

Brevard  
Public  
Schools



School Board of Brevard County  
2700 Judge Fran Jamieson Way  
Viera, FL 32940

# DISTRICT BUDGET

## July 1, 2019-June 30, 2020

Mark W. Mullins, Ed.D.  
Superintendent

Misty Belford  
District 1

Cheryl McDougall  
District 2

Tina Descovich  
Chair - District 3

Matt Susin  
Vice Chair - District 4

Katye Campbell  
District 5



[BrevardSchools.org](http://BrevardSchools.org)

# ANTI-HARASSMENT AND NONDISCRIMINATION NOTICE

## SCHOOL BOARD OF BREVARD COUNTY

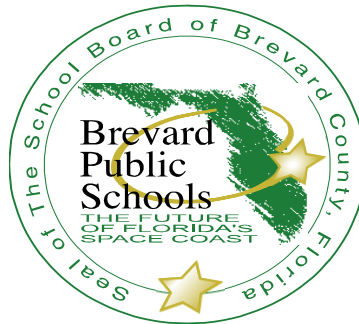
Educational Services Facility  
2700 Judge Fran Jamieson Way  
Melbourne, FL 32940-6601

### SUPERINTENDENT

Dr. Mark Mullins, Ed.D.

### SCHOOL BOARD MEMBERS

Tina Descovich, Chairman  
Matt Susin, Vice Chairman  
Misty Belford  
Katy Campbell  
Cheryl McDougall



The School Board of Brevard County, Florida does not discriminate on the basis of race, color, national origin, sex (including sexual orientation, transgender status, or gender identity), disability (including HIV, AIDS, or sickle cell trait), pregnancy, marital status, age (except as authorized by law), religion, military status, ancestry, or genetic information or any other factor protected under applicable federal, state, or local law. The district also provides equal access to its facilities to youth groups, as required by the Boy Scouts of America Equal Access Act. The School Board of Brevard County is in compliance with the Americans with Disabilities Act of 1990 (ADA) and the Amendment Act of 2008 (ADAA), the Florida Education Equity Act of 1984, Age Discrimination Act of 1967 and Section 504 of the Rehabilitation Act of 1973, Civil Rights Act of 1964 including: Title II, Title VI, and Title VII, United States Education Amendments of 1972 - Title IX, Age Discrimination in Employment Act (ADEA), and Individuals with Disabilities Act (IDEA). Questions, complaints, or concerns with any of the above should be reported to either of the Anti-Harassment Compliance Officers listed below for proper assistance and handling. For concerns involving:

#### Students, Exceptional Education/504, Title IX, or the

#### Public contact:

Assistant Superintendent of Equity, Innovation, Choice  
2700 Judge Fran Jamieson Way  
Melbourne, FL 32940  
(321) 633-1000 Ext. 500

#### Employees or Job Applicants

#### contact:

Director of Professional Standards and Labor Relations  
2700 Judge Fran Jamieson Way  
Melbourne, FL 32940  
(321) 633-1000 Ext. 265

Reasonable accommodations are available for persons with disabilities to complete the application and/or interview process. Applicants and/or individuals with disabilities requesting accommodations under the Americans with Disabilities Act (ADA) may contact the Director of Human Resources & Labor Relations for assistance. Inquiries concerning Title IX may be referred to the Assistant Superintendent of Equity, Innovation, Choice as listed above for assistance or the Office of Civil Rights. This publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, braille or audiotape. Telephone or written requests should include your name, address, and telephone number. Requests should be made to the Office of Exceptional Education Projects, (321) 633-1000, ext. 535, at least two (2) weeks prior to the time you need the publication.

### MISSION STATEMENT

*Our Mission is to serve every student with excellence as the standard*

# **District Budget 2019-20**

**School Board of Brevard County  
2700 Judge Fran Jamieson Way  
Viera, Florida 32940**

## **ABOUT BPS**

Brevard Public Schools is the 49th largest district in the U.S. and the 10th largest district in Florida. As the largest employer in Brevard County, BPS employs approximately 9,232 staff members serving over 75,400 students annually. With 83 schools, 14 special centers, and 12 charter schools, the district educates its students in 17 different municipalities across the Space Coast. Brevard Public School's goal is to serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration and learning.

## **OUR VISION**

Brevard Public Schools will serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration, & learning.

## **OUR MISSION STATEMENT**

To serve every student with excellence as the standard.

**Mark W. Mullins, Ed.D.  
Superintendent**



Brevard  
Public  
Schools

THE FUTURE  
OF FLORIDA'S  
SPACE COAST

# Table of Contents

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## Executive Summary Section

Letter of Transmittal.....	i
ASBO–2017-18 Meritorious Budget Award.....	iii

## Organizational Summary

Background on the Brevard County School District.....	1
Brevard County’s Economic Conditions and Outlook.....	2
Population.....	4
School Board Members.....	5
Principal Officials.....	8
Student Performance.....	9
Highlights of Brevard Public Schools’ Instructional Programs.....	11
Brevard Public Schools’ Standards and the Superintendent’s Philosophy and Goals.....	33
Continuous Improvement Cycle.....	34
Vision, Mission, and Core Beliefs.....	35
Strategic Plan Objective Profile Summary.....	36
Achieving Goals and Objectives through Human and Financial Resources.....	38
District Positions.....	39
Budget Process.....	41
Operations Budget Process and Calendar.....	43
Capital Outlay Budget Process and Calendar.....	44

## Financial Summary

Fund Types.....	47
Budget Summary (2018-19 Budget to Actuals).....	48
General Fund.....	48
Debt Service Fund.....	49
Capital Projects Fund.....	50
Special Revenue Fund.....	51
Enterprise Fund.....	53
Internal Service Fund.....	54
Budget Summary: 2019-20 Budget Highlights.....	56
General Fund.....	56
Debt Service Fund.....	58
Capital Projects Fund.....	59
Special Revenue Fund.....	60
Enterprise Fund.....	61
Internal Service Fund.....	62
All Funds Budget Summary Graph.....	63

## Informational Summary

Significant Trends.....	64
Age of School Buildings.....	64
Student Enrollment Trends.....	65
Student Demographic Trends.....	66
Tax Base and Rate Trends.....	67
District Positions.....	68
Class Size Reduction Amendment.....	70
Expenditures per Unweighted FTE by Fund.....	71

## Organizational Section

Brevard Public Schools Map.....	74
Brevard Public School Board by District.....	75
Organizational Chart.....	76
Operational Expectations-Key Goals as Outlined in Brevard County School Boards Strategic Plan.....	77
Brevard Public School’s Strategic Plan Objective Profile Summary.....	78
Selected Goals, Objectives and Associated Budgets.....	79

## Table of Contents

### Organizational Section (Cont.)

Legal Entity.....	80
Brevard County School District.....	81
Financial Controls and Policies.....	82
Basis of Budgeting.....	83
Standards for Budget Preparation and Reporting.....	83
Budgeting Control and Budget Amendments.....	84
Balanced Budget.....	85
Long -Range Planning.....	85
Budgetary Compliance and Accountability.....	85
Basis of Accounting.....	86
State Revenue Sources.....	87
Half Cent Sales Surtax.....	87
School District Property Taxes.....	87
Educational Impact Fees.....	88
Federal Revenue Sources.....	88
Fund Balance.....	88
Fund Structure.....	89
Revenue and Expenditure Classifications.....	92
Finance and Budget.....	95
District Budget.....	96
Operations Budget Process.....	97
Capital Budget Process.....	98

### Financial Section

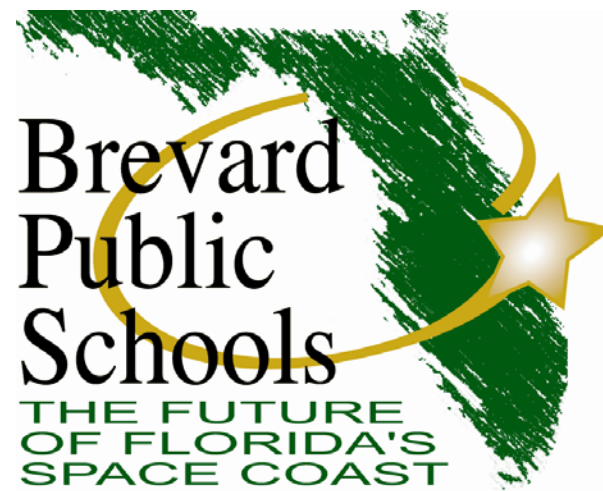
2019-20 All Funds Summary.....	103
Significant Revenue Sources.....	105
Significant Expenditure Categories.....	111
Governmental Funds 5-Year Summary– General Fund.....	113
Governmental Funds 5-Year Summary (By Function) – General Fund.....	114
Governmental Funds 5-Year Summary (By Object) – General Fund.....	115
Governmental Funds 5-Year Summary – Debt Service Fund.....	117
Governmental Funds 5-Year Summary (By Function) – Debt Service Fund.....	118
Governmental Funds 5-Year Summary (By Object) – Debt Service Fund.....	119
Governmental Funds 5-Year Summary – Capital Projects Fund.....	121
Governmental Funds 5-Year Summary (By Function) – Capital Projects Fund.....	122
Governmental Funds 5-Year Summary (By Object) – Capital Projects Fund.....	123
Governmental Funds 5-Year Summary (All Funds) – Capital Projects Fund.....	125
Governmental Funds 5-Year Summary (Sales Surtax) – Capital Projects Fund.....	128
Capital Projects Fund – 10-Year Plan.....	134
Governmental Funds 5-Year Summary – Special Revenue Fund.....	137
Governmental Funds 5-Year Summary (By Function) – Special Revenue Fund (Food Services).....	138
Governmental Funds 5-Year Summary (By Function) – Special Revenue Fund (Other).....	139
Governmental Funds 5-Year Summary (By Function) – Special Revenue Fund (Total Fund).....	140
Governmental Funds 5-Year Summary (By Object) – Special Revenue Fund (Food Services).....	141
Governmental Funds 5-Year Summary (By Object) – Special Revenue Fund (Other).....	142
Governmental Funds 5-Year Summary (By Object) – Special Revenue Fund (Total Fund).....	143
Enterprise Fund 5-Year Summary (By Object).....	144
Internal Service Fund 5-Year Summary (By Object).....	146
Organizational Units Overview.....	151
Staffing and Budget Details.....	152
School Budget Allocations Overview.....	193
Operating Budget Allocations by School.....	194
Various State and Local Funding.....	197
Fund Balance Reporting.....	198
Capital Projects and the Educational Plant Survey.....	201
Board Priorities for Capital Outlay.....	202
Capital Impact on the Operating Fund.....	203

## Table of Contents

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### Informational Section

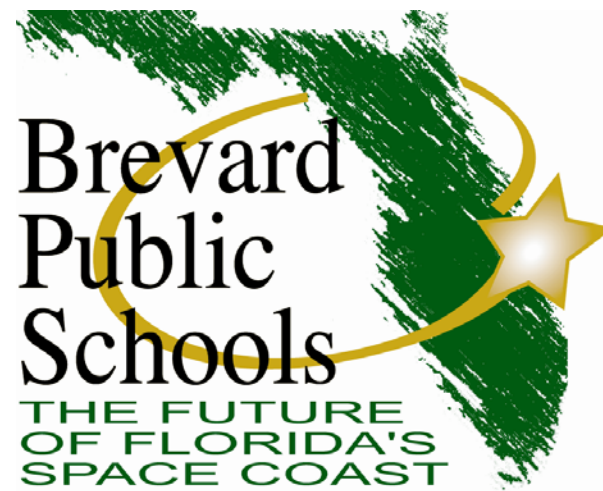
FEFP Revenue.....	207
FEFP Formula.....	210
FEFP Revenue Summary.....	211
Millage Rate Trends.....	213
Rolled-Back Rates.....	214
Property Tax Levies & Millage Rates.....	215
Student Membership Trends and Forecasts.....	216
October Enrollment History by Type.....	218
School Listing.....	219
Student Membership – Four Year History with Projections by School.....	220
2019-20 Personnel Allocations Manual.....	225
Student Achievements and Performance Accomplishments.....	249
Brevard Public Schools Parent Feedback.....	255
Glossary.....	261
Acronyms.....	275





# Executive Summary





# School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601

Mark W. Mullins, Ed.D., Superintendent



September 10, 2019

Dear Chairman, Members of the Board, and Citizens of Brevard County:

I am pleased to submit to you the attached Brevard County School District budget for 2019-20. The process of applying the available budget to the District's educational goals is vital to the successful operation of our schools. I want to thank all the school faculty, staff and administrators, in cooperation with the departmental staff members who have played such an important role in helping to bring this budget together. An immense amount of work, over many months, has gone into building this budget.

Under Florida Law, all School Districts must submit a balanced budget each fiscal year for all funds to the Department of Education. This budget document provides millage levies, estimated revenues detailed by federal, state, and local sources, and estimated expenditures detailed by function (the purpose of an expenditure) and object (what was purchased, or the service obtained). The data is displayed by fund type, which includes General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

This budget is prepared to guide and assist us in delivering excellent educational services to our community's most valuable members, our students. The budget provides a financial plan to deliver our short- and long-term instructional goals. The District's budget is based upon projected student enrollment and anticipated tax revenues. This process requires us to make certain assumptions and estimates, which are monitored over time to determine if we are still on track with regards to the budget.

The budget is a detailed plan that identifies estimated expenditures in relation to estimated revenues from the state and other local sources. The budget reflects the Superintendent and School Board's priorities and represents a process through which policy decisions are made, implemented, and controlled.

Budgetary controls are established utilizing a position control system for school personnel, based on projected student membership (enrollment), and historical guidelines for other non-labor accounts. Budgetary controls are also established at the district-level using historic guidelines for both labor and non-labor planning. These budgetary controls are in place to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board. Activities of the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects Funds.

The budgeting process is aligned with our District's mission, which is...

## **"To Serve Every Student with Excellence as the Standard"**

It is in this spirit that the District's fiscal resources are committed to ensure ongoing academic success for all students.

The District's budget is organized in four separate sections: Executive Summary, Organizational, Financial, and Informational.

**Executive Summary:** The Executive Summary provides an overview of the entire budget document. It is a stand-alone, "liftable" component.

**Organizational Section:** The Organizational Section defines how Brevard County Schools is structured, how financial system functions, and what significant internal processes are. This section informs the reader about

# School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601

Mark W. Mullins, Ed.D., Superintendent



the major board goals and strategies to accomplish these goals, financial controls and policies, the budget development process, the budget administration and management processes, and the District's account code structure.

**Financial Section:** The Financial Section is typically, what most consider to be "the budget". This section is organized in a hierarchal order starting with a schedule of all funds followed by separate sections, which break the budget down into the different funds. Charts, tables and graphs explain significant budget data. Included in this section are schedules for the General, Debt Service, Capital Projects, Special Revenue, Enterprise, and Internal Service Funds. Schedules are also provided that focus on each campus and department.

**Informational Section:** The Informational Section is the final section of the budget document. This section is full of explanatory information such as trends, projections, and historical data. Student demographic data, staffing history, academic achievement and performance, rounds out this section.

## Reporting Achievement

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award to the School Board of Brevard County for its annual budget for the fiscal year ending June 30, 2019. This award recognizes excellence in school budget presentation. To receive this award a school district must exhibit:

- Skills in developing and analyzing an effective budget.
- Communication between departments to develop short and long-term strategies.
- Clear budget guidelines.
- Building confidence in your community with a reader-friendly budget.

The preparation of this document could not have been accomplished without the hard work of the entire staff of the Office of Budgeting, Cost Accounting & FTE as well as the Offices of Accounting Services, Learning & Learning, Food Services and Human Resources. We thank you for the dedicated service you provide to the Brevard County School District.

Respectfully submitted,

Mark W. Mullins, Ed.D.  
Superintendent of Schools

Pennie L. Zuercher, Chief Financial Officer  
Financial Services

Karen Strickland, Director  
Budgeting, Cost Accounting & FTE



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

**SCHOOL BOARD  
OF BREVARD COUNTY, FLORIDA**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2018–2019.

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



A handwritten signature in black ink, reading 'T E Wohlleber'.

**Thomas E. Wohlleber, CSR**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer



## Organization

### Background on the Brevard County School District

The Brevard School District and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The District is an independent taxing and reporting entity managed, controlled, and operated by District school officials in accordance with Chapter 1001, Florida Statutes. The Board consists of five elected officials responsible for the adoption of policies, which govern the operation of the District's public schools.



The geographic boundaries of the School District are consistent with the geographic boundaries of Brevard County encompassing approximately 1,300 square miles along the Atlantic Ocean and is located near the center of Florida's east coast. The County is approximately seventy-two miles

long, north to south, and is bordered on the north by Volusia County and on the south by Indian River County. The county extends about twenty miles inland from the Atlantic Ocean, with the St. Johns River forming its western boundary.

At the beginning of this fiscal year, the District operated 114 schools and centers. Of this number, there are 83 traditional schools, including 56 elementary schools, 11 middle schools, 5 Junior/Senior schools, and 11 high schools. Also included are 12 charter schools, 14 special purpose centers, and 5 adult education centers. The projected student membership for 2019-20 is 75,423, which equates to approximately 72,837 unweighted full-time equivalent students for funding purposes. The Brevard County School District is considered to be the tenth largest of sixty-seven school districts in the State of Florida, and the forty-eighth largest school district in the nation. The School Board of Brevard County is the single largest employer in Brevard with over 9,400 employees.

Influenced by the presence of the John F. Kennedy Space Center, Brevard County is also known as the Space Coast. As such it was designated with the telephone area code 321, as in 3-2-1 liftoff. The county is named after Theodore Washington Brevard, an early settler, and state comptroller.

### Brevard County's Economic Conditions and Outlook

The county of Brevard is the 10<sup>th</sup> most populous county in Florida, with 2.8% of the population. The county's current population is estimated at 596,849, with a growth rate of 1.46%. If this same growth rate is used to project future increases, then Brevard's population could increase to 614,404 by calendar year 2020 and 660,585 by calendar year 2025. The unemployment rate has continued in a favorable trend, decreasing from 4.4% in June 2017, to 3.9% in June 2018, to 3.5% in June 2019. The median age of the county's population is approximately 47 years young. And, the median household income is \$52,540, which is approximately the same as the Florida median household income, but about 10% less than the national average.

Brevard has a diverse economic base that includes high technology and aerospace industries, health care, tourism, and agriculture. As has been the trend, technology and aerospace companies continue to establish a presence in Brevard or expand their existing operations and facilities. This is because Brevard, which is known as Florida's "Space Coast," has a well-trained, high-tech workforce, which makes it the place for space and technology businesses to operate. There has also been an active campaign on the part of the county and state to encourage corporations to expand in Brevard. The County is the home of Port Canaveral, the second busiest multi-day cruise embarkation port in the world, with goals to increase both its cruise and cargo operations. The Port welcomes over 4 million cruise passengers annually and handles over 4 million tons of cargo. The broad reaching impact of Port Canaveral's operations make it a key economic leader in Brevard, generating revenues and employment growth for the county.

