretionary Local Effort (cont.)

District School Taxes (Discretionary Local Effort)		Impact
170 Fund	Elementary Schools	\$ 125,333
171 Fund	Middle Schools	85,173
172 Fund	Academic Village Charter School	187,547
173 Fund	FSU Elementary School	21,459
Total Increase (Decrease)		\$ 419,512

District School Taxes- Secure the Next Generation Referendum 2022

The Secure the Next Generation Initiative is a Broward County voter-approved referendum authorizing the SBBC to allocate School Resource Officer funding to individual SBBC-sponsored charter schools that have an enrollment of 900 students or more. The 170, 171 and 172 school fund/locations are eligible for these funds. This funding is secured to support staffing compensation (recruitment & retention), maintain school resource officers and safety staff, and enhance essential programs, such as mental health services. A 17% increase is anticipated for FY 2025-26.

District School Taxes (Secure Next Generation Initiative 2022)		Impact
170 Fund	Elementary Schools	\$ 401,900
171 Fund	Middle Schools	266,579
172 Fund	Academic Village Charter School	393,636
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ 1,062,115

Local Capital Improvement

Pursuant to recent legislative changes in Florida Statutes (s. 1011.71, F.S.), school districts are required to share a portion of local capital improvement (LCIR) millage revenues with eligible charter schools. These funds may be used for authorized capital purposes such as facility maintenance, renovation, construction, and lease payments. School districts phase in the funding distribution 20% annually until reaching a full 100% share. For PPCS, these funds provide essential local support for facility costs and help bridge the gap left by limited state capital funding, and in FY 2025-26, the PPCS funds 170, 171, 172 will receive its 60% share.

Local Capital Improvement Revenue		Impact
170 Fund	Elementary Schools	\$ 450,128
171 Fund	Middle Schools	289,958
172 Fund	Academic Village Charter School	462,443
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ 1,202,529

Rental –Cell Towers

This is a local revenue stream generated from cell tower rentals located on school facilities. Rental income is collected from telecommunication providers. However, the charter schools expect a loss of cell tower rental income as telecommunication providers shift away from traditional cell towers due to

Rental –Cell Towers (cont.)

advancements in cellular technology and antenna systems.

Rental - Cell Towers Exempt		Impact
170 Fund	Elementary Schools	\$ 2,064
171 Fund	Middle Schools	21,508
172 Fund	Academic Village Charter School	1,863
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ 25,435

Contributions

The Pembroke Pines Charter School Foundation (PPCSF) is a charitable organization originally established with a \$1 million endowment for the purpose of providing scholarships to PPCS teachers and students. Once a 501(C)-3 non-profit status was obtained, PPCSF was authorized to fundraise for monies to supplement deficits in the PPCS charter school operating budget.

Contributions		Impact
170 Fund	Elementary Schools	\$ (198,533)
171 Fund	Middle Schools	(139,493)
172 Fund	Academic Village Charter School	(219,433)
173 Fund	FSU Elementary School	1,034,459
Total Increase (Decrease)		\$ 477,000

In-House Transportation

This income is earned from charter school bus fleet rentals during downtime and summer months, The Transportation department has seen an increase in demand for bus rentals, and project a 9.8% revenue increase for the FY 2025-2026 school year.

In-House Transportation		Impact
170 Fund	Elementary Schools	\$ 21,935
171 Fund	Middle Schools	7,536
172 Fund	Academic Village Charter School	9,840
173 Fund	FSU Elementary School	1,928
Total Increase (Decrease)		\$ 41,239

ARP- ESSER III Fund

Authorized under the **American Rescue Plan Act of 2021 (P.L. 117-2)**, ARP ESSER III funds are non-recurring federal revenues that support learning recovery, school safety, and COVID-19 response. The 2025-26 projection is based on revenues remaining from prior years allocation, but these funds will sunset once the federal program performance period ends in September 2025.

ARP/ ESSER Grant funding		Impact
170 Fund	Elementary Schools	\$ (106,114)
171 Fund	Middle Schools	(104,458)
172 Fund	Academic Village Charter School	-
173 Fund	FSU Elementary School	(70,434)
Total Increase (Decrease)		\$ (281,006)

Revenue Sources: Special Revenue Funds

State Shared Revenues

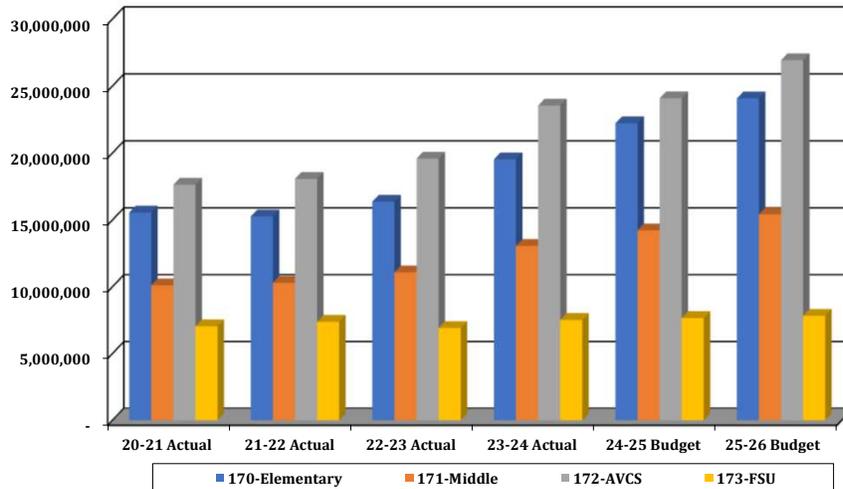
Description:

State Shared Revenues include Base Funding received from the Florida Education Finance Program (FEFP), and categorical revenues such as ESE Guaranteed Allocation, Supplemental Academic Instruction, Safe Schools, Transportation, and Digital Classroom Allocation. The funds are passed thru from the State to the sponsoring school district, then disbursed to the charter schools. The State repealed the Digital Classroom Allocation funding in FY 2025-2026.

Forecast Methodology:

Funds from these sources are forecast based on Full Time Equivalent (FTE) students multiplied by program cost factors, equaling weighted FTE per student. The weighted FTE per student is then multiplied by the Base Student Allocation and the District Cost Differential Factor to equal Base Funding. The Categorical Funds are calculated using the Weighted and Unweighted FTE multiplied by the State Program Cost Factor for each category provided annually. This forecast is based on actual enrollment of 6,285 students.

**State Shared Revenues by Fund
FY 2021-2026**



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	15,538,272	10,097,378	17,617,804	7,030,461	50,283,915	2.52%
21-22 Actual	15,251,121	10,287,022	18,058,454	7,366,184	50,962,781	1.35%
22-23 Actual	16,355,320	11,070,360	19,571,612	6,902,219	53,899,511	5.76%
23-24 Actual	19,514,313	13,044,079	23,529,048	7,507,349	63,594,788	17.99%
24-25 Budget	22,206,980	14,207,939	24,072,270	7,652,658	68,139,847	7.15%
25-26 Budget	24,063,975	15,411,581	26,913,156	7,815,316	74,204,028	8.90%
Total	\$ 104,150,169	\$ 68,627,064	\$ 119,662,994	\$ 43,487,900	\$ 335,928,126	

Explanation of major variances:

- FY2021 The State's Base Student Allocation increased by \$40.00 from \$4,279.49 to \$4,319.49 per student and the projected Capital Outlay allocation increased by 4% in comparison to the 2019-20 Capital Outlay allocation.
- FY2022 The State's Base Student Allocation increased by \$53.42 from \$4,279.49 to \$4,372.91 per student and Capital Outlay allocation projected to increase by 4%, in comparison to the 2020-21 Capital Outlay allocation.
- FY2023 The State's Base Student Allocation increased by \$214.49 from \$4,372.91 to \$4,587.40 per student and Capital Outlay allocation projected to increase by 4%, in comparison to the 2022-23 Capital Outlay allocation.
- FY2024 The State's Base Student Allocation increased by \$552.33 from \$4,587.40 to \$5,139.73 per student. The State rolled the following categorical funding streams into the BSA: Classroom Teacher & Other Instructional Personnel Salary Increase (formerly Teacher Salary Increase Assistance), Reading Allocation, Instructional Materials Allocation, and Teacher Classroom Supply Assistance. This consolidation accounted for a significant increase in per-student base funding. Also, the Capital Outlay allocation was projected to increase by 4%, in comparison to the 2022-23 Capital Outlay allocation.
- FY2025 The State's Base Student Allocation increased by \$191.25 from \$5,139.73 to \$5,330.98 per student and Capital Outlay allocation projected to increase by 4%, in comparison to the 2023-24 Capital Outlay allocation.
- FY2026 The State's Base Student Allocation increased by \$41.62 from \$5,330.98 to \$5,372.60 per student and Capital Outlay allocation projected to increase by 4%, in comparison to the 2024-25 Capital Outlay allocation.

Federal Grants

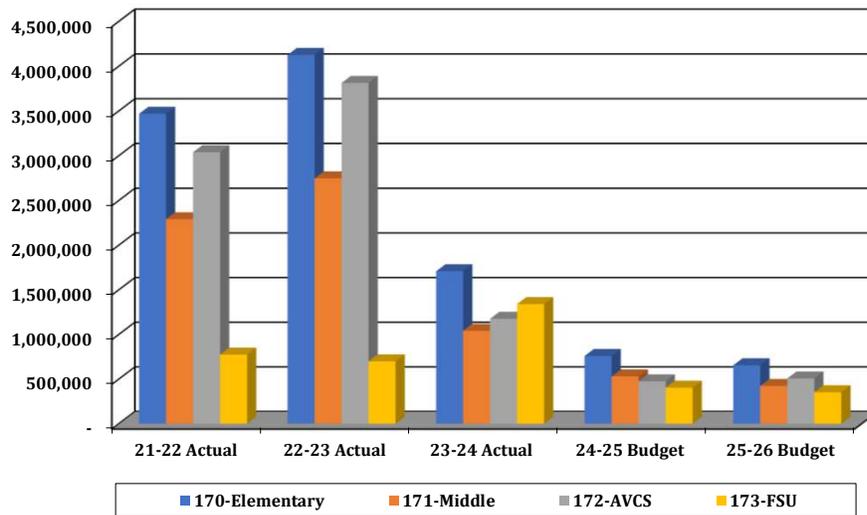
Description:

Start up funds provided by the Federal Government through the State of Florida for qualifying charter schools. These funds are available to first and second year new charter schools. Charter schools also receive federal funding for the National School Lunch Free and Reduced Price Program (NSLP), the Individuals with Disabilities Education Act (IDEA) grant funds, and one-time, non-recurring federal grant opportunities if eligible.

Forecast Methodology:

Start Up funds are forecast based on available funding from the Federal Government for new qualifying charter schools. Funds for NSLP are forecast based on State provided per student reimbursement rates. Federal grant funds, such as IDEA, are forecast based on available funding and number of SWD/ESE students at each charter school. For fiscal years 2021 thru 2024, the Federal Government provided states with grant funds to mitigate the financial impact of the COVID-19 pandemic.

**Federal Grants by Fund
FY 2021-2026**



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	1,633,166	662,097	1,150,052	363,691	3,809,006	263.99%
21-22 Actual	3,468,475	2,290,651	3,039,332	774,238	9,572,696	151.32%
22-23 Actual	4,126,121	2,746,337	3,812,847	698,088	11,383,393	18.92%
23-24 Actual	1,707,374	1,040,796	1,175,840	1,340,187	5,264,196	-53.76%
24-25 Budget	758,944	530,024	475,008	404,006	2,167,982	-58.82%
25-26 Budget	654,563	422,673	507,344	352,084	1,936,664	-10.67%
Total	\$ 12,026,099	\$ 7,491,212	\$ 9,940,201	\$ 3,786,234	\$ 33,243,746	

Explanation of major variances:

- FY2021 ESSER funding provided from the Federal Government under the CARES Act to assist schools with remote learning during the COVID-19 Pandemic. A non-recurring \$1.2 million received in ESSER funding.

- FY2022 ESSER II funding authorized by the Federal Government under CRRSA to assist schools with remote learning and safe school reopening during the COVID-19 Pandemic. A non-recurring \$5.4 million budgeted in ESSER II funding.

- FY2023 ARP ESSER III funding authorized by the Federal Government under ARP to assist schools with remote learning and safe school reopening during the COVID-19 Pandemic. A non-recurring \$11.2 million budgeted in ESSER III funding.

- FY2024 Performance period for ESSER II nonrecurring grant funding has reached the end of its performance period. Any funds budgeted must be utilized for intended purposes by 9/30/2024.

- FY2025 Performance period for ARP ESSER III nonrecurring grant funding has reached the end of its performance period. Any funds budgeted must be utilized for intended purposes by 9/30/2025.

Rents & Royalties

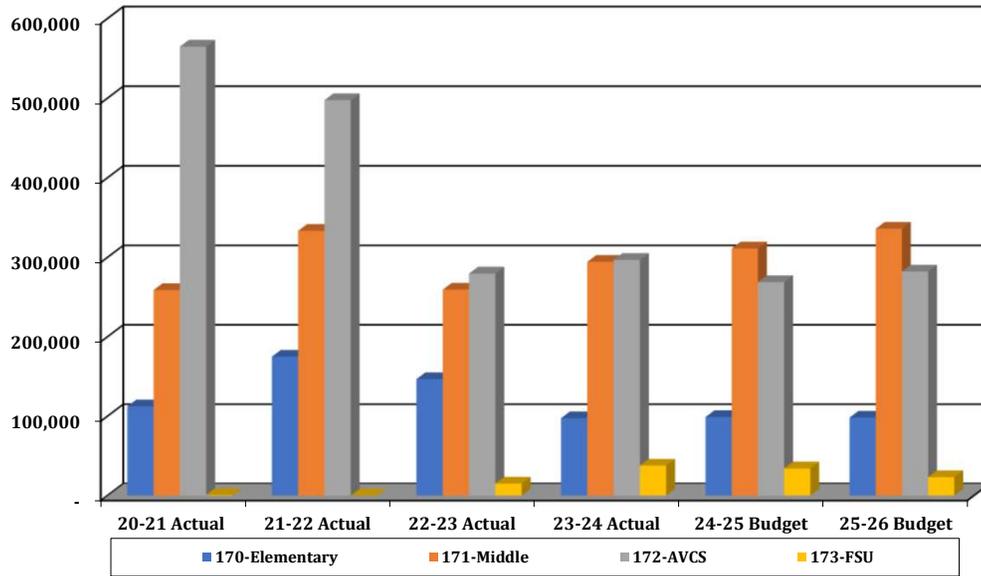
Description:

Amounts received from the rental of school facilities such as classrooms, auditoriums, and multi-purpose rooms. Included in rental income is the usage of school land for the purpose of cell towers.

Forecast Methodology:

Various agreements are made for rental of facilities including hourly rentals of classrooms and cafeterias, and weekly rentals of the auditoriums and/or multi-purpose rooms. Other income is received through a mutual agreement that is based upon a percentage of tenant income (i.e. martial arts classes).

**Rents & Royalties by Fund
FY 2021-2026**



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	112,171	258,733	564,635	600	936,139	-35.67%
21-22 Actual	174,838	333,267	497,397	-	1,005,502	7.41%
22-23 Actual	146,542	259,224	279,503	14,950	700,218	-30.36%
23-24 Actual	97,340	294,250	296,646	37,595	725,832	3.66%
24-25 Budget	98,821	311,040	268,636	34,090	712,587	-1.82%
25-26 Budget	98,094	335,890	282,019	23,100	739,103	3.72%
Total	\$ 775,750	\$ 1,782,204	\$ 2,864,020	\$ 113,570	\$ 5,535,544	

Explanation of major variances:

- FY2021 Facility rental revenue decrease because of the ongoing pandemic and safety precautions implemented to reduce virus exposure from the general public.
- FY2022 Anticipated facility rental revenue decrease due to the ongoing pandemic and safety precautions implemented to reduce virus exposure from the general public.
- FY2023 Anticipated facility rental revenue decrease due to decrease in usage of school facilities by the community and City Recreation Department.
- FY2024 Anticipated facility rental participation in usage of school facilities by the community and City Recreation Department.
- FY2025 Facility rental participation of school facilities expected to remain stable for FY2025.
- FY2026 Facility rental participation of school facilities expected to remain stable for FY2026.

Culture/Recreation/Education Charges

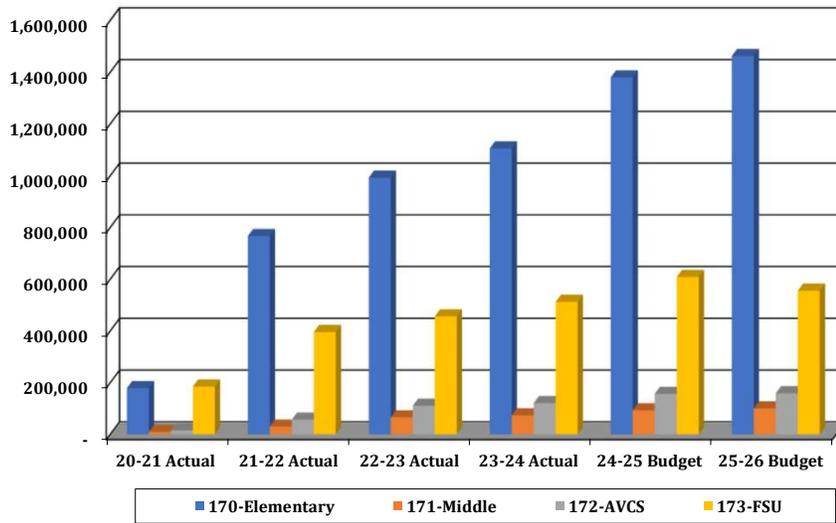
Description:

These funds are derived from three sources; After School Care, In House Transportation, FSU Activity Fee. The After School care revenues are collected from students that need care beyond the normal school day. The Transportation department uses the Charter School bus fleet during downtime to provide transportation services to vendors throughout Broward County for field trips and sporting events. On June 17, 2009, the Pembroke Pines City Commission authorized a student activity and service fee for the students of the FSU Elementary School.

Forecast Methodology:

The Before/After School Care revenues are calculated based upon student participation times the monthly rate of \$178. Children of Charter School employees receive a discount on before/after school care. There is also a \$40 per student registration fee for the school year. Students qualifying for the National School Lunch Program as Free are charged 50% and students that qualify as reduced are charged 75% of the daily rate. The Transportation department charges \$60 per hour per bus usage. The FSU Activity Fee for FY2025-26 is \$325 per student and forecast based on student population and trend analysis.

**Culture/Recreation/Education Charges by Fund
FY 2021-2026**



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
19-20 Actual	772,860	54,542	97,426	333,520	1,258,348	-25.68%
20-21 Actual	178,276	9,414	14,855	184,681	387,226	-69.23%
21-22 Actual	766,353	30,027	56,838	395,521	1,248,738	222.48%
22-23 Actual	992,034	65,321.31	110,259	455,571	1,623,186	29.99%
23-24 Actual	1,104,957	73,256	120,934	512,241	1,811,389	11.59%
24-25 Budget	1,379,388	92,537	156,321	608,245	2,236,491	23.47%
25-26 Budget	1,462,238	100,073	158,710	555,070	2,276,091	1.77%
Total	\$ 5,193,868	\$ 325,097	\$ 556,634	\$ 2,489,779	\$ 8,565,378	

Explanation of major variances:

- FY2021 Due to the ongoing pandemic, anticipated revenues from Activity Fees Before/Aftercare programs, and bus rentals were not fully realized.
- FY2022 Projection based on student participation in Before/Aftercare programs at pre-covid levels and anticipated increase in bus rentals due to the full return of face-to-face instruction.
- FY2023 Projection based on student participation in Before/Aftercare programs and anticipated increase in bus rental revenues.
- FY2024 Projection based on student participation in Before/Aftercare programs and anticipated increase in bus rental revenues.
- FY2025 Rate study of surrounding community resulted in a 20% increase to aftercare revenues to be comparable to other local aftercare programs.
- FY2026 Projection based on student participation in Before/Aftercare programs and anticipated increase in bus rental revenues.

Other Miscellaneous

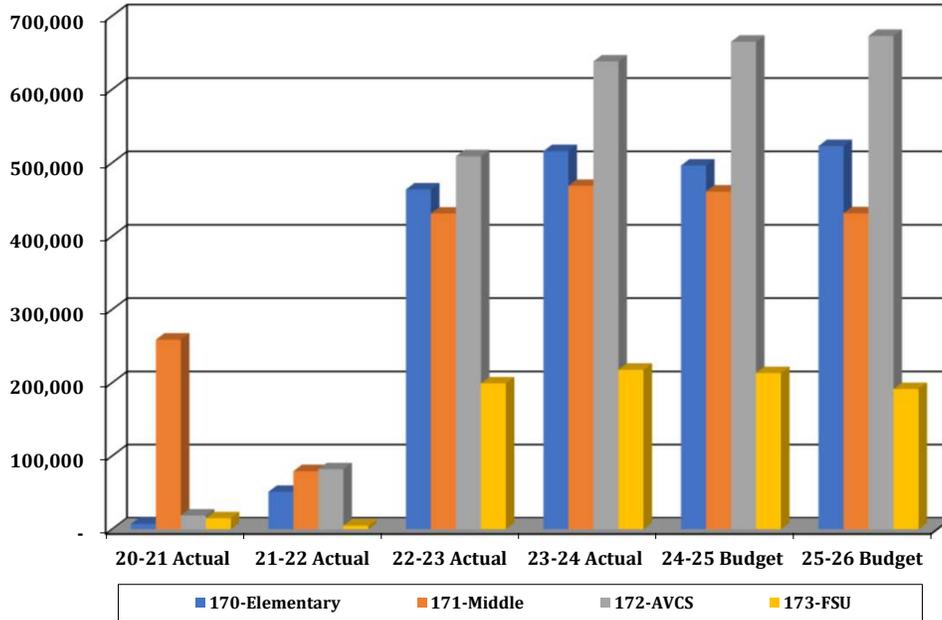
Description:

Revenue received from the sale of food during regular school operating days, ICMA forfeiture revenue, E-Rate revenues, and other miscellaneous revenues.

Forecast Methodology:

Forecast is based on per student meal and a-la carte item pricing, and student participation. E-rate and other miscellaneous revenues based on historical data and trend analysis.

**Other Miscellaneous Charges by Fund
FY 2021-2026**



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	7,199	258,847	18,682	14,984	\$ 299,712	-75.42%
21-22 Actual	51,010	79,301	81,922	4,780	\$ 217,013	-27.59%
22-23 Actual	463,707	430,866	508,850	199,155	\$ 1,602,577	638.47%
23-24 Actual	515,915	468,589	638,087	217,712	\$ 1,840,303	14.83%
24-25 Budget	496,244	460,821	664,931	213,213	\$ 1,835,209	-0.28%
25-26 Budget	522,822	431,164	672,839	191,347	\$ 1,818,172	-0.93%
Total	\$ 1,874,447	\$ 1,994,594	\$ 2,370,399	\$ 774,789	\$ 7,014,229	

Explanation of major variances:

- FY2021
Due to the ongoing pandemic, anticipated revenues from Food Sales were not fully realized. A one-time nonrecurring interest refund of \$254,088 paid to Charter Middle School fund as per an interlocal agreement between the School Board of Broward County and the City of Pembroke Pines.
- FY2022
For FY 2022, Charter Schools were eligible to participate in the Summer Option (SSO) meal program, where all students are entitled to free breakfast and lunch. This resulted in a decreased Food Sale revenue projection.
- FY2023
For FY 2023, the SSO program is discontinued, and the Charter Schools projected food sales revenues to pre-COVID levels.
- FY2024
For FY 2024, Food Sales expected to remain stable at pre-Covid levels, with no increase to pricing.
- FY2025
For FY 2025, anticipated increase in Food Sales, based on prior year participation and sales.
- FY2026
For FY 2026, anticipated increase in Food Sales, based on prior year participation and sales.

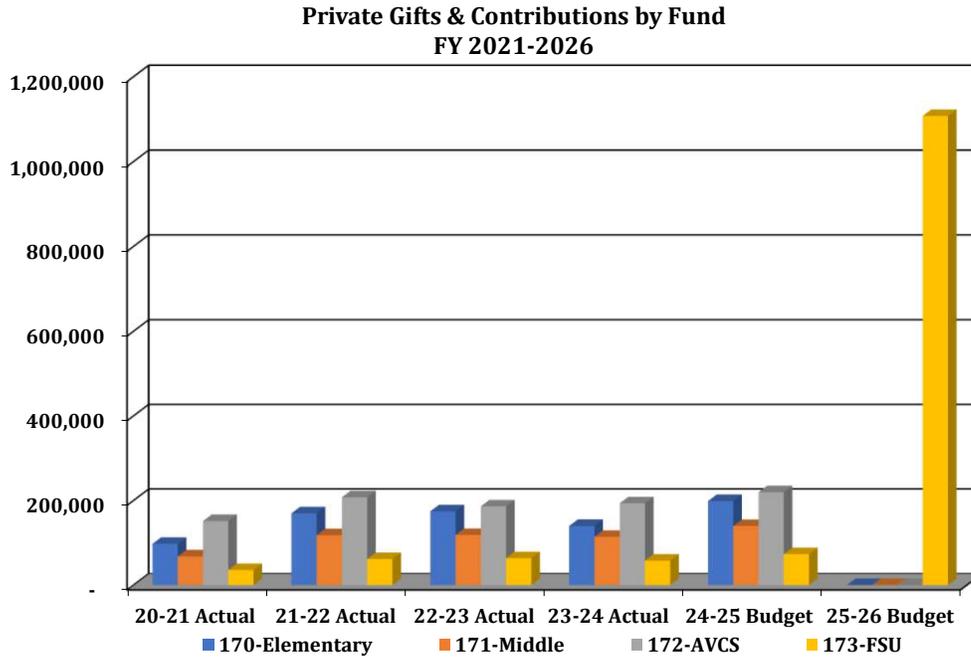
Private Gifts/Contributions

Description:

Revenue received from businesses and/or private individuals.

Forecast Methodology:

This revenue is forecasted based upon commitments by businesses and private individuals. Also includes Education facility fee revenues which are proceeds raised through city event parking fees and ticket surcharges.



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	97,475	67,640	151,341	35,428	351,884	-32.03%
21-22 Actual	169,458	117,640	207,473	61,485	556,056	58.02%
22-23 Actual	174,168	118,280	186,049	63,536	542,033	-2.52%
23-24 Actual	139,673	113,923	193,144	57,743	504,484	-6.93%
24-25 Budget	198,533	139,493	219,433	73,041	630,500	24.98%
25-26 Budget	-	-	-	1,107,500	1,107,500	75.65%
Total	\$ 1,117,773	\$ 794,215	\$ 1,369,413	\$ 410,581	\$ 3,691,983	

Explanation of major variances:

- FY2021 Decrease in parent/ corporate contributions, and in fundraising event revenues, due to the ongoing COVID-19 pandemic.
- FY2022 Reduced projection based on historical data and expectation of decreased contribution revenues. Projection does not include a one-time contribution from the PPCSF.
- FY2023 Reduced projection based on historical data and expectation of decreased contribution revenues. Projection does not include a one-time contribution from the PPCSF.
- FY2024 Anticipated post-pandemic participation in fundraising events. Projection does not include a one-time contribution from the PPCSF.
- FY2025 Anticipated post-pandemic participation in fundraising events. Projection does not include a one-time contribution from the PPCSF.
- FY2026 Reduced projection based on historical data and expectation of decreased contribution revenues. Projection does not include a one-time contribution from the PPCSF.

Investment Income

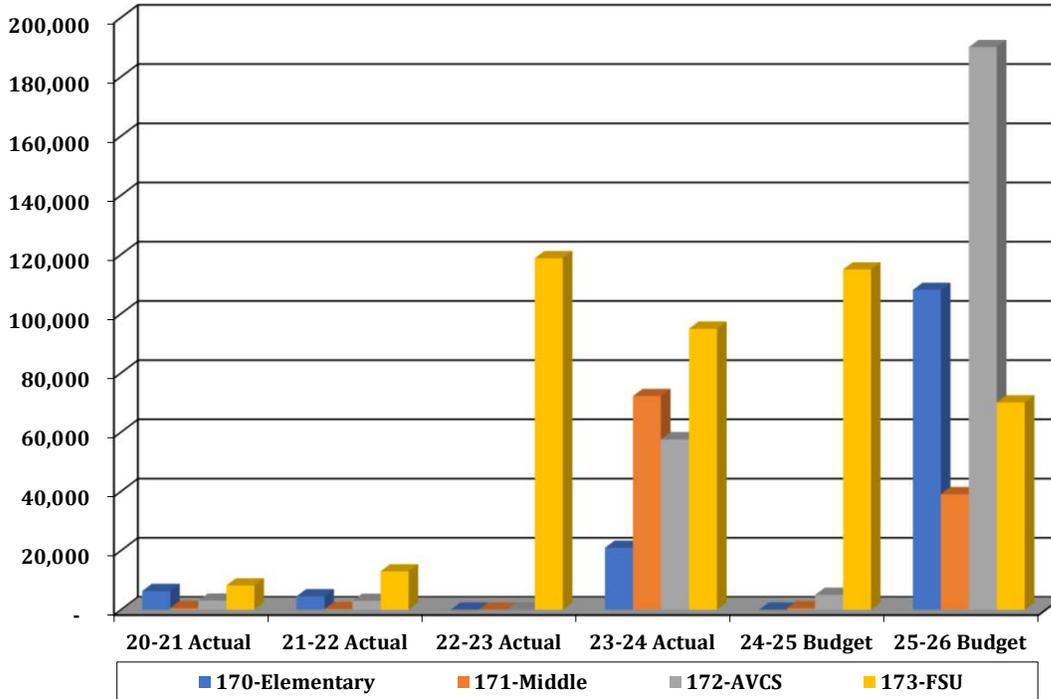
Description:

Interest earnings on investments in United States Treasury bills, notes, bonds, savings accounts, time certificates of deposit, mortgages, or other interest bearing obligations. The available funds are being managed by a contracted investment company.

Forecast Methodology:

The main factors considered in this revenue projection are the availability of funds and market conditions.

**Investment Income by Fund
FY 2021-2026**



Fiscal Year	170-Elementary	171-Middle	172-AVCS	173-FSU	Total	% Change
20-21 Actual	6,303	532	3,034	8,161	\$ 18,030	-85.93%
21-22 Actual	4,512	186	2,991	12,940	\$ 20,630	14.42%
22-23 Actual	(36,345)	4	(19,874)	118,714	\$ 62,500	202.96%
23-24 Actual	20,902	72,164	57,553	94,893	\$ 245,512	292.82%
24-25 Budget	-	500	5,000	114,910	\$ 120,410	-50.96%
25-26 Budget	108,000	39,000	190,000	70,000	\$ 407,000	238.01%
Total	\$ 110,225	\$ 73,220	\$ 77,188	\$ 356,691	\$ 617,324	

Explanation of major variances:

- FY2021 Market instability due to COVID-19 pandemic, resulting in a significant decrease in investment income.
- FY2022 Conservative projection due to market instability because of ongoing pandemic.
- FY2023 Conservative projections, as this revenue is affected by market conditions that vary on a monthly basis.
- FY2024 Market instability due to COVID-19 pandemic, resulting in a 10% decrease in investment income.
- FY2025 Market instability due to COVID-19 pandemic, resulting in a 10% decrease in investment income.
- FY2026 Due to favorable market conditions, this revenue has continued to increase each fiscal year

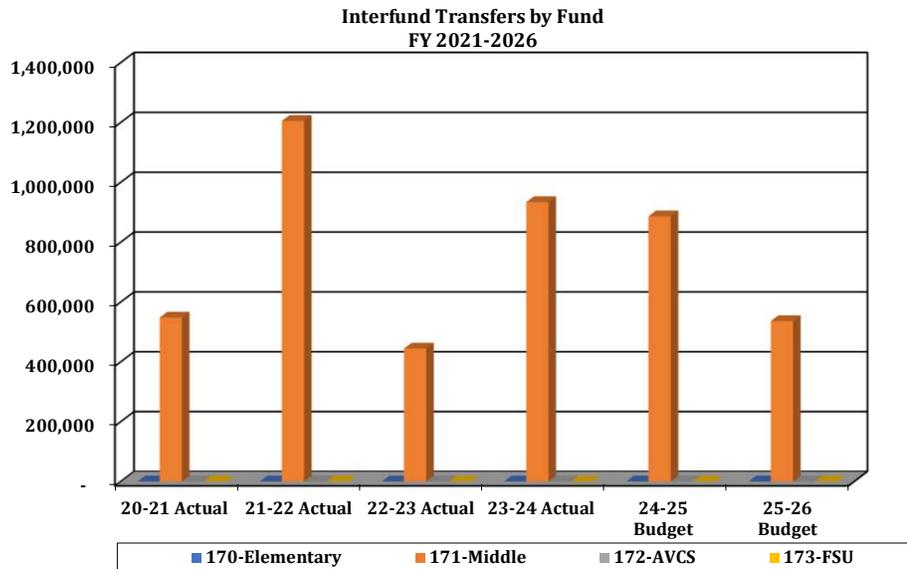
Interfund Transfers

Description:

Funds transferred from one fund to another for purposes of balancing the budget. Graph below depicts all transfers into Charter School funds.

Forecast Methodology:

As revenue funding has declined, the need for additional revenue support is needed. The source of these funds are obtained from prior year surplus funds (fund balance) or from excess revenues over expenditures for the budgeted year. These funds are also received from the profits from the Early Development Centers that are budgeted in the City's General Fund and are recorded as a transfer to the Charter School.



Interfund Transfers (Cont'd)

<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	-	548,000	-	-	548,000	-44.65%
21-22 Actual	-	1,205,000	-	-	1,205,000	119.89%
22-23 Actual	-	444,500	-	-	444,500	-63.11%
23-24 Actual	-	933,780	-	-	933,780	110.07%
24-25 Budget	-	886,275	-	-	886,275	-5.09%
25-26 Budget	-	536,101	-	-	536,101	-39.51%
Total	\$ -	\$ 5,260,743	\$ -	\$ -	\$ 5,743,264	

Explanation of major variances:

- FY2021 The ongoing COVID-19 pandemic caused a significant decline in student participation at the Early Development Centers, resulting in profit loss.
- FY2022 Middle schools required a \$1,205,000 transfer from Charter Elementary and Charter High School reserves in their budget projection. No Early Development Center revenues are factored into this projection.
- FY2023 Due to decreases in state funding, the Middle School required a \$444,500 transfer from the Charter Elementary School in its budget projection. No Early Development Center revenues are factored into this projection.
- FY2024 Due to decreases in state funding, the Middle School required a \$550,168 transfer from the Charter Elementary & High School in its budget projection. No Early Development Center revenues are factored into this projection.
- FY2025 Due to decreases in state funding, the Middle School required a \$886,275 transfer from the Charter Elementary & Early Development Center.
- FY2026 Due to decreases in state funding, the Middle School required a \$536,101 transfer from the Charter Elementary & Early Development Center.

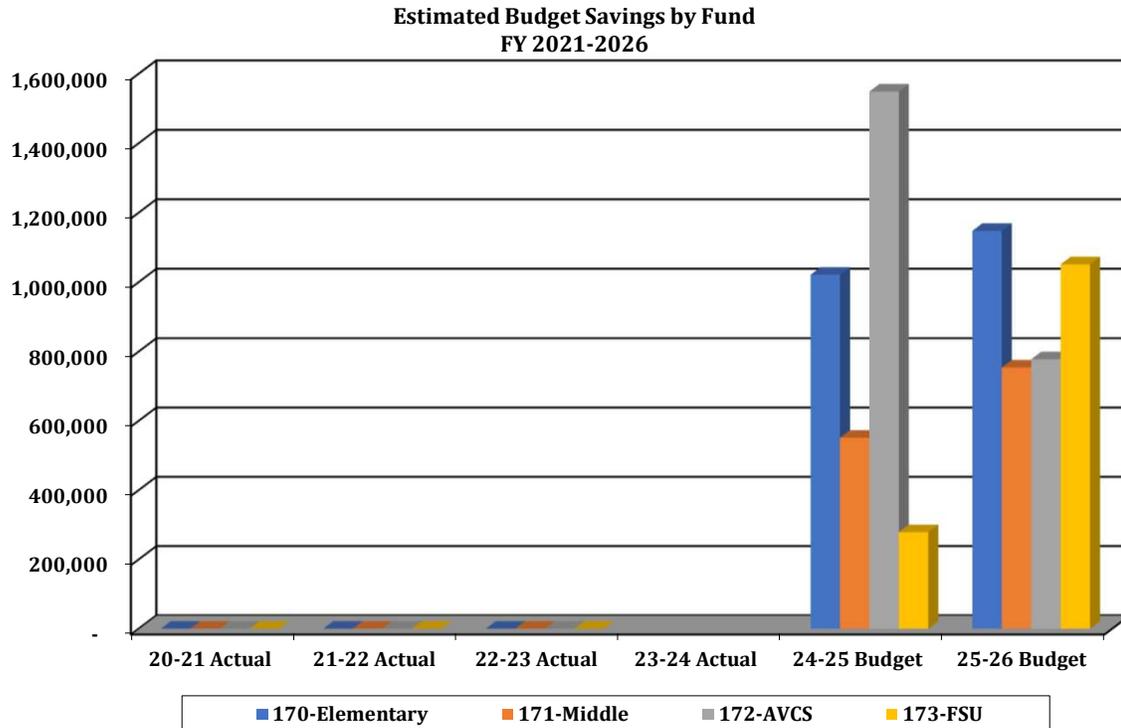
Estimated Budget Savings

Description:

Similar to Beginning Surplus, Estimated Budget Savings is considered an Other Non-Revenue account.

Forecast Methodology:

A portion of the Estimated Budget Savings are related to a true-up of expenses related to Insurance expenses in the previous year. Given that the Charter Schools are self-insured, every year the Human Resources Department analyzes historical trends related to Insurance Claims and other pertinent information to compare to the previously projected cost. If actual claims is less than the projected cost, then savings are realized. The Estimated Budget Savings account is utilized in conjunction with the Beginning Surplus account to balance the budget.



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	-	-	-	-	-	
21-22 Actual	-	-	-	-	-	
22-23 Actual	-	-	-	-	-	
23-24 Actual	-	-	-	-	-	
24-25 Budget	1,021,235	551,242	1,548,864	278,659	3,400,000	
25-26 Budget	1,147,732	754,017	777,916	1,051,132	3,730,797	9.73%
Total	\$ -	\$ -	\$ -	\$ -	\$ -	

Explanation of major variances:

The Estimated Budget Savings account was utilized to account for anticipated savings from operating efficiencies. Our Charter School Superintendent continues to seek new revenue sources and innovative ways of conducting business that would ultimately reduce operation expenses. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

- FY2025 Due to changes to the Insurance plan and an analysis on savings, \$2,400,000 of estimated budget savings has been added to the budget.
- FY2026 Due to changes to the Insurance plan and an analysis on savings, \$2,500,000 of estimated budget savings has been added to the budget. Anticipated \$1 million estimated bond savings in relation to lease debt defeasance added to the budget.

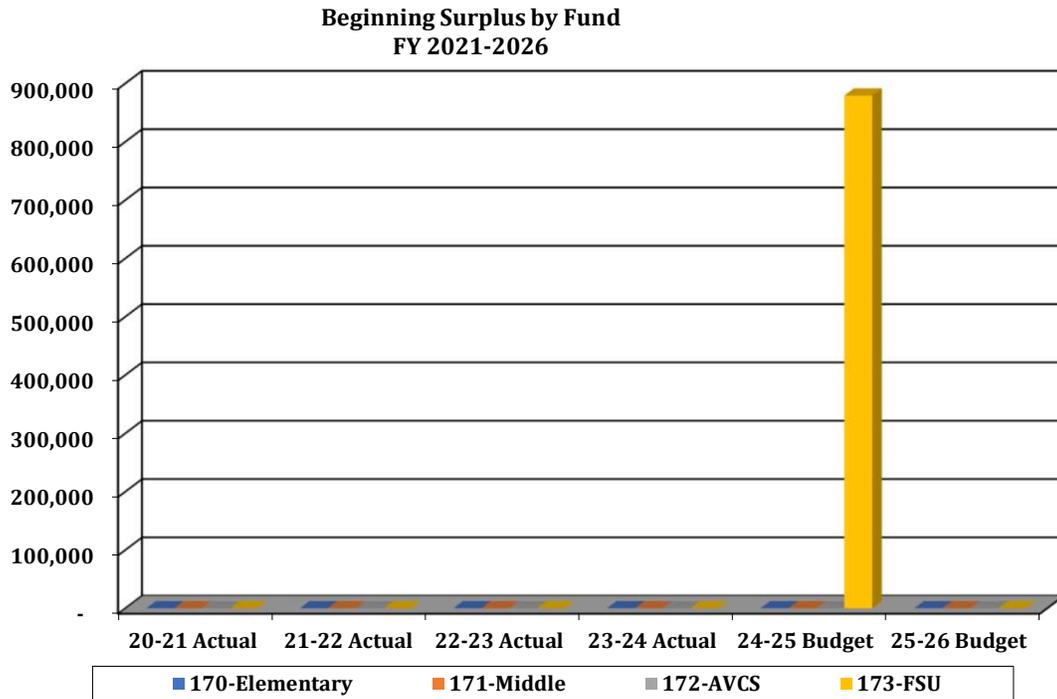
Beginning Surplus

Description:

The excess revenues over expenditures for the budgeted fiscal year.

Forecast Methodology:

This account is based upon projected revenues versus projected expenditures.



<u>Fiscal Year</u>	<u>170-Elementary</u>	<u>171-Middle</u>	<u>172-AVCS</u>	<u>173-FSU</u>	<u>Total</u>	<u>% Change</u>
20-21 Actual	-	-	-	-	-	
21-22 Actual	-	-	-	-	-	
22-23 Actual	-	-	-	-	-	
23-24 Actual	-	-	-	-	-	
24-25 Budget	-	-	-	879,331	879,331	
25-26 Budget	-	-	-	-	-	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	

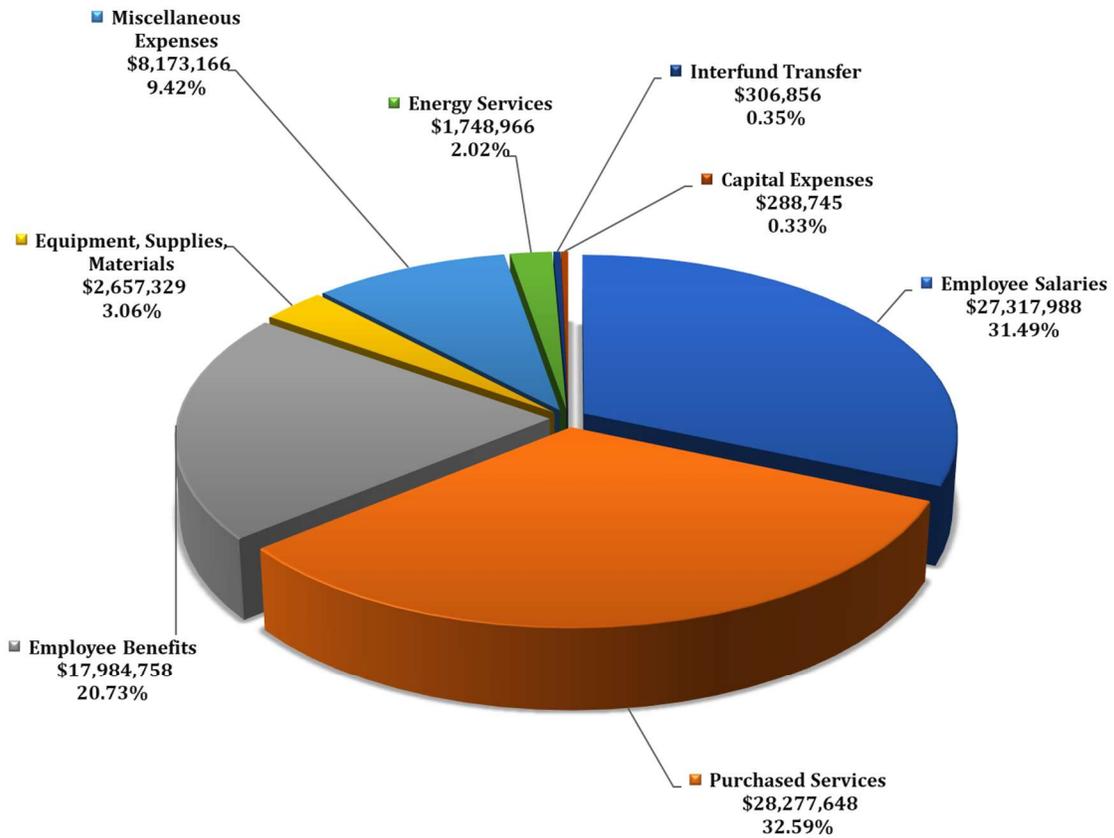
Explanation of major variances:

Beginning Surplus is a budgetary line item that provides a mean of balancing each year's budget. At the end of each year, if expenditures exceed revenues, these funds are provided from reserves to cover the deficit.

- FY2024 The Beginning Surplus account is being utilized in conjunction with the Estimated Budget Savings account to balance the budget.

- FY2025 The Beginning Surplus account is being utilized in conjunction with the Estimated Budget Savings account to balance the budget, as expenditures outpace recurring revenue sources.

**Charter School Expenditures
2025-2026
\$86,755,456**



Expenditure Category	2025-2026 Budget
Employee Salaries	\$27,317,988
Purchased Services	28,277,648
Employee Benefits	17,984,758
Equipment, Supplies, Materials	2,657,329
Miscellaneous Expenses	8,173,166
Energy Services	1,748,966
Capital Expenses	306,856
Interfund Transfer	288,745
Total Expenditures	\$86,755,456

PPCS 2025-2026 BUDGET FINANCIAL IMPACT ITEMS

EXPENDITURES

With respect to expenditures, FY 2025-26 reflects adjustments necessary to address enrollment growth, staffing needs, contractual obligations, and rising operational costs, while also accounting for reductions tied to the expiration of federal relief funds and targeted cost-containment efforts. These shifts highlight the balance between maintaining fiscal responsibility and meeting the instructional and operational needs of the system.

