



April 30, 2024

District Advisory Council Budget Workshop

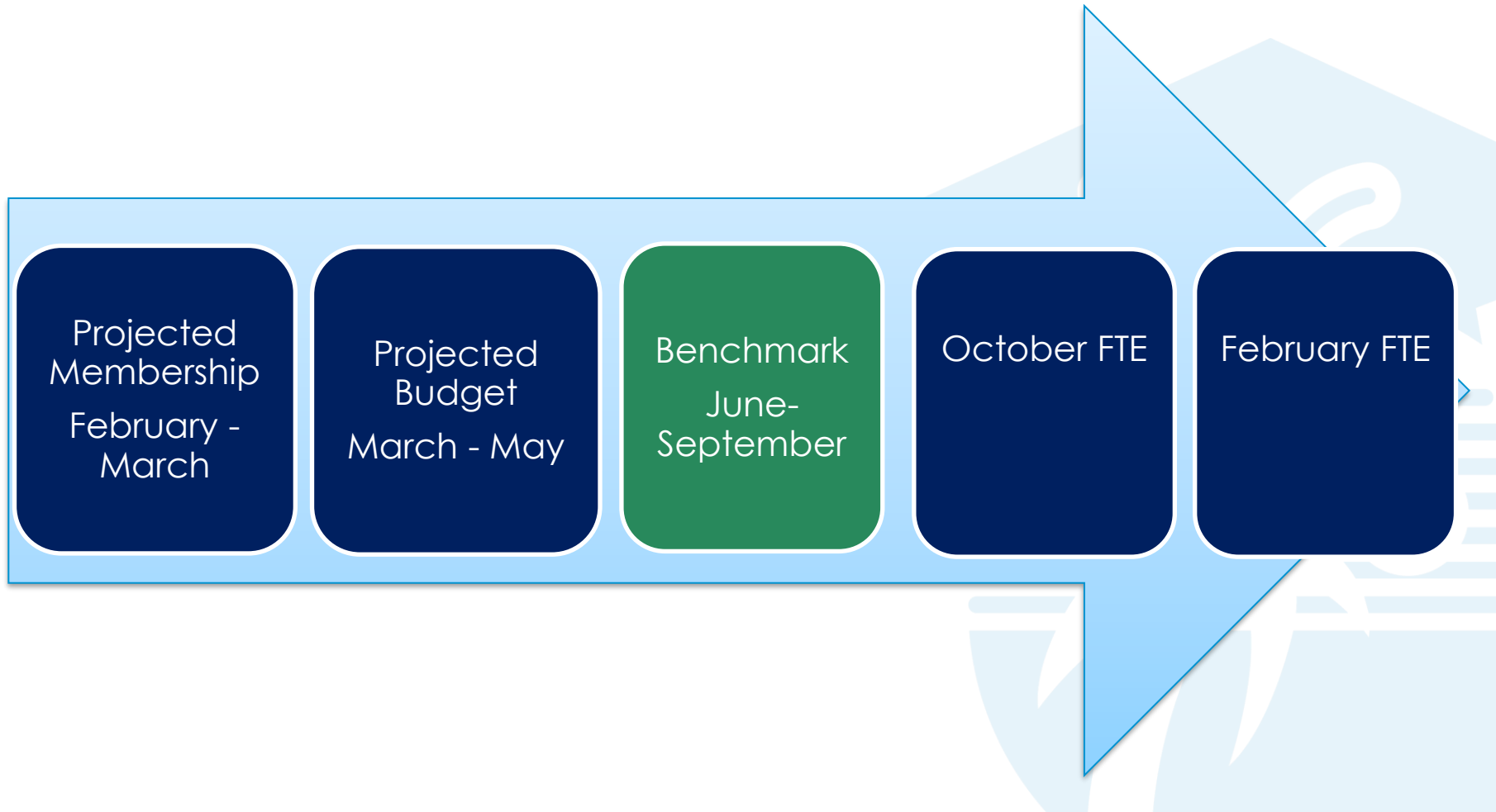
Prepared by Budget Office

Agenda

- What is Full Time Equivalent (FTE) and how does it relate to school funding?
- School Budget
- Teacher Allocation
- Support Allocation
- Categorical Allocation
- Special Revenue Allocation



Budget Process Timeline - School



What is Full-Time Equivalent (FTE)?