## Organization

### Brevard County's Economic Conditions and Outlook

Port Canaveral is also home to U.S. Army, Navy, and Air Force facilities, including Surface Deployment and Distribution, and serves as an important export gateway for U.S. government cargo. Florida's Space Coast includes 72 miles of pristine beaches and an average temperature of 73 degrees and draws more than 2.5 million tourists annually.

The county's economy continues to trend upward, showing signs of growth, and is expected to track closely with overall growth in the State of Florida. Some examples of some of Brevard County economic highlights are:

- According to a Brookings Institute report, the Space Coast has the largest share of science, technology, engineering and math-related jobs in Florida. The county has 48 engineers per 1,000 workers, more than any other Florida metro area, or any of the 25 most populated metro areas in the country.
- With Brevard's unique aerospace history, we have a special appreciation for transporting people and goods in the most efficient, cost-effective and innovative ways. It is the world's only "quintamodal transportation hub." Our central location on the Atlantic seaboard of Florida situates us in the middle of major space, air, sea, highway and rail corridors. In addition, many of our transportation hubs are part of Foreign Trade Zone 136, which enables qualified businesses to defer or eliminate U.S. Customs' duties on imported goods.
- Brevard County has a very attractive tax and wage climate that is very beneficial for companies wishing to start up or relocate here. Florida's attractive tax code includes no state personal income tax, no state level property tax, no business inventory tax, and no corporate tax on limited partnerships and S-Corporations.
- Brevard is known for its top quality of life, which is enjoyed by its 2.5 million tourists annually. Florida's Space Coast is a place to work and play. Offering symphonies, one of the nation's top-rated zoos, museums and art galleries and a thriving retail and restaurant scene.
- One of the main reasons that people and companies are drawn to the Space Coast is because Brevard County is a leader in education. Brevard County Public Schools is a model of innovation and excellence and is one of Florida's finest school districts. Brevard County is also home to several colleges and universities, including the renowned Florida Institute of Technology.
- Brevard County is very proud of its space heritage. It is synonymous with Florida's "Space Coast" which is the birthplace of space exploration and has grown to be the home of several rapidly expanding industries. Our economy features cutting-edge communications, electronics, aerospace and aviation, homeland security and defense, emerging technologies, high-tech manufacturing and more. Just to name a few, Brevard County is home to Bertram Yacht, Boeing, SpaceX, DRS, Embraer Executive Jets, General Electric, Knight Armaments, Lockheed Martin, Northrop Grumman, Raytheon, Rockwell Collins, Extant Aerospace – and the world headquarters of L3 Harris Technologies, Inc.
  - The recently combined company of L3 Harris Technologies, Inc., is now the 6<sup>th</sup> largest defense company in the U.S. and a top 10 defense company globally, with approximately 48,000 employees and customers in over 100 countries.



## Organization

### Brevard County's Economic Conditions and Outlook

- The economy of the Space Coast that was once struggling after the retirement of NASA's space shuttle program is getting a huge boost from the space and defense companies that are bringing back high-paying tech jobs. As an example of the resurgence of space on the Space Coast, hundreds of people came out to NASA's Kennedy Space Center in Cape Canaveral on November 15, 2018 to watch the SpaceX launch of their Ex'hail-2 satellite rocket into space. The crowd consisted of tourists from around the United States and other countries sitting in metal bleachers surrounding a grassy area with dozens of field tripping school kids in bright, neon-colored t-shirts waiting for the rocket to launch.

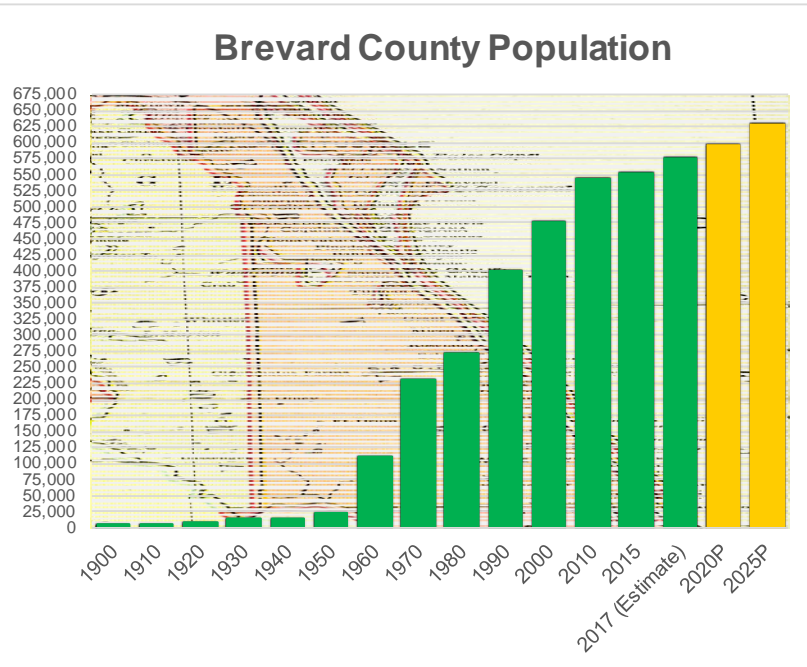


**Elon Musk's "SpaceX" is one of the aerospace companies in Central Florida bolstering the economy along the Space Coast. SpaceX successfully launched the Es'hail-2 satellite from Launch Complex 39A (LC-39A) at NASA's Kennedy Space Center in Florida on November 15, 2018.**

# Organizational Summary

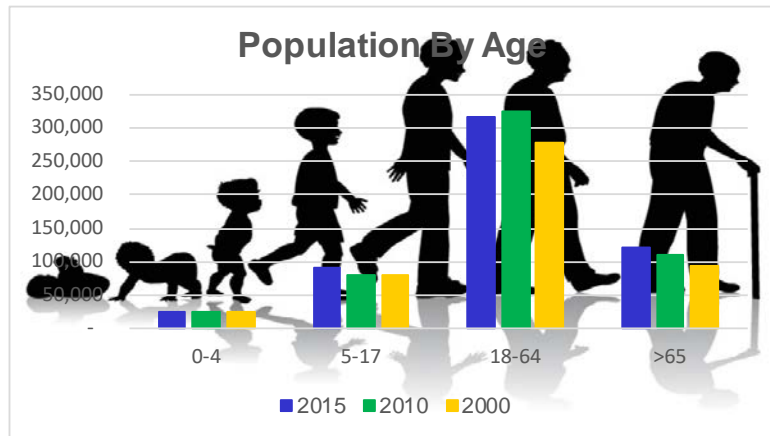
## Population

Census	Pop.
1900	5,158
1910	4,717
1920	8,505
1930	13,283
1940	16,142
1950	23,653
1960	111,435
1970	230,006
1980	272,959
1990	398,978
2000	476,230
2010	543,376
2015	553,591
2017 (Estimate)	575,211
2020P	596,080
2025P	627,552



<https://www.census.gov/population/cencounts/fl190090.txt>

Age	2015	2010	2000
0-4	26,019	26,809	24,707
5-17	90,789	80,877	79,992
18-64	314,993	324,978	276,850
>65	121,790	110,712	94,681



<https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml>

## Organizational Summary

### School Board Members

#### District 1

**Ms. Misty Belford** was elected to the School Board in November 2014. She has been an educational advocate in Brevard County for several years, volunteering both at the school level and the district level in numerous capacities. In addition to her work with Brevard Public Schools, she is an adjunct professor at Rollins College in Winter Park teaching courses in communication and leadership. She is also a drowning prevention advocate serving as volunteer President for Swim Safe Forever, Inc. and providing self-rescue swim instruction through her company, KidSafe Swim Institute, Inc. in north Brevard. Ms. Belford earned both her bachelor's degree in organizational communication and her master's degree in corporate communication and technology at Rollins College.



#### **Schools Represented:**

Apollo Elem. | Astronaut High | Atlantis Elem. | Challenger 7 Elem. | Coquina Elem. | Enterprise Elem. | Fairglen Elem. | Imperial Estates Elem. | Jackson Middle | Madison Middle | Mims Elem. | Oak Park Elem. | Pinewood Elem. | South Lake Elem. | Space Coast Jr/Sr | Titusville High

#### District 2



Ms. Cheryl McDougall, a Licensed Clinical Social Worker who spent eleven years working in the public-school system—the last 6 of those as a school social worker, was elected to the School Board in November 2018.

#### **Schools Represented:**

Andersen, Hans Christian Elem. | Audubon Elem. | Cambridge Elem. | Cape View Elem. | Carroll, Lewis Elem. | Cocoa Beach Jr/Sr | Cocoa High | Edgewood Jr/Sr | Endeavour Elem. | Freedom 7 Elem. | Golfview Elem. | Jefferson, Thomas Middle | McNair, Ronald Middle | Merritt Island High | MILA Elem. | Roosevelt, Theodore Elem. | Saturn Elem. | Stevenson, Robert L. Elem. | Tropical Elem.

# Organizational Summary

## School Board Members

### District 3

**Ms. Tina Descovich (Chair)** was elected to the School Board in November 2016. She has been an advocate for students, parents and teachers in our community and has volunteered thousands of hours in Brevard Public Schools serving on multiple School Advisory Councils and as the President of the Parent Teacher Organization. She is a graduate of Satellite High School and she and her husband Derek have two school-aged children that are currently attending Brevard Public Schools. Ms. Descovich has over two decades of business experience and a Bachelor’s Degree in Communication. She has served on numerous community boards, also as the President of Sally’s Friends (a non-profit addiction recovery home for mothers) and is currently serving on the board of The Children’s Hunger Project.



#### **Schools Represented:**

Delaura Middle | Gemini Elem. | Holland, Spessard Elem. | Hoover, Herbert C., Middle | Indialantic Elem. | Ocean Breeze Elem. | Palm Bay Elem. | Palm Bay High | Port Malabar Elem. | Riviera Elem. | Satellite High | Sea Park Elem. | Stone Middle | Surfside Elem. | West Shore Jr/Sr

### District 4



**Mr. Matt Susin (Vice Chair)** was elected to the Brevard County School Board in 2016 and previously worked as a History teacher for Brevard County Schools for nine years.

#### **Schools Represented:**

Allen, Roy Elem. | Creel, Dr. W.J. Elem. | Croton Elem. | Esau Gallie High | Harbor City Elem. | Johnson, L.B. Middle | Kennedy, John F. Middle | Longleaf Elem. | Manatee Elem. | Quest Elem. | Rockledge High | Sabal Elem. | Sherwood Elem. | Suntree Elem. | Viera High | Williams, Ralph M. Jr. Elem.

## Organizational Summary

### School Board Members

#### District 5

**Ms. Katye Campbell** was born in Germany where her father, a retired Lieutenant Colonel in the U.S. Army, was stationed. She grew up in Fort Worth, Texas where she excelled in academics and music, participating in All-Region and All-State choirs, orchestras, and bands. Katye graduated from Eastern Hills High School as Salutatorian with a 4.0 grade point average. Choosing to major in music education, she graduated Summa Cum Laude from Oklahoma Baptist University in 1997 with a K-12 certificate. Katye taught her favorite age group — middle school — for 7 years in public schools in Kentucky and Texas.

Katye and her husband, Jim, have been married for 21 years. They have three children ages 14, 12, and 9. Katye “retired” from teaching when her first child was born, then worked as an accompanist and voice teacher part-time in order to stay home with her children. She volunteers in her children’s schools in their classrooms, on field trips, and as a piano accompanist. She also served on the music instructional materials adoption committee for Brevard Public Schools last year. As a substitute, she has been in more than 60 classrooms in five schools at all levels in the last two school years.



#### **Schools Represented:**

Bayside High | Central Middle | Columbia Elem. | Discovery Elem. | Heritage High | Jupiter Elem. | Lockmar Elem. | McAuliffe Elem. | Meadowlane Intermediate | Meadowlane Primary | Melbourne High | Southwest Middle | Sunrise Elem. | Turner, John F. Elem. | University Park Elem. | West Melbourne Elem. | Westside Elem.

## Organizational Summary

### Principal Officials

#### Dr. Mark Mullins Superintendent of Schools



Mark W. Mullins, Ed.D. began serving as Superintendent of Schools on August 11, 2018. Dr. Mullins' educational career began at Cocoa Beach Jr/Sr High School in 1994 as a mathematics teacher, Varsity Soccer Coach and Class sponsor. He later served as an Assistant Principal at Southwest Middle and Palm Bay High before becoming Principal of Clearlake Middle School in 2005. As principal, he led the school to improved student achievement, maintained an "A" grade from the FLDOE and attained an authorized International Baccalaureate Program. He then became an Area Superintendent where he directly supervised 29 schools in south Brevard, serving 25,000+ students across a diverse population. While Area Superintendent, schools maintained increased VAM scores and Instructional Culture Index scores above national averages.

Since, Dr. Mullins has served Brevard Public Schools as Deputy Superintendent/COO, leading the revitalized strategic plan and initiating the district's first efficiency review process to improve organization processes. In July 2018, he was appointed as Superintendent.

Dr. Mullins earned a bachelor's degree from Florida State University. Master's and Doctorate degrees were earned from the University of Central Florida in Educational Leadership. Dissertation studied the impact of mobility on student's achievement and the role of social capital to mitigate potential negative effects.

Currently Dr. Mullins serves on the Junior Achievement of the Space Coast board as Education Chairman and the NAACP South Chapter – Education Committee. He is a 2015 LEAD Brevard graduate; serves in the community as United Way Organization Site Champion, Take Stock in Children mentor and Children's Hunger Project advocate.

#### **Cabinet Members**

Dr. Beth Thedy	Deputy Superintendent/Chief Human Resources Officer
Robin Novelli	Chief Operating Officer
Pennie Zuercher	Chief Financial Officer
Jane Cline	Assistant Superintendent/Elementary Office of Leading & Learning
Dr. Stephanie Soliven	Assistant Superintendent/Secondary Office of Leading & Learning
Christine Moore	Assistant Superintendent/Student Services
Stephanie Archer	Assistant Superintendent/Equity, Innovation & Choice
Russell Cheatham	Assistant Superintendent/Chief Information Officer
Susan Hann	Assistant Superintendent/Facilities Services
Matthew Reed	Assistant Superintendent/Government & Community Relations

## Organizational Summary

### Student Performance

Brevard Public Schools (BPS) earned an 'A' grade and is No. 1 in the state when compared to other districts of the same size or larger. The state of Florida has designated BPS as a high performing school district.

2019 Highlights from the school grades released today by the Florida Department of Education:

- BPS has been rated as an A district since 2017
- Out of 67 districts, BPS ranks 14<sup>th</sup> in the state, based on total points earned
- BPS increased the percentage of schools earning an A grade from 33% to 41.5%, and the percentage earning a B grade from 26% to 28.4%
- BPS outranked the state average in the percentage of schools earning an A and B grade, 70% of BPS schools are "A" and "B"

Like other Florida districts, BPS continues to face the challenges brought by poverty and other problems in the classroom. For the first time since 2011, there are no "D" rated schools in BPS. Also, four of the district's Title 1-designated schools, Columbia, Dr. W.J. Creel, Endeavour and Golfview, increased their letter grades. In addition, Endeavour Elementary, the only "community partnership school," increased their school's grade from a D to a C, after being a low performing school since 2011.

The Chart does not include Charter Schools

Brevard Public Schools ONLY									
Letter Grade	2019 # of Schools	2019 % of Schools	2018 # of Schools	2018 % of Schools	2017 # of Schools	2017 % of Schools	2016 # of Schools	2016 % of Schools	Percentage Point Difference from 2019 to 2018
A	34	41%	27	33%	32	40%	28	35%	-9
B	23	28%	21	26%	24	30%	22	27%	-2
C	25	30%	30	37%	19	23%	29	36%	6
D	0	0%	4	5%	6	7%	2	2%	5
F	0	0%	0	0%	0	0%	0	0%	0
	82		82		81		81		

"I am so very proud of our educators, school leaders and staff for their enduring commitment to the students of Brevard County," said Dr. Mark Mullins, Superintendent, Brevard Public Schools. "This is fantastic news for our district and a true testament to the focused work of our teachers to not only equip and prepare our kids academically but to make a positive impact on their lives and the future of our great county. I would be remiss in not recognizing the hard work and best efforts of our students as well. This is a shared achievement."

<https://edudata.fldoe.org/>

## **Organizational Summary**

### **Student Performance**

**Florida's school-grading system** may include up to 11 components depending on school type. There are four achievement components, as well as components for learning gains, learning gains of the lowest 25% of students, middle school acceleration, graduation rate, and college and career acceleration. Each component is worth up to 100 points in the overall calculation.

#### **Achievement:**

Four Achievement Components – The four achievement components are English Language Arts, Mathematics, Science, and Social Studies. These components include student performance on statewide standardized assessments, including the comprehensive assessments and end-of-course (EOC) assessments. The components measure the percentage of full-year enrolled students who achieved a level 3 or greater.

#### **Learning Gains in ELA and Mathematics:**

Four Learning Gains Components – These components are learning gains in English Language Arts and Mathematics, as well as learning gains for the lowest-performing 25% of students in English Language Arts and Mathematics. These components include student performance on statewide standardized assessments, including the comprehensive assessments and EOC assessments for the current year and the prior year. The components measure the percentage of full-year enrolled students who achieved a learning gain from the prior year to the current year.

#### **Learning Gains of the Lowest Performing 25% of Students in ELA and Mathematics:**

Four Learning Gains Components – These components are learning gains in English Language Arts and Mathematics, as well as learning gains for the lowest-performing 25% of students in English Language Arts and Mathematics. These components include student performance on statewide standardized assessments, including the comprehensive assessments and EOC assessments for the current year and the prior year. The components measure the percentage of full-year enrolled students who achieved a learning gain from the prior year to the current year.

**Middle School Acceleration** – This component is based on the percentage of eligible students who passed a high school level EOC assessment or industry certification.

**Graduation Rate** – The graduation rate is based on an adjusted cohort of ninth-grade students, and measures whether the students graduate within four years

**College and Career Acceleration** – This component is based on the percentage of graduates, from the graduation rate cohort, who earned a passing score on an acceleration examination (AP, IB, or AICE), or earned a passing grade in a dual enrollment course that qualified for college credit, or earned an industry certification.



## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Educational Programs Offered

The School Board of Brevard County offers a comprehensive and rigorous PreK-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes high-quality standards-based instruction in specific academic areas and specialized programs. Instructional services are aligned with Florida state standards. Brevard Public Schools (BPS) was awarded continued system accreditation through AdvancED (formerly SACS/CASI) in 2016. BPS continues to strive for increased student achievement through the comprehensive strategic plan where operational beliefs and expectations are identified, along with appropriate outcome indicators for each expectation. The following is an instructional program summary, highlighting program offerings for 2017-18 and 2018-19 school years:

#### Early Childhood

- Prekindergarten programs in our elementary schools served over 1500 students throughout Brevard, including 624 Head Start slots dedicated to serving three and four-year-old children from our most financially disadvantaged homes. Full-day Voluntary Prekindergarten (VPK) was offered in 20 Step FOURward VPK classes, 12 Blended Inclusion/VPK classes, 18 Head Start/VPK classes, and five High School VPK classes.
- Teaching Strategies GOLD was utilized in all VPK, Head Start and PreK VE classrooms to monitor ongoing student progress in nine areas of learning and development. The Florida VPK Assessment was also utilized in all VPK classrooms to assess children in print knowledge, phonological awareness, mathematics, and oral language/vocabulary development.
- All VPK and Head Start classrooms utilized *Creative Curriculum* and the *High Scope Framework* and received training and technical assistance to support the development of preschool children and mastery of the Florida Early Learning and Developmental Standards.
- Developmental child progress reports were developed three times per year for all VPK and Head Start families through a progress monitoring and reporting system, *Teaching Strategies GOLD*, which is used to track individual student growth related to developmental expectations across all learning domains.
- Prekindergarten teachers across the district received training in utilizing the NEW Florida Early Learning and Developmental Standards.
- Data meetings occurred with administrators to review and discuss training and resources to support the NEW standards, as well as plan for strong early literacy instruction with a focus on oral language/vocabulary development and phonological awareness.
- Families of VPK and Head Start students participated in an orientation about the Florida Early Learning and Developmental Standards for Four-Year-Olds and family meetings with a focus on early literacy and other pertinent topics.
- Home visits were scheduled with the families of VPK and Head Start students to include a welcome bag containing literacy development materials to support a smooth transition from home to school.
- VPK and Head Start classrooms were provided with rotating book bins through a Family Literacy Program, allowing students to take a book home daily to share with their families. Our Family Literacy Instructional Assistant managed the rotation and replenishment of book bins. Additionally, he visited each classroom multiple times during the school year, reading and inspiring our early readers.
- A minimum of two-family conferences were conducted to share information, data, and set student goals with families. The *Teaching Strategies GOLD* developmental progress reports are shared at these conferences with families to guide discussions.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Early Childhood (cont.)

- Head Start provided children and families with a comprehensive program which includes health, nutrition, and opportunities to ensure school readiness for the entire family. Head Start parents received ongoing parent education using a research-based parenting curriculum throughout the school year.
- Head Start and Title I VPK classrooms participated in a **Zoo Sprouts** grant through collaborative efforts with the Brevard Zoo. The program included the following: teacher workshop, environmental learning kits, "Wiggly Wonders" program, "Family Nature Play" program, Zoo field trip, and a culminating Family Festival for families at the Brevard Zoo.
- VPK and Head Start children were provided with *Family Backpacks* filled with literacy and math resources and materials to promote continuous learning at home and support a smooth transition to kindergarten. Students were taught how to use and care for the materials at the end of the year and parents received training on ways to utilize the materials with their child to support continued learning over the summer.
- A districtwide Transition to Kindergarten Initiative was continued throughout the county to promote awareness among entering kindergarten parents about ways to support school readiness and opportunities to ease the transition for students and families alike. School teams attended district training and worked together to plan and implement transition plans for all incoming kindergarten students and families.
- A new component added to the Kindergarten Transition Initiative included the development and dissemination of a BPS Preschool to Kindergarten Transition Form. We received forms for over 800 students from nearly three dozen preschool providers to share with kindergarten teachers this fall. In addition to providing teachers with valuable data to guide instruction, this also fosters new and stronger collaboration among preschools and elementary schools throughout the county.
- Administrators, literacy coaches and early childhood teachers from across the county received information to support early childhood professional development through *Early Childhood Connections*, including links to the district's *Lead with Literacy website*, strategies to promote language and vocabulary development, mathematical literacy, phonological awareness, and phonics instruction.
- Training videos on various early literacy topics were created by our Early Childhood Team and utilized by schools, including instructional videos for appropriate administration and scoring of the PASI (Phonological Awareness Screener for Intervention) and PSI (Phonics Screener for Intervention.)
- Schools sent teams including a literacy coach and a kindergarten teacher to a three-day *Early Literacy Summer Institute* designed to provide training they would bring back to the kindergarten teachers at their school on understanding the standards, supporting a classroom of learners, and recognizing complex text. Follow-up meetings and implementation plans occurred during the 2018-19 school year.
- Summer training occurred for Transitional Kindergarten-First Grade (TK-1) programs to ensure appropriate placement, screening and developmentally appropriate, yet rigorous instruction occurs in our TK-1 classrooms.
- A districtwide initiative called **Brevard Thrives by Five** was developed in 2019, with the goal of launching it for the 2019-20 school year. The initiative is designed to foster awareness and early intervention from birth through kindergarten, ensuring school readiness and lifelong success for all.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Title I

- Title I services were provided at 47 public schools and 19 private schools.
- In 2018-19 the Title I Homeless program served 430 students providing such services as after-school tutoring, school supplies, and/or school uniforms.
- In 2018-19 Title I served 19 private schools by providing 409 at-risk students tutoring in math and/or reading. In addition, the parents of these children were provided family involvement activities and information throughout the year. Private school teachers were offered staff development aligned with meeting the needs of at-risk children.
- Title I provided over 280 participants at the district Parent University annual conference with positive Post-it notes.
- The Office of Title I either directly provided or collaborated with others to provide the following:
  - Parent University
  - Family engagement staff development at Title 1 schools
  - Monthly parent education sessions at homeless shelters for the families of students in transition
  - Suicide prevention plan for the school district
  - Three youth mental health trainings
  - Participated in districtwide crisis response team
  - ESSA plan for foster care students and providing ongoing support and training for these children.
  - Monthly Parent Leadership Team meetings planned and facilitated for representatives from each school
- The Office of Title I and all Title I schools involved parents in the development and review of Parent and Family Engagement Plans (PFEP), and successfully met the requirements for approval in each component area.
- The Office of Title I and all Title I schools provided materials and training to help parents work with their children to improve their children's achievement and to foster parental involvement.
- The Title I Office provided 8 Poverty Simulations for each of these groups: Palm Bay High School, Palm Bay Elementary, Endeavour, University Park, Oak Park, Cambridge, Creel, and Eastern Florida State College.
- The Office of Title I provided professional development at 12 schools during faculty meetings.
- Title I collaborated with Title III in providing English Language Learners (ELL) families with parent involvement and curricular materials year-round through community outreach programs.
- The Office of Title I provided the expertise of the program director, coordinator, resource teachers, literacy trainers, and instructional coaches during district instructional reviews.
- The Title I office supported all 47 schools with program support related to school wide planning, monitoring, and evaluation through district trainings and school visits.
- Title I Office, in collaboration with Title II, participated in supporting the implementation of Eureka Math at Endeavour Elementary on a regular basis along with other Eureka Math sites on an as-needed basis.
- The Title I office provided regular on-going math professional development to all math coaches.
- The Title 1 department provide training to site-based Mathematics Coaches throughout the 2018-2019 school year, as well as a week- long Summer Institute in June with a total of 19 school sites represented.
- The Office of Title I provided professional development courses after school to classroom teachers.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Elementary

- Training focusing on Florida Standards was offered throughout the year and summer. These trainings focused on curriculum, standards-based instruction and research-based practices.
- Standards based workshops were held in the summer to create instructional resources for classroom teachers.
- The Library Media Leadership Team members served as Coaches and collaborated with tech integrators to facilitate professional development in a blended learning formation. The Brevard Media Specialist Edmodo site and newly developed curriculum site, Google Classroom, and website continue to serve as electronic tools to support collaboration and professional development in all areas of high performing media programs.
- Science Point of Contacts (POCs) at each elementary school received training to build science expertise, develop teacher leaders, and build capacity at the school level. POCs provide ongoing training, guidance, mentoring and resources at their schools.
- K-6 best practices in Florida Science Standards training is offered throughout the year and during the summer. Topics include curriculum, instruction, and assessment best practices, Florida Department of Education (FL DOE) updates, and hands-on inquiry activities that align with Florida Standards.
- Super Science Saturday program operated at seven elementary schools.
- All sixth graders participated in Space Week, an instructional program that includes a day-long study trip to the Kennedy Space Center Visitor Complex. The annual exhibition of 6<sup>th</sup> grade artwork was also displayed at the KSCVC IMAX theatre during Space Week.
- Two district-level area elementary art and science fairs were held in the spring. Approximately 400 grade 3-6 school science representatives and approximately 700 grade K-6 student school art representatives competed for awards. Science and art project opportunities were available to students in all elementary schools.
- All elementary schools offer visual arts instruction.
- All elementary schools participate in annual BPS sponsored art exhibits to include local mall venue art shows, elementary art and science fairs and the School Board Art Show.
- Curriculum resources and a Eureka Companion guide was created in June for use by classroom teachers.
- Brevard supported 10 Eureka pilot schools with materials and grade level specific support provided by instructional trainers and resource teachers.
- Based on the governor's executive order suspending the math textbook adoption, the district worked with each elementary school to select aligned materials to support implementation of instructional materials. Schools selected from Eureka K-5 with Big Ideas in 6<sup>th</sup> or MAFS K-2, enVision 3-5, and Big Ideas in 6<sup>th</sup>.
- Professional development on literacy topics including Comprehension Instructional Sequence, Socratic Seminar, Effective Coaching Practices, and Language Arts Florida Standards (LAFS) was provided to literacy coaches through cadre meetings.
- Training was offered to school administrators and 3<sup>rd</sup> grade teachers to support the process of developing progression portfolios for 3<sup>rd</sup> Grade Good Cause Exemption.
- Lowest 300 and D schools were assigned an ELA resource teacher or content specialist to provide intensive instructional support with planning and resources.
- Elementary resource teachers and content area specialists had over 1,300 school visits. Some of the visits were for entire instructional staffs and others were grade level specific or individual. In addition, resource teachers and content specialists covered classrooms to support collaborative planning sessions at the district's schools identified as turnaround.
- Third grade summer camp provided students performing in bottom quintile on FSA in Reading the opportunity for intensive reading instruction to address deficiencies.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Elementary (cont.)

- Elementary physical education teachers implemented an updated curriculum which emphasized standards-based instruction.
- Elementary classroom teachers implemented Healthy Body Systems curriculum which addresses the health standards aligned to ELA, social studies and science grade level courses.
- A BPS Physical Education SharePoint Site is available to teachers and administrators as a venue to access all curriculum related documents including scope and sequences, unit plans and assessment resources.
- A BPS Visual Arts Google Share site was created and is available for teachers to access current information about art events, instructional and curriculum resources, rubric assessments and standards-based lessons.
- 6,342 students from Brevard Public Schools, Charter Schools, and Private Schools attended the Brevard Symphony Orchestra Children's Concert.
- The South-Central Elementary Music Festival featured performances by a chorus of 216 5<sup>th</sup> and 6<sup>th</sup> grade students, a beginning orchestra with 50 5<sup>th</sup> grade students and an intermediate orchestra with 50 6<sup>th</sup> grade students.
- The North-Central Elementary Music Festival featured performances by a chorus of 216 5<sup>th</sup> and 6<sup>th</sup> grade students, a beginning orchestra with 50 5<sup>th</sup> grade students and an intermediate orchestra with 50 6<sup>th</sup> grade students.
- All elementary schools have music-certified teachers who teach general music classes to students K-6, and all schools offer strings classes for interested 5<sup>th</sup> and 6<sup>th</sup> grade students.
- Columbia and Roy Allen Elementary increased their school grade by 2 letter grades.

#### Secondary

- BPS continues to host the regional Math Counts tournament.
- BPS hosts an annual Secondary Math Tournament at the Educational Services Facility in Viera.
- BPS Secondary Math on Blackboard Learn continues to grow with pertinent information for secondary math teachers, such as professional development opportunities, summer trainings, textbook information, and FSA/EOC resources.
- During the summer, a team of BPS mathematics teachers updated curriculum guides to include modified scope and sequence for middle school math and Algebra 1.
- A team of elementary and middle school math teachers collaborated to develop a curriculum to integrate sixth grade math advanced standards into the existing sixth grade math curriculum. The team then trained sixth grade teachers on implementation of the curriculum.
- BPS Secondary Math teachers were offered summer training in Statistics, Standards-Aligned Instruction, progress monitoring tools, and curriculum resources.
- The BPS Secondary Math Website continues to be an important curriculum resource for secondary math teachers. Resources available on the site include FSA/EOC information, Best Practices in Mathematics, Instructional Pedagogy, Formative and Summative Question Banks, and Curriculum Guides with Aligned Resources.
- The Secondary Mathematics Resource Teacher and Instructional Coach conducted classroom walkthroughs with school-based administrators. The focus was on standards-based instruction, instructional shifts, and school-identified needs. Differentiated professional development was provided based on feedback from the walkthroughs.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- Middle school math and Algebra 1 teachers were trained in the use of computer-based progress monitoring tools.
- BPS resource teacher, instructional coach, and classroom teachers collaborated with other Florida school districts through the Pilot Florida Implementation Network (PFIN) to review quality math instructional materials for possible implementation in Florida schools.
- Using the results from the PFIN review, Secondary Math teachers selected materials to recommend for use in BPS math classrooms.
- Secondary Math department chairs met in July and November for professional development and curriculum updates.
- New Math Teacher Training was offered in January.
- Targeted support was offered to math departments in the five district priority schools as well as the math priority schools.
- Secondary Math Content Specialist was selected to be an expert group leader for the Florida Standards Review.
- The BPS ELA Website was expanded. All ELA curriculum materials are now in one location.
- The BPS Speech and Debate website was expanded to assist speech and debate coaches in training students as well as judges.
- Secondary ELA department chairs met in July to receive curriculum and FSA updates.
- The district secondary ELA resource teacher conducted classroom walk-throughs with school-based administrators. The focus was on identifying the Instructional Shifts in the ELA classes using the Instructional Practice Guide.
- The TNTP Collections Project continued at five middle schools and one high school resulting in increased standards-based assignments among ELA teachers.
- Targeted support was offered to ELA departments in the five priority schools.
- Support was provided upon specific request by secondary schools for ELA walk-throughs and professional development.
- The BPS Secondary ILA Website was updated to not only bring all secondary intensive language arts curriculum materials and intervention resources into one location, but to also provide a one-stop location with links to other critical intervention resources created by the district and state.
- Secondary literacy coaches received training from ELA, Science, and Social Studies resource teachers as well as multiple ESOL, ESE, and FDLRS resource teachers and coordinators to enhance their ability to support teachers in developing appropriate interventions to close the achievement gap for all subgroups.
- Secondary science curriculum guides were updated and added to the secondary science website/Launchpad app for Middle School, Biology, Chemistry, Physics, Physical Science, Marine Science, and Forensic Science.
- Experimental Science Research Programs are available at 24 public secondary schools.
- All secondary school Science Department Chairs were provided a full day of training related to new curriculum guides, science best practices, the 5 E instructional model, and Claim-Evidence-Reasoning framework.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- Secondary science teachers participated in many different summer professional development sessions, including Model-Based Inquiry and Biology High-Impact Labs in 2018. There are eight summer opportunities for secondary science curriculum workshops and trainings planned for 2019.
- The district secondary science resource teacher and instructional coach conducted classroom walk-throughs with evaluating administrators and department chairs and facilitated school-specific professional development sessions at middle and high schools. The focus was on new teachers, standards-based instruction, collaborative/student-centered classrooms, deep understanding, and school-identified needs.
- Over 900 secondary students competed in the three Regional Science and Engineering Fairs, with 80 students moving on to compete at the State Science and Engineering Fair and 9 students competing at the Intel International Science and Engineering Fair. Two BPS high school students won grand awards at the State Science and Engineering Fair, earning the two additional spots for International.
- Training in middle school, physical science, chemistry, physics, biology, and marine science for the new science instructional materials was offered in June and again in August of 2018.
- The first annual Harris Middle School STEM Challenge was held in April 2019. Ten middle schools competed for place awards in different STEM Challenges. Edgewood, Southwest, and West Shore placed 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> respectively in the overall Challenge results. The second annual Harris Middle School STEM Challenge is being held at ESF in April 2020.
- Thirty-two secondary science teachers participated in mentorship opportunities funded by FPL and Northrup Grumman grants. Mentorship models included cross-district collaboration sessions, direct observation and feedback of peer teachers, and small-group observation/co-planning sessions.
- Palm Bay Magnet and Eau Gallie High Schools implemented monthly biology skills day programs with the support of the secondary science resource teacher and instructional coach. Students identified by the secondary science resource teacher as “on the bubble” of passing the biology end-of-course exam were targeted in a pull-out model to experience targeted instruction around heavily assessed content and skills from the EOC. The secondary science resource teacher and instructional coach worked with these small groups of students while the school-based teachers worked with the rest of the biology students on the same lessons.
- The secondary science resource teacher, a West Shore science teacher, and a Bayside science teacher were selected to write content for the FDOE July Summer STEMposium training which will be used to train teachers in highly assessed science standards and best practices. This team, along with three additional secondary science teachers from Space Coast, West Shore, and Kennedy, were also selected as facilitators of the training.
- Two middle school science and one biology teacher were selected to attend the FDOE Summer Science Symposium training in July 2018. Six middle school science and five biology teachers were selected to attend the FDOE Summer STEMposium in July 2019.
- Ellen Muse of Bayside High School was selected by the Space Coast Science Education Alliance as an Exemplary Science Teacher Hall of Fame Winner. This award is for teachers who have been nominated as exemplary science teachers twice in their career. They show district and school-based leadership, along with exemplary practices with students and inquiry-based teaching. Terrence Haus of Rockledge High School and Lori Reinhardt-Simpson of Kennedy Middle School were selected as Exemplary Science Teachers this year.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- The secondary science resource teacher collaborated with the secondary math content specialist to provide a joint professional development opportunity for district and school-based secondary science and math coaches. The PD focused on coaching models and building relationships with the adults you are coaching.
- All secondary social studies department chairs were provided a full-day, content-specific training on standards-based instruction and best practices, including inquiry in social studies.
- Four teachers were sent to a professional learning collaboration opportunity between the education and legal communities provided to secondary social studies teachers.
- Instructional materials support continued for all seven publishers the produce the materials used in secondary social studies classrooms.
- Continued long-term planning with other resource teachers on alignment of K-12 social studies.
- Multiple secondary social studies trainings were provided on the importance of standards-based instruction and the pedagogical strategies to implement said instruction, i.e., simulations, document analysis, formative assessments, inquiry, etc.
- Secondary social studies website updated to post curriculum materials, maintain the flow of information, and encourage collaboration across the school district.
- District curriculum pacing guides were updated for all required secondary social studies courses.
- District curriculum instructional guides were updated for all required secondary social studies courses in the format of Inquiry Design.
- Cocoa Beach and Viera social studies teachers were provided training on literacy in social studies.
- Secondary social studies teachers attended the Secondary Leading & Learning Conference on Professional Development Day in August 2018, with workshops serving over 250 teachers.
- Twelve out of 16 high schools had students participate in Model Student Senate, with over 125 total students participating district wide.
- The district secondary social studies resource teacher conducted classroom walk-throughs and school-specific sessions at both middle and high schools. The focus was on new teachers, deep understanding, and school-identified needs.
- Seven social studies teachers attended the Florida Council for Social Studies annual conference.
- Teacher training/support was provided monthly to brand-new teachers as well as teachers new to the social studies department.
- The instructor support program continued at Palm Bay High School for the U.S. History EOC assessment. Students identified as needing extra support participated in monthly "Skills Days" led by the district resource teacher in collaboration with the teachers at the school.
- Central Middle School students in the Eagle Program presented Civic Action projects that included acts of service in the Palm Bay/Melbourne community.
- Jennifer Jolley and Frank Stockman, social studies teachers at Palm Bay High School and Kennedy Middle School, were chosen to present at the Florida Council for Social Studies Conference.
- Civics teachers were offered online professional development opportunities through the Florida Joint Center for Citizenship at UCF.
- New instructor support programs were started at Cocoa, Stone, and Astronaut for the U.S. History and/or Civics EOC assessment. Students identified as needing extra support participated in monthly "Skills Days" led by the district resource teacher in collaboration with the teachers at the school.
- An educational company, s3strategies, was brought in to provide new teachers training on vocabulary instructional strategies and EOC review strategies for Civics and U.S. History.
- The secondary social studies resource teacher presented at ECET with Dena Stanley, literacy coach at Kennedy Middle School, on vocabulary strategies.



## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- The secondary social studies resource teacher provided training on Performance Matters to the entire PBHS faculty to allow them to better track student data.
- The secondary social studies resource teacher was chosen to be on the Common Core ELA Standards Revision project with the DOE.
- Economics teachers were provided a Financial Literacy Boot Camp with resources from three local sources that provide free resources for teachers.
- The secondary social studies resource teacher was chosen to be on the FDOE Item Review Committee for the U.S. History EOC assessment.
- Many secondary schools organized student-led voter registration drives.
- Multiple Advanced Placement (AP) Programs are offered at 15 high schools.
- The Brevard Public Schools AP Diploma is offered at 13 high schools.
- The AP Capstone Diploma is offered at 11 high schools.
- Over 30 AP teachers received district funding to attend a week-long training in their content area.
- Seven AP teachers applied for and received College Board scholarships to attend summer training in their content area.
- Five AP teachers received Florida Partnership Scholarships to attend training in their content area.
- More students are taking dual enrollment courses, with 18.5 percent more earning AA degrees over the previous year for a total of 434 degrees.
- Kennedy Middle School, Stone Magnet Middle School, and Eau Gallie High School are all AVID National Demonstration schools.
- All three AVID Demonstration schools received the Site of Distinction.
- Madison Middle School has spent this year planning their AVID implementation for SY19-20. They will be the 13<sup>th</sup> school to offer the AVID system in our district.
- Astronaut High School and Central Middle School successfully implemented the AVID system this year.
- Two hundred Brevard Public School educators will attend this year's AVID Summer Institute.
- Increased opportunities for credit. All middle schools offer a seven-period day.
- Increased course requirements – Every high school student is required to earn four credits each in English and mathematics and four credits in science or social studies.
- Increased credit requirements – Every high school student is required to complete 26 credits to graduate with a standard high school diploma instead of 24 credits in a seven-period day. Students on a block schedule are required to complete 30 credits instead of 28.
- To ensure that every student entering ninth grade is postsecondary and/or workforce ready, students are required to complete a program of study which includes a minimum of three credits in at least one of the following areas prior to graduation: 3 credits in Honors, AP, IB, AICE, or approved Dual Enrollment or 3 sequential credits in Career and Technical Education (CTE) courses that leads to an Industry Certification.
- As a critical piece of the College and Career Readiness initiative, all 9<sup>th</sup> grade students are required take a course titled: Career Research and Decision Making. This course helps ensure that every student will graduate from high school prepared to enter and be successful in the workplace, in further career education, and/or in postsecondary degree opportunities. The course also fulfills state statute 100342(2) (s) F.S. that requires character-development curriculum be provided for grades 9-12.
- All Brevard County secondary schools have a Guidance Services Professional designated to act as the Testing Coordinator for State Assessments.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- Four BPS high schools participated in a pilot program for the use of Naviance, which is a comprehensive college and career readiness solution that helps districts and schools align student strengths and interests to postsecondary goals. The schools are: Astronaut High School, Bayside High School, Cocoa High School, and West Shore Jr./Sr. High School.
- A \$40,000 Grant was obtained by the Resource Teacher for College and Career Readiness from the National College Access Network (NCAN) to be used to increase FAFSA completion rates for high schools in Brevard Public Schools. The grant was used for training, education, and student incentives.
- Brevard Public Schools obtained a subscription to the National Clearinghouse High School Tracker in order to track BPS alumni college-going rate, location, and persistence.
- The Resource Teacher for College and Career Readiness supported high schools as they streamlined their processes related to student progress toward successful, on-time graduation.
- All secondary schools offer courses in band, chorus, and orchestra.
- Elementary and middle school choruses and orchestras were selected to perform at the Disney Community Performing Arts Showcase.
- Bands from both middle and high schools performed at the Lakeside Jazz Festival.
- Titusville High School earned the Florida Music Educators Association Enrollment Award.
- Two of the ten middle school choirs in the state receiving the Superior with Distinction rating at District MPA were from Brevard County.
- Forty-two middle and high school students participated in the All-County Jazz Band Festival.
- Sixty orchestras, 1,799 students, from Brevard Public Schools' 27 secondary schools performed at the Florida Orchestra Association's Music Performance Assessment.
- The Summer Fine Arts Theatre Program returned as an offering to BPS students through the support of the Morning Glow grant.
- Nine BPS schools were awarded Morning Glow grants totaling \$34,796.72 for music and theatre programs.
- Forty-seven bands, 2,109 students, from 27 secondary schools performed at the Florida Bandmasters Association Music Performance Assessment.
- Titusville High School hosted the Florida Bandmasters Association State Music Performance. Seven BPS high school bands performed, and six of the seven were awarded a Superior rating.
- Fifty-six choruses, 2,422 students, from 27 secondary schools performed at the Florida Vocal Association Music Performance Assessment.
- Seven hundred fifty band, chorus, and orchestra students performed as members of the All-County Band, Chorus, and Orchestra ensembles.
- Cocoa High School has been selected to perform at Carnegie Hall.
- Two of the 26 Honor Choirs selected from six area counties for the Disney candlelight concerts are from Brevard County. In addition, twelve other BPS choirs were invited to perform at the event.
- Numerous students were selected to perform in the All-National Ensembles.
- High school Jazz Bands were invited to perform at EPCOT's International Arts Festival.
- 115 students, or 4.2 percent of total participants at All-State, were from Brevard.
- Every secondary school participated in District Solo and Ensemble Music Performance Assessment: Band, 1300 students; Chorus; 638 students; Orchestra, 697 students.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Secondary (cont.)

- 1,258 students participated in the District Marching Band MPA.
- 413 students participated in the District Jazz Band MPA.
- The BPS World Language program awarded 362 Seals of Bi-Literacy to graduating seniors this year.
- The BPS World Language program offered the AAPPL Bi-Literacy Test to all seniors not earning the Seal of Bi-Literacy the traditional way. Nine additional seniors received the Seal of Bi-Literacy by passing this test.
- Three schools piloted the Spanish for Spanish Speakers course this year. This has been a success, allowing heritage Spanish speakers to learn Spanish language arts which transfers to English language arts decreasing the achievement gap amongst our heritage students. Two more schools will be offering this course next year.
- Viera High School competed in the State Spanish conference and once again won first place.
- Satellite High School and Bayside High School competed in the State Spanish conference in Orlando in March.
- All secondary schools offer instruction in physical education.
- All BPS high school HOPE classes learn compression-only CPR.
- Five BPS middle schools (including two Jr./Sr. high schools) participated in a grant from Health First for Fitness initiatives.
- Three BPS middle school PE teachers participating in the Health First grant attended professional development conferences outside the district to improve their teaching and bring back best practices, activities, and strategies for all PE teachers.
- Five secondary teachers (four PE and one JROTC) became certified First Aid/CPR/AED instructors via the Title IV grant and partnership with American Red Cross. There are nine certified instructors across the district.
- Patricia Edwards, PE teacher at Heritage High School, was selected as the Society of Health and Physical Educators (SHAPE) Florida High School PE Teacher of the Year.
- Driver Education is being offered at seven school sites during our summer program with a capacity to serve almost 450 students.

#### Career and Technical Education (CTE)

- Seven high schools offer Nutrition & Food Science as an option for the 4<sup>th</sup> science credit.
- Over 300 middle school students earned an industry certification and almost 3,000 digital tools were earned in 2018-2019.
- Almost 5,000 industry credentials were earned by high school students in 2018-19.
- 89 CTE teachers in Brevard earned an industry credential in 2018-2019. At the end of the year, 82% of the CTE teachers held at least one industry credential.
- The district pass rate for all industry certifications was 52%.
- 40% of the BPS 2018-2019 graduates left high school with at least one industry certification.
- All six automotive service technology programs are certified through the National Automotive Technicians Education Foundation (NATEF).
- BPS offers 18 career academies.
- BPS has partnered with Eastern Florida State College (EFSC) to create 35 Advance Standing Credit Agreements for CTE programs leading to A.S. or certificate postsecondary programs.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Career and Technical Education (CTE)

- Eight high schools and three middle schools are represented on one of twenty-four District FIRST robotics teams or one of the five VEX Robotics teams.
- Five high schools offer Applied Engineering Technology as an option for the 4<sup>th</sup> science credit.
- Digital Information Technology was available at all 11 middle schools, plus three (3) J/S high schools, providing the opportunity for 8<sup>th</sup> graders to earn high school elective credit as well as an industry certification.
- Three schools (PBMHS, VHS, and SWMS), along with at least their first-place winners from their affiliation's state level competitions, represented Brevard Public Schools in two different Career and Technical Student Organizations' National Competitions (FCCLA and TSA).
- Five students successfully finished an 8-week internship within Brevard Public Schools in Facilities and Plant Operations and Maintenance HVAC Department.
- Eau Gallie High School was the first high school in the nation to offer the ASTM-NCATT AAA (Aerospace Aircraft Assembly) certification and 10 students earn the certification along with 9 college credits in the related postsecondary program.
- Nearly 180 CTE labs serve over 43 different program areas in middle schools and high schools. Over half of secondary students were enrolled in at least one CTE course.
- 70 different industry certifications were offered in 2018-2019.
- Sixteen (16) new certifications were offered to CTE students in 2018-2019, ASE Entry-Level Automotive Automatic Transmission/Transaxle, ASE Entry-Level Automotive Automobile Service Technology, ASE Entry-Level Automotive Brakes, ASE Entry-Level Automotive Electrical/Electronic Systems, ASE Entry-Level Automotive Engine Performance, ASE Entry-Level Automotive Engine Repair, ASE Entry-Level Automotive Heating and Air Conditioning, ASE Entry-Level Automotive Manual Drive Train and Axles, ASE Entry-Level Automotive Suspension and Steering, ASE Entry-Level Collision Mechanical and Electrical, ASE Entry-Level Collision Non-structural Analysis and Damage Repair ASE Entry-Level Collision Painting and Refinishing, ASE Entry-Level Collision Structural Analysis and Damage Repair, ASTM-NCATT AAA, Aerospace Aircraft Assembly, MTA - HTML5 Application Developer Fundamentals, MTA - Intro to Programming Using JavaScript, and MTA - Intro to Programming Using HTML & CSS
- Ten new digital tools were offered to middle school students.
- Five middle schools offered coding for the first time.
- Over 300 students and chaperones from eight high schools attended the Central Florida Construction Career Day. The FLDOT and their sponsors paid for all expenses such as: coach bus transportation, substitute teacher coverage, lunch, bottled water, tee-shirts and several \$1,000 student scholarships, one of which was earned by a SCHS senior.
- CTE partnered with CareerSource Brevard to host the second graduating student job fair, which was attended by 40 vendors and almost 100 graduates.
- Ten CTE students from two high schools, PBHS and HS, attended the Future Builders of America Leadership Summit in Haines City, Florida. These students were sponsored by the Brevard Homebuilders & Contractors Association
- Brevard Public Schools held their Second Automotive Program Car Show at the American Muscle Car Museum and the event was free to the public. All proceeds benefited seven CTE automotive programs throughout the district. 200 custom and classic cars, and trucks were judged in 19 different categories.
- Fourteen students from the Applied Engineering programs at Space Coast Jr/Sr and Palm Bay Magnet High School were invited by NASA to present their design proposals and prototypes for solving problems and challenges on the International Space Station (ISS) to NASA engineers at Johnson Space Center in Houston, TX. These students were selected from more than 100 NASA HUNCH programs across the country.

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education**

##### **Pre-K ESE Services**

- The Pre-K ESE Services Program (school 1021) served 415 children in 134 community sites and 22 public schools. NOTE: This does not include our students in Blended VPK or Pre-K VE.
- These students were served via itinerant support in their natural environment, alongside typically developing peers.

##### **Prekindergarten Students with Disabilities**

- Exceptional Student Education (ESE) Pre-K Varying Exceptionalities (Pre-K VE) programs for students ages 3-5 with disabilities in 33 schools. Continuum of services environments include: 12 Blended classrooms (Ten VPK students, eight ESE students), three Cooperative (Pre-K VE) classrooms (shared at least 2.45 hours with VPK classrooms), Step FOURward VPK classrooms, and 49 Pre-K VE classrooms.
- Training was provided on the new research-based Frog Street Pre-K curriculum that was selected and provided for every Pre-K VE teacher and supported with the curriculum website.
- Provided small-group and individual training on the use of research-based Devereux Early Childhood Assessment (DECA) as a pre-post measure of social emotional growth for ESE students ages 3-5.
- Provided virtual update trainings for experienced teachers and full-day, face-to-face trainings on administration and entry into the Data Manager system to report Battelle Developmental Inventory-2 results for all ESE Pre-K students rolling-up into kindergarten.
- Provided Individual and small group training on MDS (Mobile Data Solutions) for Pre-K VE teachers to complete BDI-2 testing using the on-line system.
- Indicator 12 of the LEA Profile, BPS reported 100% of students eligible for services from Part C had Individual Education Plans (IEPs) implemented by their third birthday.
- The target for Indicator 8 on the LEA Profile was decreased from 76% to 65%. BPS Pre-K reported 65.03% parent satisfaction with their involvement.
- On Indicator 6 of the LEA Profile, BPS reported 46.13% for a Free Appropriate Public Education (FAPE), exceeding the State target of 43%.

##### **Florida Diagnostic Learning Resource Systems & Florida Inclusion Network (FDLRS East):**

##### **FDLRS Child Find Services**

- 946 children ages 3-5 were referred for full developmental screening; including vision and hearing.
- Remote locations for Child Find screenings were maintained in three elementary schools across the district in an effort to make appointments more accessible to parents.
- FDLRS Child Find staff presented information about Child Find services for Head Start teachers, instructional assistants and family advocates.
- Participated in Parenting in Today's World (for parents and community agencies), Start Conference (for parents and community agencies), Early Learning Coalition of Brevard Providers Conference (for day care providers, owners, directors and teachers), and World's Greatest Baby Shower (for expecting women and their families).
- Collaborated and provided updated Interagency Council of Brevard Directory of Agencies and Services partner list.
- Collaborated with statewide Child Find Specialist in the creation of a Child Find informational video with QR Code for easy access. Developed and disseminated postcards in Spanish.
- Collaborated with district partners to provide Active Parenting Training, Birth to Five.
- Provided training on Child Find awareness, speech charts, and communication boards at the Conscious Discipline and Teaching the Whole Child Conference.

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education (cont.)**

##### **FDLRS Parent Services**

- Offered two sessions of Active Parenting Courses
- Provided training in True Colors to staff at one elementary school and ESE department
- Increased enrollment of parents and families in Special Ed Connect by 37
- Distributed the Florida Bureau of Exceptional Education and Student Services parent survey to schools in Brevard County
- Provided two parent production labs with 9 parents in attendance
- Collaborated to organize and provide a session on Active Parenting for Preschoolers at Parenting in Today's World and on a panel for Parent U
- Compile and provide packets of information for parents of Pre-K and K-12 new ESE students
- Presented as part of an Autism Round table in Brevard County
- Provided support and training at ESE Parent Advisory Panel meetings

##### **FDLRS Human Resource Development and Florida Inclusion Network (FIN)**

- Provided or facilitated a TOTAL of 83 workshops that served 1263 participants
- Provided a professional development series to BPS Literacy Coaches focusing on the relationship of reading and language development and implications for students with learning differences as well as those learning English as a second language.
- Provided CHAMPS/Discipline in the Secondary Classroom training to support Tier One classroom and behavior management
- Provided "Bringing Accommodations to Life in the Classroom" to help teachers understand how to match student needs to the appropriate accommodations including specific digital tools available to BPS teachers
- Provided 12 Professional Development Alternatives (PDA) online courses that served 133 Brevard participants
- FDLRS facilitated and worked at the Very Special Arts (VSA) Festival held in February 2019 with 471 teachers, parents and chaperones along with 336 artists and volunteers in attendance with 993 ESE student participating
- Provided 4 SIM Learning Strategy Professional Development opportunities which served 30 Brevard participants
- FIN disseminated 31 current or new products to educators, families and community members.
- FIN coordinated and facilitated 18 Co-Teach/Team Teach trainings for 269 teachers.
- FIN conducted 18 school visits for professional learning on inclusive schools and inclusive scheduling.
- FIN completed a district-level Plan for Inclusive Education for both Brevard and Volusia counties.
- FIN facilitated and completed 164 school-level BPIEs (Self Best Practices for Inclusive Education).

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education (cont.)**

##### **FDLRS East/Technology Services**

FDLRS East/Technology Services provided supports (training, technical assistance, resources) across the areas of Accessible Instructional Materials (AIM), Assistive Technology (AT), accessibility, and Universal Design for Learning (UDL).

FDLRS Technology Services provided professional development opportunities for teachers of the Gifted on Digital Tools to Support Twice Exceptional Students.

FDLRS Technology Services supported the implementation of the FDOE: Learning through Listening program utilizing Learning Ally, an online library of human narrated audiobooks provided for students with print disabilities.

- As of May 2019, there are currently 10,219 students enrolled, an increase of almost 7700 students, across 102 Brevard Public Schools, including public and charters. Of these students, there are 1,377 students who have actively been reading, and 143 students reading with frequency (33 days of reading).
- A range of professional development was provided from school faculty overviews and small group program administrator trainings to presentations to trainings for Literacy Coaches, Media Specialists, and Technology Specialists. Online resources have been developed including screencast videos and documents which have been placed in a Microsoft Team for easy access by Learning Ally contacts.
- Technical assistance has been provided for schools requesting assistance.
- Progress monitoring has been provided, notifying 23 schools that they have at least 1 student to be considered 'reading with frequency', indicated at 33 days of reading in Learning Ally.
- Over 368,808 pages have been read on Learning Ally.

FDLRS Technology Services has supported the implementation of the BPS Dyslexia Toolkit Initiative in collaboration with the ESE Program Support/SLD Resource Teacher.