Classroom Teacher & Other Instructional Personnel Salary Increase

Pursuant to HB 5001, the Florida Legislature requires school districts to reserve 7.21% of the Base Student Allocation to fund salary increases for classroom teachers and other eligible instructional personnel. This allocation supports recruitment and retention efforts by prioritizing compensation enhancements for instructional staff. Following approval of the PPCS salary distribution plan by the Governing Board and the Florida Department of Education, negotiated increases are implemented in accordance with collective bargaining agreements. The financial impact of this required salary allocation totals **\$2,732,365**.

Classroom Teacher & Other Instructional Personnel Salary Increase		Impact
170 Fund	Elementary Schools	\$ 880,729
171 Fund	Middle Schools	540,907
172 Fund	Academic Village Charter School	1,008,445
173 Fund	FSU Elementary School	302,554
Total Increase (Decrease)		\$ 2,732,635

Mental Health Therapist -Salary & Benefit Expense

The PPCSS removed a vacant Mental Health Therapist position for the FY 2025-2026 school year, resulting in savings of \$101,720.

Mental Health Therapist -Salary & Benefit Expense		Impact
170 Fund	Elementary Schools	\$ (25,430)
171 Fund	Middle Schools	(25,430)
172 Fund	Academic Village Charter School	(25,430)
173 Fund	FSU Elementary School	(25,430)
Total Increase (Decrease)		\$ (101,720)

PT ESE Assistant -Decrease in Positions

The FSU has removed 1 PT ESE Assistant position. The financial impact of this, including employee fringe benefits, is \$19,073.

PT ESE Assistant -Decrease in Positions		Impact
170 Fund	Elementary Schools	
171 Fund	Middle Schools	-
172 Fund	Academic Village Charter School	-
173 Fund	FSU Elementary School	(19,073)
Total Increase (Decrease)		\$ (19,073)

Health Insurance

Based on actuarial estimates, health insurance costs for full-time charter school employees are anticipated to decrease by 0.12% for the FY 2025-26 school year. The financial impact of the decrease is projected to be approximately \$10,149 dollars.

Health Insurance		Impact
170 Fund	Elementary Schools	\$ 6,448
171 Fund	Middle Schools	32,849
172 Fund	Academic Village Charter School	(57,142)
173 Fund	FSU Elementary School	7,696
Total Increase (Decrease)		\$ (10,149)

Florida Retirement System (FRS expenses)

The Florida Retirement System increased the employer contribution rates from 13.63% to 14.03%, increasing the overall budget by \$11,825.

Florida Retirement System (FRS)		Impact
170 Fund	Elementary Schools	51,887
171 Fund	Middle Schools	(4,158)
172 Fund	Academic Village Charter School	(30,386)
173 Fund	FSU Elementary School	(5,518)
Total Increase (Decrease)		\$ 11,825

Repair, Maintenance & Improvement to Land and Building

System-wide repair and maintenance projects include re-flooring classrooms, repairing entrance gates, painting projects, playground improvements, marquee replacement, and facility improvements. For FY 2025-26, planned expenditures decreased by \$30,908.

Repair & Maintenance Projects		Impact
170 Fund	Elementary Schools	\$ (97,045)
171 Fund	Middle Schools	(16,165)
172 Fund	Academic Village Charter School	83,293
173 Fund	FSU Elementary School	(991)
Total Increase (Decrease)		\$ (30,908)

Capital Equipment

The Academic Village Charter schools is installing Network Gear Infrastructure to establish reliable, high-speed connectivity and ensure security in their digital environment. The estimated cost of the project is \$267,000.

Equipment -Capital		Impact
170 Fund	Elementary Schools	-
171 Fund	Middle Schools	-
172 Fund	Academic Village Charter School	267,000
173 Fund	FSU Elementary School	-
Total Increase (Decrease)		\$ 267,000

City of Pembroke Pines Administrative Fee

The PPCS is municipally owned and operated by the City of Pembroke Pines, and as such, the City is directly involved in the schools’ day-to-day operations. The City provides various levels of administrative support and in turn, the charter schools are charged an administrative fee for services provided. The city administrative fee increased by 6.95% for FY 2025-26.

City of Pembroke Pines Administrative Fee		Impact
170 Fund	Elementary Schools	\$ 72,414
171 Fund	Middle Schools	19,143
172 Fund	Academic Village Charter School	14,147
173 Fund	FSU Elementary School	25,273
Total Increase (Decrease)		\$ 130,977

General Liability & Transportation Insurance

Transportation and liability insurance costs have risen substantially in recent years, driven by heightened school safety concerns, lingering impacts from the COVID-19 pandemic, and Florida’s overall elevated insurance market. These factors have significantly increased premiums across all campuses in the Pembroke Pines Charter School System. For FY 2025-26, the financial impact to our schools’ totals **\$54,775**. The combined increase places additional pressure on school operating budgets, underscoring the ongoing challenges Florida schools face in managing unavoidable cost escalations tied to insurance and risk management.

Transportation & Liability Insurance		Impact
170 Fund	Elementary Schools	\$ 51,646
171 Fund	Middle Schools	1,588
172 Fund	Academic Village Charter School	689
173 Fund	FSU Elementary School	852
Total Increase (Decrease)		\$ 54,775

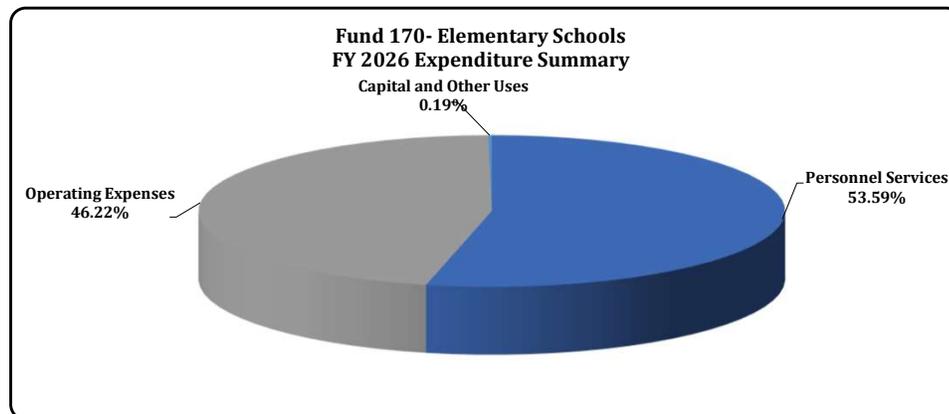
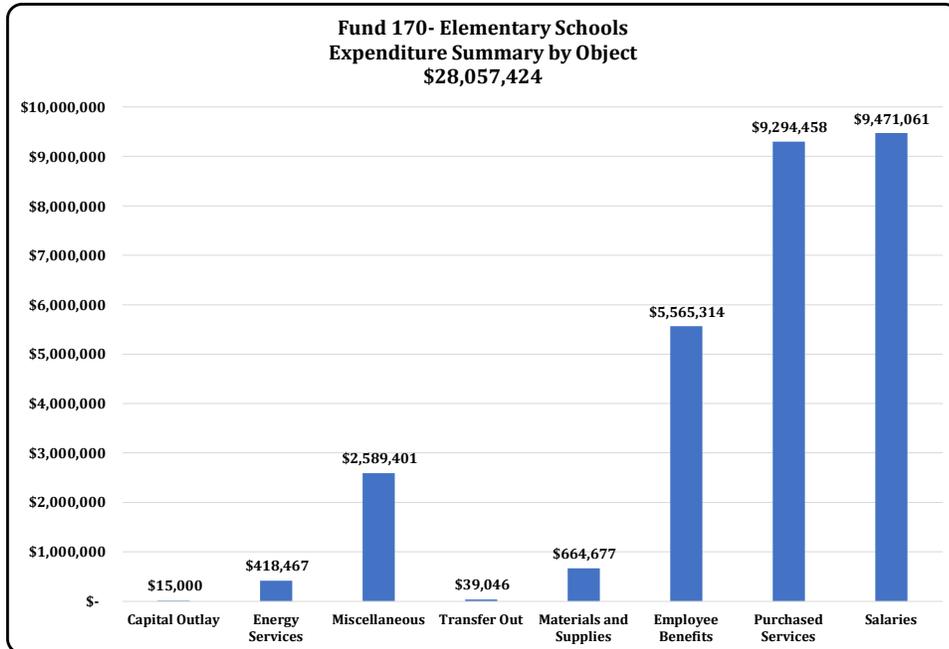
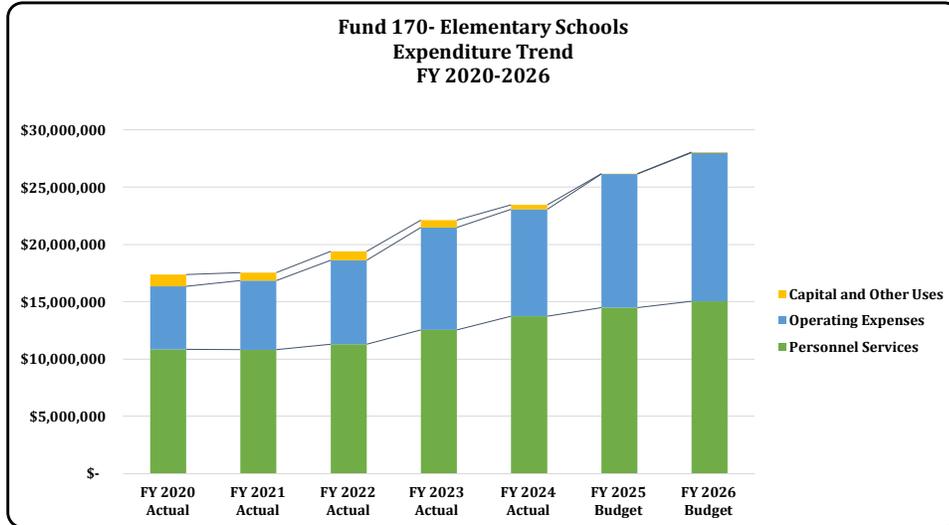
Rentals- Lease Obligation (Annual Lease Payment Obligation)

The Charter School System does not maintain a separate Debt Service Fund. Instead, the Schools lease their elementary, middle, and high school facilities from the City of Pembroke Pines, with annual lease obligations budgeted within the Rental expenditure account under school function 7900. These lease amounts are structured to align with the City’s underlying debt service requirements for land acquisition and campus construction. For FY 2025-26, lease obligations reflect a 6.6% increase over the FY 2024-25 adopted budget.

Rentals - Lease Obligation		Impact
170 Fund	Elementary Schools	\$ 202,600
171 Fund	Middle Schools	75,956
172 Fund	Academic Village Charter School	97,192
173 Fund	FSU Elementary School	20,360
Total Increase (Decrease)		\$ 396,108

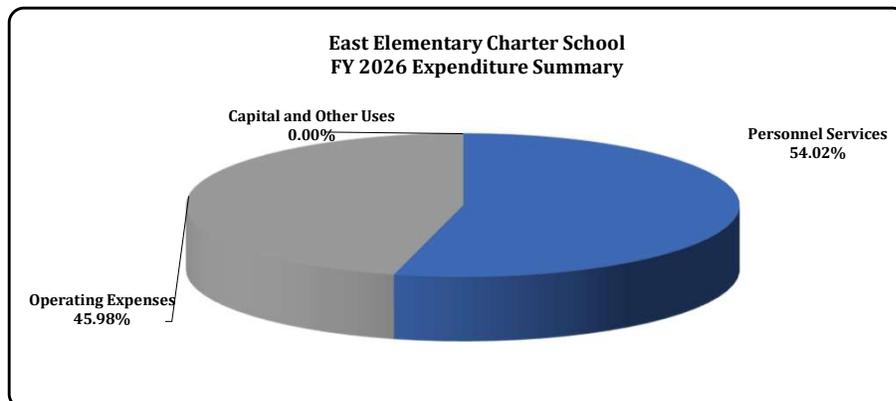
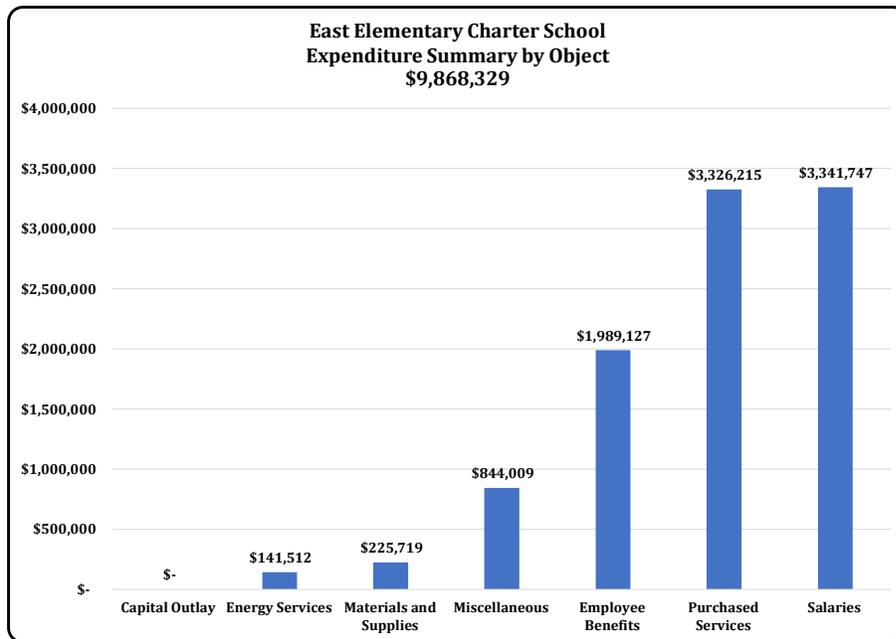
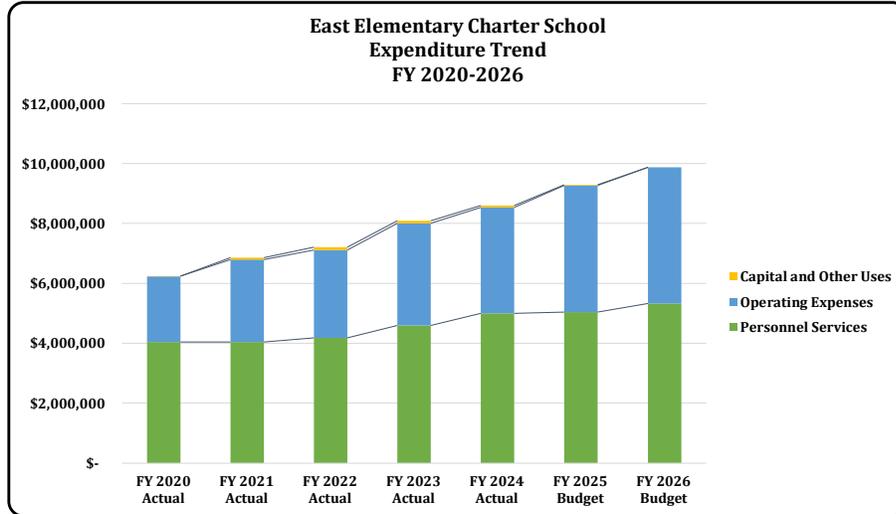
**City of Pembroke Pines
Fund 170-Elementary Schools Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 10,849,517	\$ 10,808,798	\$ 11,292,812	\$ 12,539,036	\$ 13,743,302	\$ 14,472,530	\$ 15,036,375
Operating Expenses	5,486,890	6,025,901	7,328,965	8,951,895	9,334,050	11,661,531	12,967,003
Capital and Other Uses	1,028,380	711,524	781,113	620,883	384,370	26,084	54,046
Total Elementary	\$ 17,364,787	\$ 17,546,223	\$ 19,402,889	\$ 22,111,814	\$ 23,461,722	\$ 26,160,145	\$ 28,057,424



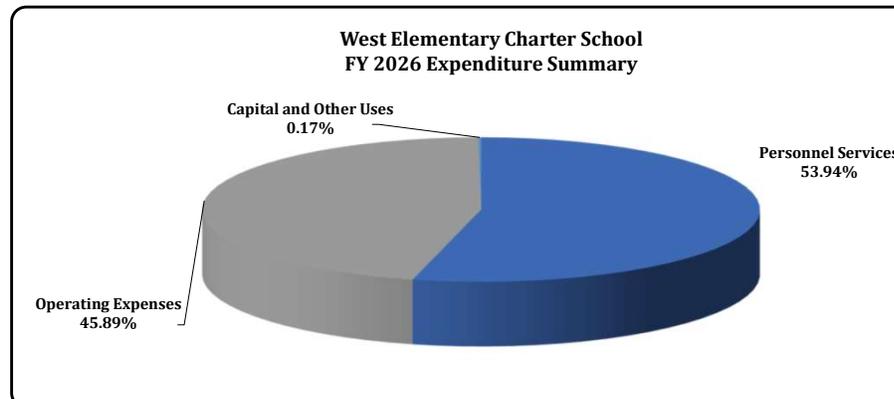
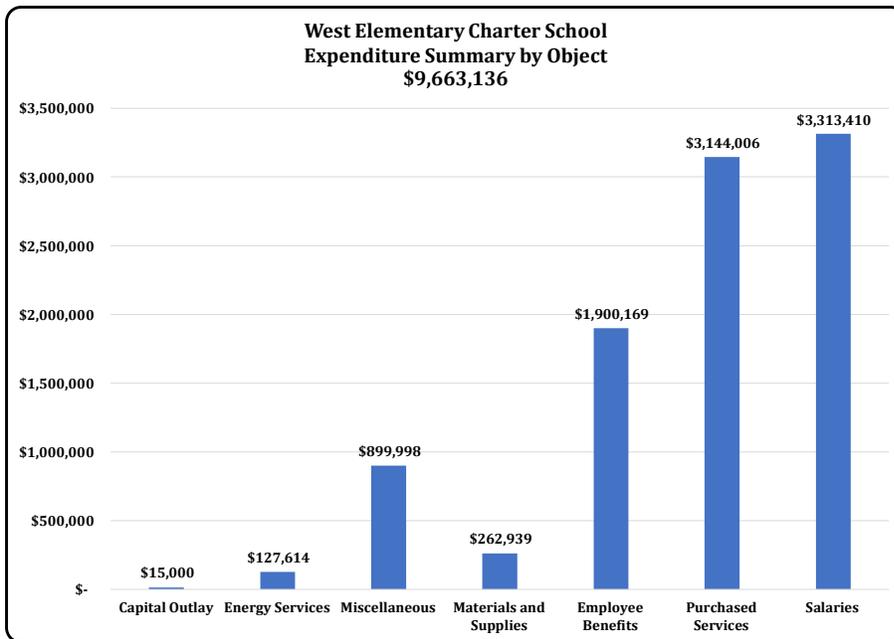
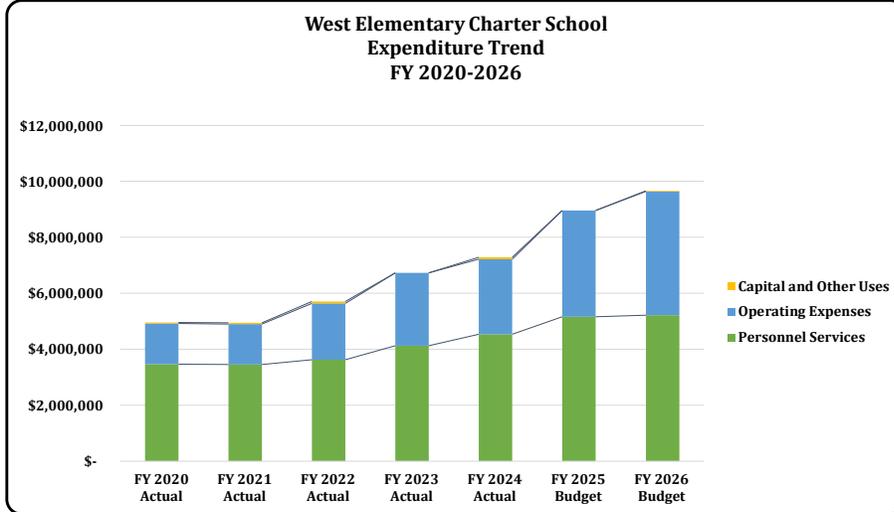
**City of Pembroke Pines
East Elementary Charter School Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 4,041,021	\$ 4,042,830	\$ 4,178,363	\$ 4,593,637	\$ 5,000,610	\$ 5,036,482	\$ 5,330,874
Operating Expenses	2,195,012	2,747,076	2,933,525	3,407,847	3,533,496	4,237,060	4,537,455
Capital and Other Uses	5,463	66,938	91,679	84,275	63,893	9,610	-
Total East Elementary	\$ 6,241,496	\$ 6,856,844	\$ 7,203,567	\$ 8,085,759	\$ 8,597,999	\$ 9,283,152	\$ 9,868,329



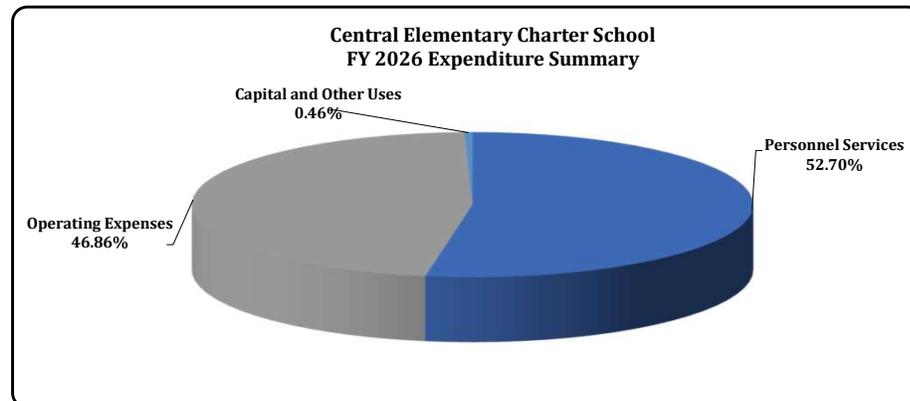
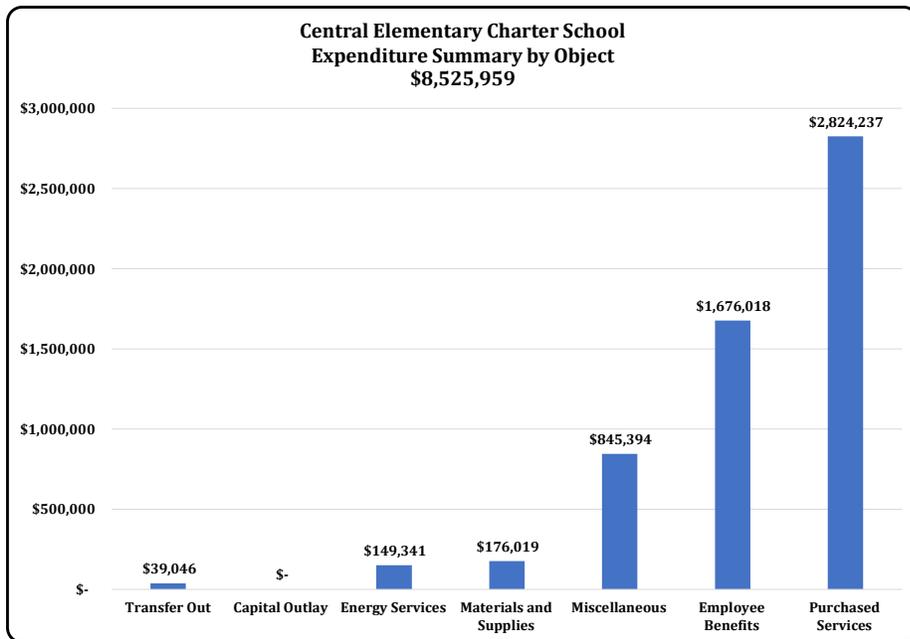
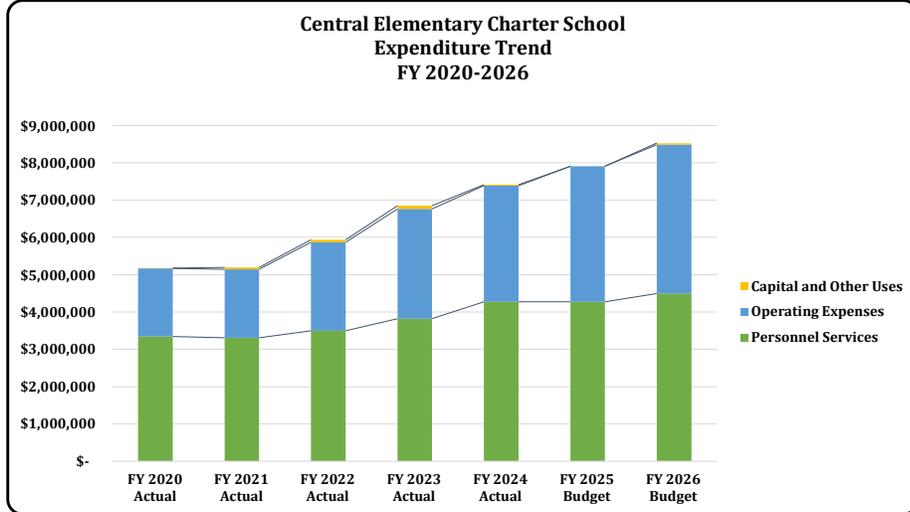
**City of Pembroke Pines
West Elementary Charter School Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 3,463,784	\$ 3,453,598	\$ 3,619,742	\$ 4,125,885	\$ 4,534,771	\$ 5,162,721	\$ 5,213,579
Operating Expenses	1,466,914	1,447,718	2,019,193	2,601,512	2,692,482	3,794,429	4,434,557
Capital and Other Uses	24,050	39,938	70,702	3,783	62,666	8,237	15,000
Total West Elementary	\$ 4,954,748	\$ 4,941,255	\$ 5,709,637	\$ 6,731,181	\$ 7,289,919	\$ 8,965,387	\$ 9,663,136



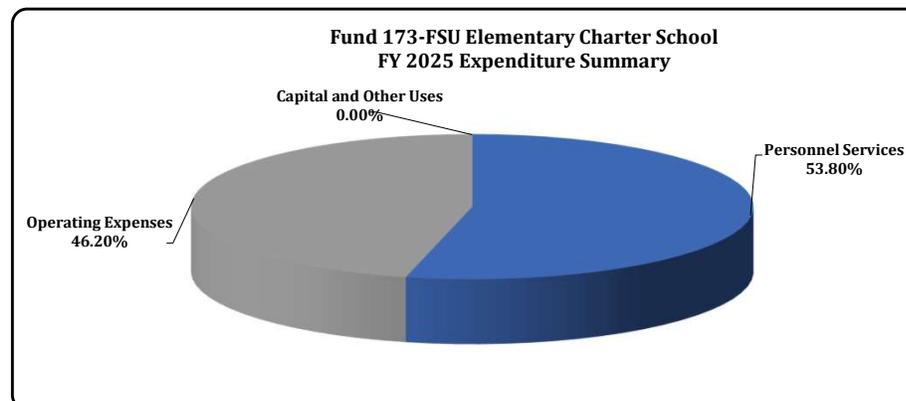
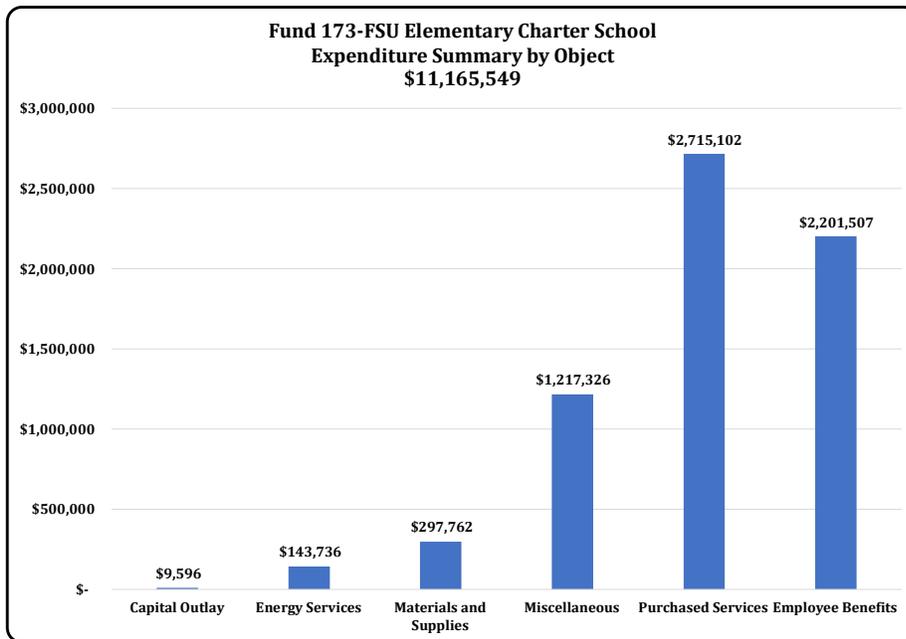
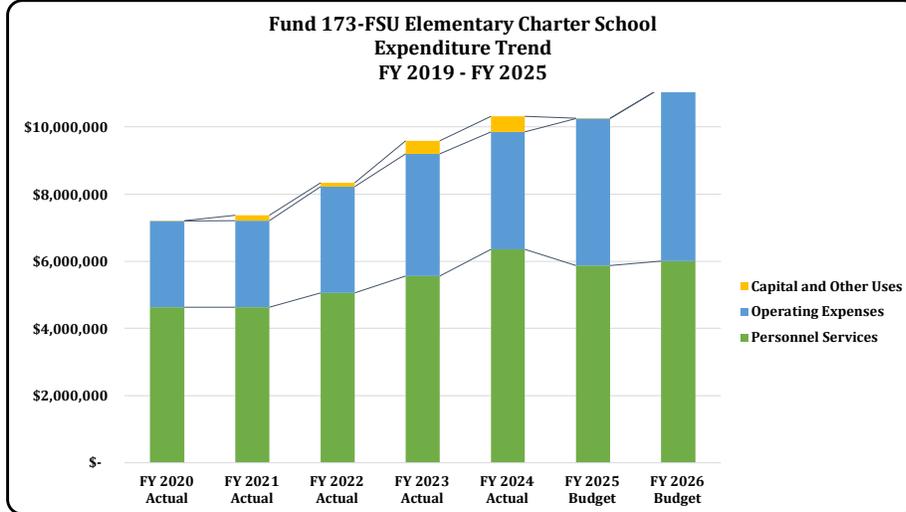
**City of Pembroke Pines
Central Elementary Charter School Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 3,344,711	\$ 3,312,370	\$ 3,494,708	\$ 3,819,513	\$ 4,274,092	\$ 4,273,327	\$ 4,491,922
Operating Expenses	1,824,965	1,831,106	2,376,247	2,942,535	3,112,625	3,630,042	3,994,991
Capital and Other Uses	8,867	56,648	68,732	88,325	20,922	8,237	39,046
Total Central Elementary	\$ 5,178,543	\$ 5,200,124	\$ 5,939,686	\$ 6,850,374	\$ 7,407,639	\$ 7,911,606	\$ 8,525,959



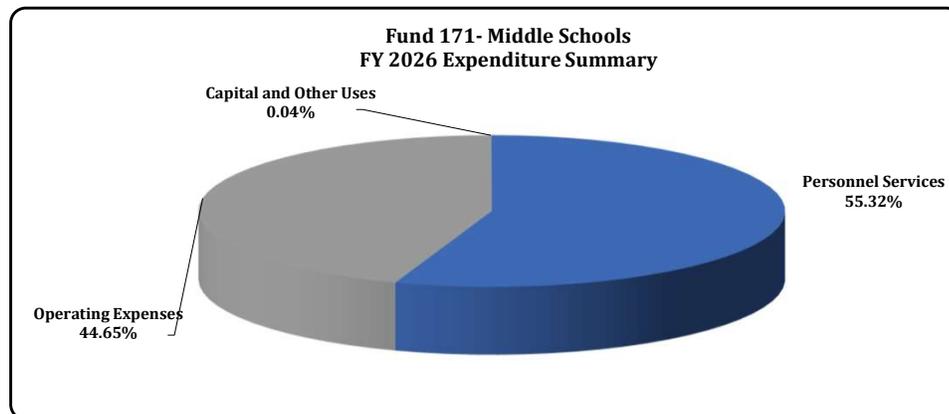
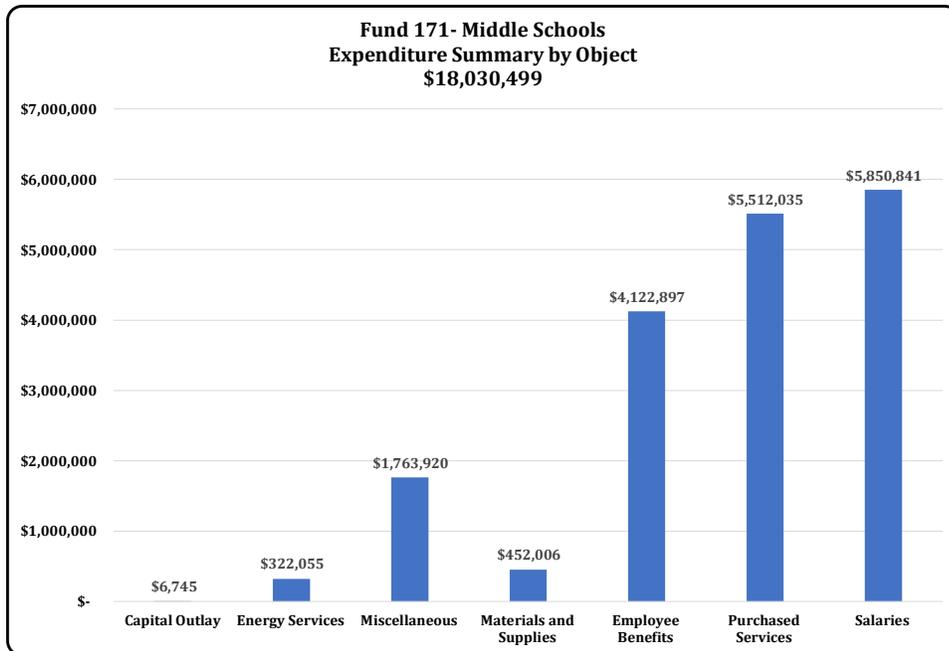
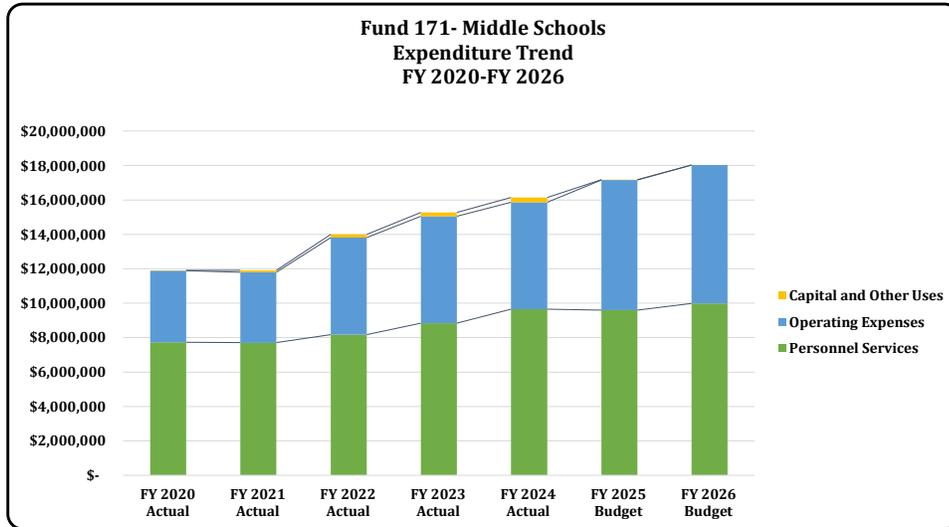
City of Pembroke Pines
Fund 173-FSU Elementary Charter School Expenditure Trend

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 4,632,716	\$ 4,629,583	\$ 5,054,993	\$ 5,558,554	\$ 6,354,295	\$ 5,874,631	\$ 6,006,884
Operating Expenses	2,569,717	2,581,615	3,169,327	3,638,354	3,492,322	4,373,926	5,158,665
Capital and Other Uses	5,462	155,166	107,161	389,872	471,413	9,596	-
Total FSU Elementary	\$ 7,207,895	\$ 7,366,364	\$ 8,331,482	\$ 9,586,780	\$ 10,318,030	\$ 10,258,153	\$ 11,165,549



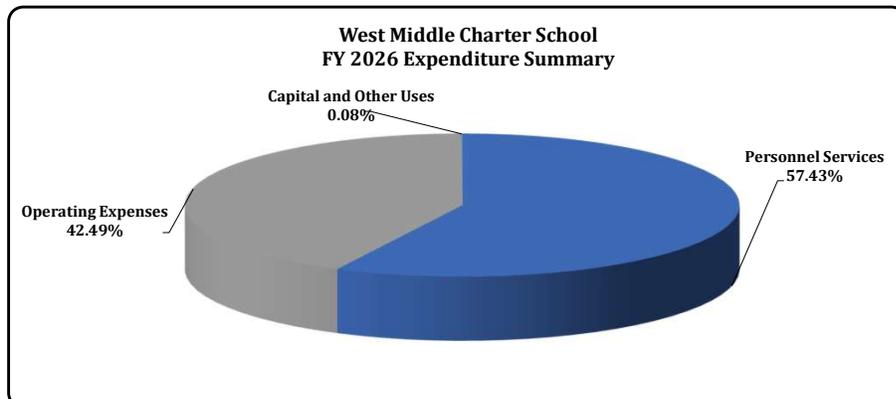
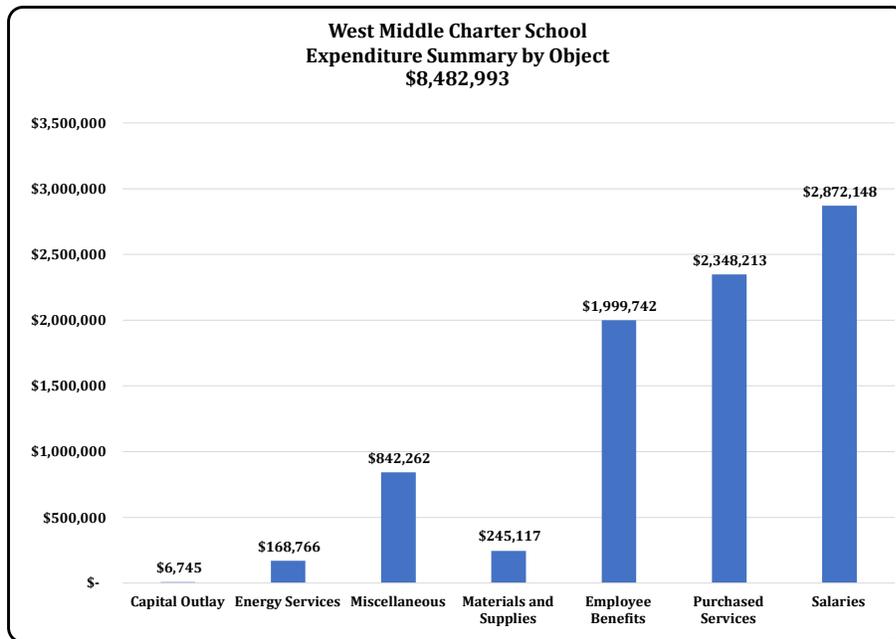
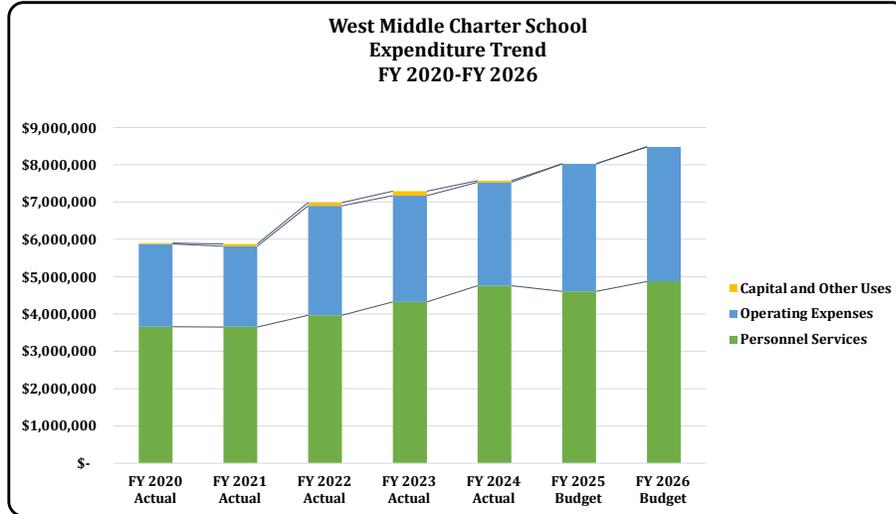
**City of Pembroke Pines
Fund 171-Middle Schools Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 7,725,215	\$ 7,697,006	\$ 8,155,372	\$ 8,836,709	\$ 9,646,856	\$ 9,604,004	\$ 9,973,738
Operating Expenses	4,151,643	4,090,056	5,650,823	6,213,954	6,221,234	7,557,538	8,050,016
Capital and Other Uses	37,490	121,555	183,478	210,427	282,413	18,329	6,745
Total Middle	\$ 11,914,348	\$ 11,908,617	\$ 13,989,673	\$ 15,261,090	\$ 16,150,503	\$ 17,179,871	\$ 18,030,499



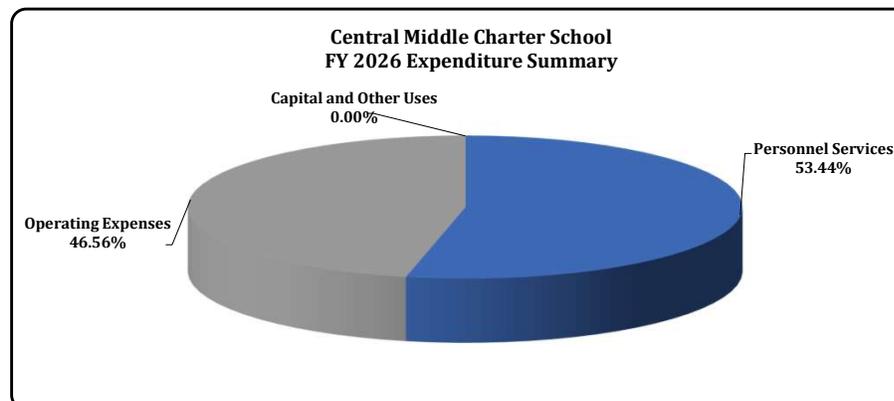
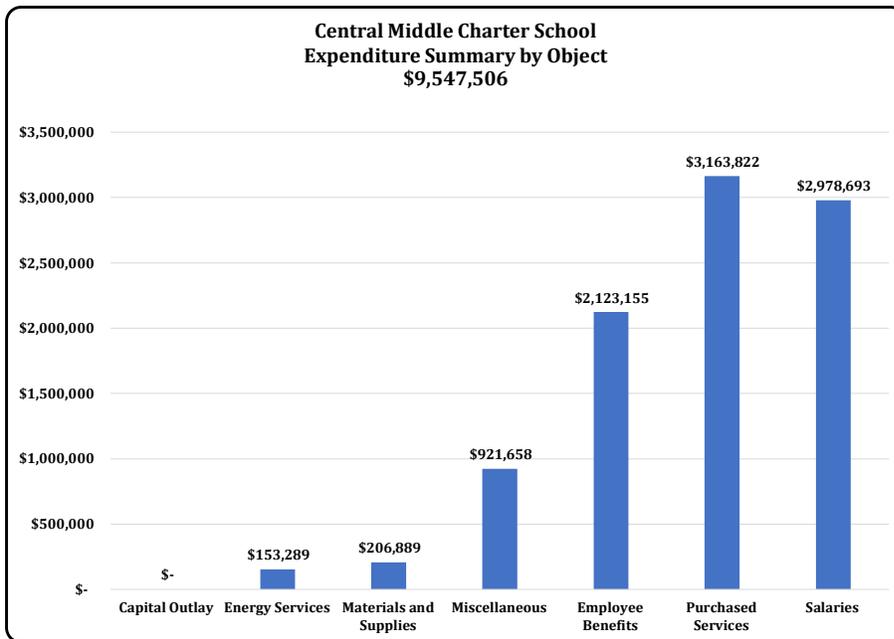
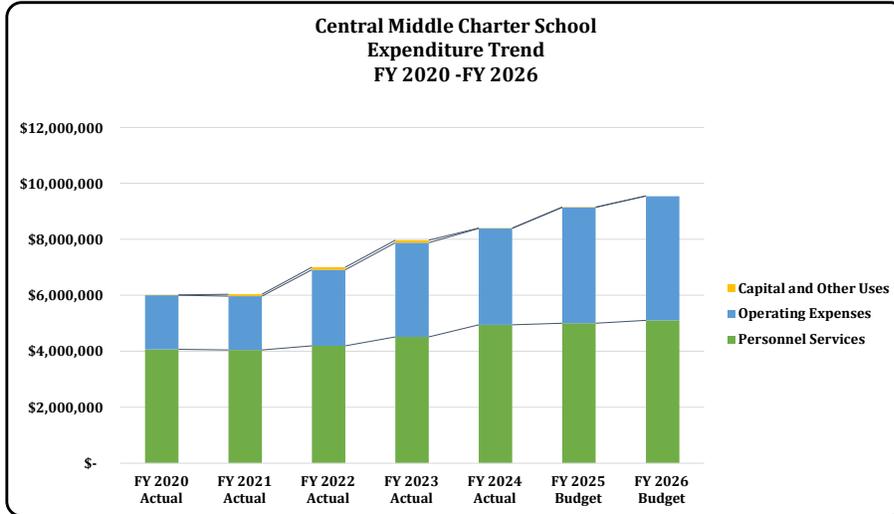
**City of Pembroke Pines
West Middle Charter School Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 3,660,037	\$ 3,653,563	\$ 3,963,319	\$ 4,321,199	\$ 4,755,988	\$ 4,605,337	\$ 4,871,890
Operating Expenses	2,216,098	2,165,081	2,933,862	2,850,143	2,778,887	3,415,116	3,604,358
Capital and Other Uses	23,263	56,683	86,926	121,877	35,154	8,993	6,745
Total West Middle	\$ 5,899,397	\$ 5,875,326	\$ 6,984,106	\$ 7,293,219	\$ 7,570,029	\$ 8,029,446	\$ 8,482,993