Program		Projection Factor: 1.0022		
		C13 Est. October	Proj. February	Total
K-3 Basic	101	113.81	114.06	227.87
4-8 Basic	102	52.12	52.23	104.35
9-12 Basic	103			
TOTAL BASIC		165.93	166.29	332.22
ESOL (PK-3)	131	41.69	41.78	83.47
ESOL (4-8)	132	15.88	15.91	31.79
ESOL (9-12)	133			
TOTAL ESOL		57.57	57.69	115.26
ESE (PK-3)	111	23.03	23.08	46.11
ESE (4-8)	112	14.00	14.03	28.03
ESE (9-12)	113			
Sub-Total		37.03	37.11	74.14
ESE LEVEL IV	254			
ESE LEVEL V	255			
Sub-Total				
TOTAL EXCEPTIONAL		37.03	37.11	74.14
ESE (PK-3) SP	111	3.50	3.51	7.01
ESE (4-8) SP	112	4.50	4.51	9.01
ESE (9-12) SP	113			
Sub-Total		8.00	8.02	16.02
ESE LEVEL IV SP	254	3.00	3.01	6.01
ESE LEVEL V SP	255	0.50	0.50	1.00
Sub-Total		3.50	3.51	7.01
TOTAL EXCEPTIONAL(Special Programs)		11.50	11.53	23.03
GIFTED LEVEL I	261	0.50	0.50	1.00
GIFTED LEVEL II	262			
TOTAL GIFTED		0.50	0.50	1.00
Vocational 9-12	300			
TOTAL VOCATIONAL				
TOTAL ALL PROGRAMS		272.53	273.12	545.65

Headcount X February Projection Factor = UFTE

ESOL FTE is earned on Core Courses Only

ESE General Education
&
ESE Special Program (Pre-K Programs have
their own February Projection Factors)

What is FTE? - Membership Projection

THE SCHOOL BOARD OF BROWARD COUNTY, FL MEMBERSHIP AND FTE PROJECTION

Plan Year: 2025 Version: S5 Membership & FTE Proj - Budget Rev.

Principal's FTE Projection: 581.85
K-12 Projection Factor: 1.0126
Pre-K Projection Factor: 1.0000

Headcount X Projection Factor = UFTE

BASIC AND ESOL - UNWTD FTE						
Program	ACTUAL OCT. & FEB.		ACTUAL OCT. & PROJ FEB	Program	TARGET UFTE	PROJ. UFTE
	2022	2023	2024		2025	2025
101 K-3 Basic	181.45	200.41	195.21	101	184.88	186.89
102 4-8 Basic	85.11	92.79	102.57	102	94.71	94.71
103 9-12 Basic	0.00	0.00	0.00	103		
Subtotal Basic	266.56	293.20	297.88	Subtotal	279.59	281.60
130 K-12 ESOL	138.99	143.43	152.32	130	166.72	166.72
Total Basic and ESOL	405.55	436.63	450.20	TOTAL	446.31	448.32

ESE - UNWTD FTE						
Program	ACTUAL OCT. & FEB.		ACTUAL OCT. & PROJ FEB	Program	TARGET UFTE	PROJ. UFTE
	2022	2023	2024		2025	2025
251 ESE Level I	63.38	55.46	54.38	251	43.94	45.95
252 ESE Level II	21.10	32.26	31.22	252	27.71	30.19
253 ESE Level III	6.01	7.06	9.07	253	11.82	7.05
Subtotal 251-3	90.49	94.78	94.67	Subtotal	83.17	83.19
254 ESE Level IV			1.01	254	2.01	
255 ESE Level V				255		
Subtotal 254-5			1.01	Subtotal	2.01	
Total Exceptional	90.49	94.78	95.68	TOTAL	85.18	83.19
251 ESE Level I		1.01	2.02	251	2.01	2.02
252 ESE Level II	1.00	3.03	4.03	252	4.03	4.03
253 ESE Level III	29.15	36.32	40.28	253	39.25	39.24
Subtotal 251-3	30.15	40.36	46.33	Subtotal	45.29	45.29
254 ESE Level IV	2.00	3.03	3.03	254	3.02	3.03
255 ESE Level V				255		
Subtotal 254-5	2.00	3.03	3.03	Subtotal	3.02	3.03
Total ESE Special Pgms	32.15	43.39	49.36	TOTAL	48.31	48.32