- FDLRS Technology Services ensured that a Copen portable reader pen was distributed to each school, via their Media Specialist.
- Professional development was provided on the Copen through 2 webinars provided which are available on request for viewing in BPS as well as handouts on the use of the pen.
- Progress monitoring for school usage of the pen has been provided, identifying pens that have been checked out.

FDLRS/Technology Services has supported the district in providing accessible materials for both staff, students, and community.

- Collaborated with Educational Technology department regarding accessibility for websites, documents, and presentations
- Provided information to BPS resource teachers on accessibility, such as captioning resources
- Provided technical support for Bookshare, an online library of audiobooks for students with disabilities provided through the federal government
- Collaborated with Leading and Learning/Media to identify resources for accessing SSYRA and FTR titles in Learning Ally and Bookshare
- Training and technical assistance with the ESE website

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education (cont.)**

##### **Local Assistive Technology Specialists (LATS)**

As of May 1, 2019, the BPS Assistive Technology Team provided support for the consideration, screening, evaluation and implementation of Assistive Technology in the classroom for school-based problem solving teams across 104 schools including public, charter, and private for the 2018-19 school year, reaching the needs of 323 students.

To build capacity of our school-based staff, the Assistive Technology team provided a range of professional development including the following:

- Training for professionals, families, and students specific to equipment selection, programming, maintenance, and repair
- Training for ESE Support Specialists and ESE Contacts on the Assistive Technology consideration process
- In-service training to target high incidence needs (ex. Low/Mid Tech Tools for WORM (Writing, Organization, Reading, and Math), and In-service training for low incidence needs (Boardmaker Visual Supports, Core Vocabulary, Touch Chat)
- Pre-intentional and Intentional Communication Behavior and Seating and Positioning for Participatory Unit staff

To provide job-embedded professional learning experiences for teachers and teams implementing assistive technology in schools, the LATS collaborated across departments to provide year-long training and supports in the following areas:

- Before the Core, a collaborative effort including LATS, FDLRS, Resource Teachers. This training was designed to support school teams in three elementary schools working with students with little or no verbal ability (SLPs and classroom teachers)
- Environmental Communication Training (ECT): Facilitated training and weekly PLCs with school-based teams consisting of SLPS, teachers, and instructional assistants in two elementary schools.

##### **Positive Behavioral Interventions and Support (PBIS)**

- Brevard Public Schools has been in collaboration with the University of South Florida's PBIS Project since 2010. PBIS is an implementation framework for a multi-tiered system of support designed to enhance academic, social, emotional, and behavioral outcomes for students.
- PBIS emphasizes collaborative teaming, the development and explicit teaching of behavioral expectations and rules, student recognition systems, creating effective discipline procedures, and data-based decision making.
- Brevard Public Schools has trained 27 Elementary Schools, six Middle Schools, two High Schools, two Jr./Sr. High Schools, two Alternative Learning Centers, Brevard Virtual School, one Adult Education Site, and three Project SEARCH sites in Tier 1 Positive Behavioral Interventions and Supports.
- Brevard Public Schools PBIS district contact offers team trainings in PBIS Tier 1, Tier 2 and Restorative Practices in conjunction with the University of South Florida.
- Brevard Public Schools is proud to have 24 schools that have been recognized as PBIS Model Schools by the University of South Florida. A Model School is one that exemplifies best practices and fidelity of implementation of the Tier 1 implementation process.



## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education (cont.)**

##### **Interagency Council**

Florida Diagnostic Learning Resource System (FDLRS East), as a member of the Interagency Council of Brevard (ICB), helps to coordinate services to support the needs of our students, families and staff. The Interagency Council is led by the biannually elected positions of Chairperson, Vice Chair, and Secretary. These positions are held by community non-profit agency members.

- Eight monthly meetings are held throughout the county at non-profit agencies who support individuals with disabilities.
- Active membership of 40 participants attend monthly meetings (range is currently 20-40).
- ICB designed and hosted the START Conference for families, community agencies and educators working with students with disabilities.
- Funded with a \$750.00 mini-grant through Project 10 Connect Transition Education Network.
- Task Force Committees: Employment and Parent Community Outreach and Networking.
- Eight monthly meetings are held throughout the county at non-profit agencies who support individuals with disabilities.

##### **Transition Services**

- Four post-secondary transition B.L.A.S.T (Brevard Learners Achieving Successful Transition) are located throughout Brevard County: Titusville High School, Clearlake Educational Facility, Eau Gallie High School, and Bayside High School. The program focus is independent living skills.
- Countywide transition programs include those contracted with Brevard Achievement Center (BAC): Practical Applications of Career Exploration (PACE) and BRIDGES for the Job Placement and Supported Employment.
- Project SEARCH is an employment training program for students with disabilities with two sites in Brevard County: Cape Canaveral Hospital and Holmes Regional Medical Center.
- Learner Empowerment through Agency Partnerships (LEAP) is a nonpaid community-based training program available to individuals with disabilities ages 18 – 21. Interns are supervised by job coaches at community business sites.
- EMPLOY is a post-secondary transition program that focuses on employment and provides a one-year non-paid community-based training at the City of Palm Bay. Interns are placed at worksites that appeal to their work interest. This program is a collaboration with Vocational Rehabilitation and BPS.

##### **Speech Language Pathologists**

- Brevard Public Schools has approximately 160 Speech Language Pathologists.
- Most Speech Language Pathologists in Brevard Public Schools hold the Certificate of Clinical Competence (CCC); the highest credential considered by the American Speech Hearing Association.
- Speech/Language Therapy Services are provided to over 7,000 students ranging from ages 3-22 with a variety of exceptionalities who attend all schools, including Charter Schools, Private Schools, Alternative Learning Centers, Separate Day Schools, Community Preschools/Daycares, and Home.

## Organizational Summary

### Highlights of Brevard Public Schools' Instructional Programs

#### Exceptional Student Education (cont.)

##### Intellectual Disabilities Program

- Approximately 80 self-contained classrooms of students working on alternate standards.
- Over 40 schools have programs to serve students who require a self-contained classroom where alternate standards are taught and assessed.
- 187 BPS teachers have been trained in the administration of the Florida Alternate Assessment.
- Community Based Instruction opportunities for all high school students in self-contained classrooms where alternate standards are taught and assessed.
- Every BPS high school which has a self-contained classroom serving students with significant cognitive disabilities has at least one van used for Community Based Instruction opportunities.
- Off-Campus vocational training is available to every qualifying BPS student with intellectual disabilities through programs such as LEAP
- First Standard Diploma via Alternate Assessment Pathway cohort graduated in 2017-2018.
- All elementary and secondary literacy coaches trained on access points and available resources
- PD Offerings Include:
  - Access Points Orientation – Teachers new to VE-S and VE-P Settings (12 attendees)
  - Access Points Training – Access Points/Resources Training (75 attendees)
  - FDLRS Curriculum & Instructional Support Lab Supporting Teachers of Access Points (8 attendees)
  - Initial Florida Standards Alternate Assessment Training – Individuals administering the FSAA
  - Before the Core – Communication Instruction for Teachers of students with limited/no response mode (10 attendees/3 schools)

##### Autism Programs

- Eight VE-SC (Social Communication) elementary classrooms and one middle school VE hybrid classroom supported directly through Autism Program Support
- Specialize focus trainings each semester for VE SC and VE hybrid classrooms
- UCF Project ASD Mentor Demonstration Classroom, SWMS, Deanna Irwin
- Facilitate TechTown Licenses/Trainings/Report Review
- PEPSA Partnership for Home Base Model for secondary
- Full day trainings offered each semester, focusing on evidence-based practices including Social Stories, 5-Point Scales, Video Modeling, Essential Classroom Supports for primary and secondary, and Addressing Social Understanding/ Emotional Regulation for primary and secondary (17 full day trainings under Autism Program held 2018-2019 SY)
- New, yearlong training developed and piloted in collaboration with Priscilla Kershaw (LATS), Michelle Patterson (FDLRS), and Mallory White (Intellectual Disabilities) – Before the Core
- Four Online summer trainings on current Evidence Based Practices for working with students with Autism developed and offered
- Training of Level 2 Leadership staff
- Specialized training for School Resource Officers, Security Specialist, and Support Specialist
- Teacher's Assistants training on ASD during their full day development in June 2018.
- 22 School based faculty trainings in ASD during the 2018-2019 school year.
- 4 School Based Book Studies- Zones of Regulation
- Presentations to Parents include START Conference in February, ESE Parent Advisory Committee, and "Let's Talk Autism" training provided in April
- School support includes student observation, consultation to support staff and administration, planning and development of schedules, data review, room arrangements, assistance/modeling with implementation of rotations/schedules, assist with BIP/IEP development.

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Instructional Programs**

#### **Exceptional Student Education (cont.)**

##### **Autism (cont.)**

- District Support at IEP's, MDR's, MTSS, and Eligibility meetings as requested
- Monthly Collaboration: UCF CARD, VE Hybrid team @ Southwest Middle School
- Monthly Collaboration with UCF CARD
- Monthly Collaboration with VE Hybrid team @ Southwest Middle School
- Restraint Review Committee monthly meetings

##### **Varying Exceptionalities – Behavior**

- 12 self-contained classrooms of students at 6 elementary schools
- 7 resource sites that provide behavioral and academic supports at the secondary level
- Multiple forms of instructional delivery supported from whole group to computer-based instruction available at each site
- ESE Specialists at each of the elementary VE-B sites to provide counseling and crisis support for the entire school day
- A behavioral team consisting of 3 Behavior Analysts, assigned to sites which have VE-B classrooms
- Behavior Technicians assigned to those secondary schools that house the VE-B classrooms to assist in data collection and BIP implementation
- Training provided in implementing Skill streaming in all VE-B sites

##### **Specific Learning Disability Program**

- Dyslexia training was provided to K-6 Literacy coaches
- The Embracing Neurodiversity toolkit was shared during PDD, AP curriculum meetings and VE/Resource teacher workshops
- Barton Reading and Spelling program was provided to over 100 public/charter and private school teachers
- Support Specialists were trained in issues related to programming and all forms and information was shared in a Google site for easy access to use in their schools
- Secondary Learning Strategies teachers were trained and provided a Google Classroom site with links and resources specific to their standards and needs
- Provided training for VE and K-6 resource teachers in Best Practices that included breakout sessions.
- Participated in both Summer and Winter DOE/Just Read Florida Literacy Conferences with the district literacy team
- Participated in the DOE RtI/SLD four phase trainings
- Supported multiple school sites by providing feedback, modeling and training for both ESE and General education teachers

## **Organizational Summary**

### **Highlights of Brevard Public Schools' Programs**

#### **Grant Development**

In an effort to maximize the resources available to Brevard Public Schools and improve educational services, the Assistant Director of Equity collaborates with district divisions and school personnel to coordinate, prepare, and submit a wide variety of grant proposals. For the 2018-19 school year, assistance was provided to the following divisions in support of federal, state, and foundation funding:

- The division of Student Services for the NoVo Foundation Grant for Restorative Practices, \$50,000, under review 2019
- The division of Equity, Innovation and Choice for the Northrup Grumman Foundation Grant for Innovation Day support, \$10,000, awarded 2019
- The division Facilitates Services for the Florida Department of Education Safety and Security of School Buildings capital grant to upgrade security for all schools, \$2,466,023, awarded 2019
- The division of Financial Services for the Florida Department of Education Federal Immediate Aid to Restart School Operations for damages related to Hurricane Irma, \$775,689.28, awarded 2018
- The division of Leading and Learning for the Florida Department of Education Student Support and Academic Enrichment grant, \$ \$1,334,414 awarded 2018
- The division of Student Services for the Florida Blue Foundation grant to support social emotional learning, \$344,747 awarded 2018
- The divisions of Educational Technology and Leading and Learning for the Boeing STEM grant to support Destination Mars events, \$75,000 awarded 2018

During the 2018-2019 school year the Assistant Director of Equity actively engaged with personnel from multiple divisions to work with schools. This work involved development of external partnerships, working with schools to examine data, identify areas of improvement, develop theory of change concepts, prepare logic models, and write research-based project design narratives. Additionally, the Assistant Director of Equity conducted individual school grant development trainings and districtwide grant development trainings at conferences such as the annual Brevard Educators Technology Conference.

## Organizational Summary

### Highlights of Brevard Public Schools' Programs

#### Office of Adult and Community Education

- Summer Co-enrollee High School Program was offered this year at 11 high schools.
- Implemented AVID training and strategies in adult education classes.
- Hosted our 3<sup>rd</sup> annual summer conference in July for adult education teachers and professionals. Called the *Innovation and Transformation Summit*, this conference highlights adult education trends and training in addition to hosting local business and workforce discussion panels.
- Implementing contextualized learning to embed job skills in adult literacy education.
- Expanded **Achieve 3000**, a software program that interfaces with the main student management system. This adaptive program delivers daily differentiated instruction for nonfiction reading and writing which is precisely tailored to each student's Lexile ® reading level. As part of a blended instruction model, it can be used in GED, ABE, Career Pathways, and ESOL classes as a resource.
- Offers A+ Business Academy Program which focuses on job skills in an academy setting.
- We offer the following career/academic enhancement courses:
  - **OSHA 10**: This Outreach Training Program for General Industry provides training for entry level workers and employers on the recognition, avoidance, abatement, and prevention of safety/health hazards in workplaces in general industry. The program also provides information regarding workers' rights and employer responsibilities.
  - **Florida Ready to Work** is a new employee credentialing program that tests – and scores – job skills and work habits. It gives jobseekers a competitive edge – a credential that proves to employers that they have the right skills and the right attitude for the job. For employers, it, saves time and money when hiring. Florida Ready to Work is sponsored by the state of Florida, so there is no cost for employers or jobseekers to participate in the program.
- Offers automotive training in the evening program. This is our first Post-Secondary Adult Vocational (PSAV) Program, called Automotive Service Technology I.
- Offers industry certifications – MS Office Specialist (Word, Excel, and PowerPoint) and Certified Production Technician (CPT) through our partnerships with EFSC and the EDC
- Has expanded a partnership with the Palm Bay Hispanic Center to offer workforce skills development, along with English language instruction at their location.
- Brevard Adult Education now offers leisure classes, such as yoga.
- Literacy for Adults in Brevard (LAB) is a tutoring service now available to the students at all the Adult Education centers.
- Brevard Adult Education now has eight-week cohort programs for our GED classes.
- Graduates are offered a free class from EFSC once they graduate. In addition, students in the adult high school program have the opportunity to take SLS 1101 on their campuses in the evening hours.
- Brevard Adult Ed now offers corporate trainings to clients including CareerSource.
- Brevard After-School was awarded a 21<sup>st</sup> Century Community Learning Center grant program to support Endeavour Elementary School students and parents. This program provides afterschool tutoring and academic enrichment opportunities during non-school hours. It also offers literacy and other educational services to participating families and students.
- Summer family literacy program was held at Gardendale Elementary School in June 2018 to support families and students. Services included adult basic education and family literacy activities.
- Brevard Adult Education served 300 students through their online adult education programs.
- Credit Recovery Lab Programs at nine high schools.
- The Director serves as a member of the Coalition of Adult Basic Education National Board (COABE)
- Brevard Adult Education has the most followed social media pages in the USA for adult education.
- Awarded Career Source Florida's *Partner of the Year* award.
- Awarded funding from the Florida legislature to build an advanced manufacturing training
- The Director serves on the Adult and Community Educators of Florida (ABE) Board of Directors, representing District 11 (Brevard, Indian River, and Osceola Counties).

## Organizational Summary

### Highlights of Brevard Public Schools' Programs

#### District Accomplishments

- Brevard Public Schools:
  - ✓ Continues to be an "A" district for the 3<sup>rd</sup> year in a row.
  - ✓ Ranks #1 in the state when compared to other districts of the same size or larger
  - ✓ Increased its state ranking from 19 to 14 (out of 67 districts)
  - ✓ Outranked the state in the percentage of A/B schools (70% of BPS schools are "A" or "B")
  - ✓ Boasts 23 schools that increased in letter grades
- Brevard School District has created a policy mandating electrocardiogram (ECG) testing for all its student athletes.
- Brevard Public Schools achieved a 2.2 percent increase in high school graduation rates in the 2017-18 school year. This marks the highest gain for the district in the last five years.
- To meet students' mental health needs, in addition to new state requirements, Addressing requirements set by Senate Bill 7026, Brevard Public Schools created a comprehensive Mental Health Assistance Plan and hired 16 school social workers, four school psychologists and five instructional assistants. The expanded supports and procedures provide direct access to a continuum of mental health support for students and families and promotes a positive school climate.
- West Shore Jr./Sr. High School in Melbourne has been named a 2018 National Blue-Ribbon School -- one of only nine schools in Florida to earn the elite designation.
- The Aviation Fabrication and Assembly program at Eau Gallie High finally has a permanent home. Furthermore, the school recently earned the distinction of being the only high school in the nation to become an approved training provider for the Aerospace/Aircraft Assembly (AAA) certification exam. one of only nine schools in Florida to earn the elite designation.

## **Organizational Summary**

### **Brevard Public Schools' Standards and the Superintendent's Philosophy and Goals**

Dr. Mark Mullins officially assumed the role of superintendent of the Brevard School District on Aug. 11, 2018. He began his career with Brevard Public Schools in 1994 as a mathematics teacher. He went on to be assistant principal at Palm Bay Magnet High School and Southwest Middle School, principal at Clearlake Middle School, and Area Superintendent for the south region of the District. In 2016, Dr. Mullins began serving as Deputy Superintendent and Chief Operating Officer of Brevard Public Schools. In that role, he supervised Transportation Services, Food and Nutrition Services, Purchasing and Warehouse Services and District and School Security.

Dr. Mullins experienced many highlights throughout his first school year as Superintendent. However, it was a difficult year in trying to develop a compensation package that the teachers and the other Brevard Schools employees could fully embrace and support. In an article at the end of the school year, Dr. Mullins reflected on his "Year-in-Review" and spoke of his commitment to the people of the Brevard School District and his overarching philosophy that adequate compensation has to be one of the primary goals of the District to protect our future and all the achievements that we have made.

In the article, Dr. Mullins said that it was a privilege getting to know the people who make Brevard Schools the "A" rated school district that it is. He said, "I respect the 9,300 employees who dedicate themselves to serving over 70,000 students with excellence." He noted that the hardest part of his job has been marshalling the resources to adequately recognize and reward the Brevard Schools employees. He said, "I want you to know that we are working hard to find a balanced solution to our economic challenges. And I want Brevard Schools to be the leader in compensation, and I know that we will get there because it is the right thing to do."

Once again, Dr. Mullins expressed his appreciation and reinforced his commitment to the Brevard Schools workforce in his "Welcome Back" words at the beginning of the 2019-20 school year. He started out by saying, "Welcome back Team BPS! I want to take a moment to tell you how much the School Board and I appreciate all the contributions you have made in getting us ready for another school year. On Monday morning, August 12<sup>th</sup>, 2019, our teachers will open their classrooms and their hearts to more than 70,000 students. Your students outperformed the state in nearly every subject last year. And for the first time in many years, we have no "D" or failing public schools. Congratulations on ranking number one in Florida in districts of our size or greater!"