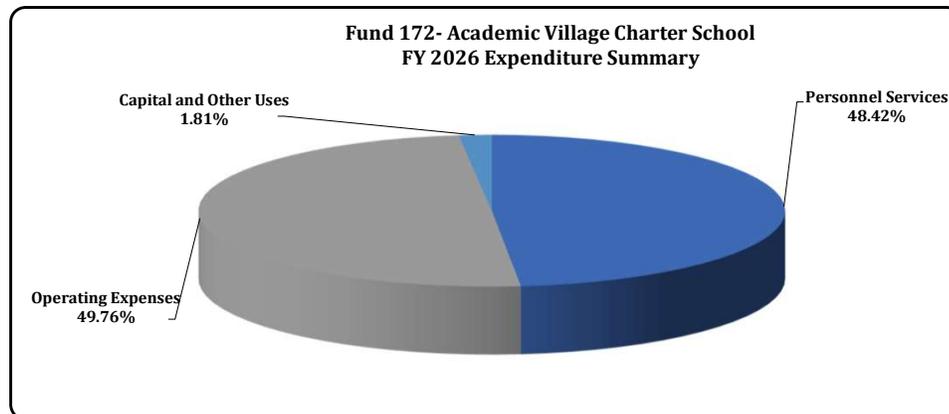
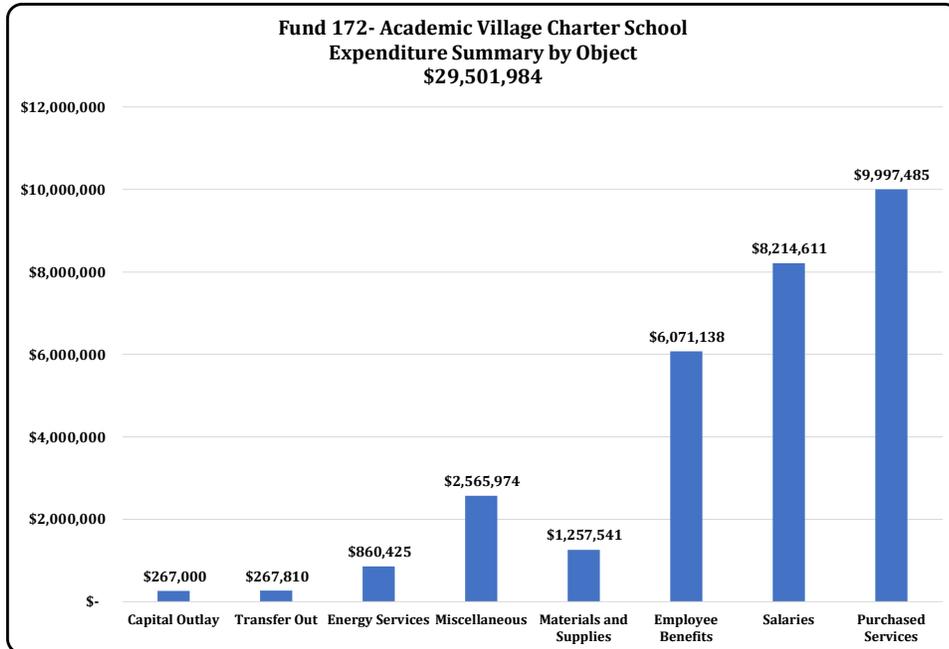
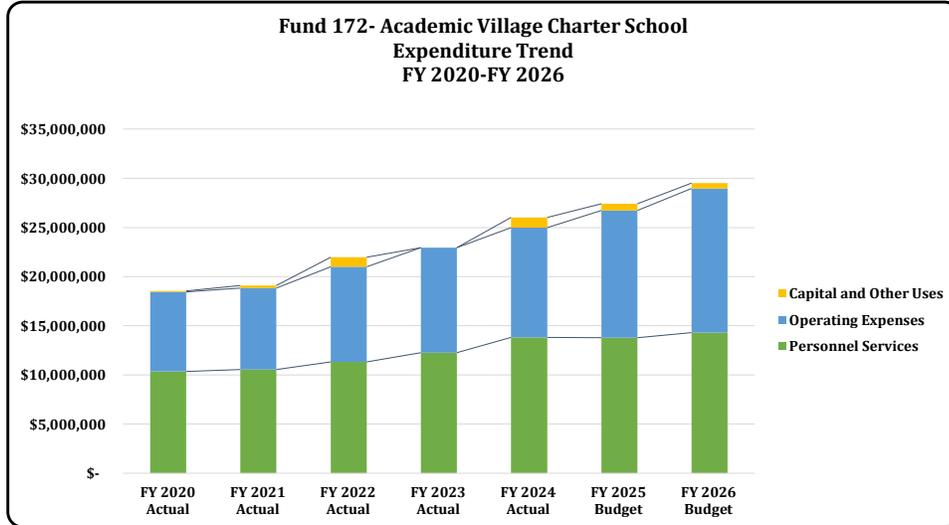
**City of Pembroke Pines
Central Middle Charter School Expenditure Trend**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 4,065,179	\$ 4,043,442	\$ 4,192,053	\$ 4,515,511	\$ 4,941,068	\$ 4,998,667	\$ 5,101,848
Operating Expenses	1,935,545	1,924,976	2,716,962	3,363,811	3,444,085	4,142,422	4,445,658
Capital and Other Uses	14,227	64,873	96,552	88,549	21,904	9,336	-
Total Central Middle	\$ 6,014,951	\$ 6,033,291	\$ 7,005,567	\$ 7,967,871	\$ 8,407,057	\$ 9,150,425	\$ 9,547,506



**City of Pembroke Pines
Fund 172- Academic Village Charter School**

Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Personnel Services	\$ 10,346,330	\$ 10,530,493	\$ 11,302,534	\$ 12,275,944	\$ 13,801,601	\$ 13,770,686	\$ 14,285,749
Operating Expenses	8,084,970	8,295,763	9,682,007	10,641,803	11,183,977	12,957,491	14,681,425
Capital and Other Uses	100,384	268,454	983,988	18,028	1,031,491	682,286	534,810
Total Middle	\$ 18,531,684	\$ 19,094,710	\$ 21,968,529	\$ 22,935,774	\$ 26,017,069	\$ 27,410,463	\$ 29,501,984



**SUMMARY FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
REVENUE SOURCES:					
Intergovernmental Revenue		\$ 60,535,477	\$ 65,282,904	\$ 68,858,985	\$ 77,194,254
Charges for Services		1,248,738	1,623,186	1,811,389	2,280,360
Miscellaneous Revenues		1,799,201	2,907,339	3,129,999	3,577,831
Other Sources		-	-	-	-
Total Charter School Revenues		\$ 63,583,416	\$ 69,813,428	\$ 73,800,373	\$ 83,052,445
EXPENDITURES:					
	School Object	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	\$ 22,216,890	\$ 24,298,529	\$ 25,084,988	\$ 27,007,122
Employee Benefits	200	13,588,821	14,911,713	18,578,342	22,681,021
Purchased Services	300	19,978,548	20,398,955	25,486,864	26,478,176
Energy Services	400	1,509,553	1,745,916	1,670,463	1,502,317
Materials and Supplies	500	2,591,357	5,458,419	2,973,458	3,614,463
Capital Outlay	600	850,740	794,709	773,663	84,987
Other	700	1,751,663	1,842,711	107,090	113,151
Total Charter School Expenditures		\$ 62,487,572	\$ 69,450,953	\$ 74,674,867	\$ 81,481,237
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,095,844	\$ 362,475	\$ (874,494)	\$ 1,571,208
OTHER FINANCING SOURCES:					
Transfers In		1,205,000	444,500	933,780	471,000
Transfers Out		(1,205,000)	(444,500)	(933,780)	(471,000)
TOTAL TRANSFERS		\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		1,095,844	362,475	(874,494)	1,571,208
Beginning Fund Balance		6,780,593	7,876,437	8,238,912	7,364,418
Ending Fund Balance		\$ 7,876,437	\$ 8,238,912	\$ 7,364,418	\$ 8,935,626

* FY 2024-25 Actuals are unaudited actuals.

**SUMMARY FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY OBJECT**

REVENUE SOURCES:		FY 2025-2026*	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 76,140,692	\$ 76,902,099	\$ 77,671,120	\$ 78,447,831
Charges for Services		2,276,091	2,298,852	2,321,841	2,345,059
Miscellaneous Revenues		4,071,775	4,112,493	4,153,618	4,195,154
Other Sources		3,730,797	3,768,105	3,805,786	3,843,844
Total Charter School Revenues		\$ 86,219,355	\$ 87,081,549	\$ 87,952,365	\$ 88,831,888
EXPENDITURES:	School Object	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
Salaries	100	\$ 27,317,988	\$ 27,591,168	\$ 27,867,080	\$ 28,145,751
Employee Benefits	200	17,984,758	18,164,606	18,346,252	18,529,715
Purchased Services	300	28,277,648	28,560,424	28,846,028	29,134,488
Energy Services	400	1,748,966	1,766,456	1,784,121	1,801,962
Materials and Supplies	500	2,657,329	2,683,902	2,710,741	2,737,848
Capital Outlay	600	288,745	291,632	294,548	297,493
Other	700	8,173,166	8,254,898	8,337,447	8,420,821
Total Charter School Expenditures		\$ 86,448,600	\$ 87,313,086	\$ 88,186,217	\$ 89,068,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (229,245)	\$ (231,537)	\$ (233,852)	\$ (236,190)
OTHER FINANCING SOURCES:					
Transfers In		536,101	541,462	546,876	552,344
Transfers Out		(306,856)	(309,925)	(313,024)	(316,154)
TOTAL TRANSFERS		\$ 229,245	\$ 231,537	\$ 233,852	\$ 236,190
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		8,935,626	8,935,626	8,935,626	8,935,626
Ending Fund Balance		\$ 8,935,626	\$ 8,935,626	\$ 8,935,626	\$ 8,935,626

* Economic conditions could cause significant variances from the projections.

REVENUE SUMMARY
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	\$ 350,336	\$ 159,268	\$ 199,834	\$ 256,640
Sch Breakfast Rmb - Non Severe Need	331603	3262	361,674	67,521	72,320	30,608
Sch Lunch Reimb-Free/Reduced	331604	3261	3,530,944	1,252,457	1,258,807	1,242,502
Commodities - Donated Food	331606	3265	231,209	341,939	207,148	153,120
Carl D. Perkins FLDOE Grant	331607	3201	12,174	6,087	6,087	6,087
Sch Lunch Reimb - SNPEO	331608	3299	-	141,866	-	-
NSLP-Supply Chain Assistance	331609	3269	-	312,109	158,465	-
Title II Part A-SEI	331611	3225	-	-	-	-
ESSER-HQCR	331614	3280	10,397	-	-	-
IDEA Grant	331616	3290	135,032	133,853	125,585	145,696
English Language Acquisition	331619	3241	2,622	-	-	-
SSAE Program	331953	3290	162,458	-	52,186	104,719
GEERS K-12 CTE	331956	3271	-	-	-	-
Supplemental Sch. Improvement	331957	3240	-	-	8,172	14,908
ESSER - HQCR	332614	3271	-	29,279	-	-
CARES Act - ESSER	332617	3280	4,765,850	8,859,511	1,963,927	1,949,753
ESSER Instructional Materials	332620	3271	-	-	175,892	-
ESSER-ICP	332621	3271	10,000	9,000	-	-
ESSER II Supplemental	332622	3271	-	-	160,689	-
ARP Intensive Afterschool Wknd	332623	3271	-	27,981	122,460	84,746
ARP ESSER Supplemental	332624	3271	-	-	75,265	95,166
ESSER II Civics Curricula	332625	3271	-	-	19,839	-
ESSER II Civic Seal	332626	3271	-	24,000	153,000	-
ESSER II-Reading K-3	332627	3271	-	16,580	62,806	-
ARP Targeted Math Stem	332628	3271	-	-	147,830	12,036
Summer Enrichment	332629	3271	-	-	127,219	50,165
High Impact Reading (HIITS)	332630	3271	-	-	205,238	18,258
GEER K-12 CLB	332955	3271	-	1,944	-	-
Safety & Security School Buildings	334260	3399	264,648	57,752	(38,573)	38,573
DTMC Grant	334261	3399	-	-	-	27,500
CAP Grant	334695	3316	-	-	-	150,785
SORT Grant	334907	3399	-	-	46,337	(44,153)
FL Education Finance Program (FEFP)	335910	3310	30,726,645	31,002,566	35,702,849	37,882,083
Teacher Salary Allocation	335911	3310	1,172,194	1,677,519	-	-
Digital Classroom Allocation	335912	3310	103,507	4	-	-
Edu Enrollment Stabilization	335913	3310	-	-	-	275,648
Class Size Reduction	335915	3390	6,081,898	5,927,489	5,951,373	6,046,364
Instructional Materials	335920	3336	411,120	428,615	(969)	-
Library Media Materials	335925	3336	23,915	25,498	(56)	-
Science Lab Materials	335927	3336	6,537	6,969	(15)	-
School Breakfast Supplement	335935	3337	3,780	3,782	5,328	5,632
School Lunch Supplement	335936	3338	8,607	8,612	8,681	10,140
Safe Schools	335950	3310	593,420	652,553	766,159	879,813
Mental Health Allocation	335951	3310	335,264	373,199	428,978	485,852
District School Taxes	335970	3310	4,163,646	4,822,495	5,387,253	16,884,982
District School Taxes	335970	3413	163,800	163,800	-	-
District School Taxes	335970	3414	-	-	6,314,483	-
Governor's A+ Funds	335975	3399	-	1,118,333	1,056,404	839,289
Transportation Revenue	335980	3354	545,160	1,053,171	1,045,290	1,256,640
ESE Guaranteed Allocation	335985	3310	1,486,370	1,560,067	1,696,487	1,796,264
Public Education Capital Outlay (PECO)	335991	3391	3,191,658	3,264,753	3,187,687	3,442,124
Summer Reading Program	335993	3374	376,966	450,667	(153)	-
Supplemental Academic Instruction	335995	3374	1,303,645	1,301,668	1,362,272	1,406,233
Local Capital Improvement Revenue	338100	3413	-	-	636,399	1,646,081
Total Intergovernmental Revenue			\$ 60,535,477	\$ 65,282,904	\$ 68,858,985	\$ 77,194,254

**REVENUE SUMMARY
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Charges for Services						
Before and Afterschool Education	347905	3489	982,976	1,202,316	1,354,847	1,654,408
In-House Transportation	347906	3354	135,690	295,185	331,043	487,501
Activity Fee	347907	3469	130,072	125,685	125,499	138,452
Total Charges for Services			\$ 1,248,738	\$ 1,623,186	\$ 1,811,389	\$ 2,280,361
Miscellaneous Revenues						
Interest from SBA	361030	3431	20,630	62,510	59,381	402,502
Rental - City Facilities	362030	3425	11,513	77,993	123,528	150,040
Rental - Cell Towers-Exempt	362031	3425	489,378	353,651	329,143	345,987
Rental - City Recreation Programs	362075	3425	504,611	268,574	273,161	281,631
Contributions	366015	3440	556,056	542,033	504,483	572,640
ICMA Forfeiture Revenue	369025	3495	10,189	9,447	-	-
E-Rate Program	369026	3495	8,166	30,000	30,000	36,000
Healthier US School Challenge Award	369027	3495	-	-	-	-
Other Miscellaneous Revenue	369040	3495	430	50	-	-
ConEd Energy Tax Deduction	369042	3495	-	-	-	-
Food Sales	369045	3451	198,228	1,563,080	1,810,303	1,788,238
Other Miscellaneous Revenue	369900	3495	-	-	-	792
Total Miscellaneous Revenues			\$ 1,799,201	\$ 2,907,339	\$ 3,129,999	\$ 3,577,831
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	-	-	-	-
Transfer from Charter Elementary School	381170	3670	550,000	444,500	-	-
Transfer from Charter High School	381172	3670	655,000	-	933,780	471,000
Beginning Surplus	389940	3489	-	-	-	-
Estimated Budget Savings	389951	3489	-	-	-	-
Total Other Sources			\$ 1,205,000	\$ 444,500	\$ 933,780	\$ 471,000
Total Charter School Revenues			\$ 64,788,416	\$ 70,257,929	\$ 74,734,153	\$ 83,523,445

* FY 2024-25 Actuals are unaudited actuals.

REVENUE SUMMARY
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2025-2026			
			ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Intergovernmental Revenue						
Sch Breakfast Rmb - Severe Need	331602	3262	\$ 247,211	\$ 249,683	\$ 252,181	\$ 254,703
Sch Breakfast Rmb - Non Severe Need	331603	3262	28,147	28,428	28,712	28,999
Sch Lunch Reimb-Free/Reduced	331604	3261	1,217,693	1,229,870	1,242,169	1,254,591
Commodities - Donated Food	331606	3265	278,003	280,783	283,591	286,427
Carl D. Perkins FLDOE Grant	331607	3201	-	-	-	-
Sch Lunch Reimb - SNPEO	331608	3299	-	-	-	-
NSLP-Supply Chain Assistance	331609	3269	-	-	-	-
Title II Part A-SEI	331611	3225	19,863	20,062	20,263	20,466
ESSER-HQCR	331614	3280	-	-	-	-
IDEA Grant	331616	3290	145,747	147,204	148,676	150,163
English Language Acquisition	331619	3241	-	-	-	-
SSAE Program	331953	3290	-	-	-	-
GEERS K-12 CTE	331956	3271	-	-	-	-
Supplemental Sch. Improvement	331957	3240	-	-	-	-
ESSER - HQCR	332614	3271	-	-	-	-
CARES Act - ESSER	332617	3280	-	-	-	-
ESSER Instructional Materials	332620	3271	-	-	-	-
ESSER-ICP	332621	3271	-	-	-	-
ESSER II Supplemental	332622	3271	-	-	-	-
ARP Intensive Afterschool Wknd	332623	3271	-	-	-	-
ARP ESSER Supplemental	332624	3271	-	-	-	-
ESSER II Civics Curricula	332625	3271	-	-	-	-
ESSER II Civic Seal	332626	3271	-	-	-	-
ESSER II-Reading K-3	332627	3271	-	-	-	-
ARP Targeted Math Stem	332628	3271	-	-	-	-
Summer Enrichment	332629	3271	-	-	-	-
High Impact Reading (HIITS)	332630	3271	-	-	-	-
GEER K-12 CLB	332955	3271	-	-	-	-
Safety & Security School Buildings	334260	3399	-	-	-	-
DTMC Grant	334261	3399	-	-	-	-
CAP Grant	334695	3316	-	-	-	-
SORT Grant	334907	3399	-	-	-	-
FL Education Finance Program (FEFP)	335910	3310	38,611,269	38,997,383	39,387,355	39,781,229
Teacher Salary Allocation	335911	3310	-	-	-	-
Digital Classroom Allocation	335912	3310	-	-	-	-
Edu Enrollment Stabilization	335913	3310	-	-	-	-
Class Size Reduction	335915	3390	6,139,294	6,200,687	6,262,694	6,325,321
Instructional Materials	335920	3336	-	-	-	-
Library Media Materials	335925	3336	-	-	-	-
Science Lab Materials	335927	3336	-	-	-	-
School Breakfast Supplement	335935	3337	5,632	5,688	5,745	5,802
School Lunch Supplement	335936	3338	10,139	10,240	10,342	10,445
Safe Schools	335950	3310	891,429	900,343	909,346	918,439
Mental Health Allocation	335951	3310	489,368	494,262	499,205	504,197
District School Taxes	335970	3310	6,020,864	6,081,073	6,141,884	6,203,303
District School Taxes	335970	3413	7,162,538	7,234,163	7,306,505	7,379,570
District School Taxes	335970	3414	4,144,240	4,185,682	4,227,539	4,269,814
Governor's A+ Funds	335975	3399	-	-	-	-
Transportation Revenue	335980	3354	1,283,568	1,296,404	1,309,368	1,322,462
ESE Guaranteed Allocation	335985	3310	1,807,891	1,825,970	1,844,230	1,862,672
Public Education Capital Outlay (PECO)	335991	3391	3,593,319	3,629,252	3,665,545	3,702,200
Summer Reading Program	335993	3374	-	-	-	-
Supplemental Academic Instruction	335995	3374	1,406,058	1,420,119	1,434,320	1,448,663
Local Capital Improvement Revenue	338100	3413	2,638,419	2,664,803	2,691,451	2,718,366
Total Intergovernmental Revenue			\$ 76,140,692	\$ 76,902,099	\$ 77,671,121	\$ 78,447,832

**REVENUE SUMMARY
EIGHT YEAR HISTORY & FORECAST
ALL FUNDS**

REVENUE SOURCES	ACCOUNT FUNCTION	SCHOOL FUNCTION	FY2025-2026			
			ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Charges for Services						
Before and Afterschool Education	347905	3489	1,673,399	1,690,133	1,707,035	1,724,105
In-House Transportation	347906	3354	461,859	466,478	471,143	475,854
Activity Fee	347907	3469	140,833	142,241	143,663	145,100
Total Charges for Services			\$ 2,276,091	\$ 2,298,852	\$ 2,321,841	\$ 2,345,059
Miscellaneous Revenues						
Interest from SBA	361030	3431	407,000	411,070	415,181	419,333
Rental - City Facilities	362030	3425	97,146	98,117	99,098	100,089
Rental - Cell Towers-Exempt	362031	3425	351,878	355,397	358,951	362,541
Rental - City Recreation Programs	362075	3425	290,079	292,980	295,910	298,869
Contributions	366015	3440	1,107,500	1,118,575	1,129,761	1,141,059
ICMA Forfeiture Revenue	369025	3495	14,000	14,140	14,281	14,424
E-Rate Program	369026	3495	35,999	36,359	36,723	37,090
Healthier US School Challenge Award	369027	3495	-	-	-	-
Other Miscellaneous Revenue	369040	3495	-	-	-	-
ConEd Energy Tax Deduction	369042	3495	1,768,173	1,785,855	1,803,713	1,821,749
Food Sales	369045	3451	-	-	-	-
Other Miscellaneous Revenue	369900	3495	-	-	-	-
Total Miscellaneous Revenues			\$ 4,071,775	\$ 4,112,493	\$ 4,153,618	\$ 4,195,154
Other Sources						
Transfer from General Fund (EDC Profit)	381020	3610	229,245	231,538	233,852	236,190
Transfer from Charter Elementary School	381170	3670	39,046	39,436	39,830	40,228
Transfer from Charter High School	381172	3670	267,810	270,488	273,193	275,925
Beginning Surplus	389940	3489	-	-	-	-
Estimated Budget Savings	389951	3489	3,730,797	3,768,105	3,805,786	3,843,844
Total Other Sources			\$ 4,266,898	\$ 4,309,567	\$ 4,352,661	\$ 4,396,187
Total Charter Revenues			\$ 86,755,456	\$ 87,623,011	\$ 88,499,241	\$ 89,384,232

* Economic conditions could cause significant variances from the projections.

**ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT
EXPENDITURE BY CITY OBJECT**

REVENUE SOURCES:	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
	Actual	Actual	Actual	Actual
Intergovernmental Revenue	\$ 60,535,477	\$ 65,282,904	\$ 68,858,985	\$ 77,194,254
Charges for Services	1,248,738	1,623,186	1,811,389	2,280,361
Miscellaneous Revenues	1,799,201	2,907,339	3,129,999	3,577,831
Other Sources	-	-	-	-
TOTAL REVENUES	\$ 63,583,416	\$ 69,813,428	\$ 73,800,373	\$ 83,052,445

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Actual	Actual	Actual	Actual
Assistant Athletic Director	512018	\$ 47,174	\$ 49,344	\$ 51,688	\$ 58,864
ESE SS Director	512124	-	-	-	10,094
Sch Clerical Spec I	512125	143,322	154,909	147,016	157,429
Sch Administrative Assistant II	512134	50,009	52,521	39,613	-
Sch Clerical Spec II	512138	70,445	92,339	70,451	32,941
Interventionist	512139	52,422	149,771	172,796	187,729
Sch Administrative Assistant I	512155	41,603	40,476	-	-
K-12 Solution Specialist	512163	132,480	153,383	158,982	182,230
Director of Innovative Learning	512164	83,207	88,871	87,558	91,433
Speech Therapist	512558	117,063	168,544	163,199	173,882
Sch Administrative Coordinator	512588	31,655	14,545	-	-
Student Assistant Program Mgr	512605	72,583	87,636	94,073	97,404
Sch Mental Health Therapist	512606	60,906	181,061	196,815	272,795
Technology and Instruction Supervisor	512621	72,728	77,066	78,288	81,634
Chtr Sch Teacher	512910	16,949,498	18,045,826	18,379,667	19,740,638
ESE Specialist	512935	51,650	57,038	54,891	57,438
High School Assistant Principal	512942	281,204	295,978	330,536	318,529
Guidance Director	512943	50,110	54,003	57,312	59,739
Student Services Coordinator	512944	64,923	69,706	72,461	75,363
Curriculum Specialist	512945	-	-	272,701	408,414
Behavior Specialist	512949	98,546	106,367	110,627	116,162
Teacher Assistant	512950	31,831	23,347	22,920	23,712
Registrar	512951	38,237	40,156	54,438	95,663
Bookkeeper	512952	93,455	50,874	51,839	60,046
Assistant Principal	512953	591,164	612,766	611,355	665,230
Principal High School	512954	142,234	145,820	151,507	158,056
School Counselor	512956	525,031	584,671	565,782	612,137
Media Specialist	512957	313,119	339,889	363,741	361,722
Receptionist	512960	40,415	42,077	36,024	-
Security	512961	20,102	22,631	22,528	26,419
Principal East Campus	512968	112,030	115,402	119,891	124,871
Principal West Campus	512969	123,323	126,416	139,487	145,026
Principal Central Campus	512970	137,258	140,719	158,726	198,161
Principal Pembroke Shores	512973	131,909	135,234	140,523	146,359
Vacation leave - retire/term	512992	9,403	1,790	78,967	-
Sick leave - retire/term	512996	113,672	118,875	46,045	19,365
Sick leave - annual	512997	150,626	110,166	113,824	124,419
BTU Sub Total	513135	-	68	845	323
Temp Sub Teacher	513140	483,673	473,688	503,385	534,691
P/T After School Director	513190	67,299	65,440	69,687	70,715
PT After School Asst Director	513191	-	-	6,467	11,892
P/T Bookkeeper	513403	20,000	35,793	31,689	38,543
P/T ESE Assistant	513529	-	6,428	31,425	31,496
PT Testing Coordinator	513533	-	-	16,564	35,293
P/T Teacher Assistant	513554	488,897	830,714	804,904	837,637
P/T After School Care	513556	242,168	426,902	493,920	519,692
P/T Certified Teacher	513559	78,901	71,423	83,249	123,966
Sch P/T Clerk Spec I	513683	22,529	28,844	28,104	34,576
P/T Aftercare Clerk Spec I	513686	17,168	20,157	30,068	26,256
Overtime	514000	15,215	19,684	7,246	1,924
Supplements	515005	2,540,042	3,626,301	6,539,360	8,735,058
Topped Out Incentive	515007	-	-	2,550	750
Payment in lieu of benefits	515015	127,757	117,326	105,833	118,937

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Actual	Actual	Actual	Actual
Cell Phone Pay	515116	\$ 579	\$ 2,545	\$ 2,211	\$ 1,122
Longevity Pay	515200	-	-	-	19,145
Social Security- matching	521000	1,870,383	2,114,835	2,382,465	2,690,409
Retirement contribution - FRS	522200	2,596,387	3,051,747	3,479,511	4,556,947
ICMA - city portion	522500	118,283	134,690	154,742	170,436
Health Insurance	523000	5,831,416	5,405,657	5,312,663	5,750,115
Life Insurance	523100	76,949	79,641	43,946	56,124
Workers compensation	524000	80,354	65,449	202,310	332,192
Unemployment compensation	525000	12,367	13,152	10,066	2,791
General retiree health contrib	526300	70,007	69,540	103,848	103,211
Contingency	530010	-	-	-	-
Professional services-Outside Legal	531300	85,446	55,612	71,670	53,466
Prof & Tech Services	531310	3,837,065	3,784,584	4,142,147	4,205,992
Accounting and auditing fees	532100	31,795	34,860	37,827	37,000
Contract- laundry & cleaning	534300	2,310	896	856	1,572
Other Svc - Maintenance	534950	1,302,346	1,413,798	1,581,101	1,737,351
Function sourcing- Grounds/Facilities	534982	15,018	15,735	16,646	17,281
Contractual service provider	534989	1,888,517	2,733,241	2,908,885	3,239,593
Other Svc - Maintenance	534990	2,106,887	2,329,376	2,813,894	3,087,054
Other Svc - IT	534995	-	-	183,056	70,159
Travel/conferences	540100	41,282	46,712	52,950	79,493
Communications	541370	113,329	111,777	107,567	87,876
Postage	542000	5,409	6,772	7,439	5,612
Pub Ut Svc Othr Energ Sv	543380	130,951	145,919	148,939	156,399
Electricity	543430	1,158,798	1,312,143	1,267,400	1,093,468
Rents- machinery & equipment	544200	38,995	37,815	33,617	39,025
IT/Telecommunications Services	544210	903,271	1,056,322	1,218,537	996,374
Rentals	544360	5,949,568	6,123,058	5,747,753	5,924,169
Insurance	545000	157,903	229,776	322,997	262,683
Insurance & Bond Premium	545320	261,872	374,703	1,637,333	1,529,493
R & M- land- building & improvement	546150	690,888	933,621	792,411	953,321
Energy Savings Project	546210	504,897	437,757	487,821	569,906
R & M equipment	546250	38,039	77,282	98,463	67,128
R & M motor vehicles	546300	195,493	305,215	280,270	342,256
Maintenance contracts	546800	29,976	30,393	26,248	39,591
I.T. Maintenance contracts	546801	302,611	245,509	-	-
Printing	547100	4,687	11,272	5,878	7,469
Legal/employment ads	549000	1,311	2,869	1,583	-
License renewals	549105	4,115	3,525	3,788	9,070
Administrative fees	549175	1,297,882	1,371,604	1,559,955	1,883,640
FSU Administrative Fee	549176	349,500	349,500	349,500	354,500
Bwd Administrative Fee	549177	36,936	38,809	40,125	49,454
Bank Svc Charge	549400	350	360	360	360
Operating supplies	552000	17,109	23,844	33,942	27,328
Media	552011	3,595	8,348	10,073	4,494
Media Books	552012	71,358	72,420	67,716	59,830
Textbooks	552013	881,050	1,376,228	1,035,658	1,132,753
First aid, safety equip & supplies	552150	753	937	5,901	5,463
Testing material	552182	294,516	344,708	338,386	403,366
Fuel	552540	219,804	287,854	254,124	252,449
Other Mat'l & Sply	552590	252,451	352,898	376,398	384,712
Clothing/uniforms	552600	16,696	26,750	44,210	26,455
Equip < than \$1000	552650	282,748	493,013	427,264	412,244
Software < than \$1000 &/or licenses	552652	1,469,633	1,139,919	956,187	827,288
Computer equipment < \$1000	552653	470,886	1,229,013	426,280	1,004,549
Miscellaneous Expense	552790	15,586	19,465	26,029	27,822
Commodity Consumption	552910	231,209	341,939	207,148	153,120
Memberships/ dues/ subscription	554100	116,281	107,856	81,544	85,479

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
		Actual	Actual	Actual	Actual
Laptop/Tablet	664055	438,306	-	-	-
Physical Control System	664060	164,228	44,055	-	-
File cabinets- other	664066	-	6,000	-	-
Freezer	664069	14,464	-	-	-
Kitchen Equipment	664115	-	-	-	53,371
Oven	664151	41,998	-	314,838	-
Multimedia projector	664155	7,000	-	-	-
School bus	664325	-	349,062	407,532	-
Other equipment	664400	184,744	395,593	51,293	31,616
TOTAL EXPENDITURE BY CITY OBJECT		\$ 62,487,572	\$ 69,450,953	\$ 74,674,867	\$ 81,481,236
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,095,844	\$ 362,475	\$ (874,494)	\$ 1,571,210

OTHER FINANCING SOURCES:

Transfers In	1,205,000	444,500	933,780	471,000
Transfers Out	(1,205,000)	(444,500)	(933,780)	(471,000)
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -

Net Change in Fund Balance	1,095,844	362,475	(874,494)	1,571,210
Beginning Fund Balance	6,780,593	7,876,437	8,238,912	7,364,418
Ending Fund Balance	\$ 7,876,437	\$ 8,238,912	\$ 7,364,418	\$ 8,935,628

* FY 2024-25 Actuals are unaudited actuals.

**ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT
EXPENDITURE BY CITY OBJECT**

REVENUE SOURCES:	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
	Adopted Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue	\$ 76,140,692	\$ 76,902,099	\$ 77,671,120	\$ 78,447,831
Charges for Services	2,276,091	2,298,852	2,321,841	2,345,059
Miscellaneous Revenues	4,071,775	4,112,493	4,153,618	4,195,154
Other Sources	3,730,797	3,768,105	3,805,786	3,843,844
TOTAL REVENUES	\$ 86,219,355	\$ 87,081,549	\$ 87,952,365	\$ 88,831,888

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
		Budget	Forecast	Forecast	Forecast
Assistant Athletic Director	512018	\$ 59,925	\$ 60,524	\$ 61,129	61,740
ESE SS Director	512124	90,001	90,901	91,810	92,728
Sch Clerical Spec I	512125	158,954	160,544	162,149	163,770
Sch Administrative Assistant II	512134	-	-	-	-
Sch Clerical Spec II	512138	33,239	33,571	33,907	34,246
Interventionist	512139	190,966	192,876	194,805	196,753
Sch Administrative Assistant I	512155	-	-	-	-
K-12 Solution Specialist	512163	232,728	235,055	237,406	239,780
Director of Innovative Learning	512164	91,332	92,245	93,167	94,099
Speech Therapist	512558	175,306	177,059	178,830	180,618
Sch Administrative Coordinator	512588	-	-	-	-
Student Assistant Program Mgr	512605	95,160	96,112	97,073	98,044
Sch Mental Health Therapist	512606	326,437	329,701	332,998	336,328
Technology and Instruction Supervisor	512621	81,664	82,481	83,306	84,139
Chtr Sch Teacher	512910	19,842,853	20,041,282	20,241,695	20,444,112
ESE Specialist	512935	57,506	58,081	58,662	59,249
High School Assistant Principal	512942	318,143	321,324	324,537	327,782
Guidance Director	512943	60,528	61,133	61,744	62,361
Student Services Coordinator	512944	75,588	76,344	77,107	77,878
Curriculum Specialist	512945	408,313	412,396	416,520	420,685
Behavior Specialist	512949	116,513	117,678	118,855	120,044
Teacher Assistant	512950	26,400	26,664	26,931	27,200
Registrar	512951	96,284	97,247	98,219	99,201
Bookkeeper	512952	59,260	59,853	60,452	61,057
Assistant Principal	512953	667,214	673,886	680,625	687,431
Principal High School	512954	157,568	159,144	160,735	162,342
School Counselor	512956	620,804	627,012	633,282	639,615
Media Specialist	512957	379,452	383,247	387,079	390,950
Receptionist	512960	-	-	-	-
Security	512961	26,895	27,164	27,436	27,710
Principal East Campus	512968	124,687	125,934	127,193	128,465
Principal West Campus	512969	136,604	137,970	139,350	140,744
Principal Central Campus	512970	152,052	153,573	155,109	156,660
Principal Pembroke Shores	512973	146,143	147,604	149,080	150,571
Vacation leave - retire/term	512992	-	-	-	-
Sick leave - retire/term	512996	42,084	42,505	42,930	43,359
Sick leave - annual	512997	121,085	122,296	123,519	124,754
BTU Sub Total	513135	-	-	-	-
Temp Sub Teacher	513140	457,987	462,567	467,193	471,865
P/T After School Director	513190	70,342	71,045	71,755	72,473
PT After School Asst Director	513191	11,960	12,080	12,201	12,323
P/T Bookkeeper	513403	40,290	40,693	41,100	41,511
P/T ESE Assistant	513529	15,593	15,749	15,906	16,065
PT Testing Coordinator	513533	36,114	36,475	36,840	37,208
P/T Teacher Assistant	513554	884,216	893,058	901,989	911,009
P/T After School Care	513556	534,870	540,219	545,621	551,077
P/T Certified Teacher	513559	181,085	182,896	184,725	186,572
Sch P/T Clerk Spec I	513683	40,157	40,559	40,965	41,375
P/T Aftercare Clerk Spec I	513686	36,855	37,224	37,596	37,972
Overtime	514000	-	-	-	-
Supplements	515005	2,726,616	2,753,882	2,781,421	2,809,235
Topped Out Incentive	515007	-	-	-	-
Payment in lieu of benefits	515015	110,544	111,649	112,765	113,893

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
		Budget	Forecast	Forecast	Forecast
Cell Phone Pay	515116	\$ 3,299	\$ 3,332	\$ 3,365	\$ 3,399
Longevity Pay	515200	354	358	362	366
Social Security- matching	521000	2,320,559	2,343,765	2,367,203	2,390,875
Retirement contribution - FRS	522200	3,771,036	3,808,746	3,846,833	3,885,301
ICMA - city portion	522500	122,171	123,393	124,627	125,873
Health Insurance	523000	8,418,693	8,502,880	8,587,909	8,673,788
Life Insurance	523100	120,479	121,684	122,901	124,130
Workers compensation	524000	171,838	173,556	175,292	177,045
Unemployment compensation	525000	-	-	-	-
General retiree health contrib	526300	56,000	56,560	57,126	57,697
Contingency	530010	8,009,756	8,089,854	8,170,753	8,252,461
Professional services-Outside Legal	531300	75,005	75,755	76,513	77,278
Prof & Tech Services	531310	4,271,650	4,314,367	4,357,511	4,401,086
Accounting and auditing fees	532100	37,002	37,372	37,746	38,123
Contract- laundry & cleaning	534300	902	911	920	929
Other Svc - Maintenance	534950	1,848,104	1,866,585	1,885,251	1,904,104
Function sourcing- Grounds/Facilities	534982	24,800	25,048	25,298	25,551
Contractual service provider	534989	3,234,669	3,267,015	3,299,682	3,332,679
Other Svc - Maintenance	534990	3,126,746	3,158,013	3,189,593	3,221,489
Other Svc - IT	534995	226,005	228,265	230,548	232,853
Travel/conferences	540100	103,563	104,599	105,645	106,701
Communications	541370	104,854	105,903	106,962	108,032
Postage	542000	9,725	9,822	9,920	10,019
Pub Ut Svc Othr Energ Sv	543380	178,257	180,040	181,840	183,658
Electricity	543430	1,294,372	1,307,314	1,320,387	1,333,591
Rents- machinery & equipment	544200	41,143	41,554	41,970	42,390
IT/Telecommunications Services	544210	890,274	899,177	908,169	917,251
Rentals	544360	6,434,099	6,498,440	6,563,422	6,629,055
Insurance	545000	595,243	601,195	607,207	613,279
Insurance & Bond Premium	545320	1,708,431	1,725,514	1,742,769	1,760,197
R & M- land- building & improvement	546150	896,572	905,538	914,593	923,739
Energy Savings Project	546210	546,350	551,814	557,332	562,905
R & M equipment	546250	119,404	120,598	121,804	123,022
R & M motor vehicles	546300	297,767	300,745	303,752	306,790
Maintenance contracts	546800	58,867	59,456	60,051	60,652
I.T. Maintenance contracts	546801	-	-	-	-
Printing	547100	17,300	17,473	17,648	17,824
Legal/employment ads	549000	1,650	1,667	1,684	1,701
License renewals	549105	9,870	9,969	10,069	10,170
Administrative fees	549175	2,014,617	2,034,761	2,055,109	2,075,660
FSU Administrative Fee	549176	362,500	366,125	369,786	373,484
Bwd Administrative Fee	549177	41,785	42,203	42,625	43,051
Bank Svc Charge	549400	385	389	393	397
Operating supplies	552000	57,413	57,987	58,567	59,153
Media	552011	11,800	11,918	12,037	12,157
Media Books	552012	67,678	68,355	69,039	69,729
Textbooks	552013	518,530	523,715	528,952	534,242
First aid, safety equip & supplies	552150	7,220	7,292	7,365	7,439
Testing material	552182	538,588	543,974	549,414	554,908
Fuel	552540	276,337	279,100	281,891	284,710
Other Mat'l & Sply	552590	482,536	487,361	492,235	497,157
Clothing/uniforms	552600	35,959	36,319	36,682	37,049
Equip < than \$1000	552650	523,262	528,495	533,780	539,118
Software < than \$1000 &/or licenses	552652	1,178,366	1,190,150	1,202,052	1,214,073
Computer equipment < \$1000	552653	135,813	137,171	138,543	139,928
Miscellaneous Expense	552790	36,056	36,417	36,781	37,149
Commodity Consumption	552910	278,005	280,785	283,593	286,429
Memberships/ dues/ subscription	554100	127,879	129,158	130,450	131,755

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029
		Budget	Forecast	Forecast	Forecast
Laptop/Tablet	664055	-	-	-	-
Physical Control System	664060	-	-	-	-
File cabinets- other	664066	-	-	-	-
Freezer	664069	-	-	-	-
Kitchen Equipment	664115	-	-	-	-
Oven	664151	15,000	15,150	15,302	15,455
Multimedia projector	664155	-	-	-	-
School bus	664325	-	-	-	-
Other equipment	664400	273,745	276,482	279,247	282,039
TOTAL EXPENDITURE BY CITY OBJECT		\$ 86,448,600	\$ 87,313,086	\$ 88,186,217	\$ 89,068,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (229,245)	\$ (231,537)	\$ (233,852)	\$ (236,190)

OTHER FINANCING SOURCES:

Transfers In	536,101	541,462	546,876	552,344
Transfers Out	(306,856)	(309,925)	(313,024)	(316,154)
TOTAL TRANSFERS	\$ 229,245	\$ 231,537	\$ 233,852	\$ 236,190

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	8,935,628	8,935,628	8,935,628	8,935,628
Ending Fund Balance	\$ 8,935,628	\$ 8,935,628	\$ 8,935,628	\$ 8,935,628

* Economic conditions could cause significant variances from the projections.