Program	ACTUAL OCT. & FEB.		ACTUAL OCT. & PROJ FEB	Program	TARGET UFTE	PROJ. UFTE
	2022	2023	2024		2025	2025
251 Gifted Level I	3.00	4.04	3.00	251	2.01	2.02
252 Gifted Level II				252		
Total Gifted	3.00	4.04	3.00	Subtotal	2.01	2.02
GRAND TOTAL ESE	125.64	142.21	148.04	TOTAL	135.50	133.53

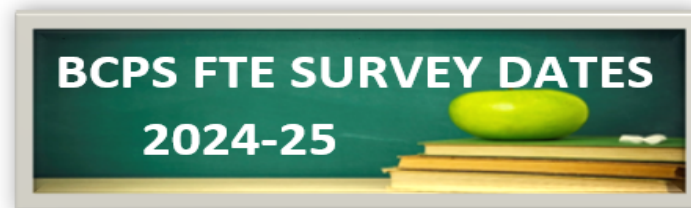
VOCATIONAL UNWTD - FTE						
Program	ACTUAL OCT. & FEB.		ACTUAL OCT. & PROJ FEB	Program	TARGET UFTE	PROJ. UFTE
	2022	2023	2024		2025	2025
300 Voc. Ed. 9-12	0.00	0.00	0.00	300		
Total Vocational	0.00	0.00	0.00	TOTAL		
Total K - 12 Pgms	531.19	578.84	598.24	TOTAL	581.81	581.85

Estimated FLVS FTE (prior-year UFTE)
Estimated C13 Panel FTE Needed to Meet Projected Funding
Estimated Number of Students Needed to Meet This FTE Projection:

581.85
578

Headcount

When is FTE Counted & Funded by the State?



Survey 1

Survey week	July 8 – 12, 2024
Attendance Window	Dependent Upon Program
State Processing	July 22 – September 6, 2024
Date survey closes	September 30, 2024 (Monday)

Survey 2

Survey week	October 7 – 11, 2024
Attendance Window	September 27 – October 11, 2024
State Processing	October 14 – November 1, 2024
Date survey closes	December 13, 2024 (Friday)

Survey 3

Survey week	February 3 – 7, 2025
Attendance Window	January 24 – February 7, 2025
State Processing	February 10 – February 28, 2025
Date survey closes	April 15, 2024 (Tuesday)

Survey 4

Survey week	June 16 – 20, 2025
Attendance Window	Dependent Upon Program
State Processing	June 23 – July 11, 2025
Date survey closes	August 15, 2025 (Thursday)

Survey 2 - October FTE Week

Survey 3 – February FTE Week

Overview of School Projection of Revenue Worksheet

- Each school will receive
 - **TEACHER ALLOCATION**
 - **SUPPORT ALLOCATION**
 - **CATEGORICAL ALLOCATIONS**
 - **SPECIAL REVENUE**



The School Board of Broward County, Florida
**School Funding Allocations
& Guidelines**
July 1, 2024 – June 30, 2025

Dr. Howard Hepburn
Superintendent of Schools

browardschools.com

www.browardschools.com
Budget Resources

School Funding Allocations & Guidelines

Projection of Revenue Worksheet (POFR)

2025 BUDGET
Projection of Revenue Worksheet

Program	Unweighted			FTE	Teacher Allocation Amount \$ *
	Budget		2025	Projected	
	2023	2024			
101 K-3 Basic	200.41	195.21		186.89	
102 4-8 Basic	92.79	102.67		94.71	
103 9-12 Basic					
130 E.S.O.L.	143.43	152.32		166.72	
Total Basic	436.63	450.20		448.32	
251 ESE LEVEL I	56.47	56.43		47.97	
252 ESE LEVEL II	35.28	35.26		34.22	
253 ESE LEVEL III	43.36	49.39		46.29	
254 ESE LEVEL IV	3.03	4.03		3.03	
255 ESE LEVEL V					
Total Exceptional	138.14	145.11		131.51	
261 GIFTED LEVEL I	4.04	3.00		2.02	
262 GIFTED LEVEL II					
Total Gifted	4.04	3.00		2.02	
300 Vocational Education					
Total K-12 Programs	578.81	598.31		581.85	1,040.013

cc. & DJJ Centers Only

* See Teacher Allocation Attachment for further details

2025 BUDGET
Projection of Revenue Worksheet

ADDITIONAL REQUIRED BUDGETING AMOUNTS		
Activity	Amount \$	
Requirement Custodial Supplies Elem	7901000000000000	5,237.00
Requirement Gifted	5260652600000000	4,784.00