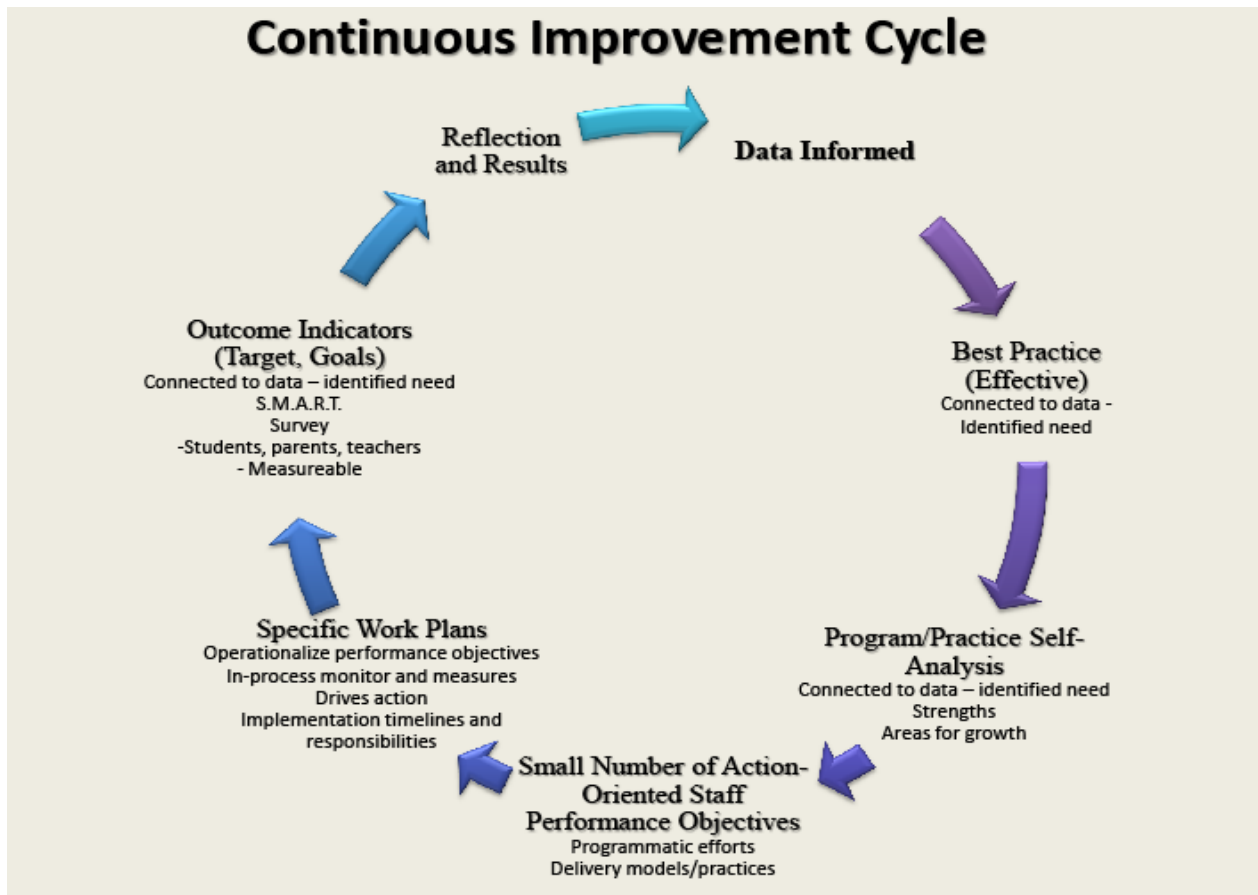
He went on to note that the above noted achievements, and so many others, would not have been possible without the dedication and compassion that the Brevard Schools teachers bring to their profession, and the sacrifices that they have made along the way to always put the students first.

Dr. Mullins acknowledged that last year was a difficult one, and that there is still much work to be done to restore confidence and to improve morale. He said, "Please know that I am committed to working together to come up with a compensation package for this school year that we can all feel good about, and I welcome your ideas as input as we move forward. I am optimistic about our future."

To emphasize his commitment to doing whatever we can to support our teachers and improve the level of compensation for the Brevard Schools employees, Dr. Mullins reported that the week before school starting was an action packed week of professional development, coupled with the first working group session of the new school year with the teachers union and teacher representatives. It was a positive first step in the start of a collaborative effort to bring fresh thinking and long-range solutions to the issue of compensation.

## Organizational Summary

### Brevard Public School's Standards and the Superintendent's Philosophy and Goals





## Organizational Summary

### Brevard Public School's Standards and the Superintendent's Philosophy and Goals



## Vision, Mission, and Core Beliefs

### OUR VISION

Brevard Public Schools will serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration, and learning.

### OUR MISSION STATEMENT

Serve every student with excellence as the standard.

### CORE BELIEFS

We must:

- Have a **passionate commitment** to high standards and student success.
- Have a **professional teaching culture** marked by shared purpose, collaboration, innovative spirit, and continual learning.
- **Revere data** that provide feedback to students, inform programmatic and instructional decisions, and support focused intervention efforts.
- **Build relationships among adults and students** – anchored in caring and trust and fueled by the mission of student success.
- Commit to **relentless pursuit of teaching methodologies** that foster student engagement, critical thinking, self-efficacy, and content mastery.
- **Let compassion, conviction, and intense dedication** to the mission of teaching and learning stand as the trademark of our work.
- Have **zero tolerance** for destructive negativism.
- Constantly **connect people** to the nobility of our mission.

## Organizational Summary




### Brevard Public School's Standards and the Superintendent's Philosophy and Goals

#### Strategic Plan Objective Profile Summary

Brevard Public Schools is committed to improving outcomes for all students and ensuring that we are a district that prepares students for the future. There are six core themes at the center of the work of all of BPS schools and staff:

In order to achieve our goals for each theme area, we needed to prioritize clear objectives. Objectives are concrete activities or sets of activities that when implemented successfully will result in BPS reaching its goals.




We took a focused and systematic approach to narrowing our list of objectives and strategies the district will implement over the next three years, to guarantee that we invest in the critical activities that will impact the quality of our schools. Included in this Summary are levels of the cabinet members responsibilities with each objective. R=Responsible A=Accountable C=Consulted I=Informed

Theme	Theme Statement	Objectives	Theby	Moore	Soliven	Cline	Archer	Novelli	Zuercher	Cheatham	Hahn	Reed	Board	Champion
<b>Leading and Learning (1)</b> 	BPS fosters a high quality teaching and learning environment by developing all students' capacities academically, socially, and emotionally thereby preparing them for success in life, careers, and/or post-secondary education.	L1. Develop programs and procedures that support equitable access, for all students, to high quality curriculum and instruction	C	R	A	A	C	C	I	C	I	I	Belford	
		L2. Support educator effectiveness and build capacity of teachers to improve student outcomes and close achievement gaps	R	R	A	A	C	I	I	R	I	I		
		L3. Provide equitable opportunities to innovative educational choices to meet the diverse needs of all Brevard students	C	C	R	R	A	R	R	I	R	R		
		L4. Provide equitable support for every student's social-emotional development	R	A	C	C	I	I	C	C	C	I		
		L5. Create and implement a system-wide approach to discipline	C	A	C	C	I	C	C	R	C	C		
		L6. Build principal capacity to develop and spread highly effective practice and support all employees in professional growth and continuous improvement	R	R	A	A	C	C	I	I	I	C		
<b>Human Resources (2)</b> 	BPS fosters a high performing workforce with a collaborative learning culture through effective communication and stellar customer service meeting the needs of our stakeholders to positively impact all our students.	HR1. Modernization of current systems to enhance the efficiency and improve the accuracy of our deliverables to our customers	A	C	C	C	C	C	C	C	C	C	Descovich	
		HR2. Examine and develop Standard Operating Procedures (SOP's) to enhance the efficiency and improve the accuracy of our deliverables to our customers	A	C	C	C	I	I	I	C	C	I		
		HR3. Evaluate and align our systems for optimal growth for all support, instructional and administrative personnel	A	I	C	C	I	C	C	I	I	I		
		HR4. Establish a comprehensive district-wide recruitment and retention plan	A	C	C	C	C	C	A	I	I	I		
<b>Governance (3)</b> 	BPS' organization structure, systems, and culture align to strengthen student success and create excellent learning communities.	G1. Ensure schools get timely and effective support from Central Office	C	C	C	C	C	A	R	R	R	C	Belford	
		G2. Develop and implement more thorough and effective meeting preparation and communication protocols to keep the Superintendent, School Board, and Cabinet focused on achieving the district's mission, vision and strategic plan	A	R	R	R	R	A	R	R	R	R		

# Organizational Summary

## Brevard Public School's Standards and the Superintendent's Philosophy and Goals

### Strategic Plan Objective Profile Summary (cont.)

Theme	Theme Statement	Objectives	The	Moore	Soliven	Cline	Archer	Novelli	Zuercher	Cheatnam	Hahn	Reed	Board	Champion
			Thedy											
<b>Finance (4)</b>  	BPS ensures financial health and organization-wide transparency that reflects BPS' priorities and are easily understood.	F1. Sustain current revenue sources and identify new revenue opportunities with a focus on general fund, capital outlay, and grants	C	I	I	I	I	C	A	I	C	C	McDougall	
		F2. Equitable allocation of resources to align with priorities and maintain adequate fund balances within the operating, capital outlay, and self-insured trust funds	C	C	C	C	I	I	A	I	I	I		
		F3. Proactively monitor and analyze district-wide resources to ensure appropriate usage of budget allocations within the operating fund, capital outlay, and grants	C	C	C	C	C	I	A	I	I	I		
		F4. Offer a fair and competitive salaries and benefit package to all employee groups	C	I	I	I	I	I	A	I	I	I		
<b>Operations (5)</b>  	BPS serves its diverse customers, from students to departments, with the highest level of quality.	O1. Seek innovative solutions to improve operational efficiencies and effectiveness	I	I	I	I	I	A	C	C	C	I	Susin	
		O2. Progressive enhancements of district and school security	C	C	C	C	C	A	C	I	C	I		
		O3. Ensure adequate and appropriate facilities to support the learning and work environments	I	C	C	C	C	C	C	C	A	I		
		O4. Allocate technology resources equitably	I	C	C	C	I	C	I	A	C	I		
		O5. Improve Brevard's digital literacy	I	C	C	C	I	I	I	A	I	C		
		O6. Enhance ET's customer service and collaboration	I	C	C	C	I	I	I	A	I	I		
<b>Community Relations (6)</b>  	BPS engages and includes all stakeholder groups to build a foundation of trust and a culture focused on student success.	R1. Maintain proactive communication through BPS-owned digital media with content that builds trust and cooperation with our schools and stakeholders	C	C	C	C	C	C	C	C	C	A	Campbell	
		R2. Execute winning PR campaigns that support strategic initiatives	C	C	C	C	C	C	C	C	C	A		
		R3. Manage legislative advocacy program that delivers financial, policy wins	C	I	I	I	I	C	C	C	C	A		

## Organizational Summary

### Achieving Goals and Objectives through Human and Financial Resources

The Goals and objectives of Brevard County Public Schools have been the basis for allocating financial resources. The following list represents examples that tie strategic goals and objectives with budget amounts.

#### Theme: Leading & Learning

Continue to provide choice opportunities through the Division of Equity, Innovation & Choice.	\$0.651 m
Continue to provide 41 additional employee units to equitably fill needs within identified schools	\$2.250 m

#### Theme: Human Resources

Expand Recruitment Office to include an additional recruiter	\$ 0.308 m
Continue to provide professional development opportunities for all support, instructional and administrative personnel	\$1.606 m

#### Theme: Operations

Continue Project Manager position to effectively support schools as well as develop and implement new protocols	\$.093 m
Continue to enhance district and school security	\$1.583 m

#### Theme: Governance

Continue to conduct an annual customer service survey of all staff members	\$0.080 m
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#### Theme: Finance

Continue operation of 3 employee health clinics	\$3.268 m
Continue to develop monthly reporting instruments to inform the School Board and district staff	\$0.080 m

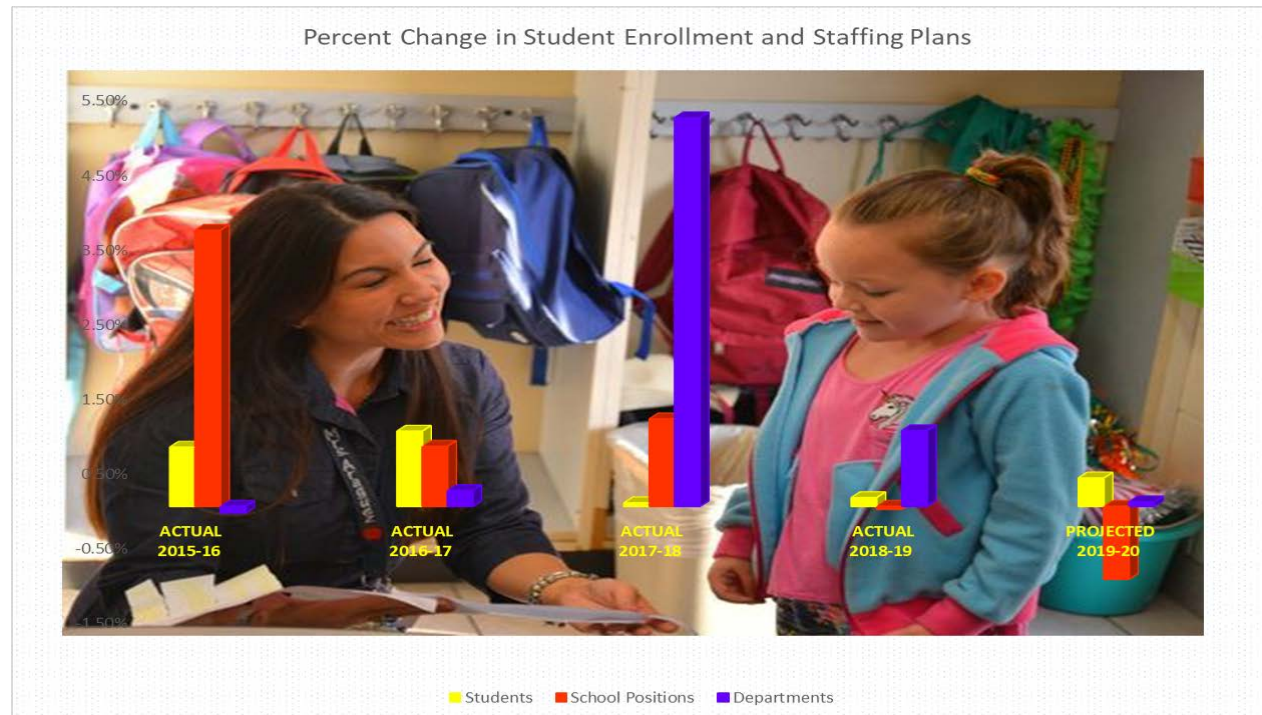
#### Theme: Community Engagement

Continue to contract with a lobbying firm to encourage legislative action that benefits the district and the Brevard County community.	\$0.060 m
Continue a Customer Care Administrator position to improve responsiveness to all stakeholders	\$0.070 m

# Organizational Summary

## District Positions

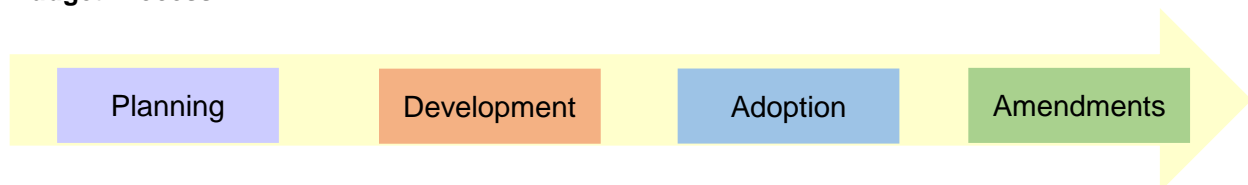
Positions	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	PROJECTED 2019-20
<b>Schools</b>					
Classroom Teachers	4,659.38	4,683.49	4,715.17	4,536.81	4,511.69
Other Teachers	462.61	463.38	486.42	568.46	568.83
Instructional Support	40.51	40.52	40.52	44.52	44.52
Administrative	234.41	232.18	232.18	237.18	234.68
Support Services	<u>3,460.79</u>	<u>3,509.29</u>	<u>3,559.10</u>	<u>3,642.96</u>	<u>3,582.36</u>
<b>Total For Schools</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.39</b>	<b>9,029.93</b>	<b>8,942.08</b>
<b>Departments</b>					
Administrative	38.00	39.00	41.00	40.00	40.00
Support Services	<u>356.43</u>	<u>356.27</u>	<u>374.77</u>	<u>379.77</u>	<u>380.02</u>
<b>Total for Departments</b>	<b>394.43</b>	<b>395.27</b>	<b>415.77</b>	<b>419.77</b>	<b>420.02</b>
<b>District Total:</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.16</b>	<b>9,449.70</b>	<b>9,362.10</b>
	<b>ACTUAL 2015-16</b>	<b>ACTUAL 2016-17</b>	<b>ACTUAL 2017-18</b>	<b>ACTUAL 2018-19</b>	<b>PROJECTED 2019-20</b>
<b>Students</b>	74,267	75,014	75,050	75,138	75,423
	583	747	36	88	285
	0.79%	1.01%	0.05%	0.12%	0.38%
<b>School Positions</b>	8,857.70	8,928.86	9,033.39	9,029.93	8,942.08
	315.44	71.16	104.53	(3.46)	(87.85)
	3.69%	0.80%	1.17%	-0.04%	-0.97%
<b>Departments</b>	394.43	395.27	415.77	419.77	420.02
	(0.35)	0.84	20.50	4.00	0.25
	-0.09%	0.21%	5.20%	1.01%	0.06%





## Organizational Summary

### Budget Process



The District's budget is prepared in accordance with Florida Statutes and is based on the modified accrual basis of accounting, which is the same accounting basis used to account for actual transactions. With modified accrual accounting, revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made.

The first major milestone for kicking off the budget process for the upcoming fiscal year is when the Florida Board of Education submits their budget request to the Governor. This normally happens in the September/October time frame. The Governor, in turn, takes into account the input from the Florida Board of Education and the other Florida agencies, and creates the Governor's budget that is provided to the State Legislature to use as the starting point for them to deliberate on, and change as they deem necessary. The degree to which the final budget produced by the legislature resembles what was provided by the Governor mainly depends on the degree to which the legislature shares the Governor's views on the priorities on how to allocate the limited resources to cover all the state's many diverse requirements. Of course, Education is always a major player in the state budget process because it is one of the major categories of funding that is the responsibility of the state to provide for.

The timing of the release of the Governor's budget is driven by the state legislative schedule. In a year where the legislative session is not scheduled to start until March, the Governor will not normally release the Governor's budget until sometime in January. However, if the legislative session is moved up to start in January, then the Governor's budget is by necessity, moved up to the November/December time frame. Likewise, as the legislative dates can affect the timing for the release of the Governor's budget, they also have an impact on the dates used by the District for holding its budget meetings and working on finalizing its budget.