**SUMMARY FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
ALL FUNDS**

REVENUE SOURCES	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Local Revenue	\$ 3,047,939	\$ 4,530,525	\$ 4,941,388	\$ 5,858,192
State Shared Revenue	50,921,292	\$ 53,889,871	63,594,788	72,812,993
Federal Revenue	9,614,185	\$ 11,393,033	5,264,196	4,381,261
Other	-	-	-	-
Total Charter School Revenues	\$ 63,583,416	\$ 69,813,428	\$ 73,800,373	\$ 83,052,445

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025
		ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES					
K-3 Basic	5101	\$ 8,717,785	\$ 10,111,009	\$ 10,518,473	\$ 12,143,087
4-8 Basic	5102	13,036,964	14,551,395	14,716,876	17,015,032
9-12 Basic	5103	8,051,487	8,805,598	9,383,100	10,407,289
Intensive English/ ESOL	5130	804	977	825	890
Exceptional Student Program	5250	2,738,645	3,216,980	3,663,011	4,247,923
Vocational 6-12	5300	240,490	292,497	326,121	341,277
Substitute Teachers	5901	400,083	380,991	403,467	409,643
School/Other	5919	135,445	148,829	155,032	185,947
Guidance Services	6120	1,350,058	1,445,904	1,541,442	1,788,382
Health Services ¹	6130	761,859	1,062,462	1,056,326	1,069,571
Instructional Media Services	6200	708,393	858,922	920,131	971,705
ESE Specialist	6303	100,270	107,679	779,386	1,130,726
Instructional Staff Training Service	6400	74,130	67,119	99,666	93,616
Board ²	7100	31,795	34,860	37,827	37,000
General Administration ³	7200	36,936	38,809	40,125	49,454
School Administration	7300	4,979,287	5,619,147	6,082,156	6,243,986
Office of Innovative Learning ⁴	7301	438,229	461,163	528,969	598,452
Food Services	7600	3,504,799	3,276,119	3,607,524	3,786,496
Student transportation services	7800	2,451,275	2,838,058	2,927,603	3,169,152
Operation of plant	7900	13,056,305	14,235,967	15,931,623	16,447,917
Child care supervision	9102	465,730	710,858	806,708	864,799
Athletics	9900	356,064	390,901	374,813	393,905
Capital Outlay		850,740	794,709	773,663	84,987
Total Charter School Expenditures		\$ 62,487,572	\$ 69,450,953	\$ 74,674,867	\$ 81,481,236
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,095,844	\$ 362,475	\$ (874,494)	\$ 1,571,210

OTHER FINANCING SOURCES:

Transfers In	1,205,000	444,500	933,780	471,000
Transfers Out	(1,205,000)	(444,500)	(933,780)	(471,000)
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -

Net Change in Fund Balance	1,095,844	362,475	(874,494)	1,571,210
Beginning Fund Balance	6,780,593	7,876,437	8,238,912	7,364,418
Ending Fund Balance	\$ 7,876,437	\$ 8,238,912	\$ 7,364,418	\$ 8,935,628

* FY 2024-25 Actuals are unaudited actuals.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY FOR ALL FUNDS
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
ALL FUNDS**

REVENUE SOURCES	FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Local Revenue	\$ 6,347,866	\$ 6,411,345	\$ 6,475,459	\$ 6,540,213
State Shared Revenue	74,204,028	74,946,068	75,695,529	76,452,484
Federal Revenue	1,936,664	1,956,031	1,975,591	1,995,347
Other	3,730,797	3,768,105	3,805,786	3,843,844
Total Charter School Revenues	\$ 86,219,355	\$ 87,081,549	\$ 87,952,365	\$ 88,831,888

SCHOOL FUNCTION DESCRIPTION	SCHOOL FUNCTION	FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
		ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
EXPENDITURES					
K-3 Basic	5101	\$ 10,491,172	\$ 10,596,084	\$ 10,702,045	\$ 10,809,065
4-8 Basic	5102	14,878,996	15,027,786	15,178,064	15,329,845
9-12 Basic	5103	9,825,135	9,923,386	10,022,620	10,122,846
Intensive English/ ESOL	5130	3,235	3,267	3,300	3,333
Exceptional Student Program	5250	4,126,793	4,168,061	4,209,742	4,251,839
Vocational 6-12	5300	266,935	269,604	272,300	275,023
Substitute Teachers	5901	398,171	402,153	406,175	410,237
School/Other	5919	157,287	158,860	160,449	162,053
Guidance Services	6120	1,657,249	1,673,821	1,690,559	1,707,465
Health Services ¹	6130	1,306,308	1,319,371	1,332,565	1,345,891
Instructional Media Services	6200	930,407	939,711	949,108	958,599
ESE Specialist	6303	820,794	829,002	837,292	845,665
Instructional Staff Training Service	6400	83,532	84,367	85,211	86,063
Board ²	7100	37,002	37,372	37,746	38,123
General Administration ³	7200	41,785	42,203	42,625	43,051
School Administration	7300	14,230,067	14,372,368	14,516,092	14,661,253
Office of Innovative Learning ⁴	7301	688,090	694,971	701,921	708,940
Food Services	7600	3,830,892	3,869,201	3,907,893	3,946,972
Student transportation services	7800	3,519,836	3,555,034	3,590,584	3,626,490
Operation of plant	7900	17,820,790	17,998,998	18,178,988	18,360,778
Child care supervision	9102	897,968	906,948	916,017	925,177
Athletics	9900	469,267	473,960	478,700	483,487
Capital Outlay		288,745	291,632	294,548	297,493
Total Charter School Expenditures		\$ 86,770,456	\$ 87,638,160	\$ 88,514,544	\$ 89,399,688
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (551,101)	\$ (556,611)	\$ (562,179)	\$ (567,800)

OTHER FINANCING SOURCES:

Transfers In	536,101	541,462	546,876	552,344
Transfers Out	(306,856)	(309,925)	(313,024)	(316,154)
TOTAL TRANSFERS	\$ 229,245	\$ 231,537	\$ 233,852	\$ 236,190

Net Change in Fund Balance	(321,856)	(325,074)	(328,327)	(331,610)
Beginning Fund Balance	8,935,628	8,613,772	8,288,698	7,960,371
Ending Fund Balance	\$ 8,613,772	\$ 8,288,698	\$ 7,960,371	\$ 7,628,761

* Economic conditions could cause significant variances from the projections.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
170 FUND - ELEMENTARY SCHOOLS**

		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
REVENUE SOURCES:		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 18,719,595	\$ 20,481,440	\$ 21,221,686	\$ 24,392,348
Charges for Services		766,353	992,034	1,104,957	1,440,987
Miscellaneous Revenues		399,819	748,082	732,026	832,424
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 19,885,767	\$ 22,221,556	\$ 23,058,669	\$ 26,665,758
		School			
EXPENDITURES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	\$ 7,395,064	\$ 8,222,771	\$ 8,424,781	\$ 9,490,100
Employee Benefits	200	3,897,748	4,316,265	5,384,693	6,845,902
Purchased Services	300	5,793,110	6,661,298	8,153,253	8,805,725
Energy Services	400	342,232	395,915	373,713	365,910
Materials and Supplies	500	804,160	1,470,228	784,913	1,134,592
Capital Outlay	600	231,113	176,383	147,481	27,996
Other	700	389,462	424,453	26,724	30,315
TOTAL EXPENDITURES		\$ 18,852,889	\$ 21,667,313	\$ 23,295,558	\$ 26,700,540
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,032,878	554,244	(236,889)	(34,782)
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(550,000)	(444,500)	-	-
TOTAL TRANSFERS		(550,000)	(444,500)	-	-
Net Change in Fund Balance		482,878	109,744	(236,889)	(34,782)
Beginning Fund Balance		1,969,145	2,452,023	2,561,767	2,324,878
Ending Fund Balance		\$ 2,452,023	\$ 2,561,767	\$ 2,324,878	\$ 2,290,096

* FY 2024-25 Actuals are unaudited actuals.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
170 FUND - ELEMENTARY SCHOOLS**

REVENUE SOURCES:		FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 24,718,538	\$ 24,965,726	\$ 25,215,381	\$ 25,467,531
Charges for Services		1,462,238	1,476,860	1,491,629	1,506,545
Miscellaneous Revenues		728,916	736,206	743,568	751,004
Other Sources		1,147,732	1,159,209	1,170,801	1,182,509
TOTAL REVENUES		\$ 28,057,424	\$ 28,338,001	\$ 28,621,379	\$ 28,907,589
		School			
EXPENDITURES:	Object	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
Salaries	100	\$ 9,471,061	\$ 9,565,772	\$ 9,661,430	\$ 9,758,044
Employee Benefits	200	5,565,314	5,620,967	5,677,177	5,733,949
Purchased Services	300	9,294,458	9,387,405	9,481,275	9,576,085
Energy Services	400	418,467	422,652	426,879	431,148
Materials and Supplies	500	664,677	671,324	678,037	684,817
Capital Outlay	600	15,000	15,150	15,302	15,455
Other	700	2,589,401	2,615,295	2,641,448	2,667,862
TOTAL EXPENDITURES		\$ 28,018,378	\$ 28,298,565	\$ 28,581,548	\$ 28,867,360
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		39,046	39,436	39,831	40,229
 OTHER FINANCING SOURCES:					
Transfers In					
Transfers Out					
		(39,046)	(39,436)	(39,831)	(40,229)
		(39,046)	(39,436)	(39,831)	(40,229)
 Net Change in Fund Balance					
Beginning Fund Balance					
Ending Fund Balance					
		-	-	-	-
		2,290,096	2,290,096	2,290,096	2,290,096
		\$ 2,290,096	\$ 2,290,096	\$ 2,290,096	\$ 2,290,096

* Economic conditions could cause significant variances from the projections.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Local Revenue	\$ 1,166,172	\$ 1,740,116	\$ 1,836,983	\$ 2,273,410
State Shared Revenue	15,251,121	16,355,320	19,514,312	23,437,010
Federal Revenue	3,468,475	4,126,121	1,707,374	955,338
Other	-	-	-	-
TOTAL REVENUES	\$ 19,885,767	\$ 22,221,556	\$ 23,058,669	\$ 26,665,758

170 ELEMENTARY SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*
EXPENDITURES						
K-3 Basic	5101	5051	\$ 6,378,063	\$ 7,281,658	\$ 7,508,198	\$ 8,801,094
4-8 Basic	5102	5051	3,229,005	3,664,486	3,559,470	4,350,724
Intensive English/ ESOL	5130	5051	-	-	-	-
Exceptional Student Program	5250	5051	764,982	896,069	833,518	1,114,177
Substitute Teachers	5901	5051	108,997	105,221	107,518	126,706
School/Other	5919	5051	16,703	25,633	21,610	26,098
Guidance Services	6120	5051	258,600	303,414	303,672	361,213
Health Services ¹	6130	5051	326,763	386,438	440,272	366,564
Instructional Media Services	6200	5051	260,471	293,814	349,404	363,280
Instruction & Curriculum Dev. Services	6303	5051	-	-	292,631	420,893
Instructional Staff Training Service	6400	5051	31,803	23,607	45,068	40,148
Board ²	7100	5051	13,626	14,940	16,212	15,857
General Administration ³	7200	5051	13,097	13,808	14,214	17,548
School Administration	7300	5051	1,616,327	1,898,839	2,002,874	2,174,672
Office of Innovative Learning ⁴	7301	5051	83,862	87,647	103,199	158,138
Food Services	7600	5051	1,243,238	1,047,887	1,173,029	1,336,519
Student transportation services	7800	5051	756,513	871,005	905,613	1,009,820
Operation of plant	7900	5051	3,171,876	4,050,881	4,870,663	5,344,180
Child care supervision	9102	5051	347,851	525,583	600,910	644,913
Capital Outlay		5051	231,113	176,383	147,481	27,996
Total Charter Elementary School Expenditures			\$ 18,852,889	\$ 21,667,313	\$ 23,295,558	\$ 26,700,540
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ 1,032,878	\$ 554,244	\$ (236,889)	\$ (34,782)

OTHER FINANCING SOURCES:

Transfers In	-	-	-	-
Transfers Out	(550,000)	(444,500)	-	-
TOTAL TRANSFERS	\$ (550,000)	\$ (444,500)	\$ -	\$ -

Net Change in Fund Balance	482,878	109,744	(236,889)	(34,782)
Beginning Fund Balance	1,969,145	2,452,023	2,561,767	2,324,878
Ending Fund Balance	\$ 2,452,023	\$ 2,561,767	\$ 2,324,878	\$ 2,290,096

* FY 2024-25 Actuals are unaudited actuals.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES	FY2025-26	FY2026-2027*	FY2027-2028*	FY2028-2029*
	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Local Revenue	\$ 3,338,886	\$ 3,372,275	\$ 3,405,996	\$ 3,440,053
State Shared Revenue	24,063,975	24,304,617	24,547,663	24,793,139
Federal Revenue	654,563	661,109	667,720	674,397
Other	-	-	-	-
TOTAL REVENUES	\$ 28,057,424	\$ 28,338,001	\$ 28,621,379	\$ 28,907,589

170 ELEMENTARY SCHOOLS	SCHOOL		FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5051	\$ 7,688,555	\$ 7,765,441	\$ 7,843,095	\$ 7,921,527
4-8 Basic	5102	5051	3,837,123	3,875,494	3,914,249	3,953,391
Intensive English/ ESOL	5130	5051	1,025	1,035	1,045	1,055
Exceptional Student Program	5250	5051	1,073,407	1,084,141	1,094,982	1,105,932
Substitute Teachers	5901	5051	114,328	115,471	116,626	117,792
School/Other	5919	5051	26,513	26,778	27,046	27,316
Guidance Services	6120	5051	346,780	350,248	353,750	357,288
Health Services ¹	6130	5051	507,524	512,599	517,725	522,902
Instructional Media Services	6200	5051	338,873	342,262	345,685	349,142
Instruction & Curriculum Dev. Services	6303	5051	346,451	349,916	353,415	356,949
Instructional Staff Training Service	6400	5051	37,354	37,728	38,105	38,486
Board ²	7100	5051	15,858	16,017	16,177	16,339
General Administration ³	7200	5051	15,489	15,644	15,800	15,958
School Administration	7300	5051	4,680,490	4,727,297	4,774,570	4,822,312
Office of Innovative Learning ⁴	7301	5051	188,748	190,635	192,541	194,466
Food Services	7600	5051	1,288,903	1,301,792	1,314,810	1,327,958
Student transportation services	7800	5051	1,135,763	1,147,121	1,158,592	1,170,178
Operation of plant	7900	5051	5,681,085	5,737,896	5,795,275	5,853,228
Child care supervision	9102	5051	679,109	685,900	692,759	699,686
Capital Outlay		5051	15,000	15,150	15,302	15,455
Total Charter Elementary School Expenditures			\$ 28,018,378	\$ 28,298,565	\$ 28,581,549	\$ 28,867,360
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ 39,046	\$ 39,436	\$ 39,830	\$ 40,229

OTHER FINANCING SOURCES:

Transfers In	-	-	-	-
Transfers Out	(39,046)	(39,436)	(39,830)	(40,229)
TOTAL TRANSFERS	\$ (39,046)	\$ (39,436)	\$ (39,830)	\$ (40,229)

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	2,290,096	2,290,096	2,290,096	2,290,096
Ending Fund Balance	\$ 2,290,096	\$ 2,290,096	\$ 2,290,096	\$ 2,290,096

* Economic conditions could cause significant variances from the projections.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

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**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	\$ 197,136	\$ 70,482	\$ 87,599	\$ 88,434
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	142,859	25,701	26,944	30,608
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	1,225,212	461,237	471,904	468,262
Commodities - Donated Food	331606	5051	3265	72,804	107,670	65,227	50,481
Sch Lunch Reimb - SNPEO	331608	5051	3299	-	70,933	-	-
NSLP-Supply Chain Assistance	331609	5051	3269	-	98,252	49,885	-
IDEA Grant	331616	5051	3290	6,788	6,951	6,861	6,039
SSAE Program	331953	5051	3290	35,013	-	18,526	34,002
ESSER - HQCR	332614	5051	3271	-	29,279	-	-
CARES Act - ESSER	332617	5051	3280	1,788,664	3,251,683	704,464	171,573
ESSER Instructional Materials	332620	5051	3271	-	-	19,559	-
ESSER-ICP	332621	5051	3271	-	3,000	-	-
ESSER II Supplemental	332622	5051	3271	-	-	62,819	-
ARP Intensive Afterschool Wknd	332623	5051	3271	-	-	29,539	-
ARP ESSER Supplemental	332624	5051	3271	-	-	29,347	83,835
ESSER II Civics Curricula	332625	5051	3271	-	-	7,053	-
ESSER II Civic Seal	332626	5051	3271	-	-	33,000	-
ESSER II-Reading K-3	332627	5051	3271	-	-	62,806	-
ARP Targeted Math Stem	332628	5051	3271	-	-	14,443	2,631
Summer Enrichment	332629	5051	3271	-	-	31,074	5,797
GEER K-12 CLB	332955	5051	3271	-	934	-	-
Safety & Security School Buildings	334260	5051	3399	58,877	13,677	(13,677)	13,677
SORT Grant	334907	5051	3399	-	-	2,184	-
District Discretionary Lottery Fund	335900	5051	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5051	3310	9,259,944	9,647,472	10,852,464	11,948,068
Teacher Salary Allocation	335911	5051	3310	362,139	510,894	-	-
Digital Classroom Allocation	335912	5051	3310	1,182	2	-	-
Edu Enrollment Stabilization	335913	5051	3310	-	-	-	96,362
Class Size Reduction	335915	5051	3390	2,027,091	1,985,211	2,030,498	2,124,180
Instructional Materials	335920	5051	3336	123,020	131,286	(342)	-
Library Media Materials	335925	5051	3336	7,563	8,084	(20)	-
Science Lab Materials	335927	5051	3336	2,067	2,210	(5)	-
School Breakfast Supplement	335935	5051	3337	1,190	1,191	1,678	1,858
School Lunch Supplement	335936	5051	3338	2,710	2,712	2,733	3,344
Safe Schools	335950	5051	3310	112,325	132,191	168,875	214,194
Mental Health Allocation	335951	5051	3310	73,783	85,478	102,906	125,595
District School Taxes	335970	5051	3310	1,202,081	1,355,677	1,479,414	1,643,744
District School Taxes	335970	5051	3411	54,600	54,600	-	-
District School Taxes	335970	5051	3413	-	-	2,236,837	2,640,474
District School Taxes	335970	5051	3414	-	-	-	1,418,990
Governor's A+ Funds	335975	5051	3399	-	350,672	332,372	263,008
Transportation Revenue	335980	5051	3354	118,503	203,123	195,227	237,303
ESE Guaranteed Allocation	335985	5051	3310	352,211	326,687	342,247	405,606
Public Education Capital Outlay (PECO)	335991	5051	3391	1,000,796	1,027,176	1,129,193	1,265,715
Summer Reading Program	335993	5051	3374	79,955	104,600	(54)	-
Supplemental Academic Instruction	335995	5051	3374	411,082	412,379	412,807	443,281
Local Capital Improvement Revenue	338100	5051	3413	-	-	225,301	605,286
Total Intergovernmental Revenue				\$ 18,719,595	\$ 20,481,440	\$ 21,221,686	\$ 24,392,347
Charges for Services							
Before and Afterschool Education	347905	5051	3489	723,624	899,080	1,000,712	1,287,466
In-House Transportation	347906	5051	3354	42,729	92,954	104,246	153,521
Total Charges for Services				\$ 766,353	\$ 992,034	\$ 1,104,957	\$ 1,440,987
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	4,512	(36,335)	(20,902)	144,464
Rental - City Facilities	362030	5051	3425	-	21,247	30,731	37,291
Rental - Cell Towers-Exempt	362031	5051	3425	174,838	125,295	66,609	91,502
Contributions	366015	5051	3440	169,458	174,168	139,673	17,902
ICMA Forfeiture Revenue	369025	5051	3495	6,506	-	-	-
E-Rate Program	369026	5051	3495	2,591	9,859	9,859	11,831
Other Miscellaneous Revenue	369900	5051	3495	-	-	-	685
Food Sales	369045	5051	3451	41,913	453,847	506,055	528,748
Total Miscellaneous Revenues				\$ 399,819	\$ 748,082	\$ 732,026	\$ 832,424
Other Sources							
Transfer from Charter High School	381172	5051	3610	-	-	-	-
Estimated Budget Savings	389951	5051	3489	-	-	-	-
Total Other Sources				\$ -	\$ -	\$ -	\$ -
Total Revenues - Elementary Schools				\$ 19,885,767	\$ 22,221,556	\$ 23,058,669	\$ 26,665,758

* FY 2024-25 Actuals are unaudited actuals.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2025-2026 ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5051	3262	\$ 87,277	\$ 88,150	\$ 89,032	\$ 89,922
Sch Breakfast Rmb - Non Severe Need	331603	5051	3262	28,147	28,428	28,712	28,999
Sch Lunch Reimb-Free/Reduced	331604	5051	3261	441,411	445,825	450,283	454,786
Commodities - Donated Food	331606	5051	3265	91,689	92,606	93,532	94,467
Sch Lunch Reimb - SNPEO	331608	5051	3299	-	-	-	-
NSLP-Supply Chain Assistance	331609	5051	3269	-	-	-	-
IDEA Grant	331616	5051	3290	6,039	6,099	6,160	6,222
SSAE Program	331953	5051	3290	-	-	-	-
ESSER - HQCR	332614	5051	3271	-	-	-	-
CARES Act - ESSER	332617	5051	3280	-	-	-	-
ESSER Instructional Materials	332620	5051	3271	-	-	-	-
ESSER-ICP	332621	5051	3271	-	-	-	-
ESSER II Supplemental	332622	5051	3271	-	-	-	-
ARP Intensive Afterschool Wknd	332623	5051	3271	-	-	-	-
ARP ESSER Supplemental	332624	5051	3271	-	-	-	-
ESSER II Civics Curricula	332625	5051	3271	-	-	-	-
ESSER II Civic Seal	332626	5051	3271	-	-	-	-
ESSER II-Reading K-3	332627	5051	3271	-	-	-	-
ARP Targeted Math Stem	332628	5051	3271	-	-	-	-
Summer Enrichment	332629	5051	3271	-	-	-	-
GEER K-12 CLB	332955	5051	3271	-	-	-	-
Safety & Security School Buildings	334260	5051	3399	-	-	-	-
SORT Grant	334907	5051	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5051	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5051	3310	12,215,387	12,337,541	12,460,916	12,585,527
Teacher Salary Allocation	335911	5051	3310	-	-	-	-
Digital Classroom Allocation	335912	5051	3310	-	-	-	-
Edu Enrollment Stabilization	335913	5051	3310	-	-	-	-
Class Size Reduction	335915	5051	3390	2,142,601	2,164,027	2,185,667	2,207,524
Instructional Materials	335920	5051	3336	-	-	-	-
Library Media Materials	335925	5051	3336	-	-	-	-
Science Lab Materials	335927	5051	3336	-	-	-	-
School Breakfast Supplement	335935	5051	3337	1,858	1,877	1,896	1,915
School Lunch Supplement	335936	5051	3338	3,344	3,377	3,411	3,445
Safe Schools	335950	5051	3310	220,048	222,248	224,470	226,715
Mental Health Allocation	335951	5051	3310	128,029	129,309	130,602	131,908
District School Taxes	335970	5051	3310	1,763,982	1,781,626	1,799,441	1,817,429
District School Taxes	335970	5051	3411	-	-	-	-
District School Taxes	335970	5051	3413	2,655,034	2,681,584	2,708,400	2,735,484
District School Taxes	335970	5051	3414	1,523,649	1,538,885	1,554,274	1,569,817
Governor's A+ Funds	335975	5051	3399	-	-	-	-
Transportation Revenue	335980	5051	3354	253,011	255,541	258,096	260,677
ESE Guaranteed Allocation	335985	5051	3310	405,607	409,663	413,760	417,898
Public Education Capital Outlay (PECO)	335991	5051	3391	1,316,568	1,329,734	1,343,031	1,356,461
Summer Reading Program	335993	5051	3374	-	-	-	-
Supplemental Academic Instruction	335995	5051	3374	447,589	452,065	456,586	461,152
Local Capital Improvement Revenue	338100	5051	3413	987,268	997,141	1,007,112	1,017,183
Total Intergovernmental Revenue				\$ 24,718,538	\$ 24,965,726	\$ 25,215,381	\$ 25,467,531
Charges for Services							
Before and Afterschool Education	347905	5051	3489	1,309,911	1,323,010	1,336,240	1,349,602
In-House Transportation	347906	5051	3354	152,327	153,850	155,389	156,943
Total Charges for Services				\$ 1,462,238	\$ 1,476,860	\$ 1,491,629	\$ 1,506,545
Miscellaneous Revenues							
Interest from SBA	361030	5051	3431	108,000	109,080	110,171	111,273
Rental - City Facilities	362030	5051	3425	27,223	27,496	27,771	28,049
Rental - Cell Towers-Exempt	362031	5051	3425	70,871	71,580	72,296	73,019
Contributions	366015	5051	3440	-	-	-	-
ICMA Forfeiture Revenue	369025	5051	3495	2,000	2,020	2,040	2,060
E-Rate Program	369026	5051	3495	11,831	11,949	12,068	12,189
Other Miscellaneous Revenue	369900	5051	3495	-	-	-	-
Food Sales	369045	5051	3451	508,991	514,081	519,222	524,414
Total Miscellaneous Revenues				\$ 728,916	\$ 736,206	\$ 743,568	\$ 751,004
Other Sources							
Transfer from Charter High School	381172	5051	3610	-	-	-	-
Estimated Budget Savings	389951	5051	3489	1,147,732	1,159,209	1,170,801	1,182,509
Total Other Sources				\$ 1,147,732	\$ 1,159,209	\$ 1,170,801	\$ 1,182,509
Total Revenues - Elementary Schools				\$ 28,057,424	\$ 28,338,001	\$ 28,621,379	\$ 28,907,589

* Economic conditions could cause significant variances from the projections.

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
ESE SS Director	512124	\$ -	\$ -	\$ -	\$ 3,331
Sch Clerical Spec I	512125	37,676	40,712	41,510	48,879
Sch Clerical Spec II	512138	14,861	-	-	-
K-12 Solution Specialist	512163	33,120	38,346	39,745	45,722
Director of Innovative Learning	512164	20,802	22,218	21,890	22,858
Speech Therapist	512558	31,809	55,537	29,998	28,393
Student Assistant Program Mgr	512605	18,145	21,909	23,518	24,351
Sch Mental Health Therapist	512606	15,227	45,265	49,204	72,154
Technology and Instruction Supervisor	512621	-	-	-	18,536
Chtr Sch Teacher	512910	5,687,121	5,988,552	6,045,439	6,807,931
Curriculum Specialist	512945	-	-	126,211	172,850
Teacher Assistant	512950	15,687	22,740	22,920	23,712
Registrar	512951	19,118	20,078	27,219	47,832
Bookkeeper	512952	48,451	50,874	51,839	60,046
Assistant Principal	512953	205,725	233,761	235,990	246,919
School Counselor	512956	124,294	161,427	145,648	162,754
Media Specialist	512957	127,559	138,674	149,245	146,751
Principal East Campus	512968	112,030	115,402	119,891	124,871
Principal West Campus	512969	61,662	63,208	69,743	72,513
Principal Central Campus	512970	68,629	70,360	79,363	99,081
Sick leave - retire/term	512996	36,526	9,669	30,390	10,890
Sick leave - annual	512997	29,445	20,260	20,113	25,946
BTU sub Total	513135	-	-	527	98
Temp Sub Teacher	513140	111,427	116,218	112,610	134,771
P/T After School Director	513190	52,351	50,872	50,048	49,150
P/T Bookkeeper	513403	20,000	35,793	27,283	26,873
P/T Teacher Assistant	513554	324,117	542,240	506,108	530,007
P/T After School Care	513556	189,931	326,588	386,405	417,326
P/T Certified Teacher	513559	32,821	30,713	34,590	75,191
Sch P/T Clerk Spec I	513683	-	611	-	-
P/T Aftercare Clerk Spec I	513686	17,168	18,072	24,263	26,256
Overtime	514000	5,333	12,602	3,577	947
Supplements	515005	446,941	781,308	1,597,681	2,223,361
Payment in lieu of benefits	515015	42,647	38,632	38,770	48,568
Cell Phone Pay	515116	10	501	418	193
Longevity Pay	515200	-	-	-	7,123
Social Security- matching	521000	593,736	678,422	755,108	882,573
Retirement contribution - FRS	522200	858,234	1,020,265	1,133,799	1,519,482
ICMA - city portion	522500	26,198	30,875	30,668	41,339
Health Insurance	523000	1,787,166	1,664,325	1,664,085	1,920,902
Life Insurance	523100	24,322	24,701	13,720	18,909
Workers compensation	524000	26,989	21,329	67,497	113,770
Unemployment compensation	525000	3,191	4,653	32	-
General retiree health contrib	526300	22,343	21,324	32,412	32,846
Contingency	530010	-	-	-	-
Professional services-Outside Legal	531300	24,475	18,752	14,472	13,670
Prof & Tech Services	531310	1,446,219	1,261,650	1,396,988	1,438,020
Accounting and auditing fees	532100	13,626	14,940	16,212	15,857
Contract- laundry & cleaning	534300	727	282	269	519
Contract- building maintenance	534950	425,411	456,574	518,918	639,160
Function sourcing- Grounds/Facilities	534982	5,080	5,170	5,459	5,990
Contractual service provider	534989	594,644	843,092	930,467	967,103
Contractual services- other	534990	668,006	738,851	935,788	1,048,778
Other Svc - IT	534995	-	-	55,296	26,694
Travel/conferences	540100	8,939	10,615	6,937	20,575

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
Communications	541370	39,621	39,843	36,447	31,378
Postage	542000	403	153	53	109
Pub Ut Svc Othr Energ Sv	543380	28,214	33,253	35,561	34,622
Electricity	543430	261,265	293,577	277,162	270,705
Rents- machinery & equipmen	544200	11,883	12,414	8,526	14,681
IT/Telecommunications Services	544210	284,424	332,618	413,111	313,743
Rentals	544360	1,270,831	1,864,430	1,868,226	2,048,670
Insurance	545000	49,651	69,323	101,917	74,664
Insurance & Bond Premium	545320	82,459	117,987	515,567	501,799
R & M- land- building & improvement	546150	176,482	256,099	290,005	447,203
Energy Savings Project	546210	155,885	135,157	150,367	195,462
R & M equipment	546250	12,718	21,912	17,685	16,728
R & M motor vehicles	546300	61,715	96,434	88,374	112,874
Maintenance contracts	546800	9,333	8,760	7,479	13,287
I.T. Maintenance contracts	546801	94,056	74,968	-	-
Printing	547100	1,616	3,646	2,206	3,473
Legal/employment ads	549000	562	903	498	-
License renewals	549105	1,260	1,188	1,179	3,064
Administrative fees	549175	369,930	394,894	469,647	556,215
FSU Administrative Fee	549176	-	-	-	-
Bwd Administrative Fee	549177	13,097	13,808	14,214	17,548
Bank Svc Charge	549400	150	154	154	154
Media	552011	3,170	3,286	5,128	3,639
Media Books	552012	17,379	13,338	22,537	16,656
Textbooks	552013	331,102	578,182	317,551	404,863
Testing material	552182	13,165	7,382	458	9,950
Fuel	552540	52,753	69,085	60,990	60,584
Other Mat'l & Sply	552590	96,176	134,287	140,718	131,696
Clothing/uniforms	552600	1,535	988	1,667	1,207
Equip < than \$1000	552650	80,865	171,610	124,908	135,793
Software < than \$1000 &/or licenses	552652	354,346	276,725	286,791	278,305
Computer equipment < \$1000	552653	137,587	424,992	106,719	380,308
Miscellaneous Expense	552790	5,025	6,576	8,743	10,308
Commodity Consumption	552910	72,804	107,670	65,227	50,481
Memberships/ dues/ subscription	554100	50,379	36,325	17,981	20,008
Laptop/Tablet	664055	127,553	-	-	-
Physical Control System	664060	37,791	4,097	-	-
File cabinets- other	664066	-	1,889	-	-
Kitchen Equipment	664115	-	-	-	13,746
Freezer	664069	7,232	-	-	-
Oven	664151	14,789	-	147,481	-
Other equipment	664400	43,747	170,397	-	14,250
TOTAL		\$ 18,852,889	\$ 21,667,313	\$ 23,295,558	\$ 26,700,540
Transfer to Charter Middle School	591171	550,000	444,500	-	-
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 19,402,889	\$ 22,111,813	\$ 23,295,558	26,700,540

* FY 2024-25 Actuals are unaudited actuals.

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
ESE SS Director	512124	\$ 29,700	\$ 29,997	\$ 30,297	\$ 30,600
Sch Clerical Spec I	512125	49,307	49,800	50,298	50,801
Sch Clerical Spec II	512138	-	-	-	-
K-12 Solution Specialist	512163	64,008	64,648	65,295	65,948
Director of Innovative Learning	512164	22,833	23,061	23,292	23,525
Speech Therapist	512558	28,646	28,932	29,222	29,514
Student Assistant Program Mgr	512605	23,790	24,028	24,268	24,511
Sch Mental Health Therapist	512606	92,399	93,323	94,256	95,199
Technology and Instruction Supervisor	512621	20,416	20,620	20,826	21,035
Chtr Sch Teacher	512910	6,641,300	6,707,713	6,774,790	6,842,538
Curriculum Specialist	512945	173,551	175,287	177,039	178,810
Teacher Assistant	512950	26,400	26,664	26,931	27,200
Registrar	512951	48,142	48,623	49,110	49,601
Bookkeeper	512952	59,260	59,853	60,451	61,056
Assistant Principal	512953	249,036	251,526	254,042	256,582
School Counselor	512956	166,492	168,157	169,838	171,537
Media Specialist	512957	155,552	157,108	158,679	160,265
Principal East Campus	512968	124,687	125,934	127,193	128,465
Principal West Campus	512969	68,302	68,985	69,675	70,372
Principal Central Campus	512970	76,026	76,786	77,554	78,330
Sick leave - retire/term	512996	22,884	23,113	23,344	23,577
Sick leave - annual	512997	23,550	23,786	24,023	24,264
BTU sub Total	513135	-	-	-	-
Temp Sub Teacher	513140	116,126	117,287	118,460	119,645
P/T After School Director	513190	54,163	54,705	55,252	55,804
P/T Bookkeeper	513403	28,950	29,240	29,532	29,827
P/T Teacher Assistant	513554	578,349	584,132	589,974	595,874
P/T After School Care	513556	429,030	433,320	437,654	442,030
P/T Certified Teacher	513559	107,741	108,818	109,907	111,006
Sch P/T Clerk Spec I	513683	-	-	-	-
P/T Aftercare Clerk Spec I	513686	36,855	37,224	37,596	37,972
Overtime	514000	-	-	-	-
Supplements	515005	497,799	502,777	507,805	512,883
Payment in lieu of benefits	515015	38,895	39,284	39,677	40,074
Cell Phone Pay	515116	739	746	754	761
Longevity Pay	515200	177	179	181	182
Social Security- matching	521000	769,534	777,229	785,002	792,852
Retirement contribution - FRS	522200	1,309,793	1,322,891	1,336,120	1,349,481
ICMA - city portion	522500	35,120	35,471	35,826	36,184
Health Insurance	523000	2,749,970	2,777,470	2,805,244	2,833,297
Life Insurance	523100	39,126	39,517	39,912	40,312
Workers compensation	524000	59,393	59,987	60,587	61,193
Unemployment compensation	525000	-	-	-	-
General retiree health contrib	526300	18,334	18,517	18,703	18,890
Contingency	530010	2,549,370	2,574,864	2,600,612	2,626,618
Professional services-Outside Legal	531300	18,145	18,326	18,510	18,695
Prof & Tech Services	531310	1,467,425	1,482,099	1,496,920	1,511,889
Accounting and auditing fees	532100	15,858	16,017	16,177	16,339
Contract- laundry & cleaning	534300	298	301	304	307
Contract- building maintenance	534950	660,590	667,196	673,868	680,607
Function sourcing- Grounds/Facilities	534982	9,680	9,777	9,875	9,973
Contractual service provider	534989	927,043	936,313	945,677	955,133
Contractual services- other	534990	1,078,093	1,088,877	1,099,764	1,110,757
Other Svc - IT	534995	67,350	68,024	68,704	69,391
Travel/conferences	540100	29,404	29,698	29,995	30,295

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
170 FUND - CHARTER ELEMENTARY SCHOOLS**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Communications	541370	39,616	40,012	40,412	40,816
Postage	542000	750	758	765	773
Pub Ut Svc Othr Energ Sv	543380	40,927	41,336	41,750	42,167
Electricity	543430	311,219	314,331	317,475	320,649
Rents- machinery & equipmen	544200	15,361	15,515	15,670	15,826
IT/Telecommunications Services	544210	293,624	296,560	299,526	302,521
Rentals	544360	2,274,886	2,297,635	2,320,611	2,343,817
Insurance	545000	196,320	198,283	200,266	202,269
Insurance & Bond Premium	545320	563,464	569,099	574,790	580,538
R & M- land- building & improvement	546150	344,227	347,669	351,146	354,657
Energy Savings Project	546210	192,506	194,431	196,375	198,339
R & M equipment	546250	27,191	27,463	27,738	28,015
R & M motor vehicles	546300	98,162	99,144	100,135	101,136
Maintenance contracts	546800	15,500	15,655	15,812	15,970
I.T. Maintenance contracts	546801	-	-	-	-
Printing	547100	5,500	5,555	5,611	5,667
Legal/employment ads	549000	800	808	816	824
License renewals	549105	3,426	3,460	3,495	3,530
Administrative fees	549175	628,629	634,915	641,264	647,677
FSU Administrative Fee	549176	-	-	-	-
Bwd Administrative Fee	549177	15,489	15,644	15,800	15,958
Bank Svc Charge	549400	165	167	168	170
Media	552011	5,800	5,858	5,917	5,976
Media Books	552012	21,352	21,566	21,781	21,999
Textbooks	552013	231,477	233,792	236,130	238,491
Testing material	552182	11,550	11,666	11,782	11,900
Fuel	552540	66,321	66,984	67,654	68,331
Other Mat'l & Sply	552590	163,188	164,820	166,468	168,133
Clothing/uniforms	552600	2,355	2,379	2,402	2,426
Equip < than \$1000	552650	110,520	111,625	112,741	113,869
Software < than \$1000 &/or licenses	552652	304,956	308,006	311,086	314,196
Computer equipment < \$1000	552653	26,745	27,012	27,283	27,555
Miscellaneous Expense	552790	13,292	13,425	13,559	13,695
Commodity Consumption	552910	91,690	92,607	93,533	94,468
Memberships/ dues/ subscription	554100	26,739	27,006	27,276	27,549
Laptop/Tablet	664055	-	-	-	-
Physical Control System	664060	-	-	-	-
File cabinets- other	664066	-	-	-	-
Kitchen Equipment	664115	-	-	-	-
Freezer	664069	-	-	-	-
Oven	664151	15,000	15,150	15,302	15,455
Other equipment	664400	-	-	-	-
TOTAL		\$ 28,018,378	\$ 28,298,565	\$ 28,581,548	\$ 28,867,360
Transfer to Charter Middle School	591171	39,046	39,436	39,831	40,229
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 28,057,424	\$ 28,338,001	\$ 28,621,379	\$ 28,907,589

* Economic conditions could cause significant variances from the projections.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
171 FUND - MIDDLE SCHOOLS**

REVENUE SOURCES:		FY 2021-2022		FY 2022-2023		FY 2023-2024		FY 2024-2025*
		Actual		Actual		Actual		Actual
Intergovernmental Revenue		\$ 12,577,673	\$	13,816,697	\$	14,084,875	\$	15,987,675
Charges for Services		30,027		65,321		73,256		107,877
Miscellaneous Revenues		530,394		808,374		804,599		780,297
Other Sources		-		-		-		-
TOTAL REVENUES		\$ 13,138,094	\$	14,690,392	\$	14,962,730	\$	16,875,849
	School							
	Object							
EXPENDITURES:		FY 2021-2022		FY 2022-2023		FY 2023-2024		FY 2024-2025
Salaries	100	\$ 4,908,351	\$	5,257,269	\$	5,405,394	\$	5,688,342
Employee Benefits	200	3,247,020		3,579,440		4,291,665		5,280,962
Purchased Services	300	4,402,141		4,522,478		5,252,767		5,262,032
Energy Services	400	286,466		323,091		311,339		282,449
Materials and Supplies	500	633,860		1,034,553		622,462		797,182
Capital Outlay	600	183,478		210,427		57,058		15,995
Other	700	328,356		333,829		36,404		38,950
TOTAL EXPENDITURES		\$ 13,989,673	\$	15,261,087	\$	15,977,089	\$	17,365,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(851,579)		(570,695)		(1,014,360)		(490,062)
OTHER FINANCING SOURCES:								
Transfers In		1,205,000		444,500		933,780		471,000
Transfers Out		-		-		-		-
TOTAL TRANSFERS		1,205,000		444,500		933,780		471,000
Net Change in Fund Balance		353,421		(126,195)		(80,579)		(19,062)
Beginning Fund Balance		964		354,385		228,190		147,611
Ending Fund Balance		\$ 354,385	\$	228,190	\$	147,611	\$	128,549

* FY 2024-25 Actuals are unaudited actuals.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
171 FUND - MIDDLE SCHOOLS**

REVENUE SOURCES:		FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Intergovernmental Revenue		\$ 15,834,254	\$ 15,992,595	\$ 16,152,523	\$ 16,314,051
Charges for Services		100,073	101,074	102,085	103,106
Miscellaneous Revenues		806,054	814,114	822,255	830,476
Other Sources		754,017	761,557	769,173	776,865
TOTAL REVENUES		\$ 17,494,398	\$ 17,669,340	\$ 17,846,036	\$ 18,024,498
	School				
	Object				
EXPENDITURES:		FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
Salaries	100	\$ 5,850,841	\$ 5,909,349	\$ 5,968,442	\$ 6,028,126
Employee Benefits	200	4,122,897	4,164,126	4,205,767	4,247,825
Purchased Services	300	5,512,035	5,567,154	5,622,828	5,679,054
Energy Services	400	322,055	325,276	328,529	331,814
Materials and Supplies	500	452,006	456,526	461,091	465,702
Capital Outlay	600	6,745	6,812	6,880	6,949
Other	700	1,763,920	1,781,559	1,799,375	1,817,373
TOTAL EXPENDITURES		\$ 18,030,499	\$ 18,210,802	\$ 18,392,912	\$ 18,576,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(536,101)	(541,462)	(546,876)	(552,345)
 OTHER FINANCING SOURCES:					
Transfers In		536,101	541,462	546,876	552,345
Transfers Out		-	-	-	-
TOTAL TRANSFERS		536,101	541,462	546,876	552,345
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		128,549	128,549	128,549	128,549
Ending Fund Balance		\$ 128,549	\$ 128,549	\$ 128,549	\$ 128,549

* Economic conditions could cause significant variances from the projections.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Local Revenue	\$ 560,421	\$ 873,695	\$ 877,855	\$ 888,174
State Shared Revenue	10,245,533	11,060,719	13,044,079	14,989,327
Federal Revenue	2,332,140	2,755,977	1,040,796	998,349
Other	-	-	-	-
TOTAL REVENUES	\$ 13,138,094	\$ 14,690,392	\$ 14,962,730	\$ 16,875,849

171 MIDDLE SCHOOLS	SCHOOL FUNCTION	DIVISION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*
EXPENDITURES						
4-8 Basic	5102	5052	\$ 7,191,166	\$ 7,875,630	\$ 7,964,191	\$ 9,074,763
Intensive English/ ESOL	5130	5052	804	315	92	436
Exceptional Student Program	5250	5052	687,822	815,714	919,277	943,775
Substitute Teachers	5901	5052	102,499	70,545	88,133	87,850
School/Other	5919	5052	37,623	58,060	47,622	62,746
Guidance Services	6120	5052	242,125	275,739	318,018	374,667
Health Services ¹	6130	5052	135,242	211,168	248,039	289,674
Instructional Media Services	6200	5052	207,455	248,136	257,752	258,940
Instruction & Curriculum Dev. Services	6303	5052	-	-	197,505	267,399
Instructional Staff Training Service	6400	5052	23,416	22,142	27,829	32,060
Board ²	7100	5052	9,084	9,960	10,808	10,571
General Administration ³	7200	5052	9,231	9,686	9,894	10,691
School Administration	7300	5052	1,137,099	1,276,336	1,279,165	1,388,901
Office of Innovative Learning ⁴	7301	5052	82,371	87,147	103,053	146,311
Food Services	7600	5052	859,307	902,909	935,895	879,676
Student transportation services	7800	5052	533,887	616,648	637,446	683,586
Operation of plant	7900	5052	2,517,556	2,537,626	2,851,996	2,816,151
Athletics	9900	5052	29,507	32,897	23,317	21,719
Capital Outlay		5052	183,478	210,427	57,058	15,995
Total Charter Middle School Expenditures			\$ 13,989,673	\$ 15,261,087	\$ 15,977,089	\$ 17,365,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ (851,579)	\$ (570,695)	\$ (1,014,359)	\$ (490,062)

OTHER FINANCING SOURCES:

Transfers In	1,205,000	444,500	933,780	471,000
Transfers Out	-	-	-	-
TOTAL TRANSFERS	\$ 1,205,000	\$ 444,500	\$ 933,780	\$ 471,000

Net Change in Fund Balance	353,421	(126,195)	(80,579)	(19,062)
Beginning Fund Balance	964	354,385	228,190	147,611
Ending Fund Balance	\$ 354,385	\$ 228,190	\$ 147,611	\$ 128,549

* FY 2024-25 Actuals are unaudited actuals.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Local Revenue	\$ 1,660,144	\$ 1,676,745	\$ 1,693,515	\$ 1,710,447
State Shared Revenue	15,411,581	15,565,695	15,721,352	15,878,570
Federal Revenue	422,673	426,900	431,169	435,481
Other	-	-	-	-
TOTAL REVENUES	\$ 17,494,398	\$ 17,669,340	\$ 17,846,036	\$ 18,024,498

171 MIDDLE SCHOOLS	SCHOOL		FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	FUNCTION	DIVISION				
EXPENDITURES						
4-8 Basic	5102	5052	\$ 7,946,384	\$ 8,025,851	\$ 8,106,113	\$ 8,187,176
Intensive English/ ESOL	5130	5052	1,710	1,727	1,744	1,761
Exceptional Student Program	5250	5052	877,706	886,483	895,348	904,301
Substitute Teachers	5901	5052	86,183	87,045	87,915	88,794
School/Other	5919	5052	52,767	53,295	53,828	54,366
Guidance Services	6120	5052	354,832	358,380	361,964	365,584
Health Services ¹	6130	5052	338,668	342,055	345,476	348,931
Instructional Media Services	6200	5052	256,616	259,182	261,774	264,392
Instruction & Curriculum Dev. Services	6303	5052	211,004	213,114	215,245	217,397
Instructional Staff Training Service	6400	5052	22,765	22,993	23,223	23,455
Board ²	7100	5052	10,572	10,678	10,785	10,893
General Administration ³	7200	5052	10,176	10,278	10,381	10,485
School Administration	7300	5052	3,021,697	3,051,908	3,082,427	3,113,252
Office of Innovative Learning ⁴	7301	5052	182,308	184,131	185,972	187,832
Food Services	7600	5052	881,592	890,408	899,312	908,305
Student transportation services	7800	5052	752,421	759,945	767,544	775,219
Operation of plant	7900	5052	2,981,199	3,011,011	3,041,121	3,071,532
Athletics	9900	5052	35,154	35,506	35,861	36,220
Capital Outlay		5052	6,745	6,812	6,879	6,948
Total Charter Middle School Expenditures			\$ 18,030,499	\$ 18,210,802	\$ 18,392,912	\$ 18,576,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ (536,101)	\$ (541,462)	\$ (546,876)	\$ (552,345)

OTHER FINANCING SOURCES:

Transfers In	536,101	541,462	546,876	552,345
Transfers Out	-	-	-	-
TOTAL TRANSFERS	\$ 536,101	\$ 541,462	\$ 546,876	\$ 552,345

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	128,549	128,549	128,549	128,549
Ending Fund Balance	\$ 128,549	\$ 128,549	\$ 128,549	\$ 128,549