INFORMATION
ELE
637.85

Required Signatures:

SAC Chair _____

SAF Chair _____

Principal _____

Director _____

2025 BUDGET
Projection of Revenue Worksheet

Page 2 –
Categorical Allocations

CATEGORICAL ALLOCATION		
Categorical	Functional Area	Amount \$
After Schil Fees Elem	9102000000000000	78,020
Brinks Elementary	5652000000000000	-1,700
Class Size Reduction - Elem	5101121010000000	448,467
Custodial Allocation Elem	7901000000000000	183,579
ESE Autism Spectrum Disorder Elem	5250650560000000	364,120
ESE Inclusion K-Support Elementary	5250650590000000	22,998
ESE Specialist Allocation Elem	5250000000000000	66,807
ESE Speech Materials Supplies Elementary	5250000000000000	1,300
ESE Speech Pathological Elementary	5250000000000000	124,040
ESE Support Facilitator-Elementary	5250000000000000	146,987
Instructional Materials Elem	5651122010000000	3,014
Lexmark MPS Elementary	5652000000000000	-14,870
Materials & Supplies IA Funding ELE	5652000000000000	13,872
META-Para - Elementary	5138000000000000	68,994
Referendum Security E.S.O.L	7902757560000000	45,220
School Discretionary Elem	5652000000000000	582
Science Lab Materials Elem	5652122030000000	657
Substitutes IA Funding Elementary	5701657100000000	25,020
Substitutes-Categorical Elem	5701657100000000	25,606
Substitutes-Department Head Release- Elementary	5710657190000000	9,206
Substitutes-ESE Special Programs Elementary	5701650590000000	7,875
Substitutes-ESE Staffings Elem	5250000000000000	2,480
Teacher Allocation-Elementary Specials	5652000000000000	186,060
Teacher Allocation-Gifted Program Support	5260652600000000	1,133
Total Categoricals		1,829,667

2025 BUDGET VERSION: \$6

Projection of Revenue Worksheet - Special Revenue (Other)

SPECIAL REVENUE FUNDING (OTHER)			
Fund	Grants	Grant	Program
Amount \$			
1010	Adults with Disabilities	F97810009.2324	F9781000901
4200	Adult General Education	C97810001.2324	C9781000101
4230	Carl D. Perkins Post Secondary	C97810002.2324	C9781000201
4230	Carl D. Perkins Secondary	C97810004.2324	C9781000401
4220	Early Head Start	B97790002.2324	B9779000201
4210	ACES MISAP	A98160007.2324	A9816000701
4230	English Literacy & Civics Education	C97810003.2324	C9781000301
4220	Head Start	B97790001.2324	B9779000101
4230	Title III, Part A ESOL	C98170001.2324	C9817000101
4240	Verizon Innovative	D97880004.2324	D9788000401
4240	Confucius	D97880002.1619	D9788000201
4240	Build Your Future	D97810029.2324	D9781002901
4240	Grow Your Future	D97810024.2324	D9781002401
Other Grants Total (all programs listed above)			
IDEA, Part B, Unique Aides	C97800001.2324	C9780000102	85,896
IDEA, Part B, Autism	C97800001.2324	C9780000105	266,344
IDEA, Part B, ESE Center Support Funding	C97800001.2324	C9780000120	
IDEA, Part B, AES Financial Assistance	C97800001.2324	C9780000121	
IDEA, Part B, Behavior Tech	C97800001.2324	C9780000132	
IDEA, Total (all programs listed above)			
			352,200
4230	Title I, School Allocation	C98300001.2324	C9830000101
4230	Title I, Sparks Program	C98300001.2324	C9830000103
4230	Title I, Verizon Innovative	C98300001.2324	C9830000104
4230	Title I, Parental Involvement	C98300001.2324	C9830000124
4230	Title I, Early Childhood Education	C98300001.2324	C9830000116
4230	Title I, Supplemental Activities	C98300001.2324	C9830000125
Title I Total (all programs listed above)			
			452,158
TOTAL SPECIAL REVENUE FUNDING (OTHER)			
			804,358

Please Note: Grant number extension remains with .2324 (instead of .2425) due to positions being rolled at a later date.