To manage the process, a budget calendar is developed for the District, listing key dates and activities and the departments and certain staff members who will be responsible for executing these activities. The District's planning phase of the budget for the new fiscal year officially starts in October of the prior year. This is when the development of projections of student membership (enrollment) takes place. The reason for using the development of student membership projections as the starting point is because the majority of the District's budget is based on the amount of student Full Time Equivalent (FTE) funding that the District is estimated to earn. The best way of estimating student FTE is to project the student membership numbers, and to then convert these student membership projections into FTE estimates.

One important use of these FTE estimates is to calculate the amount of budget that will be required at the various schools, contracted sites and alternative education sites for the new fiscal year. The student membership projections process begins shortly after completing the Florida Education Finance Program (FEFP) October FTE Survey. The results from the current year October FTE Survey provides the best starting point to project changes for the next school year and fiscal year. The current year numbers are analyzed and compared to previous year numbers to identify possible trends. These numbers are then adjusted as necessary to take into account known future factors such as school additions or closures, boundary changes, expected program changes at schools, and known demographic and economic changes in the community.

## **Organizational Summary**

### **Budget Process (cont.)**

After the initial budget-year student membership projections are created, they are given to the school principals for their input and recommended changes. The principals are the District's "eyes and ears" for their schools because they know best what internal and external factors are going to affect their student membership numbers for the following year. Once the student membership projections have been either approved or revised by the principals, the next step is to take them to the Membership Management Conference for further review and scrutiny.

The Management Conference is attended by key players on the District staff and special members of the District's Cabinet to confirm that the projections make sense, and to provide recommended changes based on known issues and initiatives that only these higher-level participants would be aware of, and who are in a position to provide the District-level oversight and guidance for making these changes. It is at this Management Conference that the student membership enrollment projections are finalized for the upcoming school year. These final student membership projections are converted to FTE estimates and are distributed to the attendees of the Membership Management Conference for review and possible changes. As the final action of this projections process, the Budgeting, Cost Accounting & FTE Department prepares the FTE estimate submission documents and submits the District's official input to the Florida Department of Education.

The development phase of the budget process continues with the review of the District's goals and objectives to determine if any changes are required for the new budget cycle. Staffing plans, changes in health insurance coverage, retirement, and utilities and energy services, just to name a few, are some of the line items required to begin to develop the new year budget. School non-labor guidelines are developed and sent to the schools for their input. The principals meet with their School Advisory Council (SAC) committees to devise their school spending plans. The District-level department non-labor guidelines are also developed and sent to the departments and division heads for their input. These school and department budgets are returned to Budgeting for review, processing and incorporating into the District's overall total budget.

At some point during the development phase, depending on the timing established in the state's legislative schedule, the legislative session ends. At this point in the process, the District's revenue figures are established based on the final State Appropriations, which provide the School Board, Superintendent and Cabinet with the information they need to determine if there will be additional money available for new initiatives, or whether some corrective actions will need to be made.

The next to last phase of the budget process is the budget adoption phase. During this budget adoption phase the preliminary All Funds Budget is presented to the School Board at a workshop in the month of June. Changes are made based on input from the School Board coming out of the June budget workshop. Normally, timing-wise, shortly after the workshop is held, the Property Appraiser certifies the tax roll, and the Commissioner of Education certifies the Required Local Effort millage that each Florida school District must levy. Then, in the later part of July, the budget is advertised in the newspaper and the first public hearing is held by the School Board to adopt the tentative budget and TRIM (Truth in Millage) rates. From there, any revisions from the public hearing are made, and the adopted tentative All Funds Budget document is officially adopted at a final School Board public hearing held in early September. The Superintendent then certifies the adopted millage to both the Property Appraiser and the Tax Collector and Budgeting, Cost Accounting & FTE transmits the budget within three working days of adoption to the Florida Department of Education.

During the final Amendments phase, the appropriations budgets are controlled at the object level (e.g., salaries, benefits, and capital outlay) within each functional activity (e.g., instruction, transportation, and school administration) and are amended as necessary during this phase throughout the fiscal year by resolution at any School Board meeting prior to the due date of the annual financial report.



## Organizational Summary

### District Budget

#### Operations Budget Process

The following calendar details the activities that contribute to the development of the budget and its subsequent approval by the Board.

**September 2018:** The Florida Board of Education submits their budget request to the Governor.

**November 2018:** The Membership Management Conference is held, and enrollment projections are finalized for the upcoming school year.

**December 2018:** FTE projections are distributed to attendees of the Membership Management Conference for review. Recommended changes are provided to Budgeting, and then the revised FTE projections are shared with the Membership Management Conference attendees.

**January 2019:** The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE.

**February 2019:** The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS).

**March 2019:** The Legislative Session begins. School non-labor guidelines are developed and sent to the schools for their input. Principals meet with their School Advisory Council (SAC) committees to devise a spending plan. Department non-labor guidelines are also developed and sent to the department and division heads for their input.

**April 2019:** School and department budgets are returned to Budgeting for processing.

**May 2019:** The Legislative Session ends. The district's revenue figures are established based on final State Appropriations.

**June 2019:** The Property Appraiser certifies the tax roll. A workshop is conducted with the Board to review the preliminary budget.

**July 2019:** No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates. Staffing Plan for the upcoming school year is adopted by the Board.

**September 2019:** Board holds a final public hearing and adopts final budget and millage rates for the year. The Superintendent certifies the adopted millage to both the Property Appraiser and the Tax Collector. Budgeting, Cost Accounting & FTE transmits the budget within three workdays of adoption to FLDOE.

2019-20	
September, 2018	Florida Board of Education submits their budget request
Nov 27, 2018	Membership Management Conference
Dec 12, 2018	Finalized FTE projections reviewed by Assistant Superintendents
Jan 16, 2019	FTE projections transmitted to FLDOE
Feb 1, 2019	Governor submits budget proposal
Mar 5, 2019	Legislative session begins
March, 2019	Schools and departments begin to develop budgets
April, 2019	Schools and departments submit their budgets
May 1, 2019	Florida Education Finance Program based on final State Appropriations
May 3, 2019	Legislative session ends
Jun 24, 2019	Property Appraiser certifies the tax roll
Jun 25, 2019	Board Workshop to review preliminary budget
Jul 19, 2019	FLDOE computes required local effort millage
Jul 25, 2019	Board approves Staffing Plan, and holds Public Hearing to Adopt Tentative Budget
Sep 10, 2019	Public Hearing and Adoption of Final Budget
Sep 13, 2019	Submit budget to FLDOE
October, 2019	Board adopts District Facilities Work Program (5-Year Plan)

## **Organizational Summary**

### **Capital Outlay Budget Process**

Brevard County Public Schools must annually approve the Five-Year District Facilities Work Program, which identifies the various projects and improvements necessary to ensure a secure and productive learning and work environment for students and employees. Other annual activities include approval of the Student Accommodation Plan and certification of Florida Inventory of School Houses (FISH) data. In addition, the Educational Plant Survey must be approved every five years.

The following provides a brief overview of the Capital Outlay Budget and timeframes in which the budget process takes place. The first step is to determine the revenues and resources that will be available, then establish the priorities of the appropriations to accomplish the objectives of the District's Facility Improvement Plan.

### **Estimated Revenues**

Estimated revenues are calculated based on official state notifications, certified county tax assessments, and historical experience. State revenues are budgeted based on either Economic & Demographic Research (EDR) Sales Tax/Ad Valorem Revenue Estimating Conference projections, or official notification, as with the Capital Outlay and Debt Service (CO&DS) allocation. Local sources of revenue such as interest income, impact fees, and miscellaneous income are based on expected cash flow, projected interest rates and historical experience. Other sources of funds, such as Certificates of Participation (COPs) and state bonding are determined by district's administration and reviewed and approved by the Board. Estimated revenues are updated as new data becomes available throughout the budget process.

### **Appropriations**

The major components of the Capital Outlay Budget are new construction, renovation, remodeling and safety projects at existing schools and facilities. Other components include technology additions or upgrades, system-wide equipment replacement, buses, and debt service payments.

The Five-Year District Facilities Work Program and debt service payments comprise the largest portion of the capital outlay budget. Projects identified in the Five-Year District Facilities Work Program are budgeted over multiple-years, and the annual appropriation amounts are adjusted to reflect the most recent cost estimates in the current year.

Other appropriations include the replacement of buses, technology, and equipment. The Transportation Department maintains a fourteen-year program for replacement of buses. The Educational Technology Department maintains a five-year program for replacement of hardware, subject to available funding.

Appropriations for debt service are approximately 60 percent of the District's 1.5 mills capital tax levy and approximately 30 percent of the current year's total capital budget. The debt service is comprised of annual repayments of long-term financing arrangements such as certificates of participation, state bonding arrangements and short-term financing arrangements for new schools and school additions, built in prior years to accommodate class size and new student capacity.

### **Budget Adoption Phase**

The preliminary budget is presented at a workshop to the Board, allowing each member to recommend revisions or request additional information concerning the Five-Year District Facilities Work Program. The tentative budget is advertised in the newspaper, and then approved at the 1st public hearing in July or August. All final revisions are made, and the budget is officially adopted at the final public hearing in September.

### **Budget Amendments Phase**

Capital Outlay appropriations are controlled at the fund, object and project levels. Within each activity, the budget may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.

## Organizational Summary

### Capital Outlay Budget Process

The following calendar provides a list of activities for the development of the capital outlay budget process.

#### December:

The Financially Feasible Capacity Plan is developed to ensure that adequate capacity is available to accommodate student enrollment projections for the following five years, in compliance with our Interlocal Agreement for School Concurrency with local governments.

#### January:

The Facilities Planning Department collaborates with schools and departments for capacity and program requirements for the upcoming year.

#### March:

The Facilities Planning Department submits the Student Accommodation Plan to the School Board for approval.

#### May:

Financial analysis, including internal rate of return, net present value and payback period, are completed on applicable capital requests and reviewed for accuracy by the Financial Services Staff. The Capital Allocation Committee, a cross-functional team evaluates each request based on the following priorities: safety, health and security; legal requirements; student capacity; existing program commitments; upgrade or retrofitting; and future initiatives and programs. Funding for each request is determined based on the committee's ranking and the financial analysis for each request, where appropriate.

2019-20	
Dec 2018	Financially Feasible Capacity Plan updated
Jan 2019	Begin the Student Accommodation Plan process
Mar 2019	Student Accommodation Plan approved by the Board
Mar-Apr 2019	Capital Allocation Committee reviews and prioritizes requests for capital funding
May 2019	Committee recommendations prioritized based on funding availability
June, 2019	Budget workshop
Jul 2019	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2019	Public Hearing and Proposed Tentative Budget
Sep 2019	Public Hearing and Adoption of Final Budget
Sep 2019	Budget submitted to FLDOE (within three days of adoption)
Oct 2019	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

#### July:

The budget is advertised in the newspaper, and the first public hearing is held with the Board to approve the proposed tentative budget and millage rates. The Facilities Planning Department prepares the first draft of the Capital Outlay Five-Year Work Program and Five-Year Fiscal Forecast for the work program.

#### September:

The Board holds the final public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and the Tax Collector. The Budgeting, Cost Accounting & FTE department transmits the budget to The Department of Education in Tallahassee within three days of adoption. Financial Services prepares a ten-year capital outlay plan, with annual projections, as part of the budget planning process with the Board.

#### October:

The Facilities Planning Department incorporates comments from the local governments (Capital Outlay Committee) and submits the Five-Year District Facilities Work Program to the Board for approval. The approved Work Program is then submitted to FLDOE.



## Financial Summary

### Fund Types

The district reports the following governmental funds:

**General Fund** – used to account for all financial resources except those required to be accounted for in another fund. For certain revenues from the State that are legally restricted to be expended for specific operating purposes. The general fund is the primary operating fund of the district.

**Debt Service Fund** – used to account for the accumulation of resources for, and the payment of principal, interest and related costs for the district's certificates of participation.

**Capital Projects Fund** – used to account for financial resources used for the acquisition, construction, and renovation of capital facilities. Capital outlay fund sources include local capital outlay millage (1.5 mill) and impact fees.

**Special Revenue Fund** – used to account for specific revenue sources (other than special assessments, expendable trusts, or major capital projects) which are legally restricted to expenditures for specific purposes; i.e. IDEA (Individual's with Disabilities Education Act). Use of Special Revenue funds is required only when legally mandated. These funds are also subject to an annual OM133 Circular audit to ensure compliance. In Florida school districts, Special Revenue Funds should include federal categorical aid and a Food Services Fund.

The use of each of the funding streams is subject to the fiscal and programmatic requirements of the applicable authorizing federal statutes. For example, Title I funding can be used only to benefit the students in schools designated as Title I schools, and the Individuals with Disabilities Education Act (IDEA) funds must be used to benefit eligible students with disabilities (or under certain circumstances for early intervention services). However, use of federal funds for these programs must supplement and not supplant state and local funds.

The last three funds, the Internal Service Funds, Enterprise Fund and the School Internal Funds are not considered part of the governmental funds. They are reported separately in this document.

**Internal Service Funds** – used to account for the district's individual self-insurance programs, which include the General Liability fund, the Workers' Compensation fund and the Medical Insurance Trust funds.

**Enterprise Fund** – used to account for business-type activities for extended day care services which are provided by all the district's elementary schools. This fund is intended to be self-supporting through customer charges.

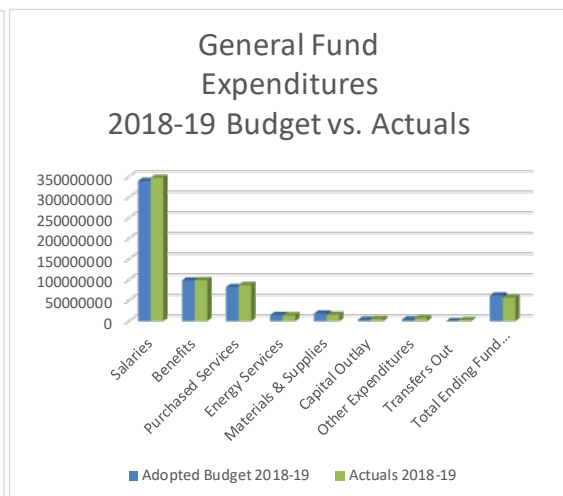
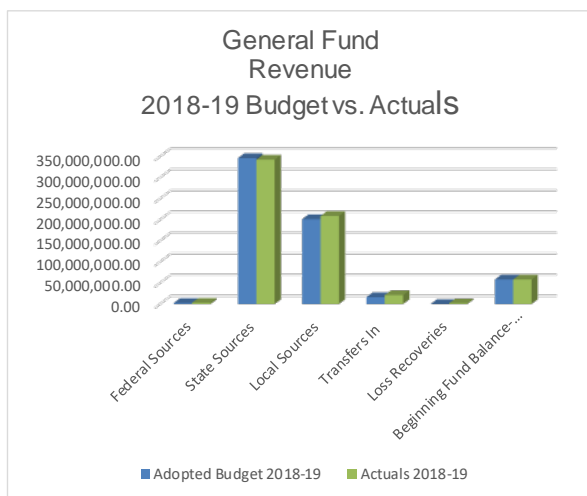
**School Internal Funds** – used by a school which are not under the direct supervision of the District through regular county school budget processes. They are administered by each individual school.

Below is a presentation of All Funds, Budgets vs. Actuals for 2018-19.

# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals-General Fund

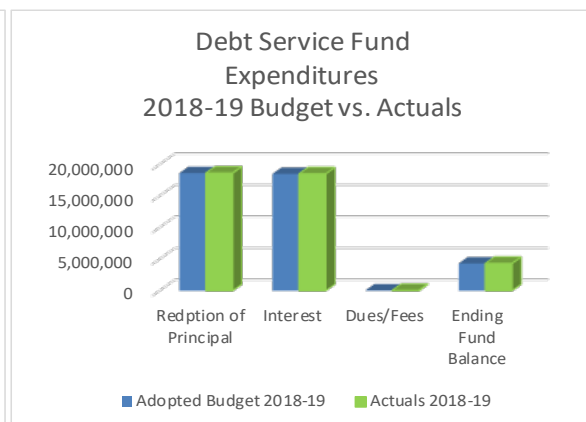
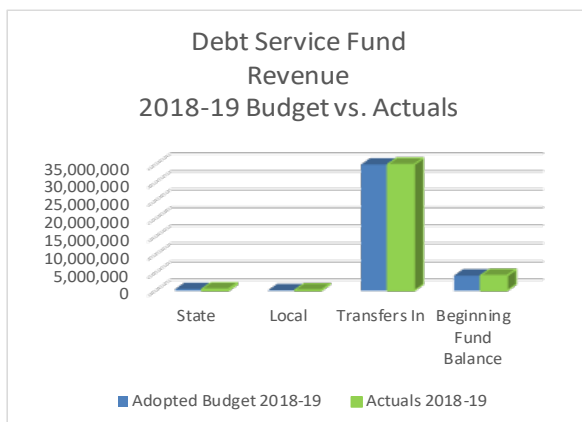
General Fund	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
Federal Sources	\$2,584,386	\$3,065,315	\$480,929
State Sources	346,254,166	342,470,311	(3,783,855)
Local Sources	201,306,013	208,945,480	7,639,467
<b>Total Revenues</b>	<b>550,144,565</b>	<b>554,481,106</b>	<b>4,336,541</b>
<b>Other Financing Sources</b>			
Transfers In	16,469,131	21,126,148	4,657,017
Loss Recoveries	0	1,823,726	1,823,726
<b>Total Other Financing Sources</b>	<b>16,469,131</b>	<b>22,949,873</b>	<b>6,480,742</b>
Beginning Fund Balance-July 1	58,322,324	58,322,324	0
<b>Total Revenues, Other Financing Sources, and Fund</b>	<b>624,936,020</b>	<b>635,753,303</b>	<b>10,817,283</b>
<b>Expenditures</b>			
Salaries	340,332,047	347,457,570	7,125,523
Benefits	98,694,872	99,371,959	677,087
Purchased Services	82,891,631	87,360,491	4,468,860
Energy Services	14,607,096	13,959,462	(647,634)
Materials & Supplies	18,368,293	15,471,913	(2,896,380)
Capital Outlay	3,702,103	5,049,792	1,347,689
Other Expenditures	3,885,446	7,143,136	3,257,690
<b>Total Expenditures</b>	<b>562,481,488</b>	<b>575,814,322</b>	<b>13,332,834</b>
<b>Other Financing Uses</b>			
Transfers Out	0	2,500,000	2,500,000
<b>Total Other Financing Uses</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Ending Fund Balance</b>			
Nonspendable-June 30	4,061,931	4,143,917	81,986
Restricted-June 30	5,152,248	5,653,290	501,042
Committed-June 30	3,905,904	1,952,952	(1,952,952)
Assigned-June 30	3,313,651	4,955,452	1,641,801
Unassigned-June 30	46,020,797	40,733,370	(5,287,427)
<b>Total Ending Fund Balance</b>	<b>62,454,531</b>	<b>57,438,981</b>	<b>(5,015,550)</b>
<b>Total Expenditures, Other Financing Uses and Fund</b>	<b>\$624,936,020</b>	<b>\$635,753,303</b>	<b>\$10,817,283</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals-Debt Service Fund