* Economic conditions could cause significant variances from the projections.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	\$ 92,589	\$ 59,864	\$ 70,888	\$ 68,845
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	71,437	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	846,407	316,981	302,661	293,444
Commodities - Donated Food	331606	5052	3265	51,154	75,653	45,831	33,164
Sch Lunch Reimb - SNPEO	331608	5052	3299	-	70,933	-	-
NSLP-Supply Chain Assistance	331609	5052	3269	-	69,070	35,068	-
IDEA Grant	331616	5052	3290	4,706	8,083	4,782	4,458
SSAE Program	331953	5052	3290	49,018	-	13,307	24,267
Supplemental Sch. Improvement	331957	5052	3240	-	-	8,172	14,908
CARES Act - ESSER	332617	5052	3280	1,175,340	2,138,745	389,040	536,511
ESSER Instructional Materials	332620	5052	3271	-	-	13,742	-
ESSER-ICP	332621	5052	3271	-	3,000	-	-
ESSER II Supplemental	332622	5052	3271	-	-	40,102	-
ARP Intensive Afterschool Wknd	332623	5052	3271	-	-	20,748	-
ARP ESSER Supplemental	332624	5052	3271	-	-	45,917	11,331
ESSER II Civics Curricula	332625	5052	3271	-	-	4,963	-
ESSER II Civic Seal	332626	5052	3271	-	3,000	45,000	-
ARP Targeted Math Stem	332628	5052	3271	-	-	10,215	1,781
GEER K-12 CLB	332955	5052	3271	-	1,010	-	-
Safety & Security School Buildings	334260	5052	3399	41,489	9,640	(9,640)	9,640
District Discretionary Lottery Fund	335900	5052	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5052	3310	6,033,262	6,252,180	6,986,103	7,354,932
Teacher Salary Allocation	335911	5052	3310	236,809	332,804	-	-
Digital Classroom Allocation	335912	5052	3310	833	1	-	-
Edu Enrollment Stabilization	335913	5052	3310	-	-	-	63,899
Class Size Reduction	335915	5052	3390	1,275,074	1,243,970	1,225,725	1,262,255
Instructional Materials	335920	5052	3336	86,707	92,098	(247)	-
Library Media Materials	335925	5052	3336	5,331	5,671	(15)	-
Science Lab Materials	335927	5052	3336	1,457	1,550	(4)	-
School Breakfast Supplement	335935	5052	3337	836	837	1,179	1,220
School Lunch Supplement	335936	5052	3338	1,904	1,905	1,921	2,197
Safe Schools	335950	5052	3310	79,170	92,731	117,552	142,036
Mental Health Allocation	335951	5052	3310	52,004	59,962	71,639	83,308
District School Taxes	335970	5052	3310	783,099	878,496	952,278	1,011,951
District School Taxes	335970	5052	3411	54,600	54,600	-	-
District School Taxes	335970	5052	3413	-	-	1,557,278	1,751,086
District School Taxes	335970	5052	3414	-	-	-	886,050
Governor's A+ Funds	335975	5052	3399	-	247,169	233,159	183,105
Transportation Revenue	335980	5052	3354	167,475	299,446	278,932	342,771
ESE Guaranteed Allocation	335985	5052	3310	419,731	419,671	387,238	369,783
Public Education Capital Outlay (PECO)	335991	5052	3391	705,407	720,565	786,140	839,366
Summer Reading Program	335993	5052	3374	52,087	67,783	(45)	-
Supplemental Academic Instruction	335995	5052	3374	289,746	289,280	287,353	293,969
Local Capital Improvement Revenue	338100	5052	3413	-	-	157,893	401,399
Total Intergovernmental Revenue				\$ 12,577,673	\$ 13,816,697	\$ 14,084,875	\$ 15,987,676
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	30,027	65,321	73,256	107,877
Total Charges for Services				\$ 30,027	\$ 65,321	\$ 73,256	\$ 107,877
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	186	4	(72,163)	35,504
Rental - City Facilities	362030	5052	3425	-	8,172	25,331	26,605
Rental - Cell Towers-Exempt	362031	5052	3425	250,483	162,076	174,240	184,368
Rental - City Recreation Programs	362075	5052	3425	82,784	88,976	94,679	97,615
Contributions	366015	5052	3440	117,640	118,280	113,923	1,778
ICMA Forfeiture Revenue	369025	5052	3495	6,506	-	-	-
E-Rate Program	369026	5052	3495	1,796	6,246	6,246	7,495
Other Miscellaneous Revenue	369040	5052	3495	-	-	-	-
Food Sales	369045	5052	3451	71,000	424,620	462,343	426,825
Other Miscellaneous Revenue	369900	5052	3495	-	-	-	107
Total Miscellaneous Revenues				\$ 530,394	\$ 808,374	\$ 804,600	\$ 780,297
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	-	-	-	-
Transfer from Charter Elementary School	381170	5052	3670	550,000	444,500	-	-
Transfer from Charter High School	381172	5052	3670	655,000	-	933,780	471,000
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	-	-	-	-
Total Other Sources				\$ 1,205,000	\$ 444,500	\$ 933,780	\$ 471,000
Total Charter Middle Schools				\$ 14,343,094	\$ 15,134,892	\$ 15,896,510	\$ 17,346,850

* FY 2024-25 Actuals are unaudited actuals.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
171 FUND - CHARTER MIDDLE SCHOOLS**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2025-2026			
				ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5052	3262	\$ 66,188	\$ 66,850	\$ 67,519	\$ 68,194
Sch Breakfast Rmb - Non Severe Need	331603	5052	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5052	3261	291,791	294,709	297,656	300,633
Commodities - Donated Food	331606	5052	3265	60,236	60,838	61,446	62,060
Sch Lunch Reimb - SNPEO	331608	5052	3299	-	-	-	-
NSLP-Supply Chain Assistance	331609	5052	3269	-	-	-	-
IDEA Grant	331616	5052	3290	4,458	4,503	4,548	4,593
SSAE Program	331953	5052	3290	-	-	-	-
Supplemental Sch. Improvement	331957	5052	3240	-	-	-	-
CARES Act - ESSER	332617	5052	3280	-	-	-	-
ESSER Instructional Materials	332620	5052	3271	-	-	-	-
ESSER-ICP	332621	5052	3271	-	-	-	-
ESSER II Supplemental	332622	5052	3271	-	-	-	-
ARP Intensive Afterschool Wknd	332623	5052	3271	-	-	-	-
ARP ESSER Supplemental	332624	5052	3271	-	-	-	-
ESSER II Civics Curricula	332625	5052	3271	-	-	-	-
ESSER II Civic Seal	332626	5052	3271	-	-	-	-
ARP Targeted Math Stem	332628	5052	3271	-	-	-	-
GEER K-12 CLB	332955	5052	3271	-	-	-	-
Safety & Security School Buildings	334260	5052	3399	-	-	-	-
District Discretionary Lottery Fund	335900	5052	3344	-	-	-	-
FL Education Finance Program (FEFP)	335910	5052	3310	7,502,179	7,577,201	7,652,973	7,729,501
Teacher Salary Allocation	335911	5052	3310	-	-	-	-
Digital Classroom Allocation	335912	5052	3310	-	-	-	-
Edu Enrollment Stabilization	335913	5052	3310	-	-	-	-
Class Size Reduction	335915	5052	3390	1,271,429	1,284,143	1,296,984	1,309,954
Instructional Materials	335920	5052	3336	-	-	-	-
Library Media Materials	335925	5052	3336	-	-	-	-
Science Lab Materials	335927	5052	3336	-	-	-	-
School Breakfast Supplement	335935	5052	3337	1,220	1,232	1,244	1,256
School Lunch Supplement	335936	5052	3338	2,197	2,219	2,241	2,263
Safe Schools	335950	5052	3310	144,562	146,008	147,468	148,943
Mental Health Allocation	335951	5052	3310	84,103	84,944	85,793	86,651
District School Taxes	335970	5052	3310	1,083,412	1,094,244	1,105,189	1,116,248
District School Taxes	335970	5052	3411	-	-	-	-
District School Taxes	335970	5052	3413	1,744,259	1,761,702	1,779,319	1,797,112
District School Taxes	335970	5052	3414	1,041,392	1,051,806	1,062,324	1,072,947
Governor's A+ Funds	335975	5052	3399	-	-	-	-
Transportation Revenue	335980	5052	3354	356,235	359,797	363,395	367,029
ESE Guaranteed Allocation	335985	5052	3310	369,783	373,481	377,216	380,988
Public Education Capital Outlay (PECO)	335991	5052	3391	873,089	881,820	890,638	899,544
Summer Reading Program	335993	5052	3374	-	-	-	-
Supplemental Academic Instruction	335995	5052	3374	294,015	296,955	299,925	302,924
Local Capital Improvement Revenue	338100	5052	3413	643,706	650,143	656,644	663,210
Total Intergovernmental Revenue				\$ 15,834,254	\$ 15,992,595	\$ 16,152,522	\$ 16,314,050
Charges for Services							
Before and Afterschool Education	347905	5052	3489	-	-	-	-
In-House Transportation	347906	5052	3354	100,073	101,074	102,085	103,106
Total Charges for Services				\$ 100,073	\$ 101,074	\$ 102,085	\$ 103,106
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5052	3431	39,000	39,390	39,784	40,181
Rental - City Facilities	362030	5052	3425	25,823	26,081	26,342	26,605
Rental - Cell Towers-Exempt	362031	5052	3425	209,524	211,619	213,735	215,872
Rental - City Recreation Programs	362075	5052	3425	100,543	101,548	102,563	103,589
Contributions	366015	5052	3440	-	-	-	-
ICMA Forfeiture Revenue	369025	5052	3495	3,000	3,030	3,060	3,091
E-Rate Program	369026	5052	3495	7,495	7,570	7,646	7,722
Other Miscellaneous Revenue	369040	5052	3495	-	-	-	-
Food Sales	369045	5052	3451	420,669	424,876	429,125	433,416
Other Miscellaneous Revenue	369900	5052	3495	-	-	-	-
Total Miscellaneous Revenues				\$ 806,054	\$ 814,114	\$ 822,255	\$ 830,476
Other Sources							
Transfer from General Fund (EDC Profit)	381020	5052	3610	229,245	231,538	233,853	236,192
Transfer from Charter Elementary School	381170	5052	3670	39,046	39,436	39,830	40,228
Transfer from Charter High School	381172	5052	3670	267,810	270,488	273,193	275,925
Beginning Surplus	389940	5052	3489	-	-	-	-
Estimated Budget Savings	389951	5052	3489	754,017	761,557	769,173	776,865
Total Other Sources				\$ 1,290,118	\$ 1,303,019	\$ 1,316,049	\$ 1,329,210
Total Charter Middle Schools				\$ 18,030,499	\$ 18,210,802	\$ 18,392,911	\$ 18,576,842

* Economic conditions could cause significant variances from the projections.

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
ESE SS Director	512124	\$ -	\$ -	\$ -	\$ 3,331
Sch Clerical Spec I	512125	36,677	39,173	26,752	16,478
Sch Clerical Spec II	512138	55,584	60,696	54,709	32,941
Sch Administrative Assistant I	512155	41,603	40,476	-	-
K-12 Solution Specialist	512163	33,120	38,346	39,746	45,722
Director of Innovative Learning	512164	20,802	22,218	21,890	22,858
Speech Therapist	512558	31,809	55,537	33,998	28,393
Student Assistant Program Mgr	512605	18,146	21,909	23,518	24,351
Sch Mental Health Therapist	512606	15,227	45,265	49,204	72,164
Technology & Instruction Sup	512621	-	-	-	18,536
Student Services Coordinator	512944	-	-	-	-
Chtr Sch Teacher	512910	3,908,094	4,141,293	4,195,157	4,349,239
Curriculum Specialist	512945	-	-	92,191	121,473
Teacher Assistant	512950	16,144	607	-	-
Registrar	512951	19,118	20,078	27,219	47,831
Assistant Principal	512953	205,596	182,782	196,664	205,136
School Counselor	512956	103,931	114,682	110,399	115,120
Media Specialist	512957	89,958	97,548	106,503	101,746
Principal West Campus	512969	61,662	63,208	69,743	72,513
Principal Central Campus	512970	68,629	70,360	79,363	99,080
Vacation leave - retire/term	512992	-	1,790	-	-
Sick leave - retire/term	512996	19,476	50,986	5,309	6,187
Sick leave - annual	512997	45,762	33,245	29,711	31,508
BTU sub Total	513135	-	68	318	225
Temp Sub Teacher	513140	127,804	117,245	125,505	137,614
PT Testing Coordinator	513533	-	-	16,564	35,293
P/T Teacher Assistant	513554	36,605	109,509	121,324	121,487
Sch P/T Clerk Spec I	513683	12,462	11,771	12,194	16,031
Overtime	514000	5,381	4,497	2,436	777
Supplements	515005	709,873	951,316	1,633,740	2,156,398
Payment in lieu of benefits	515015	27,970	24,323	18,139	22,678
Longevity Pay	515200	-	-	-	4,149
Cell Phone Pay	515116	10	501	418	193
Social Security- matching	521000	423,137	474,881	529,448	590,434
Retirement contribution - FRS	522200	575,810	672,282	760,848	1,014,208
ICMA - city portion	522500	30,978	35,524	45,377	44,382
Health Insurance	523000	1,358,809	1,279,467	1,185,281	1,303,649
Life Insurance	523100	17,642	18,606	9,642	12,228
Workers compensation	524000	17,487	14,773	43,413	70,370
Unemployment compensation	525000	3,950	5,749	6,459	1,375
General retiree health contrib	526300	16,116	15,996	23,880	23,204
Contingency	530010	-	-	-	-
Professional services-Outside Legal	531300	14,803	12,249	14,509	10,601
Prof & Tech Services	531310	873,469	955,724	999,605	960,087
Accounting and auditing fees	532100	9,084	9,960	10,808	10,571
Contract- laundry & cleaning	534300	511	198	190	340
Contract- building maintenance	534500	267,402	291,455	326,111	-
Other Svc - Maintenance	534950	-	-	-	337,104
Function sourcing- Grounds/Facilities	534982	2,871	3,099	3,071	2,843
Contractual service provider	534989	436,196	631,193	676,743	738,084
Contractual services- other	534990	470,760	527,206	603,299	663,280
Other Svc - IT	534995	-	-	38,853	17,563
Travel/conferences	540100	16,065	15,280	19,441	27,687
Communications	541370	23,715	23,464	23,189	19,547
Postage	541400	59	144	37	97

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
Pub Ut Svc Othr Energ Sv	543380	\$ 19,714	\$ 24,314	\$ 28,629	\$ 23,649
Electricity	543430	227,188	246,964	236,968	213,352
Rents- machinery & equipmen	544200	9,627	9,802	9,587	11,458
IT/Telecommunications Services	544210	199,846	233,708	313,890	220,446
Rentals	544360	1,184,063	965,565	819,760	825,970
Insurance	545000	34,932	51,276	71,439	60,714
Insurance & Bond Premium	545320	57,938	82,902	362,254	332,214
R & M- land- building & improvement	546150	112,747	206,311	159,528	147,152
Energy Savings Project	546210	98,249	85,183	95,029	105,456
R & M equipment	546250	13,222	29,526	26,807	21,755
R & M motor vehicles	546300	43,291	67,710	62,076	75,370
Maintenance contracts	546800	5,986	5,297	4,012	8,377
I.T. Maintenance contracts	546801	66,086	52,587	-	-
Printing	547100	1,230	1,295	793	1,492
Legal/employment ads	549000	374	634	350	-
License renewals	549105	1,003	854	941	2,040
Administrative fees	549175	275,890	288,818	336,301	416,503
Bwd Administrative Fee	549177	9,231	9,686	9,894	10,691
Bank Svc Charge	5549400	100	103	103	103
Media	552011	425	5,061	4,945	855
Media Books	552012	21,373	24,467	13,551	12,831
Textbooks	552013	228,220	441,924	297,653	302,010
Testing material	552182	2,700	2,550	6,000	6,000
Fuel	552540	39,565	51,814	45,742	45,448
Other Mat'l & Sply	552590	67,062	88,557	86,449	93,932
Clothing/uniforms	552600	2,897	3,090	5,703	5,041
Equip < than \$1000	552650	78,579	107,716	83,284	111,522
Software < than \$1000 &/or licenses	552652	459,614	260,711	264,149	234,488
Computer equipment < \$1000	552653	181,450	277,834	78,564	231,777
Miscellaneous Expense	552790	3,384	4,810	7,306	6,655
Commodity Consumption	552910	51,154	75,653	45,831	33,164
Memberships/ dues/ subscription	554100	38,747	37,261	29,581	32,345
Laptop/Tablet	664055	111,638	-	-	-
Physical Control System	664060	26,289	(2,235)	-	-
File cabinets	664066	-	1,327	-	-
Freezer	664069	1,873	-	-	-
Kitchen Equipment	664115	-	-	-	9,029
Oven	664151	6,403	-	57,058	-
Other equipment	664400	37,275	211,334	-	6,966
TOTAL		\$ 13,989,673	\$ 15,261,087	\$ 15,977,089	\$ 17,365,911
Transfer to Charter Elementary School	591170	-	-	-	-
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 13,989,673	\$ 15,261,087	\$ 15,977,089	\$ 17,365,911

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
ESE SS Director	512124	\$ 29,700	\$ 29,997	\$ 30,297	\$ 30,600
Sch Clerical Spec I	512125	16,609	16,775	16,943	17,112
Sch Clerical Spec II	512138	33,239	33,571	33,907	34,246
Sch Administrative Assistant I	512155	-	-	-	-
K-12 Solution Specialist	512163	64,008	64,648	65,295	65,948
Director of Innovative Learning	512164	22,833	23,061	23,292	23,525
Speech Therapist	512558	28,646	28,932	29,222	29,514
Student Assistant Program Mgr	512605	23,790	24,028	24,268	24,511
Sch Mental Health Therapist	512606	92,428	93,352	94,286	95,229
Technology & Instruction Sup	512621	20,416	20,620	20,826	21,035
Student Services Coordinator	512944	37,794	38,172	38,554	38,939
Chtr Sch Teacher	512910	4,448,279	4,492,760	4,537,689	4,583,068
Curriculum Specialist	512945	116,552	117,718	118,895	120,084
Teacher Assistant	512950	-	-	-	-
Registrar	512951	48,142	48,623	49,110	49,601
Assistant Principal	512953	205,137	207,188	209,260	211,353
School Counselor	512956	115,635	116,791	117,959	119,139
Media Specialist	512957	110,019	111,119	112,230	113,353
Principal West Campus	512969	68,302	68,985	69,675	70,372
Principal Central Campus	512970	76,026	76,786	77,554	78,330
Vacation leave - retire/term	512992	-	-	-	-
Sick leave - retire/term	512996	7,200	7,272	7,345	7,418
Sick leave - annual	512997	30,870	31,179	31,490	31,805
BTU sub Total	513135	-	-	-	-
Temp Sub Teacher	513140	114,567	115,713	116,870	118,038
PT Testing Coordinator	513533	36,114	36,475	36,840	37,208
P/T Teacher Assistant	513554	121,907	123,126	124,357	125,601
Sch P/T Clerk Spec I	513683	20,698	20,905	21,114	21,325
Overtime	514000	-	-	-	-
Supplements	515005	771,080	778,791	786,579	794,444
Payment in lieu of benefits	515015	22,019	22,239	22,462	22,686
Longevity Pay	515200	177	179	181	182
Cell Phone Pay	515116	734	741	749	756
Social Security- matching	521000	511,460	516,575	521,740	526,958
Retirement contribution - FRS	522200	805,285	813,338	821,471	829,686
ICMA - city portion	522500	25,163	25,415	25,669	25,925
Health Insurance	523000	1,873,377	1,892,111	1,911,032	1,930,142
Life Insurance	523100	26,773	27,041	27,311	27,584
Workers compensation	524000	36,411	36,775	37,143	37,514
Unemployment compensation	525000	-	-	-	-
General retiree health contrib	526300	12,348	12,471	12,596	12,722
Contingency	530010	1,714,446	1,731,590	1,748,906	1,766,395
Professional services-Outside Legal	531300	13,430	13,564	13,700	13,837
Prof & Tech Services	531310	925,595	934,851	944,199	953,641
Accounting and auditing fees	532100	10,572	10,678	10,784	10,892
Contract- laundry & cleaning	534300	196	198	200	202
Contract- building maintenance	534500	-	-	-	-
Other Svc - Maintenance	534950	355,615	359,171	362,763	366,390
Function sourcing- Grounds/Facilities	534982	4,620	4,666	4,713	4,760
Contractual service provider	534989	747,162	754,634	762,180	769,802
Contractual services- other	534990	659,068	665,659	672,315	679,038
Other Svc - IT	534995	44,247	44,689	45,136	45,588
Travel/conferences	540100	30,899	31,208	31,520	31,835
Communications	541370	22,994	23,224	23,456	23,691
Postage	541400	250	253	255	258

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 171 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Pub Ut Svc Othr Energ Sv	543380	\$ 28,860	\$ 29,149	\$ 29,440	\$ 29,734
Electricity	543430	243,455	245,890	248,348	250,832
Rents- machinery & equipmen	544200	10,256	10,359	10,462	10,567
IT/Telecommunications Services	544210	192,900	194,829	196,777	198,745
Rentals	544360	918,643	927,829	937,108	946,479
Insurance	545000	128,975	130,265	131,567	132,883
Insurance & Bond Premium	545320	370,175	373,877	377,616	381,392
R & M- land- building & improvement	546150	142,740	144,167	145,609	147,065
Energy Savings Project	546210	99,663	100,660	101,666	102,683
R & M equipment	546250	29,670	29,967	30,266	30,569
R & M motor vehicles	546300	64,570	65,216	65,868	66,527
Maintenance contracts	546800	7,840	7,918	7,998	8,078
I.T. Maintenance contracts	546801	-	-	-	-
Printing	547100	2,100	2,121	2,142	2,164
Legal/employment ads	549000	350	354	357	361
License renewals	549105	2,246	2,268	2,291	2,314
Administrative fees	549175	435,646	440,002	444,402	448,847
Bwd Administrative Fee	549177	10,176	10,278	10,381	10,484
Bank Svc Charge	549400	110	111	112	113
Media	552011	6,000	6,060	6,121	6,182
Media Books	552012	13,800	13,938	14,077	14,218
Textbooks	552013	102,129	103,150	104,182	105,224
Testing material	552182	-	-	-	-
Fuel	552540	49,740	50,237	50,740	51,247
Other Mat'l & Sply	552590	116,484	117,649	118,825	120,014
Clothing/uniforms	552600	8,346	8,429	8,514	8,599
Equip < than \$1000	552650	122,311	123,534	124,769	126,017
Software < than \$1000 &/or licenses	552652	281,327	284,140	286,982	289,851
Computer equipment < \$1000	552653	22,349	22,572	22,798	23,026
Miscellaneous Expense	552790	9,013	9,103	9,194	9,286
Commodity Consumption	552910	60,237	60,839	61,448	62,062
Memberships/ dues/ subscription	554100	40,811	41,219	41,631	42,048
Laptop/Tablet	664055	-	-	-	-
Physical Control System	664060	-	-	-	-
File cabinets	664066	-	-	-	-
Freezer	664069	-	-	-	-
Kitchen Equipment	664115	-	-	-	-
Oven	664151	-	-	-	-
Other equipment	664400	6,745	6,812	6,881	6,949
TOTAL		\$ 18,030,499	\$ 18,210,802	\$ 18,392,912	\$ 18,576,843
Transfer to Charter Elementary School	591170	-	-	-	-
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 18,030,499	\$ 18,210,802	\$ 18,392,912	\$ 18,576,843

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 21,097,786	\$ 23,384,460	\$ 24,704,888	\$ 28,687,442
Charges for Services		56,838	110,259	120,934	186,035
Miscellaneous Revenues		789,782	954,528	1,185,432	1,189,297
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 21,944,407	\$ 24,449,247	\$ 26,011,254	\$ 30,062,774
	School				
	Object				
EXPENDITURES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	6,587,394	7,225,009	7,522,576	8,015,537
Employee Benefits	200	4,715,141	5,050,935	6,279,025	7,483,013
Purchased Services	300	7,590,011	8,013,413	9,018,865	9,099,292
Energy Services	400	736,297	873,077	842,801	727,989
Materials and Supplies	500	844,374	1,209,347	1,287,174	1,337,735
Capital Outlay	600	328,988	18,028	97,711	36,268
Other	700	511,325	545,966	35,136	34,059
TOTAL EXPENDITURES		\$ 21,313,530	\$ 22,935,773	\$ 25,083,289	\$ 26,733,893
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		630,877	1,513,473	927,965	3,328,880
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(655,000)	-	(933,780)	(471,000)
TOTAL TRANSFERS		(655,000)	-	(933,780)	(471,000)
Net Change in Fund Balance		(24,123)	1,513,473	(5,815)	2,857,880
Beginning Fund Balance		843,479	819,356	2,332,829	2,327,014
Ending Fund Balance		\$ 819,356	\$ 2,332,829	\$ 2,327,014	\$ 5,184,894

* FY 2024-25 Actuals are unaudited actuals.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES:		FY 2025-2026 Adopted Budget	FY 2026-2027* Forecast	FY 2027-2028* Forecast	FY 2028-2029* Forecast
Intergovernmental Revenue		\$ 27,420,500	\$ 27,694,705	\$ 27,971,653	\$ 28,251,369
Charges for Services		158,710	160,298	161,901	163,520
Miscellaneous Revenues		1,144,858	1,156,306	1,167,868	1,179,547
Other Sources		777,916	785,695	793,552	801,488
TOTAL REVENUES		\$ 29,501,984	\$ 29,797,004	\$ 30,094,974	\$ 30,395,924
	School Object				
EXPENDITURES:		FY 2025-2026	FY 2026-2027* Forecast	FY 2027-2028* Forecast	FY 2028-2029* Forecast
Salaries	100	8,214,611	8,296,757	8,379,725	8,463,522
Employee Benefits	200	6,071,138	6,131,849	6,193,167	6,255,099
Purchased Services	300	9,997,485	10,097,460	10,198,435	10,300,418
Energy Services	400	860,425	869,029	877,719	886,496
Materials and Supplies	500	1,257,541	1,270,117	1,282,820	1,295,649
Capital Outlay	600	267,000	269,670	272,367	275,091
Other	700	2,565,974	2,591,634	2,617,548	2,643,724
TOTAL EXPENDITURES		\$ 29,234,174	\$ 29,526,516	\$ 29,821,781	\$ 30,119,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		267,810	270,488	273,193	275,925
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		(267,810)	(270,488)	(273,193)	(275,925)
TOTAL TRANSFERS		(267,810)	(270,488)	(273,193)	(275,925)
Net Change in Fund Balance		-			
Beginning Fund Balance		5,184,894	5,184,894	5,184,894	5,184,894
Ending Fund Balance		\$ 5,184,894	\$ 5,184,894	\$ 5,184,894	\$ 5,184,894

* Economic conditions could cause significant variances from the projections.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Local Revenue	\$ 846,621	\$ 1,064,787	\$ 1,306,366	\$ 1,375,332
State Shared Revenue	18,058,454	19,571,612	23,529,048	26,764,352
Federal Revenue	3,039,332	3,812,847	1,175,840	1,923,090
Other	-	-	-	-
TOTAL REVENUES	\$ 21,944,407	\$ 24,449,247	\$ 26,011,254	\$ 30,062,774

172 ACADEMIC VILLAGE CHARTER	SCHOOL FUNCTION	DIVISION	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025*
EXPENDITURES						
4-8 Basic	5102	5053	\$ 1,443,580	\$ 1,618,793	\$ 1,786,925	\$ 2,033,311
9-12 Basic	5103	5053	8,051,487	8,805,598	9,383,100	10,407,289
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	493,260	590,727	863,147	975,716
Vocational 6-12	5300	5053	240,490	292,497	326,121	341,277
Substitute Teachers	5901	5053	142,312	159,248	156,494	146,666
School/Other	5919	5053	17,462	38,400	54,153	60,271
Guidance Services	6120	5053	715,535	760,961	816,255	950,351
Health Services ¹	6130	5053	156,957	236,541	141,997	176,544
Instructional Media Services	6200	5053	152,429	219,212	203,223	219,054
Instruction & Curriculum Dev. Services	6303	5053	100,270	107,679	152,281	268,201
Instructional Staff Training Service	6400	5053	17,304	13,369	22,884	6,115
Board ²	7100	5053	4,543	4,980	5,404	5,286
General Administration ³	7200	5053	14,608	15,315	16,017	21,215
School Administration	7300	5053	1,462,037	1,593,454	1,926,025	1,795,924
Office of Innovative Learning ⁴	7301	5053	85,189	89,242	101,732	142,147
Food Services	7600	5053	1,049,717	885,189	1,048,410	1,144,168
Student transportation services	7800	5053	888,908	1,036,919	1,059,240	1,126,133
Operation of plant	7900	5053	5,613,946	6,085,211	6,570,674	6,505,771
Child care supervision	9102	5053	7,951	6,405	-	-
Athletics	9900	5053	326,557	358,004	351,496	372,186
Capital Outlay		5053	328,988	18,028	97,711	36,268
Total Charter AVCS School Expenditures			\$ 21,313,530	\$ 22,935,773	\$ 25,083,289	\$ 26,733,893
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ 630,877	\$ 1,513,473	\$ 927,965	\$ 3,328,880

OTHER FINANCING SOURCES:

Transfers In	-	-	-	-
Transfers Out	(655,000)	-	(933,780)	(471,000)
TOTAL TRANSFERS	\$ (655,000)	\$ -	\$ (933,780)	\$ (471,000)

Net Change in Fund Balance	(24,123)	1,513,473	(5,815)	2,857,880
Beginning Fund Balance	843,479	819,356	2,332,829	2,327,014
Ending Fund Balance	\$ 819,356	\$ 2,332,829	\$ 2,327,014	\$ 5,184,894

* FY 2024-25 Actuals are unaudited actuals.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	FY2025-2026			
	ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Local Revenue	\$ 2,081,484	\$ 2,102,299	\$ 2,123,322	\$ 2,144,556
State Shared Revenue	26,913,156	27,182,288	27,454,111	27,728,652
Federal Revenue	507,344	512,417	517,541	522,716
Other	-	-	-	-
TOTAL REVENUES	\$ 29,501,984	\$ 29,797,004	\$ 30,094,974	\$ 30,395,924

172 ACADEMIC VILLAGE CHARTER	SCHOOL		FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	FUNCTION	DIVISION				
EXPENDITURES						
4-8 Basic	5102	5053	\$ 1,758,377	\$ 1,775,962	\$ 1,793,725	\$ 1,811,667
9-12 Basic	5103	5053	9,825,135	9,923,386	10,022,620	10,122,846
Intensive English/ ESOL	5130	5053	-	-	-	-
Exceptional Student Program	5250	5053	1,070,146	1,080,847	1,091,655	1,102,572
Vocational 6-12	5300	5053	266,935	269,604	272,300	275,023
Substitute Teachers	5901	5053	151,601	153,117	154,648	156,194
School/Other	5919	5053	40,929	41,338	41,751	42,169
Guidance Services	6120	5053	849,287	857,780	866,358	875,022
Health Services ¹	6130	5053	220,723	222,930	225,159	227,411
Instructional Media Services	6200	5053	227,068	229,339	231,632	233,948
Instruction & Curriculum Dev. Services	6303	5053	133,184	134,516	135,861	137,220
Instructional Staff Training Service	6400	5053	21,713	21,930	22,149	22,370
Board ²	7100	5053	5,286	5,339	5,392	5,446
General Administration ³	7200	5053	16,120	16,281	16,444	16,608
School Administration	7300	5053	4,344,548	4,387,993	4,431,871	4,476,186
Office of Innovative Learning ⁴	7301	5053	178,986	180,776	182,584	184,410
Food Services	7600	5053	1,220,808	1,233,016	1,245,346	1,257,799
Student transportation services	7800	5053	1,247,156	1,259,628	1,272,224	1,284,946
Operation of plant	7900	5053	6,946,568	7,016,034	7,086,194	7,157,056
Child care supervision	9102	5053	8,491	8,576	8,662	8,749
Athletics	9900	5053	434,113	438,454	442,839	447,267
Capital Outlay		5053	267,000	269,670	272,367	275,090
Total Charter AVCS School Expenditures			\$ 29,234,174	\$ 29,526,516	\$ 29,821,781	\$ 30,119,999
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ 267,810	\$ 270,488	\$ 273,193	\$ 275,925

OTHER FINANCING SOURCES:

Transfers In			-	-	-	-
Transfers Out			(267,810)	(270,488)	(273,193)	(275,925)
TOTAL TRANSFERS			\$ (267,810)	\$ (270,488)	\$ (273,193)	\$ (275,925)
Net Change in Fund Balance			-	-	-	-
Beginning Fund Balance			5,184,894	5,184,894	5,184,894	5,184,894
Ending Fund Balance			\$ 5,184,894	\$ 5,184,894	\$ 5,184,894	\$ 5,184,894

* Economic conditions could cause significant variances from the projections.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	-	-	-	61,554
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	147,378	41,820	45,376	-
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	1,086,880	305,169	323,708	341,082
Commodities - Donated Food	331606	5053	3265	80,467	119,004	72,093	52,049
Carl D. Perkins FLDOE Grant	331607	5053	3201	12,174	6,087	6,087	6,087
NSLP-Supply Chain Assistance	331609	5053	3269	-	108,614	55,146	-
IDEA Grant	331616	5053	3290	6,668	11,267	7,586	8,159
SSAE Program	331953	5053	3290	78,428	-	20,353	46,450
CARES Act - ESSER	332617	5053	3280	1,627,337	3,196,886	577,285	1,241,669
ESSER Instructional Materials	332620	5053	3271	-	-	21,691	-
ESSER-ICP	332621	5053	3271	-	3,000	-	-
ESSER II Civics Curricula	332625	5053	3271	-	-	7,823	-
ESSER II Civic Seal	332626	5053	3271	-	21,000	36,000	-
ARP Targeted Math Stem	332628	5053	3271	-	-	17,947	-
Safety & Security School Buildings	334260	5053	3399	67,465	15,255	(15,255)	15,255
CAP Grant	334695	5053	3316	-	-	-	150,785
FL Education Finance Program (FEFP)	335910	5053	3310	11,154,565	11,552,687	13,301,093	13,833,479
Teacher Salary Allocation	335911	5053	3310	437,442	615,540	-	-
Digital Classroom Allocation	335912	5053	3310	1,319	2	-	-
Edu Enrollment Stabilization	335913	5053	3310	-	-	-	101,802
Class Size Reduction	335915	5053	3390	2,038,726	1,967,587	1,971,161	1,980,277
Instructional Materials	335920	5053	3336	156,469	156,974	(379)	-
Library Media Materials	335925	5053	3336	8,436	8,965	(21)	-
Science Lab Materials	335927	5053	3336	2,306	2,451	(6)	-
School Breakfast Supplement	335935	5053	3337	1,316	1,316	1,854	1,915
School Lunch Supplement	335936	5053	3338	2,995	2,997	3,021	3,448
Safe Schools	335950	5053	3310	125,293	146,607	190,285	226,259
Mental Health Allocation	335951	5053	3310	82,301	94,800	115,962	132,651
District School Taxes	335970	5053	3310	1,448,290	1,623,470	1,813,316	1,903,134
District School Taxes	335970	5053	3411	54,600	54,600	-	-
District School Taxes	335970	5053	3413	-	-	2,520,369	2,789,331
District School Taxes	335970	5052	3414	-	-	-	1,700,320
Governor's A+ Funds	335975	5053	3399	-	391,131	368,633	296,346
Transportation Revenue	335980	5053	3354	259,182	550,603	571,131	676,566
ESE Guaranteed Allocation	335985	5053	3310	546,603	664,777	682,013	674,116
Public Education Capital Outlay (PECO)	335991	5053	3391	1,116,265	1,139,238	1,272,324	1,337,043
Summer Reading Program	335993	5053	3374	96,327	125,263	(53)	-
Supplemental Academic Instruction	335995	5053	3374	458,554	457,350	465,141	468,269
Local Capital Improvement Revenue	338100	5053	3413	-	-	253,205	639,396
Total Intergovernmental Revenue				\$ 21,097,786	\$ 23,384,460	\$ 24,704,888	\$ 28,687,441
Charges for Services							
Before and Afterschool Education	347905	5053	3489	9,618	7,534	5,731	16,374
In-House Transportation	347906	5053	3354	47,220	102,725	115,203	169,661
Total Charges for Services				\$ 56,838	\$ 110,259	\$ 120,934	\$ 186,035
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361100	5053	3431	2,991	(19,874)	57,554	218,686
Rental - City Facilities	362030	5053	3425	11,513	33,625	29,871	60,844
Rental - Cell Towers-Exempt	362031	5053	3425	64,057	66,280	88,294	70,116
Rental - City Recreation Programs	362075	5053	3425	421,827	179,598	178,482	184,016
Contributions	366015	5053	3440	207,473	186,049	193,144	1,793
ICMA Forfeiture Revenue	369025	5053	3495	8,498	9,447	-	-
E-Rate Program	369026	5053	3495	2,835	10,424	10,424	12,509
Other Miscellaneous Revenue	369040	5053	3495	430	50	-	-
Food Sales	369045	5053	3451	70,158	488,928	627,663	641,333.56
Total Miscellaneous Revenues				\$ 789,782	\$ 954,528	\$ 1,185,432	\$ 1,189,297
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	-	-	-	-
Beginning Surplus	389940	5053	3489	-	-	-	-
Estimated Budget Savings	389951	5053	3489	-	-	-	-
Total Other Sources				\$ -	\$ -	\$ -	\$ -
Total Academic Village Charter School				\$ 21,944,407	\$ 24,449,247	\$ 26,011,254	\$ 30,062,773

* FY 2024-25 Actuals are unaudited actuals.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
172 FUND - ACADEMIC VILLAGE CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2025-2026			
				ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5053	3262	58,293	58,876	59,465	60,060
Sch Breakfast Rmb - Non Severe Need	331603	5053	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5053	3261	346,356	349,820	353,318	356,851
Commodities - Donated Food	331606	5053	3265	94,536	95,481	96,436	97,400
Carl D. Perkins FLDOE Grant	331607	5053	3201	-	-	-	-
NSLP-Supply Chain Assistance	331609	5053	3269	-	-	-	-
IDEA Grant	331616	5053	3290	8,159	8,241	8,323	8,406
SSAE Program	331953	5053	3290	-	-	-	-
CARES Act - ESSER	332617	5053	3280	-	-	-	-
ESSER Instructional Materials	332620	5053	3271	-	-	-	-
ESSER-ICP	332621	5053	3271	-	-	-	-
ESSER-ICP	332621	5053	3271	-	-	-	-
ESSER II Civic Seal	332626	5053	3271	-	-	-	-
ESSER-ICP	332621	5053	3271	-	-	-	-
Safety & Security School Buildings	334260	5053	3399	-	-	-	-
CAP Grant	334695	5053	3316	-	-	-	-
FL Education Finance Program (FEFP)	335910	5053	3310	13,986,757	14,126,625	14,267,889	14,410,568
Teacher Salary Allocation	335911	5053	3310	-	-	-	-
Digital Classroom Allocation	335912	5053	3310	-	-	-	-
Edu Enrollment Stabilization	335913	5053	3310	-	-	-	-
Class Size Reduction	335915	5053	3390	1,973,500	1,993,235	2,013,167	2,033,299
Instructional Materials	335920	5053	3336	-	-	-	-
Library Media Materials	335925	5053	3336	-	-	-	-
Science Lab Materials	335927	5053	3336	-	-	-	-
School Breakfast Supplement	335935	5053	3337	1,915	1,934	1,953	1,973
School Lunch Supplement	335936	5053	3338	3,448	3,482	3,517	3,552
Safe Schools	335950	5053	3310	229,012	231,302	233,615	235,951
Mental Health Allocation	335951	5053	3310	133,238	134,570	135,916	137,275
District School Taxes	335970	5053	3310	2,019,661	2,039,859	2,060,261	2,080,862
District School Taxes	335970	5053	3411	-	-	-	-
District School Taxes	335970	5053	3413	2,763,245	2,790,877	2,818,786	2,846,974
District School Taxes	335970	5052	3414	1,579,199	1,594,991	1,610,941	1,627,050
Governor's A+ Funds	335975	5053	3399	-	-	-	-
Transportation Revenue	335980	5053	3354	674,322	681,065	687,876	694,755
ESE Guaranteed Allocation	335985	5053	3310	674,117	680,858	687,667	694,544
Public Education Capital Outlay (PECO)	335991	5053	3391	1,403,662	1,417,699	1,431,876	1,446,195
Summer Reading Program	335993	5053	3374	-	-	-	-
Supplemental Academic Instruction	335995	5053	3374	463,635	468,271	472,954	477,684
Local Capital Improvement Revenue	338100	5053	3413	1,007,445	1,017,519	1,027,694	1,037,971
Total Intergovernmental Revenue				\$ 27,420,500	\$ 27,694,705	\$ 27,971,654	\$ 28,251,370
Charges for Services							
Before and Afterschool Education	347905	5053	3489	1,653	1,670	1,687	1,704
In-House Transportation	347906	5053	3354	157,057	158,628	160,214	161,816
Total Charges for Services				\$ 158,710	\$ 160,298	\$ 161,901	\$ 163,520
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5053	3431	190,000	191,900	193,819	195,757
Rental - City Facilities	362030	5053	3425	21,000	21,210	21,421	21,635
Rental - Cell Towers-Exempt	362031	5053	3425	71,483	72,198	72,920	73,650
Rental - City Recreation Programs	362075	5053	3425	189,536	191,431	193,345	195,278
Contributions	366015	5053	3440	-	-	-	-
ICMA Forfeiture Revenue	369025	5053	3495	8,000	8,080	8,161	8,243
E-Rate Program	369026	5053	3495	12,509	12,634	12,760	12,888
Other Miscellaneous Revenue	369040	5053	3495	-	-	-	-
Food Sales	369045	5053	3451	652,330	658,853	665,442	672,096
Total Miscellaneous Revenues				\$ 1,144,858	\$ 1,156,306	\$ 1,167,868	\$ 1,179,547
Other Sources							
Transfer from Charter Elementary School	381170	5053	3670	-	-	-	-
Beginning Surplus	389940	5053	3489	-	-	-	-
Estimated Budget Savings	389951	5053	3489	777,916	785,695	793,552	801,488
Total Other Sources				\$ 777,916	\$ 785,695	\$ 793,552	\$ 801,488
Total Academic Village Charter School				\$ 29,501,984	\$ 29,797,004	\$ 30,094,975	\$ 30,395,925

* Economic conditions could cause significant variances from the projections.