2025 BUDGET
Projection of Revenue Worksheet

FUNDING TOTALS		\$
Teacher Allocation		1,040,013
Support Allocation		642,798
Categorical Allocation		1,829,667
Prior Years' Budget Reduction		
SCHOOL GENERAL FUND BUDGET		3,512,478
SPECIAL REVENUE FUNDING		804,358
SCHOOL BUDGET GRAND TOTAL		4,316,836

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Summary

Page 1 –
Teacher Allocation

Page 4 –
Requirements &
Required Signatures

Page 5 –
Special Revenue



Teacher Allocation

- ✓ **TEACHER ALLOCATION - Instructional Allocation (IA) Funding formula changed to Teacher Allocation for Elementary, Middle, High & Multi-Level Schools:**

- **Teacher Allocation**

- Funding by Grade Group by Unweighted FTE (number of students).
- Partially funded by Class Size Reduction (CSR) funding

Funding Model	K-3	4-5	6-8	9-12
24-25 Projected	21.5	24.25	24	26

- **Teacher Allocation – Specials Elementary** (page 2 Categorical Funding)
- **Teacher Allocation – Gifted** (page 2 Categorical Funding)

Teacher Allocation

2025 BUDGET Projection of Revenue Worksheet

Program	Unweighted		FTE	Teacher Allocation Amount \$ *
	Budget		Projected	
	2023	2024	2025	
101 K-3 Basic	200.41	195.21	186.89	
102 4-8 Basic	92.79	102.67	94.71	
103 9-12 Basic				
130 E.S.O.L	143.43	152.32	166.72	
Total Basic	436.63	450.20	448.32	
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Total Exceptional	138.14	145.11	131.51	
261 GIFTED LEVEL I	4.04	3.00	2.02	
262 GIFTED LEVEL II				
Total Gifted	4.04	3.00	2.02	
300 Vocational Education				
Total K-12 Programs	578.81	598.31	581.85	1,040,013
999 Disc. & DJJ Centers Only				

*See Teacher Allocation Attachment for further details

Teacher
Allocation



Teacher Allocation

2025 BUDGET

Projection of Revenue Worksheet

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Categorical	Functional Area	Amount \$
After Schl Fees Elem	9102000000000000	78,020
Brinks Elementary	5652000000000000	-1,700
Class Size Reduction - Elem	5101121010000000	448,467
Custodial Allocation Elem	7901000000000000	183,579
ESE Autism Spectrum Disorder Elem	5250650560000000	384,120
ESE Inclusion K-Support Elementary	5250650590000000	22,998
ESE Specialist Allocation Elem	5250000000000000	66,807
ESE Speech Materials Supplies Elementary	5250000000000000	1,500
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Total Categoricals		1,829,667

Teacher Allocations



Teacher Allocation-Elementary Specials

Teacher Allocation – Specials Elementary



Elementary Specials		
Number of Non-Special Program		
K – 5 Unweighted FTE		# Tchrs
0	350	2.00
351	500	2.50
501	650	3.00
651	770	3.50
771	890	4.00
891	1,010	4.50
1,011	1,130	5.00
1,131	1,250	5.50
1,251	1,370	6.00
1,371	1,490	6.50
1,491	2,500	7.00



- Some Elementary Schools get Magnet Funding which can increase their allocation for Specials.
- Secondary Schools are funded for Electives through the Teacher Allocation.
- All Schools are funded for a Media Specialist through the Support Allocation in addition to the Elementary Specials and Teacher Allocation.

Categorical Allocations – Teacher Allocation-Gifted Program Support

Schools will be provided additional teacher allocation funding for gifted students. This funding represents the difference in basic student funding and gifted student funding.

Program 251 (Local 261) \$561 per student

Program 252 (Local 262) \$1,893 per student

All school are required to budget a minimum of 90% of the Teacher Allocation and Gifted Allocation funding that gifted students generate.