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-2025*
		Actual	Actual	Actual	Actual
Assistant Athletic Director	512018	\$ 47,174	\$ 49,344	\$ 51,688	\$ 58,864
ESE SS Director	512124	-	-	-	3,432
Sch Clerical Spec I	512125	68,969	75,024	78,754	92,072
Interventionist	512139	52,422	51,543	52,785	55,166
K-12 Solution Specialist	512163	33,120	38,346	39,746	45,743
Director of Innovative Learning	512164	20,802	22,218	21,890	22,858
Speech Therapist	512558	-	-	40,005	55,389
Student Assistant Program Mgr	512605	33,372	21,909	23,518	24,351
Sch Mental Health Therapist	512606	-	45,265	49,204	71,926
Technology & Instruction Sup	512621	-	-	-	18,536
Chtr Sch Teacher	512910	5,130,009	5,614,129	5,819,161	6,152,791
ESE Specialist	512935	51,650	57,038	54,891	57,438
High School Assistant Principal	512942	281,204	295,978	330,536	318,529
Guidance Director	512943	50,110	54,003	57,312	59,739
Curriculum Specialist	512945	-	-	6,284	55,080
Behavior Specialist	512949	98,546	106,367	110,627	116,162
Assistant Principal	512953	84,118	94,288	72,806	102,713
Principal High School	512954	142,234	145,820	151,507	158,056
School Counselor	512956	243,188	263,105	259,976	279,080
Media Specialist	512957	47,276	51,522	53,922	56,896
Receptionist	512960	40,415	42,077	36,024	-
Security	512961	20,102	22,631	22,528	26,419
Vacation leave - retire/term	512992	-	-	78,967	-
Sick leave - retire/term	512996	54,160	51,481	3,757	-
Sick leave - annual	512997	64,550	45,250	53,320	53,547
Temp Sub Teacher	513140	142,176	174,094	189,310	184,096
Overtime	514000	510	308	101	200
Supplements	515005	1,110,757	1,445,764	2,351,636	3,088,793
Topped Out Incentive	515007	-	-	2,550	750
Payment in lieu of benefits	515015	31,108	30,278	26,124	26,090
Cell Phone Pay	515116	550	1,041	958	712
Longevity Pay	515200	-	-	-	7,873
Social Security- matching	521000	582,057	655,863	744,098	834,756
Retirement contribution - FRS	522200	807,292	928,031	1,080,063	1,396,877
ICMA - city portion	522500	36,656	39,741	45,742	50,470
Health Insurance	523000	1,958,633	1,783,345	1,779,349	1,871,292
Life Insurance	523100	24,165	25,111	14,340	17,761
Workers compensation	524000	23,153	19,648	61,377	100,392
Unemployment compensation	525000	-	2,750	3,300	-
General retiree health contrib	526300	22,059	22,632	33,444	33,699
Contingency	530010	-	-	-	-
Professional services-Outside Legal	531300	21,417	8,906	35,173	16,838
Prof & Tech Services	531310	1,160,933	1,093,034	1,163,303	1,273,776
Accounting and auditing fees	532100	4,543	4,980	5,404	5,286
Contract- laundry & cleaning	534300	804	312	298	534
Other Svc - Maintenance	534950	449,921	490,871	542,202	561,677
Function sourcing- Grounds/Facilities	534982	4,859	4,915	5,300	5,521
Contractual service provider	534989	562,599	754,057	807,476	924,201
Contractual services- other	534990	739,606	820,408	1,024,498	983,001
Other Svc - IT	534995	-	-	61,117	16,706
Travel/conferences	540100	16,106	14,599	25,981	16,259
Communications	541370	34,835	32,948	32,531	24,474
Postage	541400	4,916	6,419	7,219	5,365
Pub Ut Svc Othr Energ Sv	543380	73,856	78,830	73,486	86,820
Electricity	543430	548,143	644,563	637,170	509,904

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-2025*
		Actual	Actual	Actual	Actual
Rents- machinery & equipment	544200	\$ 12,835	\$ 10,948	\$ 11,148	\$ 6,919
IT/Telecommunications Services	544210	314,363	367,627	368,782	346,763
Rentals	544360	2,926,951	2,959,815	2,816,374	2,804,442
Insurance	545000	55,018	82,287	112,229	95,517
Insurance & Bond Premium	545320	91,139	130,407	569,837	521,522
R & M- land- building & improvement	546150	285,215	368,008	260,729	272,182
Energy Savings Project	546210	164,279	142,433	158,476	175,615
R & M equipment	546250	9,871	20,884	42,687	22,795
R & M motor vehicles	546300	67,825	105,554	97,324	115,050
Maintenance contracts	546800	9,566	12,091	10,818	12,815
I.T. Maintenance contracts	546801	104,156	80,974	-	-
Printing	547100	1,841	4,801	2,363	1,949
Legal/employment ads	549000	187	999	551	-
License renewals	549105	1,317	1,025	1,105	2,886
Administrative fees	549175	473,899	504,052	546,282	660,539
Bwd Administrative Fee	549177	14,608	15,315	16,017	21,215
Bank Svc Charge	549400	-	-	51	51
Operating Supplies	552000	17,159	23,895	33,942	27,328
Media Books	552012	25,917	25,362	23,626	22,691
Textbooks	552013	155,047	154,050	294,162	319,961
First aid, safety equip & supplies	552150	753	937	5,901	5,463
Testing material	552182	278,651	334,776	331,056	387,416
Fuel	552540	114,298	149,684	132,144	131,265
Other Mat'l & Sply	552590	48,235	53,343	77,991	87,708
Clothing/uniforms	552600	11,700	22,308	36,226	19,792
Equip < than \$1000	552650	96,722	155,790	190,414	128,039
Software < than \$1000 &/or licenses	552652	546,228	495,137	293,590	205,394
Computer equipment < \$1000	552653	129,772	316,838	221,762	287,189
Miscellaneous Expense	552790	5,007	5,732	6,989	7,558
Commodity Consumption	552910	80,467	119,004	72,093	52,049
Memberships/ dues/ subscription	554100	16,444	22,887	28,147	26,601
Laptop/Tablet	664055	160,755	-	-	-
Physical Control System	664060	42,734	2,699	-	-
File Cabinets	664066	-	2,088	-	-
Kitchen Equipment	664115	-	-	-	25,868
Oven	664151	19,506	-	46,418	-
Multimedia projector	664155	7,000	-	-	-
Other equipment	664400	98,993	13,240	51,293	10,400
TOTAL		\$ 21,313,530	\$ 22,935,773	\$ 25,083,289	\$ 26,733,893

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Assistant Athletic Director	512018	\$ 59,925	\$ 60,524	\$ 61,129	\$ 61,741
ESE SS Director	512124	30,601	30,907	31,216	31,528
Sch Clerical Spec I	512125	93,038	93,968	94,908	95,857
Interventionist	512139	55,400	55,954	56,514	57,079
K-12 Solution Specialist	512163	64,736	65,383	66,037	66,698
Director of Innovative Learning	512164	22,833	23,061	23,292	23,525
Speech Therapist	512558	56,004	56,564	57,130	57,701
Student Assistant Program Mgr	512605	23,790	24,028	24,268	24,511
Sch Mental Health Therapist	512606	91,778	92,696	93,623	94,559
Technology & Instruction Sup	512621	20,416	20,620	20,826	21,035
Chtr Sch Teacher	512910	6,298,153	6,361,135	6,424,746	6,488,993
ESE Specialist	512935	57,506	58,081	58,662	59,248
High School Assistant Principal	512942	318,143	321,324	324,538	327,783
Guidance Director	512943	60,528	61,133	61,745	62,362
Curriculum Specialist	512945	59,144	59,735	60,333	60,936
Behavior Specialist	512949	116,513	117,678	118,855	120,043
Assistant Principal	512953	102,579	103,605	104,641	105,687
Principal High School	512954	157,568	159,144	160,735	162,342
School Counselor	512956	283,121	285,952	288,812	291,700
Media Specialist	512957	57,194	57,766	58,344	58,927
Receptionist	512960	-	-	-	-
Security	512961	26,895	27,164	27,436	27,710
Vacation leave - retire/term	512992	-	-	-	-
Sick leave - retire/term	512996	6,000	6,060	6,121	6,182
Sick leave - annual	512997	54,089	54,630	55,176	55,728
Temp Sub Teacher	513140	158,746	160,333	161,937	163,556
Overtime	514000	-	-	-	-
Supplements	515005	1,153,856	1,165,395	1,177,049	1,188,819
Topped Out Incentive	515007	-	-	-	-
Payment in lieu of benefits	515015	28,021	28,301	28,584	28,870
Cell Phone Pay	515116	1,274	1,287	1,300	1,313
Longevity Pay	515200	-	-	-	-
Social Security- matching	521000	723,777	731,015	738,325	745,708
Retirement contribution - FRS	522200	1,144,380	1,155,824	1,167,382	1,179,056
ICMA - city portion	522500	36,546	36,911	37,281	37,653
Health Insurance	523000	2,813,756	2,841,894	2,870,312	2,899,016
Life Insurance	523100	38,802	39,190	39,582	39,978
Workers compensation	524000	52,462	52,987	53,516	54,052
Unemployment compensation	525000	-	-	-	-
General retiree health contrib	526300	18,175	18,357	18,540	18,726
Contingency	530010	2,503,200	2,528,232	2,553,514	2,579,049
Professional services-Outside Legal	531300	25,715	25,972	26,232	26,494
Prof & Tech Services	531310	1,401,377	1,415,391	1,429,545	1,443,840
Accounting and auditing fees	532100	5,286	5,339	5,392	5,446
Contract- laundry & cleaning	534300	306	309	312	315
Other Svc - Maintenance	534950	619,243	625,435	631,690	638,007
Function sourcing- Grounds/Facilities	534982	6,825	6,893	6,962	7,032
Contractual service provider	534989	897,791	906,769	915,837	924,995
Contractual services- other	534990	993,046	1,002,976	1,013,006	1,023,136
Other Svc - IT	534995	69,439	70,133	70,835	71,543
Travel/conferences	540100	39,754	40,152	40,553	40,959
Communications	541370	28,272	28,555	28,840	29,129
Postage	541400	8,425	8,509	8,594	8,680
Pub Ut Svc Othr Energ Sv	543380	96,170	97,132	98,103	99,084
Electricity	543430	620,560	626,766	633,033	639,364

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 172 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Rents- machinery & equipment	544200	\$ 7,138	\$ 7,209	\$ 7,281	\$ 7,354
IT/Telecommunications Services	544210	302,741	305,768	308,826	311,914
Rentals	544360	2,970,765	3,000,473	3,030,477	3,060,782
Insurance	545000	202,412	204,436	206,480	208,545
Insurance & Bond Premium	545320	580,956	586,766	592,633	598,560
R & M- land- building & improvement	546150	311,561	314,677	317,823	321,002
Energy Savings Project	546210	165,765	167,423	169,097	170,788
R & M equipment	546250	54,996	55,546	56,101	56,662
R & M motor vehicles	546300	101,232	102,244	103,267	104,299
Maintenance contracts	546800	18,881	19,070	19,261	19,453
I.T. Maintenance contracts	546801	-	-	-	-
Printing	547100	9,000	9,090	9,181	9,273
Legal/employment ads	549000	-	-	-	-
License renewals	549105	2,959	2,989	3,018	3,049
Administrative fees	549175	674,686	681,433	688,247	695,130
Bwd Administrative Fee	549177	16,120	16,281	16,444	16,608
Bank Svc Charge	549400	55	56	56	57
Operating Supplies	552000	57,413	57,987	58,567	59,153
Media Books	552012	25,146	25,397	25,651	25,908
Textbooks	552013	119,449	120,643	121,850	123,068
First aid, safety equip & supplies	552150	7,220	7,292	7,365	7,439
Testing material	552182	527,038	532,308	537,631	543,008
Fuel	552540	143,695	145,132	146,583	148,049
Other Mat'l & Sply	552590	132,467	133,792	135,130	136,481
Clothing/uniforms	552600	24,448	24,692	24,939	25,189
Equip < than \$1000	552650	245,806	248,264	250,747	253,254
Software < than \$1000 &/or licenses	552652	482,739	487,566	492,442	497,366
Computer equipment < \$1000	552653	23,843	24,081	24,322	24,565
Miscellaneous Expense	552790	9,646	9,742	9,840	9,938
Commodity Consumption	552910	94,536	95,481	96,436	97,401
Memberships/ dues/ subscription	554100	53,303	53,836	54,374	54,918
Laptop/Tablet	664055	-	-	-	-
Physical Control System	664060	-	-	-	-
File Cabinets	664066	-	-	-	-
Kitchen Equipment	664115	-	-	-	-
Oven	664151	-	-	-	-
Multimedia projector	664155	-	-	-	-
Other equipment	664400	267,000	269,670	272,367	275,090
TOTAL		\$ 29,234,174	\$ 29,526,516	\$ 29,821,781	\$ 30,119,999

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
173 FUND - FSU ELEMENTARY SCHOOL**

REVENUE SOURCES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025*
		Actual	Actual	Actual	Actual
Intergovernmental Revenue		\$ 8,140,422	\$ 7,600,307	\$ 8,847,536	\$ 8,126,789
Charges for Services		395,521	455,571	512,241	545,462
Miscellaneous Revenues		79,205	396,355	407,943	775,813
Other Sources		-	-	-	-
TOTAL REVENUES		\$ 8,615,148	\$ 8,452,233	\$ 9,767,720	\$ 9,448,064
	School				
	Object				
EXPENDITURES:		FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Salaries	100	\$ 3,326,080	\$ 3,593,480	\$ 3,732,237	\$ 3,813,144
Employee Benefits	200	1,728,913	1,965,073	2,622,960	3,071,144
Purchased Services	300	2,193,285	2,341,684	3,061,978	3,311,127
Energy Services	400	144,559	153,833	142,610	125,968
Materials and Supplies	500	290,355	595,259	278,908	344,954
Capital Outlay	600	107,161	389,872	471,413	4,728
Other	700	541,127	547,578	8,825	9,827
TOTAL EXPENDITURES		\$ 8,331,481	\$ 9,586,780	\$ 10,318,931	\$ 10,680,891
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		283,667	(1,134,547)	(551,211)	(1,232,827)
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		283,667	(1,134,547)	(551,211)	(1,232,827)
Beginning Fund Balance		3,967,005	4,250,672	3,116,125	2,564,914
Ending Fund Balance		\$ 4,250,672	\$ 3,116,125	\$ 2,564,914	\$ 1,332,087

* FY 2024-25 Actuals are unaudited actuals.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY SCHOOL OBJECT
173 FUND - FSU ELEMENTARY SCHOOL**

REVENUE SOURCES:		FY 2025-2026 Adopted Budget	FY 2026-2027* Forecast	FY 2027-2028* Forecast	FY 2028-2029* Forecast
Intergovernmental Revenue		\$ 8,167,400	\$ 8,249,075	\$ 8,331,567	\$ 8,414,880
Charges for Services		555,070	560,619	566,225	571,888
Miscellaneous Revenues		1,391,947	1,405,867	1,419,925	1,434,125
Other Sources		1,051,132	1,061,643	1,072,259	1,082,983
TOTAL REVENUES		\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876
	School Object				
EXPENDITURES:		FY 2025-2026	FY 2026-2027* Forecast	FY 2027-2028* Forecast	FY 2028-2029* Forecast
Salaries	100	\$ 3,781,475	\$ 3,819,290	\$ 3,857,483	\$ 3,896,058
Employee Benefits	200	2,225,409	2,247,663	2,270,140	2,292,841
Purchased Services	300	3,473,670	3,508,407	3,543,491	3,578,926
Energy Services	400	148,019	149,499	150,994	152,504
Materials and Supplies	500	283,105	285,936	288,795	291,683
Capital Outlay	600	-	-	-	-
Other	700	1,253,871	1,266,409	1,279,073	1,291,864
TOTAL EXPENDITURES		\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES:					
Transfers In		-	-	-	-
Transfers Out		-	-	-	-
TOTAL TRANSFERS		-	-	-	-
Net Change in Fund Balance		-	-	-	-
Beginning Fund Balance		1,332,087	1,332,087	1,332,087	1,332,087
Ending Fund Balance		\$ 1,332,087	\$ 1,332,087	\$ 1,332,087	\$ 1,332,087

* Economic conditions could cause significant variances from the projections.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	FY2021-2022				FY2022-2023				FY2023-2024				FY2024-2025*				
	ACTUAL				ACTUAL				ACTUAL				ACTUAL				
Local Revenue	\$	474,726	\$	851,926	\$	920,184	\$	1,321,275									
State Shared Revenue		7,366,184		6,902,219		7,507,349		7,622,305									
Federal Revenue		774,238		698,088		1,340,187		504,484									
Other		-		-		-		-									
TOTAL REVENUES	\$	8,615,148	\$	8,452,233	\$	9,767,720	\$	9,448,064									

173 FSU ELEMENTARY CHARTER	SCHOOL		FY2021-2022				FY2022-2023				FY2023-2024				FY2024-2025*			
	FUNCTION	DIVISION	FY2021-2022				FY2022-2023				FY2023-2024				FY2024-2025*			
EXPENDITURES																		
K-3 Basic	5101	5061	\$	2,339,724	\$	2,829,355	\$	3,010,272	\$	3,341,993								
4-8 Basic	5102	5061		1,173,213		1,392,481		1,406,293		1,556,235								
Intensive English/ ESOL	5130	5061		-		662		733		454								
Exceptional Student Program	5250	5061		792,581		914,469		1,047,068		1,214,255								
Substitute Teachers	5901	5061		46,274		45,977		51,322		48,422								
School/Other	5919	5061		63,656		26,737		31,647		36,831								
Guidance Services	6120	5061		133,798		105,790		103,497		102,152								
Health Services ¹	6130	5061		142,897		228,316		226,017		236,788								
Instructional Media Services	6200	5061		88,039		97,760		109,752		130,430								
Instruction & Curriculum Dev. Services	6303	5061		-		-		136,969		174,233								
Instructional Staff Training Service	6400	5061		1,607		8,000		3,885		15,292								
Board ²	7100	5061		4,542		4,980		5,404		5,286								
General Administration ³	7200	5061		-		-		-		-								
School Administration	7300	5061		763,824		850,517		874,093		884,489								
Office of Innovative Learning ⁴	7301	5061		186,807		197,127		220,984		151,856								
Food Services	7600	5061		352,537		440,133		450,189		426,133								
Student transportation services	7800	5061		271,967		313,486		325,304		349,613								
Operation of plant	7900	5061		1,752,926		1,562,249		1,638,290		1,781,816								
Child care supervision	9102	5061		109,928		178,870		205,798		219,886								
Capital Outlay		5061		107,161		389,872		471,413		4,728								
Total Charter FSU Elementary School Expenditures			\$	8,331,481	\$	9,586,780	\$	10,318,931	\$	10,680,891								
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$	283,667	\$	(1,134,547)	\$	(551,211)	\$	(1,232,827)								

OTHER FINANCING SOURCES:	FY2021-2022				FY2022-2023				FY2023-2024				FY2024-2025*				
Transfers In				-				-									
Transfers Out				-				-									
TOTAL TRANSFERS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-

Net Change in Fund Balance	283,667	(1,134,547)	(551,211)	(1,232,827)
Beginning Fund Balance	3,967,005	4,250,672	3,116,125	2,564,914
Ending Fund Balance	\$ 4,250,672	\$ 3,116,125	\$ 2,564,914	\$ 1,332,087

* FY 2024-25 Actuals are unaudited actuals.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**SUMMARY OF INDIVIDUAL FUND
EIGHT YEAR HISTORY & FORECAST BY FUND AND FUNCTION
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	ADOPTED BUDGET	FORECAST	FORECAST	FORECAST
Local Revenue	\$ 2,998,149	\$ 3,028,130	\$ 3,058,409	\$ 3,088,996
State Shared Revenue	7,815,316	7,893,469	7,972,406	8,052,127
Federal Revenue	352,084	355,605	359,161	362,753
Other	-	-	-	-
TOTAL REVENUES	\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876

173 FSU ELEMENTARY CHARTER	SCHOOL		FY2025-2026	FY2026-2027*	FY2027-2028*	FY2028-2029*
	FUNCTION	DIVISION				
EXPENDITURES						
K-3 Basic	5101	5061	\$ 2,802,617	\$ 2,830,641	\$ 2,858,949	\$ 2,887,539
4-8 Basic	5102	5061	1,337,112	1,350,483	1,363,988	1,377,628
Intensive English/ ESOL	5130	5061	500	505	510	515
Exceptional Student Program	5250	5061	1,105,534	1,116,589	1,127,755	1,139,033
Substitute Teachers	5901	5061	46,059	46,520	46,985	47,455
School/Other	5919	5061	37,078	37,449	37,823	38,201
Guidance Services	6120	5061	106,350	107,414	108,488	109,573
Health Services ¹	6130	5061	239,393	241,787	244,205	246,647
Instructional Media Services	6200	5061	107,850	108,929	110,018	111,118
Instruction & Curriculum Dev. Services	6303	5061	130,155	131,457	132,772	134,100
Instructional Staff Training Service	6400	5061	1,700	1,717	1,734	1,751
Board ²	7100	5061	5,286	5,339	5,392	5,446
General Administration ³	7200	5061	-	-	-	-
School Administration	7300	5061	2,183,332	2,205,165	2,227,217	2,249,489
Office of Innovative Learning ⁴	7301	5061	138,048	139,428	140,822	142,230
Food Services	7600	5061	424,589	428,835	433,123	437,454
Student transportation services	7800	5061	384,496	388,341	392,224	396,146
Operation of plant	7900	5061	1,905,082	1,924,133	1,943,374	1,962,808
Child care supervision	9102	5061	210,368	212,472	214,597	216,743
Capital Outlay		5061	-	-	-	-
Total Charter FSU Elementary School Expenditures			\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$ -	\$ -	\$ -	\$ -

OTHER FINANCING SOURCES:

Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -

Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	1,332,087	1,332,087	1,332,087	1,332,087
Ending Fund Balance	\$ 1,332,087	\$ 1,332,087	\$ 1,332,087	\$ 1,332,087

* Economic conditions could cause significant variances from the projections.

^{1&2} The PPCSS created the 6130 Health Services school function and the 7100 Board School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools, in FY 2020 and FY 2022, respectively.

³ In FY 2020, the District Sponsor Administrative Fee reclassified to the 7200 General Administration School Function to be in alignment with the Financial & Program Cost Accounting & Reporting for Florida Schools

⁴ In FY 2022, the PPCSS created the Office of Innovative Learning school function to realign and specify personnel and operating resources for IT support, diversity and equity management, and family outreach programs.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2021-2022 ACTUAL	FY2022-2023 ACTUAL	FY2023-2024 ACTUAL	FY2024-2025* ACTUAL
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	\$ 60,610	\$ 28,922	\$ 41,347	\$ 37,808
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	372,445	169,071	160,535	139,714
Commodities - Donated Food	331606	5061	3265	26,784	39,611	23,997	17,426
NSLP-Supply Chain Assistance	331609	5061	3269	-	36,173	18,366	-
Title II Part A-SEI	331611	5061	3225	-	-	-	-
ESSER-HQCR	331614	5061	3280	10,397	-	-	-
IDEA Grant	331616	5061	3290	116,870	107,552	106,356	127,040
ESSER Instructional Materials	332620	5061	3271	-	-	120,900	-
ESSER II Supplemental	332622	5061	3271	-	-	57,768	-
ARP Intensive Afterschool Wknd	332623	5061	3271	-	27,981	72,173	84,746
ESSER II Civic Seal	332626	5061	3271	-	-	39,000	-
ESSER II-Reading K-3	332627	5061	3271	-	16,580	-	-
ARP Targeted Math Stem	332628	5061	3271	-	-	105,225	7,623
Summer Enrichment	332629	5061	3271	-	-	96,145	44,368
High Impact Reading (HIITS)	332630	5061	3271	-	-	205,238	18,258
DTMC Grant	334261	5061	3399	-	-	-	27,500
SORT Grant	334907	5061	3399	-	-	44,153	(44,153)
English Language Acquisition	331619	5061	3241	2,622	-	-	-
CARES Act - ESSER	332617	5061	3280	174,509	272,198	293,138	-
ESSER-ICP	332621	5061	3271	10,000	-	-	-
Safety & Security School Buildings	334260	5061	3399	96,817	19,179	-	-
FL Education Finance Program (FEFP)	335910	5061	3310	4,278,874	3,550,228	4,563,189	4,745,605
Teacher Salary Allocation	335911	5061	3310	135,803	218,281	-	-
Digital Classroom Allocation	335912	5061	3310	100,172	-	-	-
Edu Enrollment Stabilization	335913	5061	3310	-	-	-	13,585
Class Size Reduction	335915	5061	3390	741,007	730,720	723,989	679,652
Instructional Materials	335920	5061	3336	44,923	48,257	-	-
Library Media Materials	335925	5061	3336	2,585	2,778	-	-
Science Lab Materials	335927	5061	3336	707	759	-	-
School Breakfast Supplement	335935	5061	3337	438	438	617	639
School Lunch Supplement	335936	5061	3338	997	998	1,006	1,150
Safe Schools	335950	5061	3310	276,633	281,024	289,446	297,324
Mental Health Allocation	335951	5061	3310	127,176	132,959	138,471	144,298
District School Taxes	335970	5061	3310	730,177	964,851	1,142,246	1,139,902
Governor's A+ Funds	335975	5061	3399	-	129,361	-	96,830
Transportation Revenue	335980	5061	3354	-	-	122,240	-
ESE Guaranteed Allocation	335985	5061	3310	167,825	148,932	284,990	346,759
Public Education Capital Outlay (PECO)	335991	5061	3391	369,190	377,774	30	-
Summer Reading Program	335993	5061	3374	148,597	153,022	-	-
Supplemental Academic Instruction	335995	5061	3374	144,263	142,659	196,972	200,713
Total Intergovernmental Revenue				8,140,422	7,600,307	8,847,536	8,126,789
Charges for Services							
Before and Afterschool Education	347905	5061	3489	249,735	295,702	348,404	350,568
In-House Transportation	347906	5061	3354	15,714	34,185	38,338	56,442
Activity Fee	347907	5061	3469	130,072	125,685	125,499	138,452
Total Charges for Services				395,521	455,571	512,241	545,462
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361100	5061	3431	12,940	118,714	94,893	3,849
Rental - City Facilities	362030	5061	3425	-	14,950	37,595	25,300
Contributions	366015	5061	3440	61,485	63,536	57,743	551,168
ICMA Forfeiture Revenue	369025	5061	3495	(11,321)	-	-	-
E-Rate Program	369026	5061	3495	944	3,470	3,470	4,165
Food Sales	369045	5061	3451	15,158	195,684	214,241	191,332
Total Miscellaneous Revenues				79,205	396,355	407,943	775,813
Other Sources							
Beginning Surplus	389940	5061	3489	-	-	-	-
Estimated Budget Savings	389951	5061	3489	-	-	-	-
Total Other Sources				-	-	-	-
Total FSU Elementary Charter School				\$ 8,615,148	\$ 8,452,233	\$ 9,767,720	\$ 9,448,064

* FY 2024-25 Actuals are unaudited actuals.

**REVENUE SUMMARY FOR INDIVIDUAL FUNDS
EIGHT YEAR HISTORY & FORECAST
173 FUND - FSU ELEMENTARY CHARTER SCHOOL**

REVENUE SOURCES	ACCOUNT FUNCTION	DIVISION	SCHOOL FUNCTION	FY2025-2026			
				ADOPTED BUDGET	FY2026-2027* FORECAST	FY2027-2028* FORECAST	FY2028-2029* FORECAST
Intergovernmental Revenue							
Sch Breakfast Rmb - Severe Need	331602	5061	3262	\$ 35,453	\$ 35,808	\$ 36,166	\$ 36,528
Sch Breakfast Rmb - Non Severe Need	331603	5061	3262	-	-	-	-
Sch Lunch Reimb-Free/Reduced	331604	5061	3261	138,135	139,516	140,911	142,320
Commodities - Donated Food	331606	5061	3265	31,542	31,857	32,176	32,498
NSLP-Supply Chain Assistance	331609	5061	3269	-	-	-	-
Title II Part A-SEI	331611	5061	3225	19,863	20,062	20,263	20,466
ESSER-HQCR	331614	5061	3280	-	-	-	-
IDEA Grant	331616	5061	3290	127,091	128,362	129,646	130,942
ESSER Instructional Materials	332620	5061	3299	-	-	-	-
ESSER II Supplemental	332622	5061	3299	-	-	-	-
ARP Intensive Afterschool Wknd	332623	5061	3271	-	-	-	-
ESSER II Civic Seal	332626	5061	3299	-	-	-	-
ESSER II-Reading K-3	332627	5061	3271	-	-	-	-
ARP Targeted Math Stem	332628	5061	3271	-	-	-	-
Summer Enrichment	332629	5061	3271	-	-	-	-
High Impact Reading (HIITS)	332630	5061	3271	-	-	-	-
DTMC Grant	334261	5061	3399	-	-	-	-
SORT Grant	334907	5061	3299	-	-	-	-
English Language Acquisition	331619	5061	3241	-	-	-	-
CARES Act - ESSER	332617	5061	3280	-	-	-	-
ESSER-ICP	332621	5061	3271	-	-	-	-
Safety & Security School Buildings	334260	5061	3399	-	-	-	-
FL Education Finance Program (FEFP)	335910	5061	3310	4,906,946	4,956,016	5,005,577	5,055,628
Teacher Salary Allocation	335911	5061	3310	-	-	-	-
Digital Classroom Allocation	335912	5061	3310	-	-	-	-
Edu Enrollment Stabilization	335913	5061	3310	-	-	-	-
Class Size Reduction	335915	5061	3390	751,764	759,282	766,875	774,544
Instructional Materials	335920	5061	3336	-	-	-	-
Library Media Materials	335925	5061	3336	-	-	-	-
Science Lab Materials	335927	5061	3336	-	-	-	-
School Breakfast Supplement	335935	5061	3337	639	645	651	658
School Lunch Supplement	335936	5061	3338	1,150	1,162	1,174	1,186
Safe Schools	335950	5061	3310	297,807	300,785	303,793	306,831
Mental Health Allocation	335951	5061	3310	143,998	145,438	146,892	148,361
District School Taxes	335970	5061	3310	1,153,809	1,165,347	1,177,000	1,188,770
Governor's A+ Funds	335975	5061	3399	-	-	-	-
Transportation Revenue	335980	5061	3354	-	-	-	-
ESE Guaranteed Allocation	335985	5061	3310	358,384	361,968	365,588	369,244
Public Education Capital Outlay (PECO)	335991	5061	3391	-	-	-	-
Summer Reading Program	335993	5061	3374	-	-	-	-
Supplemental Academic Instruction	335995	5061	3374	200,819	202,827	204,855	206,904
Total Intergovernmental Revenue				8,167,400	8,249,075	8,331,567	8,414,880
Charges for Services							
Before and Afterschool Education	347905	5061	3489	361,835	365,452	369,107	372,798
In-House Transportation	347906	5061	3354	52,402	52,926	53,455	53,990
Activity Fee	347907	5061	3469	140,833	142,241	143,663	145,100
Total Charges for Services				555,070	560,619	566,225	571,888
Miscellaneous Revenues							
Interest from SBA/ FLOC 1- yr Bond Fund	361030	5061	3431	70,000	70,700	71,407	72,122
Rental - City Facilities	362030	5061	3425	23,100	23,331	23,564	23,800
Contributions	366015	5061	3440	1,107,500	1,118,575	1,129,761	1,141,059
ICMA Forfeiture Revenue	369025	5061	3495	1,000	1,010	1,020	1,030
E-Rate Program	369026	5061	3495	4,164	4,206	4,248	4,290
Food Sales	369045	5061	3451	186,183	188,045	189,925	191,824
Total Miscellaneous Revenues				1,391,947	1,405,867	1,419,925	1,434,125
Other Sources							
Beginning Surplus	389940	5061	3489	-	-	-	-
Estimated Budget Savings	389951	5061	3489	1,051,132	1,061,643	1,072,259	1,082,983
Total Other Sources				1,051,132	1,061,643	1,072,259	1,082,983
Total FSU Elementary Charter School				\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876

* Economic conditions could cause significant variances from the projections.

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-25*
		Actual	Actual	Actual	Actual
Sch Administrative Assistant II	512134	\$ 50,009	\$ 52,521	\$ 39,613	\$ -
Sch Clerical Spec II	512138	-	31,642	15,743	-
Interventionist	512139	-	98,228	120,011	132,562
K-12 Solution Specialist	512163	33,120	38,346	39,746	45,043
Director of Innovative Learning	512164	20,802	22,218	21,890	22,858
Speech Therapist	512558	53,445	57,470	59,198	61,708
Sch Administrative Coordinator	512588	31,655	14,545	-	-
Student Assistant Program Mgr	512605	18,146	21,909	23,518	24,351
Sch Mental Health Therapist	512606	15,227	45,265	49,204	56,552
Technology and Instruction Supervisor	512621	72,728	77,066	78,288	26,026
Chtr Sch Teacher	512910	2,224,275	2,301,851	2,319,910	2,430,677
Student Services Coordinator	512944	64,923	69,706	72,461	75,363
Curriculum Specialist	512945	-	-	48,015	59,010
Bookkeeper	512952	45,004	-	-	-
Assistant Principal	512953	95,725	101,936	105,895	110,462
School Counselor	512956	53,618	45,458	49,760	55,182
Media Specialist	512957	48,326	52,146	54,072	56,330
Principal Pembroke Shores	512973	131,909	135,234	140,523	146,359
Vacation leave - retire/term	512992	9,403	-	-	-
Sick leave - retire/term	512996	3,510	6,739	6,589	2,288
Sick leave - annual	512997	10,869	11,410	10,681	13,418
Temp Sub Teacher	513140	102,267	66,131	75,960	78,210
P/T After School Director	513190	14,949	14,567	19,639	21,564
PT After School Asst Director	513191	-	-	6,467	11,892
P/T Bookkeeper	513403	-	-	4,406	11,671
P/T ESE Assistant	513529	-	-	31,425	31,496
P/T Teacher Assistant	513554	128,175	185,393	177,473	186,143
P/T After School Care	513556	52,237	100,315	107,515	102,366
P/T Certified Teacher	513559	46,080	40,710	48,660	48,774
Sch P/T Clerk Spec I	513683	10,067	16,462	15,910	18,545
PT Sch Clerk Spec I	513686	-	2,085	5,805	-
Overtime	514000	3,991	2,277	1,132	-
Supplements	515005	272,471	447,912	956,302	1,266,506
Payment in lieu of benefits	515015	26,031	24,093	22,801	21,601
Cell Phone Pay	515116	10	501	418	25
Social Security- matching	521000	271,452	305,670	353,811	382,646
Retirement contribution - FRS	522200	355,051	431,168	504,801	626,380
ICMA - city portion	522500	24,451	28,550	32,955	34,245
Health Insurance	523000	726,808	678,520	683,947	654,272
Life Insurance	523100	10,820	11,223	6,244	7,226
Workers compensation	524000	12,725	9,699	30,023	47,660
Unemployment compensation	525000	5,225	-	275	1,416
General retiree health contrib	526300	9,489	9,588	14,112	13,462
Contingency	530010	-	-	-	-
Professional services-Outside Legal	531300	24,751	15,704	7,516	12,357
Prof & Tech Services	531310	356,444	474,176	582,251	534,109
Accounting and auditing fees	532100	4,542	4,980	5,404	5,286
Contract- laundry & cleaning	534300	268	104	99	179
Contract- building maintenance	534500	159,612	174,898	193,869	-
Function sourcing- Grounds/Facilities	534982	2,208	2,552	2,816	2,926
Contractual service provider	534989	295,078	504,899	494,199	610,206
Other Svc	534990	-	-	-	391,995
Other Svc - Maintenance	534950	228,516	242,911	250,308	199,409
Other Svc - IT	534995	-	-	27,790	9,196
Travel/conferences	540100	171	6,217	591	14,972

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-25*
		Actual	Actual	Actual	Actual
Communications	541370	\$ 15,159	\$ 15,522	\$ 15,401	\$ 12,477
Postage	541400	31	56	130	40
Pub Ut Svc Othr Energ Sv	543380	9,168	9,522	11,263	11,308
Electricity	543430	122,202	127,040	116,100	99,507
Rents- machinery & equipmen	544200	4,650	4,651	4,356	5,967
IT/Telecommunications Services	544210	104,638	122,369	122,754	115,422
Rentals	544360	567,723	333,248	243,393	245,088
Insurance	545000	18,302	26,890	37,412	31,788
Insurance & Bond Premium	545320	30,336	43,407	189,674	173,958
R & M- land- building & improvement	546150	116,445	103,202	82,150	86,783
Energy Savings Project	546210	86,485	74,983	83,949	93,374
R & M equipment	546250	2,228	4,961	11,284	5,850
R & M motor vehicles	546300	22,661	35,518	32,495	38,961
Maintenance contracts	546800	5,091	4,244	3,940	5,113
I.T. Maintenance contracts	546801	38,313	36,981	-	-
Printing	547100	-	1,530	517	555
Legal/employment ads	549000	187	333	183	-
License renewals	549105	536	458	563	1,081
Administrative fees	549175	178,163	183,840	207,725	250,383
FSU Administrative Fee	549176	349,500	349,500	349,500	354,500
Bank Svc Charge	549400	50	51	51	51
Media Books	552012	6,689	9,254	8,002	7,653
Textbooks	552013	166,682	202,072	126,293	105,919
Testing material	552182	-	-	871	-
Fuel	552540	13,188	17,271	15,247	15,152
Other Mat'l & Sply	552590	40,978	76,710	71,240	71,377
Clothing/uniforms	552600	565	364	613	415
Equip < than \$1000	552650	26,582	57,897	28,658	36,890
Software < than \$1000 &/or licenses	552652	109,445	107,347	111,656	109,101
Computer equipment < \$1000	552653	22,076	209,350	19,235	105,275
Miscellaneous Expense	552790	2,169	2,347	2,991	3,301
Commodity Consumption	552910	26,784	39,611	23,997	17,426
Memberships/ dues/ subscription	554100	10,711	11,383	5,834	6,526
Laptop/Tablet	664055	38,359	-	-	-
Physical Control System	664060	57,414	39,493	-	-
Kitchen Equipment	664115	-	-	-	4,728
File Cabinets	664066	-	695	-	-
Freezer	664069	5,358	-	-	-
Oven	664151	1,300	-	63,881	-
School bus	664325	-	349,062	407,532	-
Other equipment	664400	4,729	622	-	-
TOTAL		\$ 8,331,481	\$ 9,586,780	\$ 10,318,931	\$ 10,680,891
Transfer to Charter Middle School	591171	-	-	-	-
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 8,331,481	\$ 9,586,780	\$ 10,318,931	\$ 10,680,891

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Sch Administrative Assistant II	512134	\$ -	\$ -	\$ -	\$ -
Sch Clerical Spec II	512138	-	-	-	-
Interventionist	512139	135,566	136,922	138,291	139,674
K-12 Solution Specialist	512163	39,976	40,376	40,780	41,187
Director of Innovative Learning	512164	22,833	23,061	23,292	23,525
Speech Therapist	512558	62,010	62,630	63,256	63,889
Sch Administrative Coordinator	512588	-	-	-	-
Student Assistant Program Mgr	512605	23,790	24,028	24,268	24,511
Sch Mental Health Therapist	512606	49,832	50,330	50,834	51,342
Technology and Instruction Supervisor	512621	20,416	20,620	20,826	21,035
Chtr Sch Teacher	512910	2,455,121	2,479,672	2,504,468	2,529,514
Student Services Coordinator	512944	37,794	38,172	38,554	38,939
Curriculum Specialist	512945	59,066	59,657	60,253	60,856
Bookkeeper	512952	-	-	-	-
Assistant Principal	512953	110,462	111,567	112,682	113,809
School Counselor	512956	55,556	56,112	56,673	57,239
Media Specialist	512957	56,687	57,254	57,826	58,405
Principal Pembroke Shores	512973	146,143	147,604	149,080	150,571
Vacation leave - retire/term	512992	-	-	-	-
Sick leave - retire/term	512996	6,000	6,060	6,121	6,182
Sick leave - annual	512997	12,576	12,702	12,829	12,957
Temp Sub Teacher	513140	68,548	69,233	69,926	70,625
P/T After School Director	513190	16,179	16,341	16,504	16,669
PT After School Asst Director	513191	11,960	12,080	12,200	12,322
P/T Bookkeeper	513403	11,340	11,453	11,568	11,684
P/T ESE Assistant	513529	15,593	15,749	15,906	16,065
P/T Teacher Assistant	513554	183,960	185,800	187,658	189,534
P/T After School Care	513556	105,840	106,898	107,967	109,047
P/T Certified Teacher	513559	73,344	74,077	74,818	75,566
Sch P/T Clerk Spec I	513683	19,459	19,654	19,850	20,049
PT Sch Clerk Spec I	513686	-	-	-	-
Overtime	514000	-	-	-	-
Supplements	515005	303,881	306,920	309,989	313,089
Payment in lieu of benefits	515015	21,609	21,825	22,043	22,264
Cell Phone Pay	515116	552	558	563	569
Social Security- matching	521000	315,788	318,946	322,135	325,357
Retirement contribution - FRS	522200	511,578	516,694	521,861	527,079
ICMA - city portion	522500	25,342	25,595	25,851	26,110
Health Insurance	523000	981,590	991,406	1,001,320	1,011,333
Life Insurance	523100	15,778	15,936	16,095	16,256
Workers compensation	524000	23,572	23,808	24,046	24,286
Unemployment compensation	525000	-	-	-	-
General retiree health contrib	526300	7,143	7,214	7,287	7,359
Contingency	530010	1,242,740	1,255,167	1,267,719	1,280,396
Professional services-Outside Legal	531300	17,715	17,892	18,071	18,252
Prof & Tech Services	531310	477,253	482,026	486,846	491,714
Accounting and auditing fees	532100	5,286	5,339	5,392	5,446
Contract- laundry & cleaning	534300	102	103	104	105
Contract- building maintenance	534500	-	-	-	-
Function sourcing- Grounds/Facilities	534982	3,675	3,712	3,749	3,786
Contractual service provider	534989	662,673	669,300	675,993	682,753
Other Svc	534990	396,539	400,504	404,509	408,555
Other Svc - Maintenance	534950	212,656	214,783	216,930	219,100
Other Svc - IT	534995	44,969	45,419	45,873	46,332
Travel/conferences	540100	3,506	3,541	3,576	3,612

**EXPENDITURE SUMMARY FOR INDIVIDUAL FUNDS
FUND 173 EXPENDITURE DETAIL
EIGHT YEAR HISTORY & FORECAST BY CITY OBJECT**

ACCOUNT DESCRIPTION	CITY OBJECT	FY 2025-2026	FY 2026-2027*	FY 2027-2028*	FY 2028-2029*
		Adopted Budget	Forecast	Forecast	Forecast
Communications	541370	\$ 13,972	\$ 14,112	\$ 14,253	\$ 14,395
Postage	541400	300	303	306	309
Pub Ut Svc Othr Energ Sv	543380	12,300	12,423	12,547	12,673
Electricity	543430	119,138	120,329	121,533	122,748
Rents- machinery & equipmen	544200	8,388	8,472	8,557	8,642
IT/Telecommunications Services	544210	101,009	102,019	103,039	104,070
Rentals	544360	269,805	272,503	275,228	277,980
Insurance	545000	67,536	68,211	68,893	69,582
Insurance & Bond Premium	545320	193,836	195,774	197,732	199,709
R & M- land- building & improvement	546150	98,044	99,024	100,015	101,015
Energy Savings Project	546210	88,416	89,300	90,193	91,095
R & M equipment	546250	7,547	7,622	7,699	7,776
R & M motor vehicles	546300	33,803	34,141	34,482	34,827
Maintenance contracts	546800	16,646	16,812	16,981	17,150
I.T. Maintenance contracts	546801	-	-	-	-
Printing	547100	700	707	714	721
Legal/employment ads	549000	500	505	510	515
License renewals	549105	1,239	1,251	1,264	1,277
Administrative fees	549175	275,656	278,413	281,197	284,009
FSU Administrative Fee	549176	362,500	366,125	369,786	373,484
Bank Svc Charge	549400	55	56	56	57
Media Books	552012	7,380	7,454	7,528	7,604
Textbooks	552013	65,475	66,130	66,791	67,459
Testing material	552182	-	-	-	-
Fuel	552540	16,581	16,747	16,914	17,083
Other Mat'l & Sply	552590	70,397	71,101	71,812	72,530
Clothing/uniforms	552600	810	818	826	835
Equip < than \$1000	552650	44,625	45,071	45,522	45,977
Software < than \$1000 &/or licenses	552652	109,344	110,437	111,542	112,657
Computer equipment < \$1000	552653	62,876	63,505	64,140	64,781
Miscellaneous Expense	552790	4,105	4,146	4,188	4,229
Commodity Consumption	552910	31,542	31,857	32,176	32,498
Memberships/ dues/ subscription	554100	7,026	7,096	7,167	7,239
Laptop/Tablet	664055	-	-	-	-
Physical Control System	664060	-	-	-	-
Kitchen Equipment	664115	-	-	-	-
File Cabinets	664066	-	-	-	-
Freezer	664069	-	-	-	-
Oven	664151	-	-	-	-
School bus	664325	-	-	-	-
Other equipment	664400	-	-	-	-
TOTAL		\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876
Transfer to Charter Middle School	591171	-	-	-	-
Transfer to Charter High School	591172	-	-	-	-
TOTAL WITH TRANSFERS		\$ 11,165,549	\$ 11,277,204	\$ 11,389,976	\$ 11,503,876

CAPITAL IMPROVEMENT PROGRAM (CIP)

Development Process

The Charter Schools prepare and submit to the City Commission/Governing Board as part of the budget package, a Capital Improvement Program (CIP) for the five-year period following the new budget year. The CIP is a planning document and does not authorize or fund any projects. All projects are reviewed by the City Manager/Superintendent, Assistant City Manager, and Principals during the CIP preparation process.

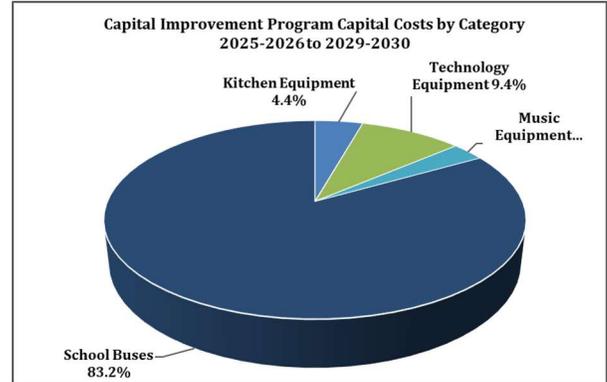
The CIP consists of both planned capital outlay and capital projects. Capital outlay refers to expenditures for capital items, with an initial individual cost of \$5,000 or more, and an estimated useful life in excess of one year. The CIP should include new facilities and improvements to existing facilities, as well as replacement of vehicles and equipment.

The policies that guide the development of the CIP are as follows:

1. The Charter Schools has developed a multi-year plan for capital improvement that is updated annually with documentation of deviations from the plan.
2. The Charter Schools will maintain their physical assets at a level adequate to protect the Charter Schools' capital investment and minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and the timely replacement of the capital plant and equipment from current revenues wherever possible.
3. The Charter Schools have provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology, thereby ensuring that employees have safe and efficient tools to serve the students. The objective for upgrading and replacing equipment includes:
 - a. Normal replacement as equipment completes its useful life
 - b. Upgrades to new technology
 - c. Additional equipment necessary to serve the needs of the Charter School
4. The Charter Schools will use the following criteria to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a. Projects specifically included in an approved replacement schedule.
 - b. Projects that reduce the cost of operations. Projects that increase the cost of operations shall have identified trade-offs or objectives to support those additional costs.
 - c. Projects that significantly improve safety and reduce risk exposure.

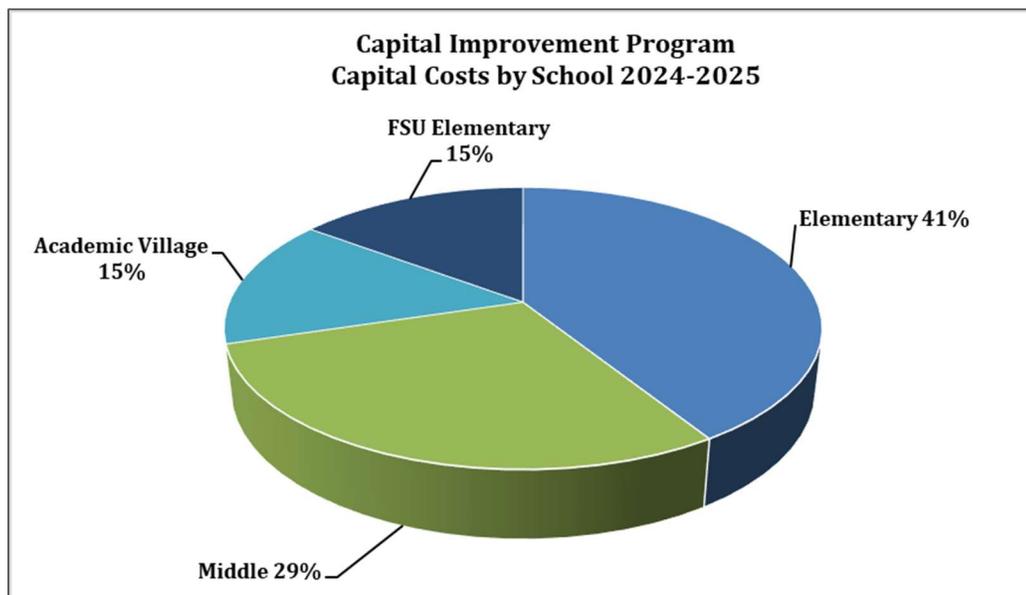
Overview of the CIP

The five-year CIP reflects the combined capital program for all the Charter Schools. The CIP establishes priorities primarily for equipment replacement projects. As such, it is expected that the operating budget will be minimally impacted due to newly purchased, more efficient capital equipment intended to replace old equipment that has reached their intended life cycles. Within the proposed CIP, the aggregate amount over the five-year period is \$6,305,133 which is comprised of kitchen equipment (\$285,000), technology equipment (\$575,000), music equipment (\$180,000) and school buses (\$5,265,133). These capital expenditures are anticipated to be funded from state shared revenues. As discussed in the Executive Summary, the Charter Schools lease their school buildings from the City of Pembroke Pines, thus, any new construction or major capital improvements to the charter school facilities are funded by the City of Pembroke Pines on an as needed basis.



Analysis of the Disposition CIP

As a part of the budget preparation process, departments are expected to analyze the first year of the prior year CIP to determine whether the items planned are still needed. Based upon need, items are then submitted for inclusion in the budget and the status of each planned item is recorded in a Disposition CIP. In last year's CIP, the FY2025 planned expenditures for all funds were estimated at \$1,134,78 with the Elementary, Middle, AVCS and FSU accounting for 41%, 29%, 15% and 15% respectively. There were no major appropriated capital technology expenditures for FY2025 due to the charter schools' participation in the City of Pembroke Pines Technology Modernization Project (TMP) and since major technology equipment is a component of this project, it has been removed from the CIP. Additionally, the charter schools are charged an "IT/Telecommunications Services" fee in lieu of any major capital technology expenditures, with the exceptions of new infrastructure projects or equipment that are not part of the original scope of the TMP. Furthermore, due to the decrease in capital funding from the State, the charter schools' have not been on target with their CIP and therefore are restricted in our CIP forecasts.