2025 BUDGET
Projection of Revenue Worksheet

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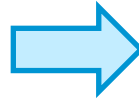
2025 BUDGET
Projection of Revenue Worksheet

ADDITIONAL REQUIRED BUDGETING AMOUNTS		
	Activity	Amount \$
Requirement Custodial Supplies Elem	7901000000000000	5,237.00
Requirement Gifted Elem	5260652600000000	4,784.00



Categorical Allocations – Instructional Materials (Textbooks) & Science Lab Materials

The district has centralized the purchasing of the annual core program implementation allowing schools to budget their instructional materials allocation for non-state adopted materials, after purchases made for gap material purchases and due to increases in enrollment. – School Funding Allocations & Guidelines.



2025 BUDGET
Projection of Revenue Worksheet

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Total Categoricals		1,829,667

Categorical Allocations - ESE

Local Categorical

Local Categorical
Example ESE Specialist

Functional Area #'s used for
Financial Reporting purposes



2025 BUDGET
Projection of Revenue Worksheet

CATEGORICAL ALLOCATION		
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Total Categoricals		1,829,667

Attachment K
School Funding Allocations
& Guidelines

ESE Specialist

Schools with less than 300 ESE weighted FTE (including gifted) will be funded a 50% ESE Specialist position. Schools with more than 300 weighted FTE will receive 100% ESE Specialist position. Elementary schools with less than 300 ESE weighted FTE and with 4 or more ESE Special Programs Classes (including PreK) will be funded an additional 50% ESE Specialist position from Medicaid or Additional Support General Fund. Medicaid funds will be placed in Functional Area 5250691060000000. Funding is based upon prior-year October FTE.



Categorical Allocations - Exceptional Student Education (ESE)

ESE Special Programs – Students who spend 60% or more of their time in an ESE Special Program – self-contained classroom – will need to be identified in the student information system. This identification will indicate the ESE Special Program NOT the student's exceptionality.

Attachment K
School Funding Allocations
& Guidelines

Exceptional Student Education (ESE) Special Programs

Special Program sites are established based upon the growth of the targeted population. Sites are selected by the ESE Department in collaboration with the Regional Directors and school principals at potential sites. This funding will be revised at the time of the Benchmark, October, and February adjustment periods. Based on the February FTE survey, selective schools will be funded for positions (based on start date).

PreK AM/PM PKA	Emotional Behavior Disorder EBD	Deferment Program-Career Placement
PreK Specialized PKB	Intellectual Disability InD	Deferment Program-PASS
PreK Intensive/Behavior PKC	Deaf & Hard of Hearing-PreK DHH	Deferment Program-ACCESS
PreK Integrated/Fee PKD	Deaf & Hard of Hearing-Elementary DHH	Deferment Program-Search Work Based Learning Experience WBLE
Supported K Inclusion ESP	Deaf & Hard of Hearing-Secondary DHH	Deferment Program-WOW Work Based Learning Experience WBLE
Autism Spectrum Disorder ASD	Specialized Varying Exceptionalities SVE	Deferment Program-College Prep



Accountability Funds

2020-21 – The Governor vetoed “discretionary lottery funds” from the Florida Educational Finance Program (FEFP) and to date the funding has not been returned to the FEFP.

Beginning in 2022-23, Florida School Recognition funding, which had also been funded through discretionary lottery funds, was appropriated directly from FLDOE but funds for Accountability have not been reinstated.



Funds currently appropriated to schools in the Accountability account represent carryover balances rolling each year since 2019-20 plus unused Teacher Classroom Supply funds returned to the District each year from Classroom Wallet.

Categorical Allocations – Innovation Zones

The Zones consist of a cluster of schools that include a high school, middle school(s), elementary schools and centers. The Zones break down "barriers" and divide the District into 28 representative, responsive and manageable geographic areas while maintaining the importance and influence a big district demands.

By being part of an Innovation Zone, individual schools' benefit through coordination, collaboration and shared decision making with other area schools. Schools are part of a team effort and share resources to maximize opportunities and improve the education of students.



Each Innovation Zone receives \$5,662 to support initiatives. These funds will be placed in the lead school's budget after Benchmark Adjustment.