**City of Pembroke Pines Charter Schools
Capital Improvement Program (5 years)**

Fund / Site	Source of Funding	Proposed Budget 2026-2027	Proposed Budget 2027-2028	Proposed Budget 2028-2029	Proposed Budget 2029-2030	Proposed Budget 2030-2031	Total	Potential Operating Budget Impact
Fund 170- Elementary Schools								
East Campus	Proposed State Shared Revenues	\$161,673	\$165,923	\$180,301	\$174,810	\$179,454	\$862,162	
Kitchen Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$10,000	\$25,000	\$10,000	\$10,000	\$65,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$161,673	\$165,923	\$180,301	\$174,810	\$179,454	\$862,162	
West Campus	Proposed State Shared Revenues	\$166,673	\$165,923	\$180,301	\$174,810	\$179,454	\$867,162	
Kitchen Equipment	State Shared Revenues		\$10,000	\$5,000	\$10,000	\$10,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$166,673	\$165,923	\$180,301	\$174,810	\$179,454	\$867,162	
Central Campus	Proposed State Shared Revenues	\$161,673	\$180,923	\$165,301	\$189,810	\$194,454	\$892,162	
Kitchen Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$25,000	\$95,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$161,673	\$180,923	\$165,301	\$189,810	\$194,454	\$892,162	
Fund 171-Middle Schools								
West Campus	Proposed State Shared Revenues	\$172,547	\$180,923	\$170,301	\$199,810	\$204,454	\$927,162	
Kitchen Equipment	State Shared Revenues	\$10,000		\$5,000	\$10,000	\$10,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$10,000	\$25,000	\$10,000	\$25,000	\$25,000	\$95,000	*
Music Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$171,673	\$180,923	\$170,301	\$199,810	\$204,454	\$927,162	
Central Campus	Proposed State Shared Revenues	\$167,547	\$175,923	\$185,301	\$184,810	\$189,454	\$912,162	
Kitchen Equipment	State Shared Revenues		\$10,000	\$5,000	\$10,000	\$10,000	\$35,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$10,000	\$80,000	*
Music Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$176,673	\$175,923	\$185,301	\$184,810	\$189,454	\$912,162	
Fund 172- Academic Village								
	Proposed State Shared Revenues	\$182,547	\$190,923	\$205,301	\$194,810	\$199,454	\$967,162	
Kitchen Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$10,000	\$80,000	*
Music Equipment	State Shared Revenues		\$25,000	\$25,000	\$20,000	\$20,000	\$90,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$176,673	\$190,923	\$205,301	\$194,810	\$199,454	\$967,162	
Fund 173- FSU Elementary								
	Proposed State Shared Revenues	\$157,547	\$165,923	\$180,301	\$174,810	\$179,454	\$877,162	
Kitchen Equipment	State Shared Revenues	\$10,000	\$10,000	\$5,000	\$10,000	\$10,000	\$45,000	*
Technology Equipment**	State Shared Revenues	\$25,000	\$10,000	\$25,000	\$10,000	\$10,000	\$80,000	*
School Buses	State Shared Revenues	\$141,673	\$145,923	\$150,301	\$154,810	\$159,454	\$752,162	\$5K savings in R&M Expenditures
Total Proposed Expenditures		\$176,673	\$165,923	\$180,301	\$174,810	\$179,454	\$877,162	
Grand Total		\$1,191,712	\$1,226,463	\$1,267,107	\$1,293,670	\$1,326,181	\$6,305,133	

*None or minor impact to the operating budget as the replacement of this capital item will result in a more efficient and more productive asset.

**Technology Equipment not covered under the Technology Modernization Project (TMP)

Major capital improvements such as expansion of buildings, will be funded by the City of Pembroke Pines as they own all current Charter School facilities.

**City of Pembroke Pines Charter Schools
Disposition of Prior CIP**

IN PRESENT VALUE AS REVISED BY SCHOOL PRINCIPALS

Fund / Site	Source of Funding	2021-22	2022-23	2023-24	2024-25	Proposed CIP 2025-26	Nature of Disposition of Items
170 Elementary Schools							
East Campus							
Technology Equipment*	State Shared Revenues	\$ 66,718	\$ 623	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 11,058	\$ 85,574	\$ 63,894	\$ 4,769	\$ 10,000	\$0.00 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 77,776	\$ 86,197	\$ 63,894	\$ 4,769	\$ 157,547	
West Campus							
Technology Equipment*	State Shared Revenues	\$ 43,756	\$ 534	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 14,979	\$ 2,399	\$ 62,666	\$ 19,173	\$ 10,000	\$15,000 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 58,735	\$ 2,933	\$ 62,666	\$ 19,173	\$ 157,547	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 45,245	\$ 534	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 11,744	\$ 86,320	\$ 20,923	\$ 4,054	\$ 25,000	\$0.00 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 56,989	\$ 86,854	\$ 20,923	\$ 4,054	\$ 172,547	
171 Middle Schools							
West Campus							
Technology Equipment*	State Shared Revenues	\$ 66,849	\$ 583	\$ -	\$ -		\$0.00 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$0.00 budgeted in FY 2025-26
Music Equipment	State Shared Revenues	\$ -	\$ -	\$ -	\$ 6,966	\$ 10,000	\$6,745 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 7,549	\$ 111,288	\$ 35,154	\$ 4,428	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 74,398	\$ 111,871	\$ 35,154	\$ 11,394	\$ 172,547	
Central Campus							
Technology Equipment*	State Shared Revenues	\$ 62,153	\$ 605	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Music Equipment	State Shared Revenues	\$ 8,468	\$ -	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 12,169	\$ 86,320	\$ 21,904	\$ 4,601	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 82,790	\$ 86,925	\$ 21,904	\$ 4,601	\$ 167,547	
172 Academic Village							
Technology Equipment*	State Shared Revenues	\$ 187,082	\$ 1,864	\$ -	\$ -	\$ 10,000	\$267,000 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Music Equipment	State Shared Revenues	\$ 25,199	\$ -	\$ 32,402	\$ -	\$ 25,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 23,167	\$ -	\$ 44,619	\$ 25,868	\$ 137,547	\$0.00 budgeted in FY 2025-26
Campus Enhancement	Capital Revenue	\$ -	\$ -	\$ -	\$ 10,400	\$ -	\$0.00 budgeted in FY 2025-26
Sub total		\$ 235,448	\$ 1,864	\$ 77,021	\$ 36,268	\$ 182,547	
173 FSU Elementary							
Technology Equipment*	State Shared Revenues	\$ 40,670	\$ 622	\$ -	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
School Buses	State Shared Revenues	\$ -	\$ 349,602	\$ 407,532	\$ -	\$ 10,000	\$0.00 budgeted in FY 2025-26
Kitchen Equipment	State Shared Revenues	\$ 6,659	\$ -	\$ 63,881	\$ 4,728	\$ 137,547	\$0.00 budgeted in FY 2025-26
Sub total		\$ 47,329	\$ 350,224	\$ 471,413	\$ 4,728	\$ 157,547	
Grand Total		\$ 633,465	\$ 726,868	\$ 752,975	\$ 84,987	\$ 1,167,827	

*Technology Equipment not covered under the Technology Modernization Project (TMP) ** The Capital Purchase threshold was increased from \$1,000 to \$5,000 in FY 2022-23

OPEB AND DEBT OBLIGATIONS

The Pembroke Pines Charter School System (PPCS) school facilities are owned by the City of Pembroke Pines. Because of this ownership structure, debt is not directly reported in the charter school financial statements as traditional long-term debt. Instead, under Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which became effective for fiscal year 2020-21, these arrangements are accounted for as long-term lease liabilities.

In accordance with GASB 87, PPCS recognizes both a lease liability and a corresponding right-to-use lease asset in its audited financial reports. This reporting change ensures greater transparency by reflecting the full financial commitment of the charter school system to the City for the use of its school facilities. The approximate combined minimum future lease payments due to the City are as follows:

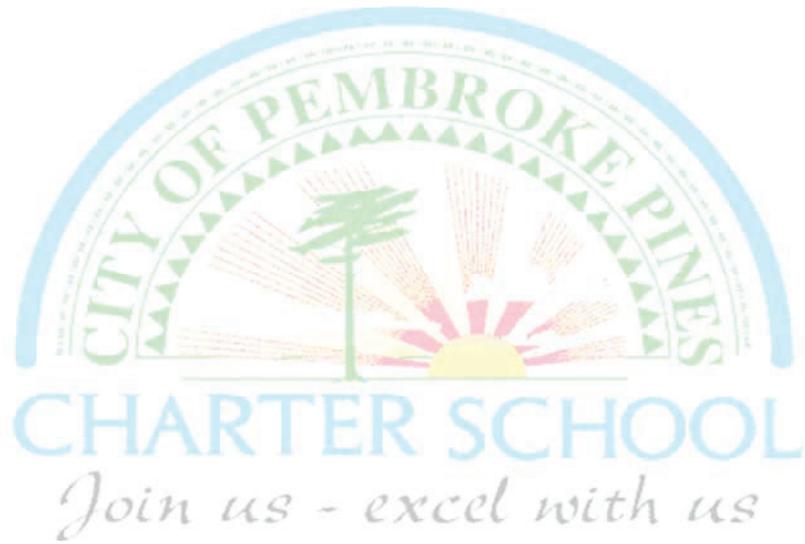
Fiscal Year	Annual Rental Fee
2025	\$ -
2026	\$ 5,893,919
2027	\$ 7,264,828
2028	\$ 5,935,927
2029	\$ 5,929,060
2030-2039	\$ 2,144,623
Total	\$ 27,168,357

The City of Pembroke Pines Charter Schools provide post-employment benefits, such as health insurance, for eligible participants of the School enrolled in the City of Pembroke Pines, Florida Post-Employment Benefit Trust Fund. The Net OPEB Liability reported in the Charter Schools Statement of Net Position for fiscal year end June 30, 2025, is \$228,459. The Net OPEB Liability was measured as of September 30, 2024, and the components are as follows:

Total OPEB Liability	\$ 1,357,036
Plan Fiduciary Net Position	\$ (1,128,577)
Net OPEB Liability	\$ 228,459

The charter schools must contribute to the plan based on the Actuarial Determined Contribution (ADC) as determined by the annual actuarial valuation. The PPCS' determined contribution is costed to object code 526300 General Retirement Health Contributions and the budgeted contribution for the 2024-2025 school year is \$56,000.

2025-2026 General Retirement Health Contributions	Amount
170 Fund-Elementary Schools	\$ 18,334
171 Fund- Middle Schools	\$ 12,348
172 Fund- Academic Village	\$ 18,175
173 Fund- FSU Elementary School	\$ 7,143
Total	\$ 56,000



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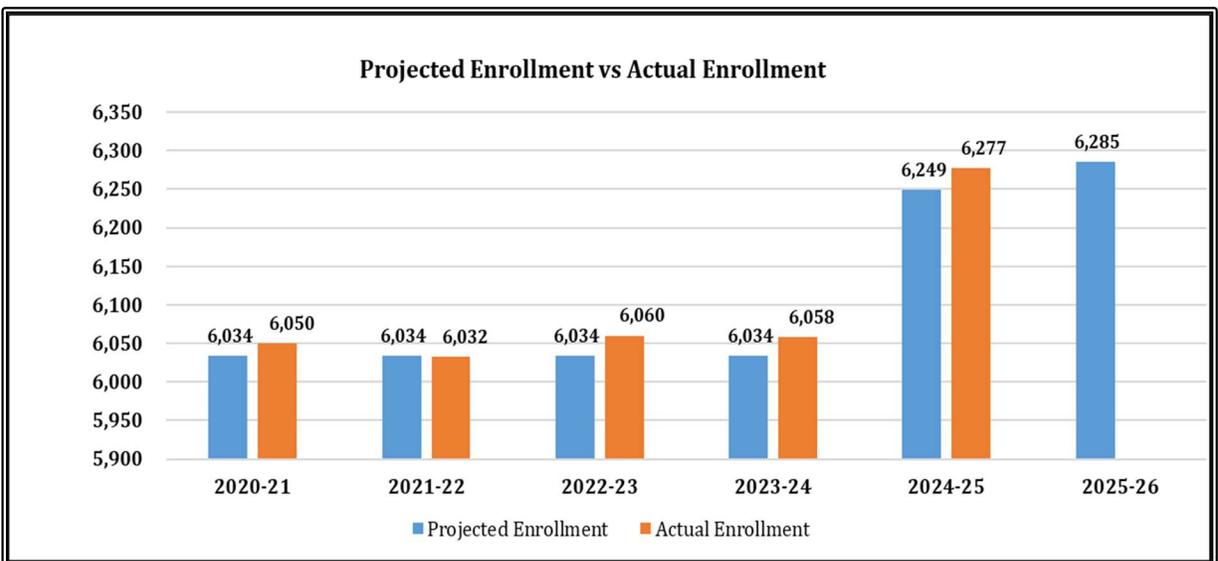
PPCS STUDENT ENROLLMENT PROJECTIONS

Student enrollment, often referred to as student membership, is the main driver that the State Education Department uses to calculate the funding allocation for our charter school system. The PPCS School Administration begins its long term planning for the upcoming school year by forecasting student enrollment while taking into consideration the following factors: current enrollment count, number of newly accepted students via a lottery selection process, student grade level, the number of students that require basic, ESE, ESOL and vocational program services, student retentions and advancements, student withdrawals, and whether or not the school location has the staffing and capacity for additional students. Once school administration determines the projected enrollment for their school locations, the school budget department forecasts revenue and expenditure budgets based on the State’s per student allocation dollar amount.

The PPCS charter school locations are at capacity for the 2025-2026 school year, with projected enrollment of 6,285 students systemwide. Students wishing to enroll are subject to a lottery selection process as mandated under Florida Law. Prior to conducting a lottery, Florida State Statutes allow charter schools to give enrollment preference to:

- Students who are siblings of a student currently enrolled in the charter school
- Students who are the children of an employee of the charter school
- Students who are children of a resident of a municipality that operates a charter school-in-a-municipality
- Students who are the children of active-duty members of any branch of the armed forces

Students are chosen through the lottery process until the number of entrance applications exceeds the capacity by program, class, grade level, or building. Student applicants not picked in the lottery process are placed on a wait list until an opening becomes available at a school location. The PPCS currently has 4,578 applicants on the waiting list. The chart below compares projected enrollment to actual enrollment over a 5-year period. For the FY 2025-26, the PPCS has expanded projected enrollment by 36 student FTES.



PPCS ENROLLMENT HISTORY AND PROJECTIONS

PPCS Enrollment History and Projections							
Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Projected 2025-26*	Projected 2026-27*	Projected 2027-28*	Projected 2028-29*
6,032	6,060	6,058	6,277	6,285	6,285	6,285	6,285

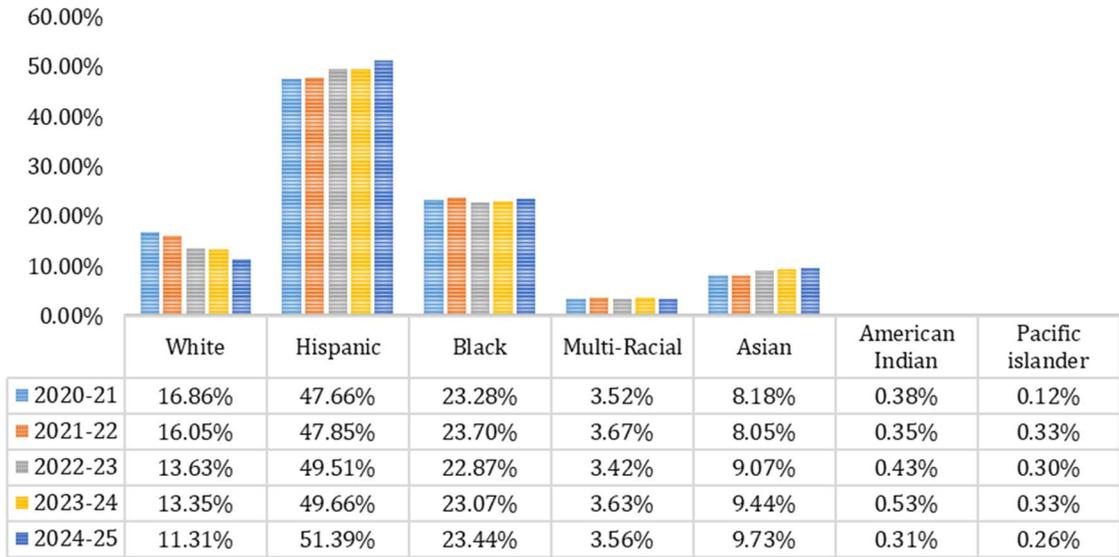
*The PPCS have no projected plans to increase student capacity for FY2026 thru FY2028



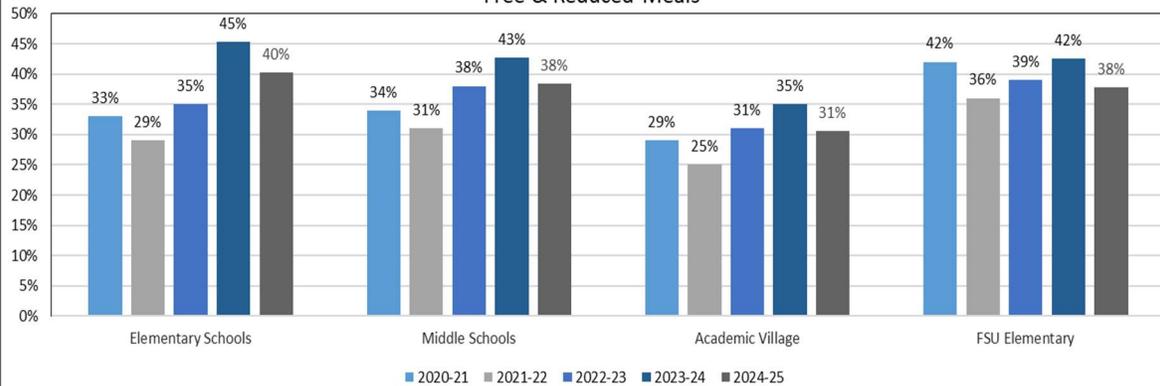
Actual Student Enrollment by Grade Level					
Grade Level	2020-21	2021-22	2022-23	2023-24	2024-25
00-KG	377	368	370	395	419
01-First	419	405	410	408	439
02-Second	436	446	446	444	456
03-Third	442	454	456	448	478
04-Fourth	460	455	451	449	480
05-Fifth	462	466	468	453	484
06-Sixth	542	553	554	542	550
07-Seventh	557	537	562	545	555
08-Eighth	544	544	539	543	548
09-Ninth	479	483	489	486	499
10-Tenth	448	451	454	472	478
11-Eleventh	455	432	442	439	457
12-Twelfth	429	438	419	434	434
Total	6,050	6,032	6,060	6,058	6,277

STUDENTS ENROLLED BY RACE/ETHNICITY

■ 2020-21
 ■ 2021-22
 ■ 2022-23
 ■ 2023-24
 ■ 2024-25



% of School Population with Free & Reduced Meals

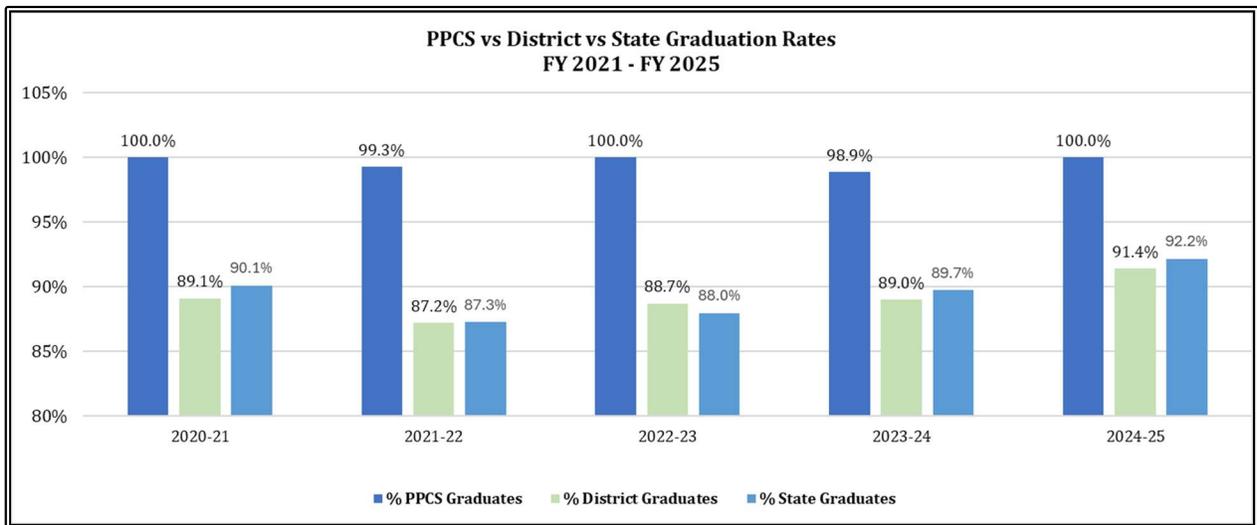


PPCS HIGH SCHOOL GRADUATION & DROPOUT RATES

Federal regulations require each state to calculate a four-year adjusted cohort graduation rate (ACGR) pursuant to Title I, Part A of the Elementary and Secondary Education Act (ESEA). The ACGR includes standard diplomas, but excludes GEDs, both regular and adult, and special diplomas. The U.S. Department of Education adopted this calculation method in an effort to develop uniform, accurate, and comparable graduation rates across all states, and as such, this methodology is currently used in Florida’s school accountability system within the school grades calculation.

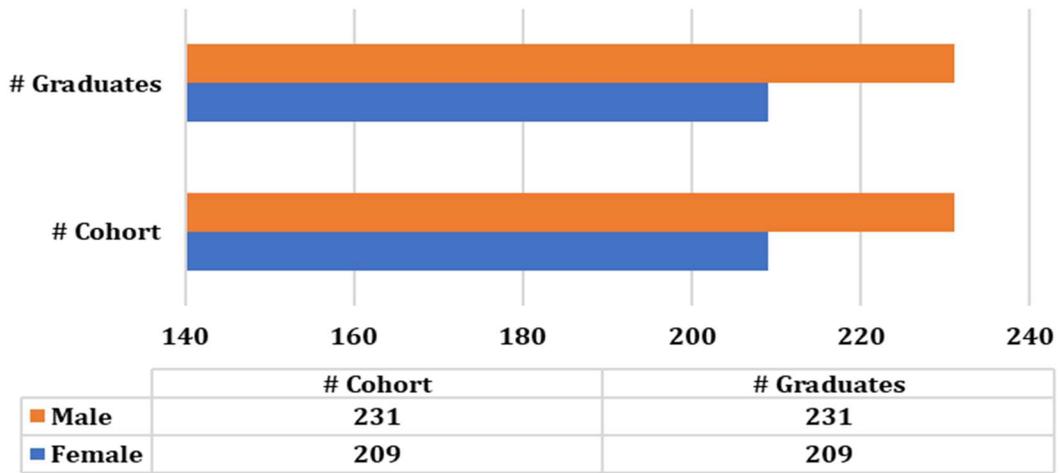
The PPCS graduation rate represented in the tables below is a cohort graduation rate. A cohort is defined as a group of students on the same schedule to graduate. The cohort graduation rate measures the percentage of students who graduate within four years of their first enrollment into 9th grade. Students who subsequently transfer out or pass away are removed from the calculation and students who transfer in are included in the graduation rate for the class with which they are scheduled to graduate, based on their grade level when they enroll.

The PPCS high school graduation rate for the 2024-25 school year was 100%. Additionally, the PPCS exceeded the sponsoring school district’s graduation rate by 8.6 percentage points, and the state’s graduation rate by 7.8 percentage points.

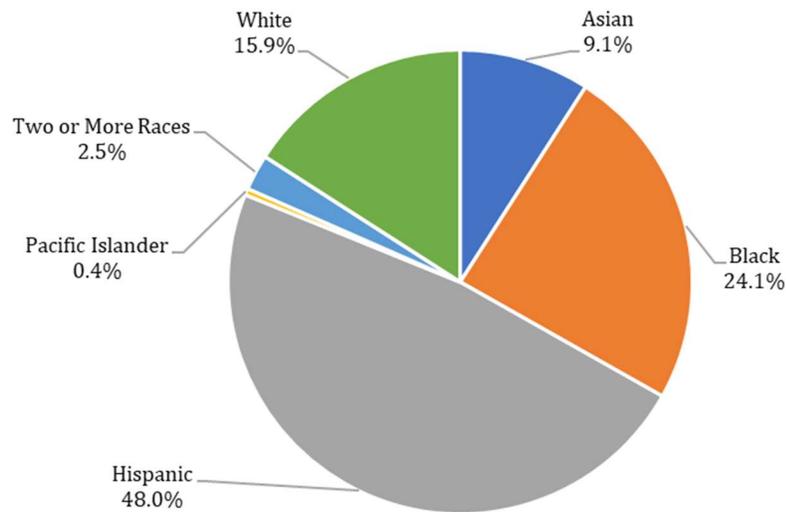


Similar to the cohort graduation rate, the cohort dropout rate is based on the percentage of students who drop out of school within four years of their first enrollment into the ninth grade. At the end of the four years, students can be classified as graduates, dropouts or non-graduates. A dropout is defined as a student who withdraws from school for several reasons, but not to include transferring to another school, home education program or adult education program. The PPCS has proudly maintained a 0% cohort dropout rate for the past 5 school years. In comparison, the 2024-25 dropout rate of the sponsoring school district and state was 0.7% and 1.8%, respectively.

**PPCS Graduate Rate by Gender
FY 2024-2025**



Racial Distribution of PPCS Class of 2025 Graduates (n = 440)



Race	# Cohort	# Graduates	% Graduates
Asian	40	40	9.1%
Black	106	106	24.1%
Hispanic	211	211	48.0%
Pacific Islander	2	2	0.4%
Two or More Races	11	11	2.5%
White	70	70	15.9%
Total	440	440	100.0%

Source: FLDOE Know Your Data Advanced Reports: <https://edudata.fldoe.org/AdvancedReports.html>

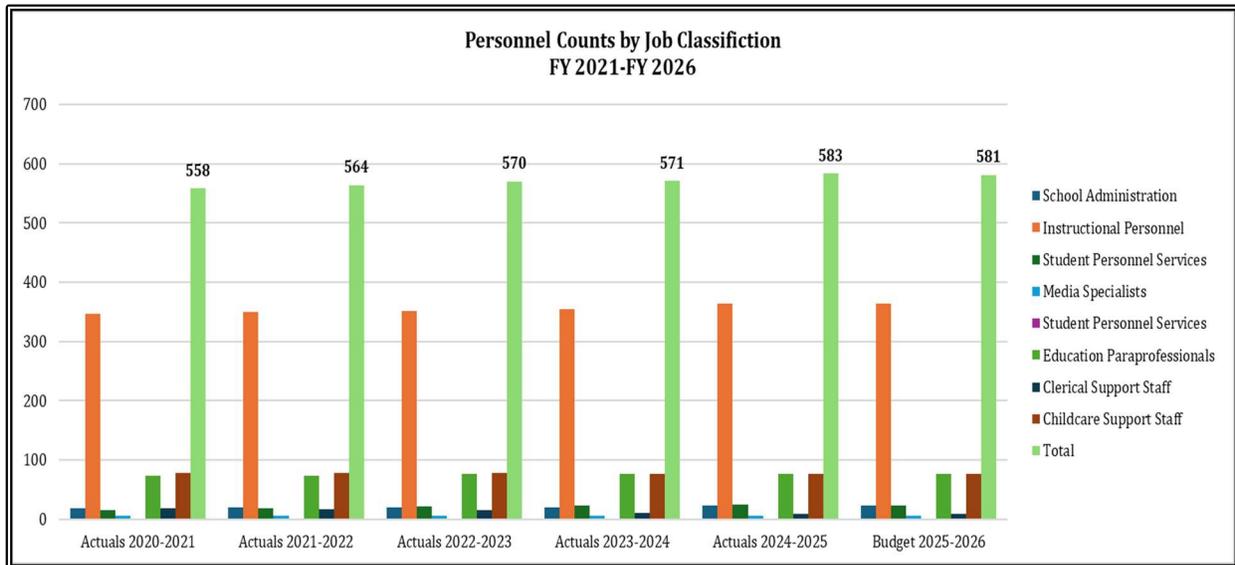
Personnel Trends and Staffing Overview

Over the six-year review period, total personnel increased by 4.1%, from 558 positions in FY 2020-2021 to 581 budgeted positions in FY 2025-2026. Staffing growth has been primarily concentrated in instructional and student support classifications.

Instructional Personnel increased by 17 positions (4.9%), reflecting targeted investments in classroom capacity and academic programming. Student Personnel Services positions increased by eight positions, reinforcing support structures for student achievement and well-being.

Administrative staffing growth has remained measured, increasing by four positions over the review period. Concurrently, Clerical Support Staff positions decreased by eight positions, indicating operational streamlining.

The FY 2025-2026 budget maintains overall staffing levels comparable to FY 2024-2025, with minor reallocation among classifications to align with programmatic and service delivery priorities.



Personnel Counts by Job Classification	Actuals 2020-2021	Actuals 2021-2022	Actuals 2022-2023	Actuals 2023-2024	Actuals 2024-2025	Budget 2025-2026
School Administration	19	21	21	21	23	23
Instructional Personnel	347	350	352	355	364	364
Student Personnel Services	16	18	22	23	25	24
Media Specialists	6	6	6	6	6	6
Student Personnel Services	0	0	0	1	1	1
Education Paraprofessionals	74	74	76	77	77	76
Clerical Support Staff	18	17	15	11	10	10
Childcare Support Staff	78	78	78	77	77	77
Total	558	564	570	571	583	581

POSITION SUMMARY
FY 2021-2026

JOB CLASSIFICATION	JOB POSITION	ACTUAL 2020-2021 F/T	ACTUAL 2020-2021 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2021-2022 F/T	ACTUAL 2021-2022 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2022-2023 F/T	ACTUAL 2022-2023 P/T	FY CHANGE FROM PRIOR YEAR
512018	Assistant Athletic Director	1.00	-	-	1.00	-	-	1.00	-	-
512124	ESE SS Director	-	-	-	-	-	-	-	-	-
512125	School Clerical Specialist I	7.00	-	2.00	6.00	-	(1.00)	6.00	-	-
512133	School Administrative Coordinator I	-	-	-	-	-	-	-	-	-
512134	School Administrative Assistant II	1.00	-	-	1.00	-	-	1.00	-	-
512138	School Clerical Specialist II	3.00	-	1.00	3.00	-	-	3.00	-	-
512139	Interventionist	1.00	-	-	1.00	-	-	3.00	-	2.00
512155	School Administrative Assistant I	1.00	-	1.00	1.00	-	-	1.00	-	-
512163	K-12 Solution Specialist	-	-	-	2.00	-	2.00	2.00	-	-
512164	Director of Innovative Learning	1.00	-	-	1.00	-	-	1.00	-	-
512558	Speech Therapist	3.00	-	-	3.00	-	-	3.00	-	-
512588	Administrative Coordinator	1.00	-	(1.00)	1.00	-	-	-	-	(1.00)
512605	Student Assistance Program Mgr.	-	-	-	1.00	-	1.00	1.00	-	-
512606	School Mental Health Therapist	-	-	-	1.00	-	1.00	3.00	-	2.00
512621	Technology and Instruction Supervisor	1.00	-	-	1.00	-	-	1.00	-	-
512910	Charter School Teacher	341.00	-	-	344.00	-	3.00	339.00	-	(5.00)
512935	ESE Specialist	1.00	-	-	1.00	-	-	1.00	-	-
512941	High School Registrar	-	-	-	-	-	-	-	-	-
512942	High School Assistant Principal	3.00	-	-	3.00	-	-	3.00	-	-
512943	Guidance Director	1.00	-	-	1.00	-	-	1.00	-	-
512944	Student Services Coordinator	1.00	-	(1.00)	1.00	-	-	1.00	-	-
512945	Curriculum Specialist	-	-	-	-	-	-	7.00	-	7.00
512949	Behavior Specialist	2.00	-	-	2.00	-	-	2.00	-	-
512950	Certified Teacher Assistant	3.00	-	-	3.00	-	-	1.00	-	(2.00)
512951	Registrar	1.00	-	-	1.00	-	-	1.00	-	-
512952	Bookkeeper	2.00	-	2.00	2.00	-	-	1.00	-	(1.00)
512953	Assistant Principal	7.00	-	-	7.00	-	-	7.00	-	-
512954	Principal - High School	1.00	-	-	1.00	-	-	1.00	-	-
512956	School Counselor	11.00	-	-	11.00	-	-	11.00	-	-
512957	Media Specialist	6.00	-	-	6.00	-	-	6.00	-	-
512960	Receptionist	1.00	-	-	1.00	-	-	1.00	-	-
512961	Security	1.00	-	-	1.00	-	-	1.00	-	-
512968	Principal - East Campus	1.00	-	-	1.00	-	-	1.00	-	-
512969	Principal - West Campus	1.00	-	-	1.00	-	-	1.00	-	-
512970	Principal - Central Campus	1.00	-	-	1.00	-	-	1.00	-	-
512973	Principal - Pembroke Pines FSU Campus	1.00	-	-	1.00	-	-	1.00	-	-
512982	Testing Coordinator	-	-	-	-	-	-	-	-	-
513190	P/T After School Director	-	7.00	-	-	7.00	-	-	7.00	-
513191	P/T After School Asst Director	-	-	-	-	-	-	-	-	-
513403	P/T Bookkeeper	-	3.00	-	-	3.00	-	-	3.00	-
513529	P/T ESE Assistant	-	-	-	-	-	-	-	2.00	2.00
513533	P/T Testing Coordinator	-	-	-	-	-	-	-	-	-
513554	P/Teacher Assistant	-	71.00	(2.00)	-	71.00	-	-	73.00	2.00
513556	P/T After School Care Assistant	-	63.00	1.00	-	62.00	(1.00)	-	61.00	(1.00)
513559	P/T Certified Teacher	-	3.00	-	-	3.00	-	-	3.00	-
513683	School P/T Clerk Specialist I	-	2.00	-	-	2.00	-	-	2.00	-
513686	P/T Aftercare Clerk Specialist I	-	3.00	(1.00)	-	4.00	1.00	-	5.00	1.00
	Totals	406.00	152	2	412	152	6	414	156	6
	Total School Employees Per Fiscal Year	558			564			570		

POSITION SUMMARY
FY 2021-2026

JOB CLASSIFICATION	JOB POSITION	ACTUAL 2023-2024 F/T	ACTUAL 2023-2024 P/T	FY CHANGE FROM PRIOR YEAR	ACTUAL 2024-2025 F/T	ACTUAL 2024-2025 P/T	FY CHANGE FROM PRIOR YEAR	PROJECTED 2025-2026 F/T	PROJECTED 2025-2026 P/T	FY CHANGE FROM PRIOR YEAR
512018	Assistant Athletic Director	1.00	-	-	1.00	-	-	1.00	-	-
512124	ESE SS Director	-	-	-	1.00	-	1.00	1.00	-	-
512125	School Clerical Specialist I	5.00	-	(1.00)	5.00	-	-	5.00	-	-
512133	School Administrative Coordinator I	-	-	-	-	-	-	-	-	-
512134	School Administrative Assistant II	-	-	(1.00)	-	-	-	-	-	-
512138	School Clerical Specialist II	1.00	-	(2.00)	1.00	-	-	1.00	-	-
512139	Interventionist	3.00	-	-	3.00	-	-	3.00	-	-
512155	School Administrative Assistant I	-	-	(1.00)	-	-	-	-	-	-
512163	K-12 Solution Specialist	2.00	-	-	3.00	-	1.00	3.00	-	-
512164	Director of Innovative Learning	1.00	-	-	1.00	-	-	1.00	-	-
512558	Speech Therapist	4.00	-	1.00	3.00	-	(1.00)	3.00	-	-
512588	Administrative Coordinator	-	-	-	-	-	-	-	-	-
512605	Student Assistance Program Mgr.	1.00	-	-	1.00	-	-	1.00	-	-
512606	School Mental Health Therapist	4.00	-	1.00	6.00	-	2.00	5.00	-	(1.00)
512621	Technology and Instruction Supervisor	1.00	-	-	1.00	-	-	1.00	-	-
512910	Charter School Teacher	341.00	-	2.00	349.00	-	8.00	349.00	-	-
512935	ESE Specialist	1.00	-	-	1.00	-	-	1.00	-	-
512941	High School Registrar	-	-	-	-	-	-	-	-	-
512942	High School Assistant Principal	3.00	-	-	3.00	-	-	3.00	-	-
512943	Guidance Director	1.00	-	-	1.00	-	-	1.00	-	-
512944	Student Services Coordinator	1.00	-	-	1.00	-	-	1.00	-	-
512945	Curriculum Specialist	7.00	-	-	7.00	-	-	7.00	-	-
512949	Behavior Specialist	2.00	-	-	2.00	-	-	2.00	-	-
512950	Certified Teacher Assistant	1.00	-	-	1.00	-	-	1.00	-	-
512951	Registrar	2.00	-	1.00	2.00	-	-	2.00	-	-
512952	Bookkeeper	1.00	-	-	1.00	-	-	1.00	-	-
512953	Assistant Principal	7.00	-	-	7.00	-	-	7.00	-	-
512954	Principal - High School	1.00	-	-	1.00	-	-	1.00	-	-
512956	School Counselor	11.00	-	-	11.00	-	-	11.00	-	-
512957	Media Specialist	6.00	-	-	6.00	-	-	6.00	-	-
512960	Receptionist	1.00	-	-	-	-	(1.00)	-	-	-
512961	Security	1.00	-	-	1.00	-	-	1.00	-	-
512968	Principal - East Campus	1.00	-	-	1.00	-	-	1.00	-	-
512969	Principal - West Campus	1.00	-	-	1.00	-	-	1.00	-	-
512970	Principal - Central Campus	1.00	-	-	1.00	-	-	1.00	-	-
512973	Principal - Pembroke Pines FSU Campus	1.00	-	-	1.00	-	-	1.00	-	-
512982	Testing Coordinator	-	-	-	-	-	-	-	-	-
513190	P/T After School Director	-	6.00	(1.00)	-	6.00	-	-	6.00	-
513191	P/T After School Asst Director	-	1.00	1.00	-	1.00	-	-	1.00	-
513403	P/T Bookkeeper	-	4.00	1.00	-	4.00	-	-	4.00	-
513529	P/T ESE Assistant	-	2.00	-	-	2.00	-	-	1.00	(1.00)
513533	P/T Testing Coordinator	-	1.00	1.00	-	1.00	-	-	1.00	-
513554	P/Teacher Assistant	-	74.00	1.00	-	74.00	-	-	74.00	-
513556	P/T After School Care Assistant	-	59.00	(2.00)	-	60.00	1.00	-	60.00	-
513559	P/T Certified Teacher	-	3.00	-	-	5.00	2.00	-	5.00	-
513683	School P/T Clerk Specialist I	-	2.00	-	-	2.00	-	-	2.00	-
513686	P/T Aftercare Clerk Specialist I	-	5.00	-	-	4.00	(1.00)	-	4.00	-
	Totals	414.00	157.00	1.00	424.00	159.00	12.00	423.00	158.00	(2.00)
	Total School Employees Per Fiscal Year	571			583			581		

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	512139 Interventionist	1.34	-	-	-	1.34	-
	512910 Charter School Teacher	97.1	-	(0.67)	-	96.43	-
	513554 PT Teacher Assistant	-	45.0	-	-	-	45.0
	513559 PT Certified Teacher	-	2.0	-	-	-	2.0
	515005 Supplements	-	-	-	-	-	-
5101 K-3 Basic		98.44	47.0	(0.67)	-	97.77	47.0
5102 4-8 Basic							
	512139 Interventionist	0.66	-	-	-	0.66	-
	512910 Charter School Teacher	133.9	-	0.67	-	134.57	-
	513554 PT Teacher Assistant	-	28.0	-	-	-	28.0
	513559 PT Certified Teacher	-	1.0	-	-	-	1.0
	515005 Supplements	-	-	-	-	-	-
5102 4-8 Basic		134.56	29.0	0.67	-	135.23	29.0
5103 9-12 Basic							
	512910 Charter School Teacher	86.0	-	1.0	-	87.0	-
5103 9-12 Basic		86.0	-	1.0	-	87.0	-
5250 Exceptional Student Prog							
	512124 ESE SS Director	1.0	-	-	-	1.0	-
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512558 Speech Therapist	3.0	-	-	-	3.0	-
	512910 Charter School Teacher	30.0	-	(1.0)	-	29.0	-
	512935 ESE Specialist	-	-	1.0	-	1.0	-
	512944 Student Services Coordinator	1.0	-	-	-	1.0	-
	513529 P/T ESE Assistant	-	2.0	-	(1.0)	-	1.0
	513554 PT Teacher Assistant	-	1.0	-	-	-	1.0
	513559 PT Certified Teacher	-	2.0	-	-	-	2.0
	515005 Supplements	-	-	-	-	-	-
5250 Exceptional Student Prog		36.0	5.0	-	(1.0)	36.0	4.0
5300 Vocational 6-12							
	512910 Charter School Teacher	2.0	-	-	-	2.0	-
5300 Vocational 6-12		2.0	-	-	-	2.0	-
6120 Guidance Services							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512139 Interventionist	1.0	-	-	-	1.0	-
	512943 Guidance Director	1.0	-	-	-	1.0	-
	512956 School Counselor	11.0	-	-	-	11.0	-
	513533 PT Testing Coordinator	-	1.0	-	-	-	1.0
6120 Guidance Services		14.0	1.0	-	-	14.0	1.0
6130 Health Services							
	512605 Student Assistance Prog Mgr	1.0	-	-	-	1.0	-
	512606 Sch Mental Health Therapist	6.0	-	(1.0)	-	5.0	-
6130 Health Services		7.0	-	(1.0)	-	6.0	-
6200 Instruct Media Services							
	512950 Teacher Assistant	1.0	-	-	-	1.0	-
	512957 Media Specialist	6.0	-	-	-	6.0	-
6200 Instruct Media Services		7.0	-	-	-	7.0	-

City of Pembroke Pines, Florida

Charter Schools - All Sites

Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
6303 Inst. and Curriculum Dev. Serv							
	512935 ESE Specialist	1.0	-	(1.0)	-	-	-
	512945 Curriculum Specialist	7.0	-	-	-	7.0	-
	515005 Supplements	-	-	-	-	-	-
	515015 Payment in Lieu of Benefits	-	-	-	-	-	-
6303 Inst. and Curriculum Dev. Serv		8.0	-	(1.0)	-	7.0	-
7300 School Administration							
	512125 Sch Clerical Spec I	3.0	-	-	-	3.0	-
	512138 Sch Clerical Spec II	1.0	-	-	-	1.0	-
	512942 High School Asst Principal	3.0	-	-	-	3.0	-
	512949 Behavior Specialist	2.0	-	-	-	2.0	-
	512951 Registrar	2.0	-	-	-	2.0	-
	512952 Bookkeeper	1.0	-	-	-	1.0	-
	512953 Assistant Principal	7.0	-	-	-	7.0	-
	512954 Principal High School	1.0	-	-	-	1.0	-
	512968 Principal East Campus	1.0	-	-	-	1.0	-
	512969 Principal West Campus	1.0	-	-	-	1.0	-
	512970 Principal Central Campus	1.0	-	-	-	1.0	-
	512973 Principal FSU	1.0	-	-	-	1.0	-
	513683 PT Sch Clerk Spec I	-	2.0	-	-	-	2.0
7300 School Administration		24.0	2.0	-	-	24.0	2.0
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	3.0	-	-	-	3.0	-
	512164 Dir. of Innovative Learning	1.0	-	-	-	1.0	-
	512621 Technology & Instruction Sup	1.0	-	-	-	1.0	-
	515005 Supplements	-	-	-	-	-	-
	515015 Payment in Lieu of Benefits	-	-	-	-	-	-
7301 Office of Innovative Learning		5.0	-	-	-	5.0	-
7900 Operation of Plant							
	512961 Security	1.0	-	-	-	1.0	-
7900 Operation of Plant		1.0	-	-	-	1.0	-
9102 Child Care Supervision							
	513190 PT After School Director	-	6.0	-	-	-	6.0
	513191 PT After School Asst Director	-	1.0	-	-	-	1.0
	513403 PT Bookkeeper	-	4.0	-	-	-	4.0
	513556 PT After School Care	-	60.0	-	-	-	60.0
	513686 PT Sch Clerk Spec I	-	4.0	-	-	-	4.0
9102 Child Care Supervision		-	75.0	-	-	-	75.0
9900 Athletics							
	512018 Assistant Athletic Director	1.0	-	-	-	1.0	-
9900 Athletics		1.0	-	-	-	1.0	-
Total All Sites		424.00	159.00	-1.00	-1.00	423.00	158.00

City of Pembroke Pines, Florida
170 Charter Elementary Schools
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	73.08	-	(0.67)	-	72.41	-
513554	PT Teacher Assistant	-	36.0	-	-	-	36.0
513559	PT Certified Teacher	-	2.0	-	-	-	2.0
515005	Supplements	-	-	-	-	-	-
5102 4-8 Basic							
512910	Charter School Teacher	35.92	-	0.33	-	36.25	-
513554	PT Teacher Assistant	-	12.0	-	-	-	12.0
513559	PT Certified Teacher	-	1.0	-	-	-	1.0
515005	Supplements	-	-	-	-	-	-
5250 Exceptional Student Prog							
512124	ESE SS Director	0.33	-	-	-	0.33	-
512558	Speech Therapist	0.5	-	-	-	0.5	-
512910	Charter School Teacher	8.99	-	-	-	8.99	-
513554	PT Teacher Assistant	-	1.0	-	-	-	1.0
6120 Guidance Services							
512956	School Counselor	3.0	-	-	-	3.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
512606	Sch Mental Health Therapist	1.67	-	(0.25)	-	1.42	-
6200 Instruct Media Services							
512950	Teacher Assistant	1.0	-	-	-	1.0	-
512957	Media Specialist	2.5	-	-	-	2.5	-
6303 Inst. and Curriculum Dev. Serv							
512945	Curriculum Specialist	3.0	-	-	-	3.0	-
7300 School Administration							
512125	Sch Clerical Spec I	1.5	-	-	-	1.5	-
512951	Registrar	1.0	-	-	-	1.0	-
512952	Bookkeeper	1.0	-	-	-	1.0	-
512953	Assistant Principal	3.0	-	-	-	3.0	-
512968	Principal East Campus	1.0	-	-	-	1.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	0.83	-	-	-	0.83	-
512164	Dir. of Innovative Learning	0.25	-	-	-	0.25	-
512621	Technology & Instruction Sup	0.25	-	-	-	0.25	-
515005	Supplements	-	-	-	-	-	-
515015	Payment in Lieu of Benefits	-	-	-	-	-	-
9102 Child Care Supervision							
513190	PT After School Director	-	5.0	-	-	-	5.0
513403	PT Bookkeeper	-	3.0	-	-	-	3.0
513556	PT After School Care	-	48.0	-	-	-	48.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
Position Comparison By Function