Anderson, Boyd
Coconut Creek
Cooper City
Coral Glades
Coral Springs
Cypress Bay
Deerfield Beach
Dillard
Ely, Blanche/Pompano
Everglades
Flanagan
Ft. Lauderdale
Hallandale
Hollywood Hills
McArthur
Miramar
Monarch
Northeast
Nova
Piper
Plantation
South Broward
South Plantation
Stoneman Douglas
Stranahan
Taravella
West Broward
Western

Support Allocations – Custodial Supplies

Custodial Supplies Requirement

Schools are required to utilize non-classroom supply funds allocated in the **Support Allocation** for custodial supplies. There is a minimum requirement, however sites should consider previous expenses when planning.

2025 BUDGET Projection of Revenue Worksheet

ADDITIONAL REQUIRED BUDGETING AMOUNTS		
	Activity	Amount \$
Requirement Custodial Supplies Elem	7901000000000000	5,237.00
Requirement Gifted Elem	5260652600000000	4,784.00

Elementary & Multi-Level KG–8 th Behavior Change Centers	\$9.00 per UFTE
Middle	\$10.00 per UFTE
High & Multi-level 6 th -12 th Tech. Colleges, AAH & ESE Centers	\$11.00 per UFTE



Other Items

- **Teacher Directed Improvement Fund (TDIF)** - Qualifying professional learning activities include Workshops, Conferences, Conventions, or Institutes (WCCI). Only one (1) application per instructional employee will be accepted. Maximum \$2,000 funding is available for qualifying Instructional Personnel - in accordance with the established guidelines and SBBC Policy 3400, SBBC Policy 3401, and Standard Practice Bulletin A-435.
- **Allowable costs** - Substitute coverage, travel (in/out of county), car rental, event registration fees, meals per diem, hotel accommodations, conference materials and supplies.

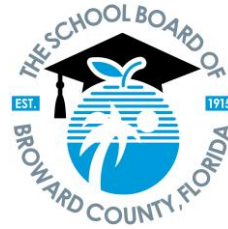


Special Revenue - Grants

- IDEA - Individuals with Disabilities Education Act
- Title I
- Title II - Department of Coaching and Induction will communicate with schools at a future date regarding Professional Development amounts and the process to access funds.

SPECIAL REVENUE FUNDING (OTHER)				
Fund	Grants	Grant	Program	Amount \$
1010	Adults with Disabilities	F97810009.2324	F9781000901	
4230	Adult General Education	C97810001.2324	C9781000101	
4230	Carl D. Perkins Post Secondary	C97810002.2324	C9781000201	
4230	Carl D. Perkins Secondary	C97810004.2324	C9781000401	
4220	Early Head Start	B97790002.2324	B9779000201	
4210	ACES MSAP	A98160007.2324	A9816000701	
4230	English Literacy & Civics Education	C97810003.2324	C9781000301	
4220	Head Start	B97790001.2324	B9779000101	
4230	Title III, Part A ESOL	C98170001.2324	C9817000101	
4240	Verizon Innovative	D97880004.2324	D9788000401	
4240	Confucius	D97880002.1619	D9788000201	
4240	Build Your Future	D97810029.2324	D9781002901	
4240	Grow Your Future	D97810024.2324	D9781002401	
	Other Grants Total (all programs listed above)			
4230	IDEA, Part B, Unique Aides	C97800001.2324	C9780000102	85,856
4230	IDEA, Part B, Autism	C97800001.2324	C9780000105	266,344
4230	IDEA, Part B, ESE Center Support Funding	C97800001.2324	C9780000120	
4230	IDEA, Part B, AES Financial Assistance	C97800001.2324	C9780000121	
4230	IDEA, Part B, Behavior Tech	C97800001.2324	C9780000132	
	IDEA, Total (all programs listed above)			352,200
4230	Title I, School Allocation	C98300001.2324	C9830000101	283,432
4230	Title I, Sparks Program	C98300001.2324	C9830000103	
4230	Title I, Verizon Innovative	C98300001.2324	C9830000104	
4230	Title I, Parental Involvement	C98300001.2324	C9830000124	2,932
4230	Title I, Early Childhood Education	C98300001.2324	C9830000116	150,876
4230	Title I, Supplemental Activities	C98300001.2324	C9830000125	14,918
	Title I Total (all programs listed above)			452,158
	TOTAL SPECIAL REVENUE FUNDING (OTHER)			804,358

Please Note: Grant number extension remains with .2324 (instead of .2425) due to positions being rolled at a later date.



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

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