513686 PT Sch Clerk Spec I	-	4.0	-	-	-	4.0
Total Charter Elementary Schools	140.07	112.0	(0.59)	-	139.48	112.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00550 Elementary East Campus
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	26.03	-	-	-	26.03	-
513554	PT Teacher Assistant	-	11.0	-	-	-	11.0
5102 4-8 Basic							
512910	Charter School Teacher	12.97	-	-	-	12.97	-
513554	PT Teacher Assistant	-	4.0	-	-	-	4.0
5250 Exceptional Student Prog							
512124	ESE SS Director	0.33	-	-	-	0.33	-
512910	Charter School Teacher	3.33	-	-	-	3.33	-
513554	PT Teacher Assistant	-	1.0	-	-	-	1.0
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512605	Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
6200 Instruct Media Services							
512957	Media Specialist	1.0	-	-	-	1.0	-
6303 Inst. and Curriculum Dev. Serv							
512945	Curriculum Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512952	Bookkeeper	1.0	-	-	-	1.0	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512968	Principal East Campus	1.0	-	-	-	1.0	-
7301 Office of Innovative Learning							
512164	Dir. of Innovative Learning	0.25	-	-	-	0.25	-
512621	Technology & Instruction Sup	0.25	-	-	-	0.25	-
9102 Child Care Supervision							
513190	PT After School Director	-	2.0	-	-	-	2.0
513403	PT Bookkeeper	-	1.0	-	-	-	1.0
513556	PT After School Care	-	16.0	-	-	-	16.0
513686	PT Sch Clerk Spec I	-	2.0	-	-	-	2.0
00550 Elementary East Campus		49.41	37.0	-	-	49.41	37.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00551 Elementary West Campus
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	512910 Charter School Teacher	24.69	-	-	-	24.69	-
	513554 PT Teacher Assistant	-	12.0	-	-	-	12.0
	513559 PT Certified Teacher	-	2.0	-	-	-	2.0
5102 4-8 Basic							
	512910 Charter School Teacher	12.31	-	-	-	12.31	-
	513554 PT Teacher Assistant	-	5.0	-	-	-	5.0
	513559 PT Certified Teacher	-	1.0	-	-	-	1.0
5250 Exceptional Student Prog							
	512558 Speech Therapist	0.5	-	-	-	0.5	-
	512910 Charter School Teacher	3.33	-	-	-	3.33	-
6120 Guidance Services							
	512956 School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
	512606 Sch Mental Health Therapist	1.0	-	(0.25)	-	0.75	-
6200 Instruct Media Services							
	512950 Teacher Assistant	1.0	-	-	-	1.0	-
	512957 Media Specialist	1.0	-	-	-	1.0	-
6303 Inst. and Curriculum Dev. Serv							
	512945 Curriculum Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512951 Registrar	0.5	-	-	-	0.5	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512969 Principal West Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	0.25	-	-	-	0.25	-
9102 Child Care Supervision							
	513190 PT After School Director	-	1.0	-	-	-	1.0
	513403 PT Bookkeeper	-	1.0	-	-	-	1.0
	513556 PT After School Care	-	16.0	-	-	-	16.0
	513686 PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
00551 Elementary West Campus		49.08	39.0	(0.25)	-	48.83	39.0

City of Pembroke Pines, Florida
170 Charter Elementary Schools
00552 Elementary Central Campus
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
512910	Charter School Teacher	22.36	-	(0.67)	-	21.69	-
513554	PT Teacher Assistant	-	13.0	-	-	-	13.0
515005	Supplements	-	-	-	-	-	-
5102 4-8 Basic							
512910	Charter School Teacher	10.64	-	0.33	-	10.97	-
513554	PT Teacher Assistant	-	3.0	-	-	-	3.0
515005	Supplements	-	-	-	-	-	-
5250 Exceptional Student Prog							
512910	Charter School Teacher	2.33	-	-	-	2.33	-
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512606	Sch Mental Health Therapist	0.67	-	-	-	0.67	-
6200 Instruct Media Services							
512957	Media Specialist	0.5	-	-	-	0.5	-
6303 Inst. and Curriculum Dev. Serv							
512945	Curriculum Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512125	Sch Clerical Spec I	0.5	-	-	-	0.5	-
512951	Registrar	0.5	-	-	-	0.5	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	0.58	-	-	-	0.58	-
515005	Supplements	-	-	-	-	-	-
515015	Payment in Lieu of Benefits	-	-	-	-	-	-
9102 Child Care Supervision							
513190	PT After School Director	-	2.0	-	-	-	2.0
513403	PT Bookkeeper	-	1.0	-	-	-	1.0
513556	PT After School Care	-	16.0	-	-	-	16.0
513686	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
00552 Elementary Central Campus		41.58	36.0	(0.34)	-	41.24	36.0
Total Charter Elementary Schools		140.07	112.0	(0.59)	-	139.48	112.0

City of Pembroke Pines, Florida

171 Charter Middle Schools

Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
512910	Charter School Teacher	71.0	-	0.34	-	71.34	-
513554	PT Teacher Assistant	-	9.0	-	-	-	9.0
515005	Supplements	-	-	-	-	-	-
5250 Exceptional Student Prog							
512124	ESE SS Director	0.33	-	-	-	0.33	-
512558	Speech Therapist	0.5	-	-	-	0.5	-
512910	Charter School Teacher	7.67	-	(1.0)	-	6.67	-
512944	Student Services Coordinator	-	-	0.5	-	0.5	-
6120 Guidance Services							
512956	School Counselor	2.0	-	-	-	2.0	-
513533	PT Testing Coordinator	-	1.0	-	-	-	1.0
6130 Health Services							
512605	Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
512606	Sch Mental Health Therapist	1.67	-	(0.25)	-	1.42	-
6200 Instruct Media Services							
512957	Media Specialist	1.5	-	-	-	1.5	-
6303 Inst. and Curriculum Dev. Serv							
512945	Curriculum Specialist	2.0	-	-	-	2.0	-
515005	Supplements	-	-	-	-	-	-
515015	Payment in Lieu of Benefits	-	-	-	-	-	-
7300 School Administration							
512125	Sch Clerical Spec I	0.5	-	-	-	0.5	-
512138	Sch Clerical Spec II	1.0	-	-	-	1.0	-
512951	Registrar	1.0	-	-	-	1.0	-
512953	Assistant Principal	2.0	-	-	-	2.0	-
512969	Principal West Campus	0.5	-	-	-	0.5	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
513683	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	0.83	-	-	-	0.83	-
512164	Dir. of Innovative Learning	0.25	-	-	-	0.25	-
512621	Technology & Instruction Sup	0.25	-	-	-	0.25	-
515005	Supplements	-	-	-	-	-	-
515015	Payment in Lieu of Benefits	-	-	-	-	-	-
Total Charter Middle Schools		93.75	11.0	(0.41)	-	93.34	11.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
00553 Middle West Campus
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	512910 Charter School Teacher	34.0	-	-	-	34.0	-
	513554 PT Teacher Assistant	-	5.0	-	-	-	5.0
5250 Exceptional Student Prog							
	512558 Speech Therapist	0.5	-	-	-	0.5	-
	512910 Charter School Teacher	3.33	-	-	-	3.33	-
	512944 Student Services Coordinator	-	-	0.5	-	0.5	-
6120 Guidance Services							
	512956 School Counselor	1.0	-	-	-	1.0	-
	513533 PT Testing Coordinator	-	1.0	-	-	-	1.0
6130 Health Services							
	512605 Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
	512606 Sch Mental Health Therapist	0.67	-	-	-	0.67	-
6200 Instruct Media Services							
	512957 Media Specialist	1.0	-	-	-	1.0	-
6303 Inst. and Curriculum Dev. Serv							
	512945 Curriculum Specialist	1.0	-	-	-	1.0	-
	515005 Supplements	-	-	-	-	-	-
	515015 Payment in Lieu of Benefits	-	-	-	-	-	-
7300 School Administration							
	512138 Sch Clerical Spec II	1.0	-	-	-	1.0	-
	512951 Registrar	0.5	-	-	-	0.5	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512969 Principal West Campus	0.5	-	-	-	0.5	-
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	0.58	-	-	-	0.58	-
	515005 Supplements	-	-	-	-	-	-
	515015 Payment in Lieu of Benefits	-	-	-	-	-	-
00553 Middle West Campus		45.33	6.0	0.5	-	45.83	6.0

City of Pembroke Pines, Florida
171 Charter Middle Schools
00554 Middle Central Campus
Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
512910	Charter School Teacher	37.0	-	0.34	-	37.34	-
513554	PT Teacher Assistant	-	4.0	-	-	-	4.0
515005	Supplements	-	-	-	-	-	-
5250 Exceptional Student Prog							
512124	ESE SS Director	0.33	-	-	-	0.33	-
512910	Charter School Teacher	4.34	-	(1.0)	-	3.34	-
6120 Guidance Services							
512956	School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
512606	Sch Mental Health Therapist	1.0	-	(0.25)	-	0.75	-
6200 Instruct Media Services							
512957	Media Specialist	0.5	-	-	-	0.5	-
6303 Inst. and Curriculum Dev. Serv							
512945	Curriculum Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
512125	Sch Clerical Spec I	0.5	-	-	-	0.5	-
512951	Registrar	0.5	-	-	-	0.5	-
512953	Assistant Principal	1.0	-	-	-	1.0	-
512970	Principal Central Campus	0.5	-	-	-	0.5	-
513683	PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
512163	K-12 Solution Specialist	0.25	-	-	-	0.25	-
512164	Dir. of Innovative Learning	0.25	-	-	-	0.25	-
512621	Technology & Instruction Sup	0.25	-	-	-	0.25	-
00554 Middle Central Campus		48.42	5.0	(0.91)	-	47.51	5.0
Total Charter Middle Schools		93.75	11.0	(0.41)	-	93.34	11.0

City of Pembroke Pines, Florida

172 Academic Village School

Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5102 4-8 Basic							
	512910 Charter School Teacher	16.0	-	-	-	16.0	-
5103 9-12 Basic							
	512910 Charter School Teacher	86.0	-	1.0	-	87.0	-
5250 Exceptional Student Prog							
	512124 ESE SS Director	0.34	-	-	-	0.34	-
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512558 Speech Therapist	1.0	-	-	-	1.0	-
	512910 Charter School Teacher	6.0	-	-	-	6.0	-
	512935 ESE Specialist	-	-	1.0	-	1.0	-
	515005 Supplements	-	-	-	-	-	-
5300 Vocational 6-12							
	512910 Charter School Teacher	2.0	-	-	-	2.0	-
6120 Guidance Services							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512139 Interventionist	1.0	-	-	-	1.0	-
	512943 Guidance Director	1.0	-	-	-	1.0	-
	512956 School Counselor	5.0	-	-	-	5.0	-
6130 Health Services							
	512605 Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
	512606 Sch Mental Health Therapist	1.66	-	(0.25)	-	1.41	-
6200 Instruct Media Services							
	512957 Media Specialist	1.0	-	-	-	1.0	-
6303 Inst. and Curriculum Dev. Serv							
	512935 ESE Specialist	1.0	-	(1.0)	-	-	-
	512945 Curriculum Specialist	1.0	-	-	-	1.0	-
	515005 Supplements	-	-	-	-	-	-
7300 School Administration							
	512125 Sch Clerical Spec I	1.0	-	-	-	1.0	-
	512942 High School Asst Principal	3.0	-	-	-	3.0	-
	512949 Behavior Specialist	2.0	-	-	-	2.0	-
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512954 Principal High School	1.0	-	-	-	1.0	-
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	0.84	-	-	-	0.84	-
	512164 Dir. of Innovative Learning	0.25	-	-	-	0.25	-
	512621 Technology & Instruction Sup	0.25	-	-	-	0.25	-
	515005 Supplements	-	-	-	-	-	-
	515015 Payment in Lieu of Benefits	-	-	-	-	-	-
7900 Operation of Plant							
	512961 Security	1.0	-	-	-	1.0	-
9900 Athletics							
	512018 Assistant Athletic Director	1.0	-	-	-	1.0	-

City of Pembroke Pines, Florida
172 Academic Village School
Position Comparison By Function

Total Academic Village School	136.59	-	0.75	-	137.34	-
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City of Pembroke Pines, Florida

173 FSU Charter Schools

Position Comparison By Function

School Function	Job Class	2024-25 Existing Positions		2025-26 New Positions		2025-26 Total Positions	
		FT	PT	FT	PT	FT	PT
5101 K-3 Basic							
	512139 Interventionist	1.34	-	-	-	1.34	-
	512910 Charter School Teacher	24.02	-	-	-	24.02	-
	513554 PT Teacher Assistant	-	9.0	-	-	-	9.0
5102 4-8 Basic							
	512139 Interventionist	0.66	-	-	-	0.66	-
	512910 Charter School Teacher	10.98	-	-	-	10.98	-
	513554 PT Teacher Assistant	-	7.0	-	-	-	7.0
5250 Exceptional Student Prog							
	512558 Speech Therapist	1.0	-	-	-	1.0	-
	512910 Charter School Teacher	7.34	-	-	-	7.34	-
	512944 Student Services Coordinator	1.0	-	(0.5)	-	0.5	-
	513529 P/T ESE Assistant	-	2.0	-	(1.0)	-	1.0
	513559 PT Certified Teacher	-	2.0	-	-	-	2.0
6120 Guidance Services							
	512956 School Counselor	1.0	-	-	-	1.0	-
6130 Health Services							
	512605 Student Assistance Prog Mgr	0.25	-	-	-	0.25	-
	512606 Sch Mental Health Therapist	1.0	-	(0.25)	-	0.75	-
6200 Instruct Media Services							
	512957 Media Specialist	1.0	-	-	-	1.0	-
6303 Inst. and Curriculum Dev. Serv							
	512945 Curriculum Specialist	1.0	-	-	-	1.0	-
7300 School Administration							
	512953 Assistant Principal	1.0	-	-	-	1.0	-
	512973 Principal FSU	1.0	-	-	-	1.0	-
	513683 PT Sch Clerk Spec I	-	1.0	-	-	-	1.0
7301 Office of Innovative Learning							
	512163 K-12 Solution Specialist	0.5	-	-	-	0.5	-
	512164 Dir. of Innovative Learning	0.25	-	-	-	0.25	-
	512621 Technology & Instruction Sup	0.25	-	-	-	0.25	-
9102 Child Care Supervision							
	513190 PT After School Director	-	1.0	-	-	-	1.0
	513191 PT After School Asst Director	-	1.0	-	-	-	1.0
	513403 PT Bookkeeper	-	1.0	-	-	-	1.0
	513556 PT After School Care	-	12.0	-	-	-	12.0
Total FSU Charter Schools		53.59	36.0	(0.75)	(1.0)	52.84	35.0

2024-25 SCHOOL REPORT CARD

PEMBROKE PINES CHARTER ELEMENTARY

Grades Served:



District Sponsor:

School Board of Broward County

Type:

Elementary School

Principals:

Channale Augustin

East Elementary

Michael Castellano

West Elementary

Sean Chance

Central Elementary

Contact Info:

10801 Pembroke Road
 Pembroke Pines, FL 33025
 (954) 450-6990

School Grade



English Language Arts

Achievement 84%

Learning Gains 68%

Lowest 25% Learning Gains 61%

Mathematics

Achievement 89%

Learning Gains 71%

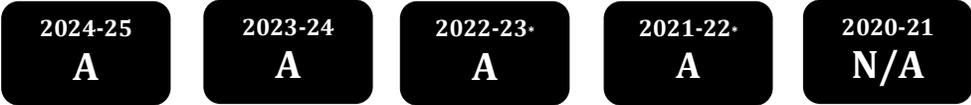
Lowest 25% Learning Gains 69%

Science

Achievement 69%

School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

SCHOOL GRADE -5 YEAR HISTORY



***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

***2022-23** Beginning with the 2022-23 school year, the Florida implemented new statewide, standardized assessments in English Language Arts (ELA) and Mathematics: Florida Assessment of Student Thinking (FAST) and updated Algebra 1 and Geometry end-of course (EOC) assessments aligned with the new Benchmarks for Excellent Student Thinking (BEST) content standards. In October 2023, the State Board of Education established Achievement Level Standards for the FAST and BEST assessments. Thus, results from the 2022-23 BEST assessments cannot be compared to the former ELA and Mathematics assessments used from 2014-15 through 2021-22 that were aligned with the Florida Standards and reported on a different score scale with different cut scores.

**City of Pembroke Pines Charter Elementary Schools
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- English Language Arts - FAST

Grade Level	2022-23 PPCES Score	2022-23 Broward District Score	2022-23 Florida State Score
3	73%	54%	51%
4	72%	54%	52%
5	74%	51%	50%

Grade Level	2023-24 PPCES Score	2023-24 Broward District Score	2023-24 Florida State Score
3	86%	57%	55%
4	77%	57%	53%
5	78%	60%	55%

Grade Level	2024-25 PPCES Score	2024-25 Broward District Score	2024-25 Florida State Score
3	85%	61%	57%
4	84%	62%	56%
5	82%	62%	56%

State Assessment- Mathematics - FAST

Grade Level	2022-23 PPCES Score	2022-23 Broward District Score	2022-23 Florida State Score
3	91%	60%	57%
4	87%	62%	58%
5	88%	55%	51%

Grade Level	2023-24 PPCES Score	2023-24 Broward District Score	2023-24 Florida State Score
3	91%	65%	60%
4	86%	63%	58%
5	80%	61%	55%

Grade Level	2024-25 PPCES Score	2024-25 Broward District Score	2024-25 Florida State Score
3	79%	68%	63%
4	79%	69%	62%
5	75%	63%	56%

State Assessment- Science - FSSA

Grade Level	2022-23 PPCES Score	2022-23 Broward District Score	2022-23 Florida State Score
5	70%	46%	51%

Grade Level	2023-24 PPCES Score	2023-24 Broward District Score	2023-24 Florida State Score
5	68%	52%	53%

Grade Level	2024-25 PPCES Score	2024-25 Broward District Score	2024-25 Florida State Score
5	68%	57%	55%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

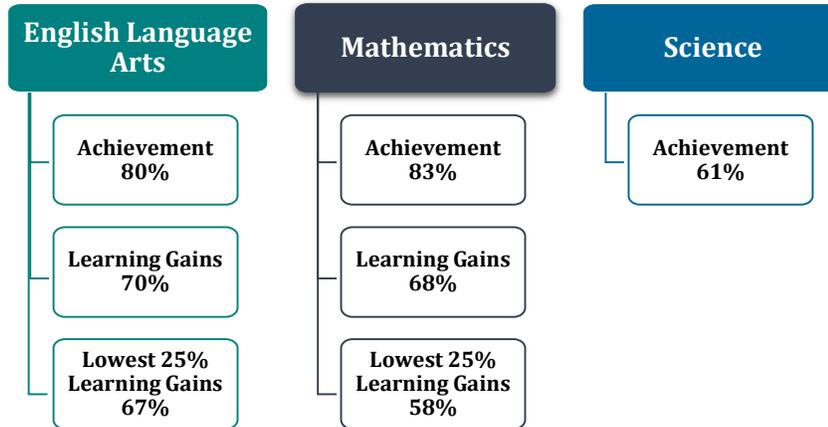
Website: <https://edudata.fldoe.org/>

2024-25 SCHOOL REPORT CARD

PEMBROKE PINES /FSU BROWARD LAB SCHOOL

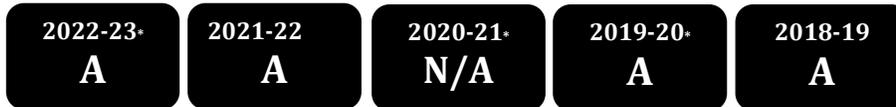
Grades Served: **KG 1 2 3 4 5**
District Sponsor: Florida State University
Type: Elementary School
Principals: Dr. Lisa Libidinsky
Contact Info: 601 SW 172nd Ave.
 Pembroke Pines, FL 33029
 (954) 499-4244

School Grade



School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

SCHOOL GRADE -5 YEAR HISTORY



***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

***2022-23** Beginning with the 2022-23 school year, the Florida implemented new statewide, standardized assessments in English Language Arts (ELA) and Mathematics: Florida Assessment of Student Thinking (FAST) and updated Algebra 1 and Geometry end-of-course (EOC) assessments aligned with the new Benchmarks for Excellent Student Thinking (BEST) content standards. In October 2023, the State Board of Education established Achievement Level Standards for the FAST and BEST assessments. Thus, results from the 2022-23 BEST assessments cannot be compared to the former ELA and Mathematics assessments used from 2014-15 through 2021-22 that were aligned with the Florida Standards and reported on a different score scale with different cut scores.

**City of Pembroke Pines Charter FSU Elementary School
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- English Language Arts - FAST

Grade Level	2022-23 FSU Elem Score	2022-23 Broward District Score	2022-23 Florida State Score
3	70%	54%	51%
4	77%	54%	52%
5	71%	51%	50%

Grade Level	2023-24 FSU Elem Score	2023-24 Broward District Score	2023-24 Florida State Score
3	84%	57%	55%
4	76%	57%	53%
5	82%	60%	55%

Grade Level	2024-25 FSU Elem Score	2024-25 Broward District Score	2024-25 Florida State Score
3	79%	61%	57%
4	77%	62%	56%
5	83%	62%	56%

State Assessment- Mathematics - FAST

Grade Level	2022-23 FSU Elem Score	2022-23 Broward District Score	2022-23 Florida State Score
3	85%	60%	57%
4	82%	62%	58%
5	69%	55%	51%

Grade Level	2023-24 FSU Elem Score	2023-24 Broward District Score	2023-24 Florida State Score
3	87%	65%	60%
4	79%	63%	58%
5	80%	61%	55%

Grade Level	2024-25 FSU Elem Score	2024-25 Broward District Score	2024-25 Florida State Score
3	86%	68%	63%
4	88%	69%	62%
5	75%	63%	56%

State Assessment- Science - FSSA

Grade Level	2022-23 FSU Elem Score	2022-23 Broward District Score	2022-23 Florida State Score
5	59%	46%	51%

Grade Level	2023-24 FSU Elem Score	2023-24 Broward District Score	2023-24 Florida State Score
5	70%	52%	53%

Grade Level	2024-25 FSU Elem Score	2024-25 Broward District Score	2024-25 Florida State Score
5	61%	57%	55%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

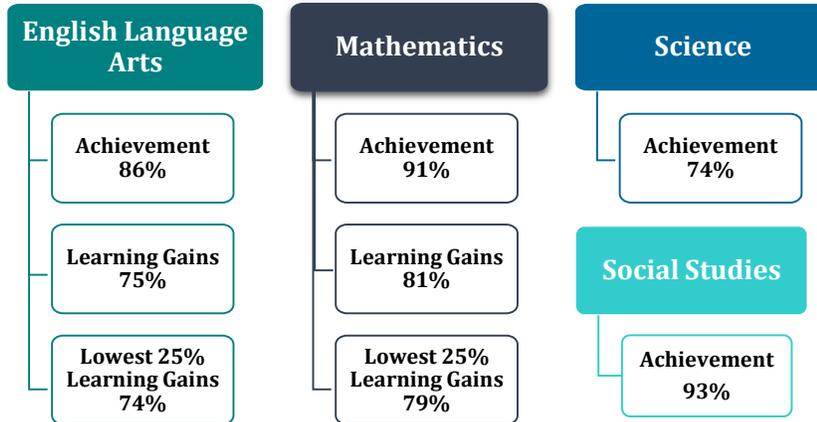
Website: <https://edudata.fldoe.org/>

2024-25 SCHOOL REPORT CARD

PEMBROKE PINES CHARTER MIDDLE

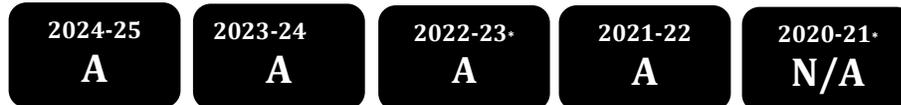
Grades Served: 6 7 8
District Sponsor: School Board of Broward County
Type: Middle School
Principals: Michael Castellano West Middle
 Sean Chance Central Middle
Contact Info: 18500 Pembroke Road
 Pembroke Pines, FL 33029
 (954) 443-4847

School Grade



School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

SCHOOL GRADE -5 YEAR HISTORY



***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

***2022-23** Beginning with the 2022-23 school year, the Florida implemented new statewide, standardized assessments in English Language Arts (ELA) and Mathematics: Florida Assessment of Student Thinking (FAST) and updated Algebra 1 and Geometry end-of course (EOC) assessments aligned with the new Benchmarks for Excellent Student Thinking (BEST) content standards. In October 2023, the State Board of Education established Achievement Level Standards for the FAST and BEST assessments. Thus, results from the 2022-23 BEST assessments cannot be compared to the former ELA and Mathematics assessments used from 2014-15 through 2021-22 that were aligned with the Florida Standards and reported on a different score scale with different cut scores.

**City of Pembroke Pines Charter Middle Schools
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- English Language Arts - FAST

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
6	73%	54%	51%
7	72%	54%	52%
8	74%	51%	50%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
6	86%	57%	55%
7	77%	57%	53%
8	78%	60%	55%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
6	85%	61%	57%
7	84%	62%	56%
8	82%	62%	56%

State Assessment- Mathematics - FAST

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
6	91%	60%	57%
7	87%	62%	58%
8	88%	55%	51%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
6	91%	65%	60%
7	86%	63%	58%
8	80%	61%	55%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
6	79%	68%	63%
7	79%	69%	62%
8	75%	63%	56%

State Assessment- Science - FSSA

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
8	53%	33%	44%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
8	55%	34%	45%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
8	66%	37%	49%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above
 Source: Florida Know Your Schools PK-20 Education Information Portal
 Website <https://edudata.fldoe.org/>

City of Pembroke Pines Charter Middle Schools
Standardized Assessment Scores for FY 2023 thru FY 2025

State Assessment- Algebra 1 - BEST EOC

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
7	98%	92%	91%
8	86%	81%	81%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
7	99%	92%	93%
8	95%	81%	80%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
7	99%	94%	95%
8	100%	82%	83%

State Assessment- Civics - NGSSS EOC

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
8	89%	65%	67%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
8	92%	68%	68%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
8	93%	72%	72%

State Assessment- Geometry - BEST EOC

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
8	93%	91%	92%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
8	95%	95%	94%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
8	100%	94%	94%

State Assessment- Biology 1 - BEST EOC

Grade Level	2022-23 PPCMS Score	2022-23 Broward District Score	2022-23 Florida State Score
8	99%	90%	88%

Grade Level	2023-24 PPCMS Score	2023-24 Broward District Score	2023-24 Florida State Score
8	99%	94%	91%

Grade Level	2024-25 PPCMS Score	2024-25 Broward District Score	2024-25 Florida State Score
8	100%	94%	92%

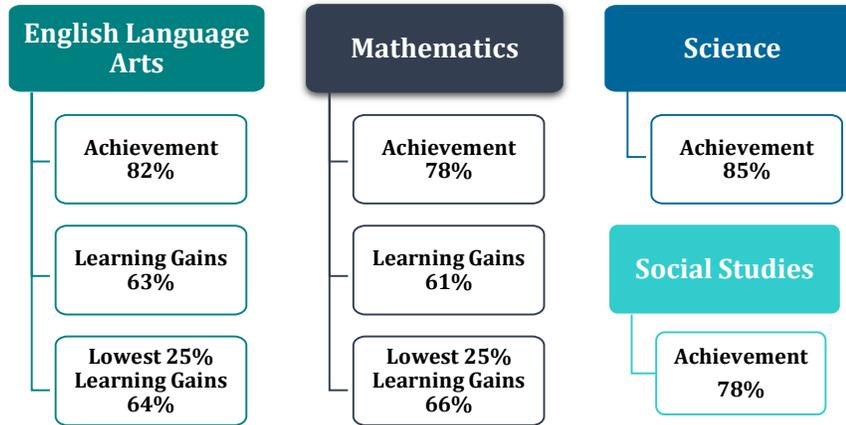
Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above
 Source: Florida Know Your Schools PK-20 Education Information Portal
 Website <https://edudata.fldoe.org/>

2023-24 SCHOOL REPORT CARD

ACADEMIC VILLAGE CHARTER SCHOOL

Grades Served: 6 7 8 9 10 11 12
District Sponsor: School Board of Broward County
Type: **Combination Middle and High School**
 Academic Village Charter Middle
 Academic Village Charter High
Principals: Peter Bayer
Contact Info: 17189 Sheridan Street
 Pembroke Pines, FL 33331
 (954) 538-3700

School Grade



School grades provide an easily understandable way to measure the performance of a school. Parents and the general public can use the school grade and its components to understand how well each school is serving its students. Schools in the State of Florida are graded A, B, C, D or F.

SCHOOL GRADE -5 YEAR HISTORY



***2019-2020** Pursuant to Florida Department of Education Emergency Order No. 2020-EO-1, spring K-12 statewide assessment test administrations for the 2019-20 school year were canceled and accountability measures reliant on such data were not calculated for the 2019-20 school year. Additionally, in April 2020, the U.S. Department of Education provided a Report Card waiver for requirements related to certain assessments and accountability that are based on data from the 2019-20 school year.

***2020-21** Pursuant to Florida Department of Education (FDOE) Emergency Order No. 2021-EO-02, school districts and charter school governing boards were provided the flexibility to apply to the FDOE to have a 2020-21 school grade or school improvement rating officially recorded and reported for any school that tested 90 percent or more of its eligible students in the 2020-21 academic year. Districts and schools that did not opt in, or were not eligible to opt in, did not receive a summative rating for the 2020-21 school year. Additionally, in April 2021, the U.S. Department of Education approved Florida's Amended ESSA Waiver for Report Card requirements related to certain assessments and accountability for the 2020-21 school year.

***2022-23** Beginning with the 2022-23 school year, the Florida implemented new statewide, standardized assessments in English Language Arts (ELA) and Mathematics: Florida Assessment of Student Thinking (FAST) and updated Algebra 1 and Geometry end-of course (EOC) assessments aligned with the new Benchmarks for Excellent Student Thinking (BEST) content standards. In October 2023, the State Board of Education established Achievement Level Standards for the FAST and BEST assessments. Thus, results from the 2022-23 BEST assessments cannot be compared to the former ELA and Mathematics assessments used from 2014-15 through 2021-22 that were aligned with the Florida Standards and reported on a different score scale with different cut scores.

**City of Pembroke Pines Academic Village Middle School
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- English Language Arts - FAST

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
6	82%	54%	51%
7	74%	54%	52%
8	76%	51%	50%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
6	91%	57%	55%
7	89%	57%	53%
8	80%	60%	55%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
6	84%	61%	57%
7	93%	62%	56%
8	96%	62%	56%

State Assessment- Mathematics - FAST

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
6	83%	60%	57%
7	81%	62%	58%
8	82%	55%	51%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
6	88%	65%	60%
7	91%	63%	58%
8	65%	61%	55%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
6	89%	68%	63%
7	82%	69%	62%
8	100%	63%	56%

State Assessment- Science - FSSA

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
8	57%	33%	44%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
8	64%	34%	45%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
8	76%	37%	49%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

Website <https://edudata.fldoe.org/>

**City of Pembroke Pines Academic Village Middle School
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- Algebra 1 - BEST EOC

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
7	100%	92%	91%
8	100%	81%	81%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
7	100%	92%	93%
8	100%	81%	80%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
7	100%	94%	95%
8	100%	82%	83%

State Assessment- Civics - NGSSS EOC

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
8	79%	65%	67%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
8	92%	68%	68%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
8	100%	72%	72%

State Assessment- Geometry - BEST EOC

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
8	100%	91%	92%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
8	100%	95%	94%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
8	100%	94%	94%

State Assessment- Biology 1 - BEST EOC

Grade Level	2022-23 PPCAVM Score	2022-23 Broward District Score	2022-23 Florida State Score
8	100%	90%	88%

Grade Level	2023-24 PPCAVM Score	2023-24 Broward District Score	2023-24 Florida State Score
8	100%	94%	91%

Grade Level	2024-25 PPCAVM Score	2024-25 Broward District Score	2024-25 Florida State Score
8	100%	94%	92%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

Website <https://edudata.fldoe.org/>

**City of Pembroke Pines Academic Village High School
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- English Language Arts - FAST

Grade Level	2022-23 PPCAVH Score	2022-23 Broward District Score	2022-23 Florida State Score
9	72%	49%	48%
10	62%	47%	47%

Grade Level	2023-24 PPCAVH Score	2023-24 Broward District Score	2023-24 Florida State Score
9	76%	55%	53%
10	71%	54%	53%

Grade Level	2024-25 PPCAVH Score	2024-25 Broward District Score	2024-25 Florida State Score
9	83%	58%	56%
10	76%	61%	58%

State Assessment- Algebra 1 - BEST EOC

Grade Level	2022-23 PPCAVH Score	2022-23 Broward District Score	2022-23 Florida State Score
9	50%	33%	32%

Grade Level	2023-24 PPCAVH Score	2023-24 Broward District Score	2023-24 Florida State Score
9	37%	42%	37%

Grade Level	2024-25 PPCAVH Score	2024-25 Broward District Score	2024-25 Florida State Score
9	60%	48%	40%

State Assessment- Geometry - BEST EOC

Grade Level	2022-23 PPCAVH Score	2022-23 Broward District Score	2022-23 Florida State Score
9	81%	69%	73%
10	38%	29%	33%

Grade Level	2023-24 PPCAVH Score	2023-24 Broward District Score	2023-24 Florida State Score
9	80%	78%	77%
10	42%	41%	38%

Grade Level	2024-25 PPCAVH Score	2024-25 Broward District Score	2024-25 Florida State Score
9	94%	77%	75%
10	68%	51%	42%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

Website <https://edudata.fldoe.org/>

**City of Pembroke Pines Academic Village High School
Standardized Assessment Scores for FY 2023 thru FY 2025**

State Assessment- Biology 1 - BEST EOC

Grade Level	2022-23 PPCAVH Score	2022-23 Broward District Score	2022-23 Florida State Score
9	82%	79%	78%
10	58%	47%	49%

Grade Level	2023-24 PPCAVH Score	2023-24 Broward District Score	2023-24 Florida State Score
9	89%	84%	80%
10	43%	55%	53%

Grade Level	2024-25 PPCAVH Score	2024-25 Broward District Score	2024-25 Florida State Score
9	91%	77%	82%
10	64%	51%	59%

State Assessment- US History - NGSSS EOC

Grade Level	2022-23 PPCAVH Score	2022-23 Broward District Score	2022-23 Florida State Score
11	72%	64%	63%

Grade Level	2023-24 PPCAVH Score	2023-24 Broward District Score	2023-24 Florida State Score
11	65%	71%	68%

Grade Level	2024-25 PPCAVH Score	2024-25 Broward District Score	2024-25 Florida State Score
11	67%	78%	72%

Achievement Levels range from 1 (lowest) to 5 (highest) and scores reflect % of students scoring 3 and above

Source: Florida Know Your Schools PK-20 Education Information Portal

Website: <https://edudata.fldoe.org/>

Acronyms

ACGR	Adjusted Cohort Graduation Rate
ADA	Average Daily Attendance
AICE	Advanced International Certificate of Education
AP	Advanced Placement
ARP	American Rescue Plan Act
ASBO	Association of School Business Officials
AVCS	Academic Village Charter School
AVHS	Academic Village High School
AVMS	Academic Village Middle School
BEST	Benchmarks for Excellent Student Thinking
BSA	Base Student Allocation
CARES	Coronavirus Aid, Relief, and Economic Security Act
CBT	Cognitive-Behavioral Therapy
CER	Center for Education Reform
CIP	Capital Improvement Plan
COVID	Corona Virus Disease
CPI	Consumer Price Index
CRRSA	Coronavirus Response & Relief Supplemental Appropriations Act
CTE	Computer Technology Education
CWF	Comparable Wage Factor
ECM	Energy Conservation Measure
EDC	Early Development Center
ELA	English Language Arts
EMR	Emergency Medical Responder
EOC	End of Course
ERP	Enterprise Resource Planning
ESE	Exceptional Student Education
ESEA	Education and Secondary Education Act
ESOL	English for Speakers of Other Languages
ESSER	Elementary & Secondary School Emergency Relief Fund
EBT	Evidenced-Based Theory
FAST	Florida Assessment of Student Thinking
FASB	Financial Accounting Standards Board
FDOE/ FLDOE	Florida Department of Education
FEFP	Florida Education Finance Program
FICA	Federal Insurance Contributions Act
FRS	Florida Retirement System
FSA	Florida State Assessment

Acronyms

F/T	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
IDEA	Individuals with Disabilities Education Act
IT	Information Technology
JPW	Jaguar Pointer Workshop
LCIR	Local Capital Improvement Revenue
MBA	Meritorious Budget Award
MTSS	Multi-tiered System of Supports
NGSSS	Next Generation Sunshine State Standards
NSLP	National School Lunch Program
OIL	Office of Innovative Learning
OPEB	Other Post-Employment Benefits
PECO	Public Education Capital Outlay
P/T	Part-Time
PPCAVM	Pembroke Pines Charter Academic Village Middle School
PPCAVH	Pembroke Pines Charter Academic Village High School
PPCES	Pembroke Pines Charter Elementary Schools
PPCHS	Pembroke Pines Charter High School
PPCMS	Pembroke Pines Charter Middle Schools
PPCS	Pembroke Pines Charter Schools
PPCSF	Pembroke Pines Charter School Foundation
PPCSS	Pembroke Pines Charter School System
QBS	Quality Based Selection
RtI	Response to Intervention
SACS	Southern Association of Colleges and Schools
SAP	Student Assistance Program
SBBC	School Board of Broward County
SIFMA	Securities Industry and Financial Markets Association
SRO	School Resource Officer
TIM	Technology Integration Matrix
TMP	Technology Modernization Project
TSIA	Teacher Salary Increase Allocation
UFTE	Unweighted Full-Time Equivalent
WFTE	Weighted Full-Time Equivalent

Glossary

Account – An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include revenue, expense/expenditure, asset, liability and equity.

Accounting Principles Board (APB) – Authoritative private-sector standard-setting body that preceded the Financial Accounting Standards Board (FASB). The APB issued guidance in the form of *Opinions*.

Accounting System – A total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, account groups, or organizational components.

Accrual Basis of Accounting– A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the related cash flows.

Activity – A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.

Annualize – To adjust or calculate to reflect a rate or cost for a full year.

Appropriated Budget – The expenditure authority created by the appropriation bills or resolutions that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Asset – Tangible or intangible, passive or active resources owned or held by a government which possess service potentials which generally are utilized (consumed) in the delivery of municipal services.

Association of School Business Officials International (ASBO)- A member-run, member-driven association that provides programs, resources, services and a global network to school business professionals who are passionate about quality education. Promotes the highest standards of school business management, professional growth, and the effective use of educational resources.

Balanced Budget – A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Basis of Accounting – The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus, because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Budget – An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

Budget Calendar – The schedule of target dates that the Charter Schools follow in the preparation of preliminary budgets and the adoption of the final budget.

Glossary

Budget Message – An executive-level overview of the proposed budget delivered by the Charter School Principals to the Charter Board and City Commissioners. It discusses the major Charter School issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how current and proposed budgetary plans will meet the Charter Schools objectives. The budget message is normally the first comprehensive public statement of the Charter Schools plan for the upcoming fiscal year.

Budgetary Basis of Accounting – This refers to the basis of accounting used to estimate when revenues and expenditures are recognized for budgetary purposes. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control – The management of a charter school’s finances in accordance with the approved budget to ensure expenditures do not exceed legally appropriated amounts or available resources.

Capital Budget – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget.

Capital Expenditures – See “Capital Outlay”.

Capital Improvements Program (CIP) – All capital expenditures planned for the next five years. The program specifies both proposed projects and the resources estimated to be available to fund projected expenditures.

Capital Outlay – All charges incurred to acquire equipment, land, buildings, improvements of land or buildings, fixtures, and other permanent improvements with a value more than \$5,000 and a useful life expectancy of greater than 1 year.

Cash Basis of Accounting – A basis of accounting in which transactions or events are recognized when related cash amounts are received or disbursed.

Chart of Accounts – A systematic classification system used by an organization to classify the accounting records. Sometimes referred to as a UDAK (user defined accounting key).

Charter School – A publicly funded school, in accordance with enabling state statutes, that has been granted a charter exempting it from select state/local regulations.

Cognitive-Behavioral Therapy - A structured, goal-oriented form of talk therapy that treats mental health conditions by changing negative thought patterns and behaviors.

Contractual Services – Services rendered to a school by private firms, individuals, or other governmental agencies. Examples include maintenance agreements, and professional consulting services.

Deficit – The excess of an entity's liabilities and reserved equity of a fund over its assets (deficit fund balance), or the excess of expenditures or expenses and encumbrances over revenues during an accounting period.

Depreciation – A method of cost allocation to recognize the decline in service potentials of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursements – The payment of monies by the City from a bank account or cash fund.

Glossary

Employee (or Fringe) Benefits – Contributions made by a Charter School to meet commitments or obligations for employee fringe benefits. Included are the Charter School’s share of costs for Social Security and Medicare, and the various pension, medical, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Resource Planning (ERP)- A type of software system used by organizations to integrate and manage core business processes.

End of Course Exam (EOC) – The means of standardized testing in the secondary public schools of Florida.

Evidenced-Based Theory- Teaching methods, behavioral interventions, and academic strategies proven effective through rigorous, high-quality research and data analysis.

Expenditure – The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, or a service or settling a loss. A decrease in net financial resources under the current financial resources measurement focus not properly classified as “Other Financing Uses”.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges. Decreases the net assets of the fund.

FAST – (Florida Assessment of Student Thinking)-The means of standardized testing in the primary and secondary public schools of Florida, measuring student achievement in reading, mathematics, and science, from school years 2022 to present.

FCAT 2.0 – (Florida Comprehensive Assessment Test 2.0)-The means of standardized testing in the primary and secondary public schools of Florida, measuring student achievement in reading, mathematics, and science, from school years 2010-2014.

FEFP – (Florida Education Finance Program) – The primary formula used for funding public school districts; revenues received from State sources.

FDOE/FLDOE – Florida Department of Education. The state-level agency responsible for overseeing public education, from early learning through post-secondary, across Florida’s colleges, K-12 schools, and workforce programs in Florida.

Fixed Assets – Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called “capital assets”, and may include land; improvements to land; easements; buildings; building improvements; machinery; equipment; vehicles; infrastructure; works of art and historical treasures; and all other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

FTE – (**Full-time Equivalent**) - Used to calculate enrollment for purposes of funding.

Financial Accounting Standards Board (FASB) – The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The GASB and its predecessors have elected to apply a number of the FASB’s standards as well as those of its predecessors, to state and local governments.

Glossary

Fiscal Policy – A Charter Schools’ policies with respect to revenues, spending, and debt management as these relate to Charter School services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of Charter School budgets and their funding.

Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City’s fiscal year runs from October 1st to September 30th. The Charter School’s fiscal year runs from July 1st to June 30th.

FSA – (Florida Standard Assessment)- The means of standardized testing in the primary and secondary public schools of Florida, measuring student achievement in reading, mathematics, and science, from school years 2014-2022.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a Charter School is responsible (e.g., K-3 Basic, 4-8 Basic).

Fund – An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

Fund Balance – The difference between assets and liabilities reported in a Charter School fund.

GAAP – (Generally Accepted Accounting Principles). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Goal – A statement of broad direction, purpose or intent based on the needs of the schools. An objective to be achieved by assuring the fulfillment of program purposes.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds – Funds that are used to provide information on near-term inflows, outflows, and balances of spendable resources.

Government Finance Officers Association (GFOA) – An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and sponsors the Certificate of Achievement for Excellence in Financial Reporting Program and the Distinguished Budget Presentation Awards Program.

Grants – Contributions or gifts of cash or other assets by a government or other organization to support a specified purpose, activity or facility. Grants may be classified as either operating, capital, or both depending upon the restrictions placed on use of the grant monies by the grantor.

Individuals with Disabilities Education Act (IDEA)- State legislation enacted to ensure that children with disabilities receive a free appropriate public education (FAPE) tailored to their individual needs, from birth through age 21.

Interfund Transfers – Flows of assets (such as cash or goods) between funds of the Charter Schools.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, state shared revenues, entitlements, or payments in lieu of taxes.

Glossary

Internal Service Charges – The charges to user departments for services provided by an internal service fund, such as data processing, health insurance, life insurance, workers' compensation or liability insurance.

Line-item Budget – A detailed expense or expenditure budget, generally classified by object within each function.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct school operations.

Modified Accrual Basis of Accounting – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, books, and copy machine.

Objective – Something to be accomplished in specific, well defined, and measurable terms, and that is achievable within a specific time frame.

Operating Expenses – The cost for personnel, materials and equipment required for a school to function.

Operating Revenues – Funds that the Charter Schools receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Other Miscellaneous Revenues – Includes miscellaneous revenue items and often includes investment income.

Output Indicator – A unit of work accomplished, without reference to the resources required to do the work (e.g., number of students, number of full-time employees). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Performance Budget – A budget format that relates the input of resources and the output of services for each Charter School individually. Performance budgeting facilitates the evaluation of program efficiency and effectiveness.

Performance Indicators – Specific quantitative and qualitative measures of work performed, and outcomes achieved as an objective of specific schools or programs.

Performance Measure – Data collected to determine how effective or efficient a school is in achieving its objectives.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of the school's employees.

Receipts – Cash received by the City and/or schools. A written record or acknowledgement of paying a sum of money in return for goods or services. Receipts are provided by sellers of goods or service providers against the payment made by the customer.

Glossary

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark a portion of a governmental fund's net assets that is not available for appropriation.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – A supply of available inputs including amounts available for appropriation such as estimated revenues, fund transfers, and beginning balances.

Revenue – Inflows of resources to finance the operations of government. Increases the net assets of the fund.

Shared Revenue – Revenue that is earned by one governmental unit but that are shared, usually on a predetermined basis, with other units or classes of governments.

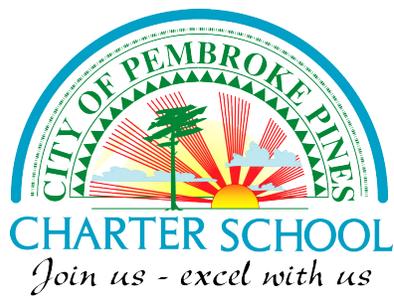
Source of Revenue – Revenues are identified and classified according to their point of origin, for example taxes, inter-governmental, user fees, fines and forfeitures, etc.

Special Revenue Fund – A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Status Quo – To maintain the existing level of service in the current budget.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund, or for repayment of funds previously received from the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.



FY 2025-2026
Adopted Charter School Budget
City of Pembroke Pines, Florida