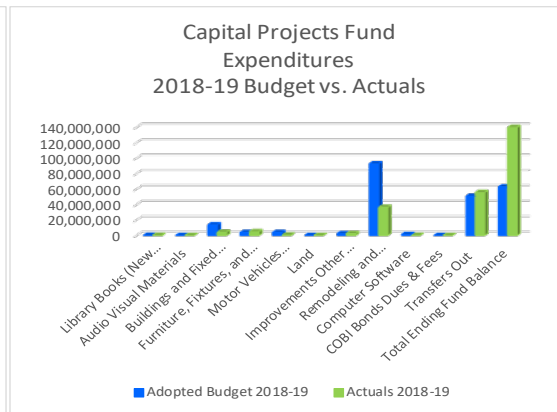
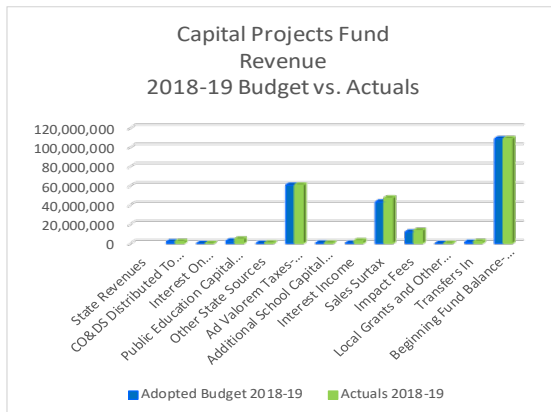
Debt Service Fund	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
State Sources	\$447,890	\$435,774	(\$12,116)
Local Sources	147,000	164,729	17,729
<b>Total Revenues</b>	<b>594,890</b>	<b>600,503</b>	<b>5,613</b>
<b>Other Financing Sources</b>			
Transfers In	36,768,504	36,750,187	(18,317)
Other Sources	0	0	0
<b>Total Other Financing Sources</b>	<b>36,768,504</b>	<b>36,750,187</b>	<b>(18,317)</b>
Beginning Fund Balance-July 1	4,180,876	4,180,876	0
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>41,544,270</b>	<b>41,531,566</b>	<b>(12,704)</b>
<b>Expenditures</b>			
Redemption of Principal	18,641,000	18,641,000	0
Interest	18,517,889	18,517,888	(1)
Dues and Fees	60,103	45,746	(14,357)
<b>Total Expenditures</b>	<b>37,218,992</b>	<b>37,204,634</b>	<b>(14,358)</b>
<b>Other Financing Uses</b>			
Transfers Out	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>			
Nonspendable-June 30	0	0	0
Restricted-June 30	4,325,278	4,326,932	1,654
Committed-June 30	0	0	0
Assigned-June 30	0	0	0
Unassigned-June 30	0	0	0
<b>Total Ending Fund Balance</b>	<b>4,325,278</b>	<b>4,326,932</b>	<b>1,654</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$41,544,270</b>	<b>\$41,531,566</b>	<b>(\$12,704)</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals-Capital Projects Fund

Capital Projects Fund	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
<b>State Revenues</b>			
CO&DS Distributed To District	\$1,908,757	\$2,223,446	\$314,689
Interest On Undistributed CO&DS	24,366	50,017	25,651
Public Education Capital Outlay (PECO)	2,857,788	4,750,036	1,892,248
Other State Sources	150,000	720,332	570,332
<b>Total State Revenues</b>	<b>4,940,911</b>	<b>7,743,831</b>	<b>2,802,920</b>
<b>Local Revenues</b>			
Ad Valorem Taxes-School Capital Outlay	60,825,708	60,928,489	102,781
Additional School Capital Outlay Tax>96%	475,201	553,189	77,988
Interest Income	400,000	3,062,580	2,662,580
Sales Surtax	43,269,088	47,380,336	4,111,248
Impact Fees	11,955,000	13,734,323	1,779,323
Local Grants and Other Local Sources	90,000	189,337	99,337
<b>Total Local Revenues</b>	<b>117,014,997</b>	<b>125,848,254</b>	<b>8,833,257</b>
<b>Other Financing Sources</b>			
Transfers In	1,500,000	2,269,437	769,437
Beginning Fund Balance-July 1	108,861,513	109,078,890	217,377
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>232,317,421</b>	<b>244,940,412</b>	<b>12,622,991</b>
<b>Expenditures</b>			
Library Books (New Libraries)	92,078	92,074	(4)
Audio Visual Materials	0	941	941
Buildings and Fixed Equipment	13,878,283	4,468,363	(9,409,920)
Furniture, Fixtures, and Equipment	4,090,105	4,969,888	879,783
Motor Vehicles (Including Buses)	3,985,165	457,945	(3,527,220)
Land	0	3,015	3,015
Improvements Other Than Buildings	2,372,229	2,615,118	242,889
Remodeling and Renovations	92,681,691	36,637,894	(56,043,797)
Computer Software	1,350,000	114,469	(1,235,531)
COBI Bonds Dues & Fees	0	2,589	2,589
<b>Total Expenditures</b>	<b>118,449,551</b>	<b>49,362,296</b>	<b>(69,087,255)</b>
<b>Other Financing Uses</b>			
Transfers Out	50,938,600	55,661,870	4,723,270
<b>Ending Fund Balance</b>			0
Nonspendable-June 30	0	0	0
Restricted-June 30	61,542,625	139,478,234	77,935,609
Committed-June 30	0	0	0
Assigned-June 30	1,386,645	438,012	(948,633)
Unassigned-June 30	0	0	0
<b>Total Ending Fund Balance</b>	<b>62,929,270</b>	<b>139,916,246</b>	<b>76,986,976</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$232,317,421</b>	<b>\$244,940,412</b>	<b>\$12,622,991</b>

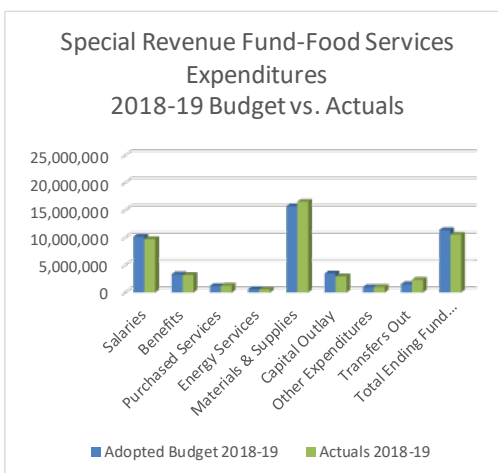
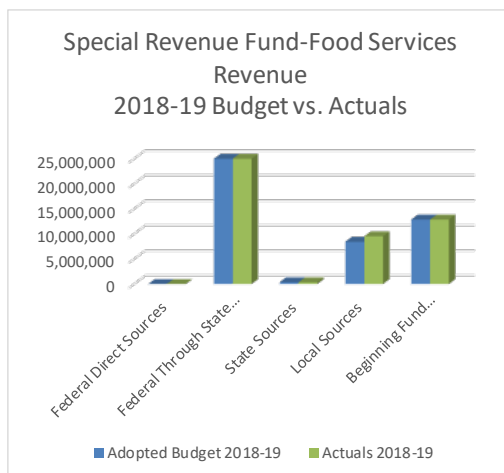




# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals -Special Revenue-Food Services

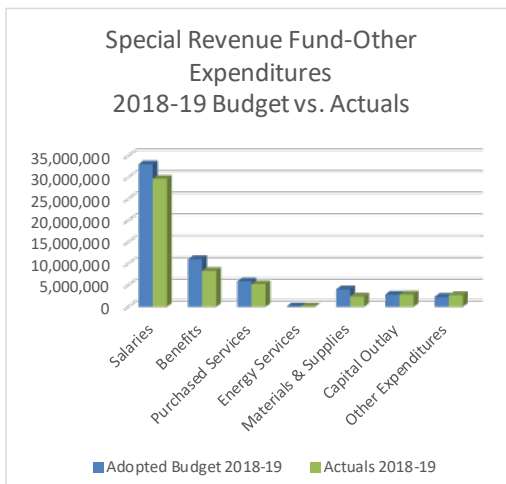
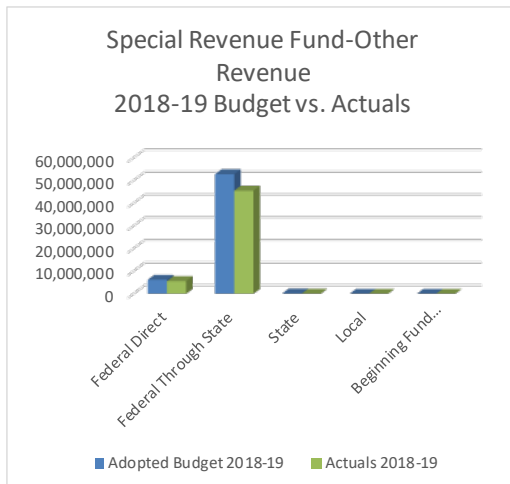
Special Revenue Fund-Food Services	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
Federal Direct Sources	\$0	\$0	\$0
Federal Through State Sources	26,503,857	25,132,432	(1,371,425)
State Sources	349,516	340,223	(9,293)
Local Sources	8,438,276	9,523,094	1,084,818
<b>Total Revenues</b>	<b>35,291,649</b>	<b>34,995,749</b>	<b>(295,900)</b>
Beginning Fund Balance-July 1	12,864,021	12,864,021	0
<b>Total Revenues and Fund Balance</b>	<b>48,155,670</b>	<b>47,859,770</b>	<b>(295,900)</b>
<b>Expenditures</b>			
Salaries	10,162,392	9,719,672	(442,720)
Benefits	3,289,387	3,168,702	(120,685)
Purchased Services	1,156,466	1,223,767	67,301
Energy Services	587,037	531,224	(55,813)
Materials & Supplies	15,720,083	16,538,946	818,863
Capital Outlay	3,432,915	2,904,514	(528,401)
Other Expenditures	959,460	965,225	5,765
<b>Total Expenditures</b>	<b>35,307,740</b>	<b>35,052,050</b>	<b>(255,690)</b>
Transfers Out	1,500,000	2,269,437	769,437
<b>Ending Fund Balance</b>			
Nonspendable-June 30	1,663,774	1,569,544	(94,230)
Restricted-June 30	9,684,156	8,968,739	(715,417)
Committed-June 30	0	0	0
Assigned-June 30	0	0	0
Unassigned-June 30	0	0	0
<b>Total Ending Fund Balance</b>	<b>11,347,930</b>	<b>10,538,283</b>	<b>(809,647)</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$48,155,670</b>	<b>\$47,859,770</b>	<b>(\$295,900)</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals -Special Revenue-Other

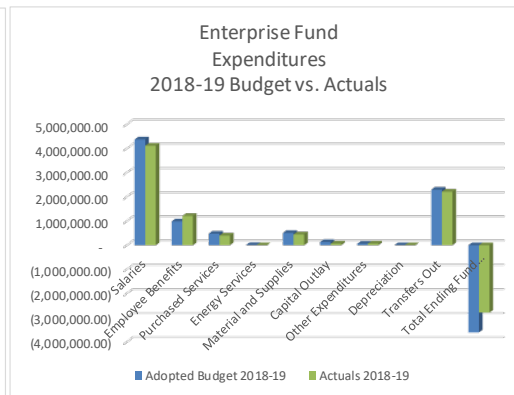
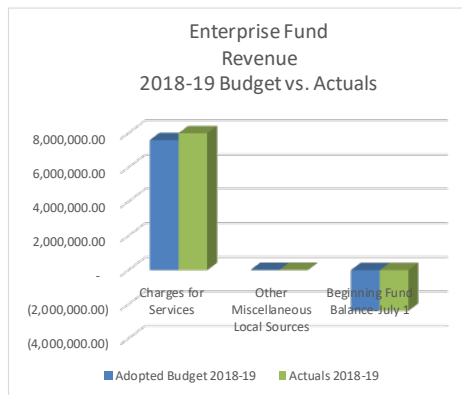
Special Revenue Fund-Other	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
Federal Direct	\$6,227,121	\$5,639,005	(\$588,116)
Federal Through State	52,834,622	45,529,971	(7,304,651)
State	159,954	43,620	(116,334)
Local	493	493	0
<b>Total Revenues</b>	<b>59,222,190</b>	<b>51,213,089</b>	<b>(8,009,101)</b>
Beginning Fund Balance-July 1	0	0	0
<b>Total Revenues and Fund Balance</b>	<b>59,222,190</b>	<b>51,213,089</b>	<b>(8,009,101)</b>
<b>Expenditures</b>			
Salaries	33,033,835	29,648,694	(3,385,141)
Benefits	11,047,275	8,311,212	(2,736,063)
Purchased Services	5,912,508	5,263,633	(648,875)
Energy Services	77,559	88,876	11,317
Materials & Supplies	4,021,071	2,372,565	(1,648,506)
Capital Outlay	2,834,554	2,841,910	7,356
Other Expenditures	2,295,388	2,686,199	390,811
<b>Total Expenditures</b>	<b>59,222,190</b>	<b>51,213,089</b>	<b>(8,009,101)</b>
Transfers Out	0	0	0
<b>Ending Fund Balance</b>			
Nonspendable-June 30	0	0	0
Restricted-June 30	0	0	0
Committed-June 30	0	0	0
Assigned-June 30	0	0	0
Unassigned-June 30	0	0	0
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$59,222,190</b>	<b>\$51,213,089</b>	<b>(\$8,009,101)</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals-Enterprise Fund

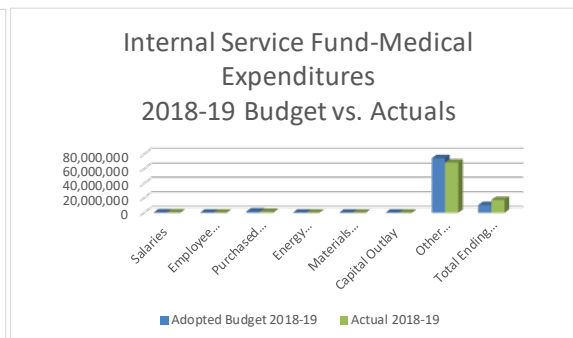
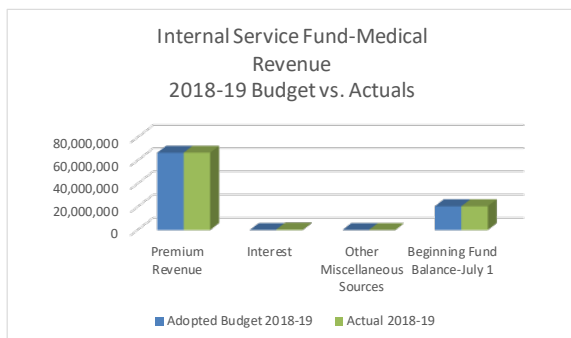
Enterprise Fund	Adopted Budget 2018-19	Actuals 2018-19	Difference
<b>Revenues</b>			
Charges for Services	\$7,600,000	\$8,099,597	\$499,597
Other Miscellaneous Local Sources	6,000	5,784	(216)
<b>Total Revenues</b>	<b>7,606,000</b>	<b>8,105,382</b>	<b>499,382</b>
Beginning Fund Balance-July 1	(2,370,305)	(2,370,306)	(1)
<b>Total Revenues and Fund Balance</b>	<b>5,235,695</b>	<b>5,735,076</b>	<b>\$499,381</b>
<b>Expenditures</b>			
Salaries	4,376,675	4,116,449	(260,226)
Employee Benefits	986,658	1,210,533	223,875
Purchased Services	480,238	399,103	(81,135)
Energy Services	3,500	0	(3,500)
Material and Supplies	505,880	449,244	(56,636)
Capital Outlay	130,550	64,140	(66,410)
Other Expenditures	59,100	64,186	5,086
Depreciation	0	0	0
<b>Total Expenditures</b>	<b>6,542,601</b>	<b>6,303,656</b>	<b>(238,945)</b>
Transfers Out	2,299,035	2,214,464	(84,571)
<b>Ending Fund Balance</b>			
Nonspendable-June 30	0	0	0
Restricted-June 30	0	0	0
Committed-June 30	0	0	0
Assigned-June 30	0	0	0
Unassigned-June 30	(3,605,941)	(2,783,045)	822,896
<b>Total Ending Fund Balance</b>	<b>(3,605,941)</b>	<b>(2,783,045)</b>	<b>822,896</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$5,235,695</b>	<b>\$5,735,075</b>	<b>\$499,380</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals -Internal Service Fund-Medical

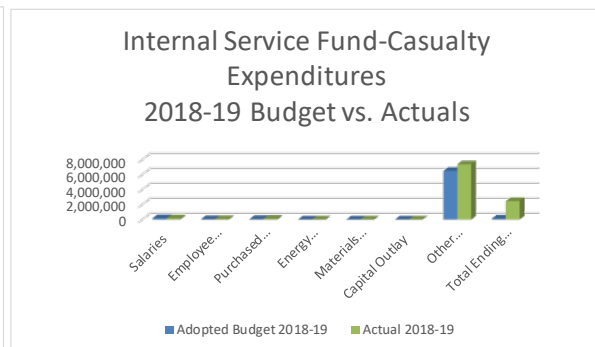
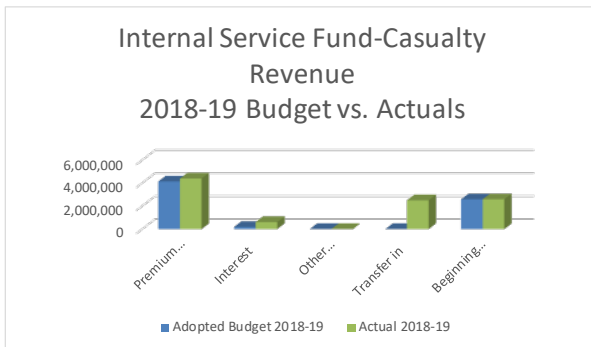
Internal Service Fund-Medical	Adopted Budget 2018-19	Actual 2018-19
<b>Revenues</b>		
Premium Revenue	\$66,722,620	\$66,800,016
Interest	26,447	508,156
Other Miscellaneous Sources	0	59
<b>Total Revenues</b>	<b>66,749,067</b>	<b>67,308,232</b>
Beginning Fund Balance-July 1	20,560,907	20,560,907
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>87,309,974</b>	<b>87,869,139</b>
<b>Expenditures</b>		
Salaries	554,926	540,982
Employee Benefits	177,324	162,031
Purchased Services	1,751,218	1,405,928
Energy Services	6,388	6,271
Materials and Supplies	13,816	24,102
Capital Outlay	9,100	13,067
Other Expenditures	74,391,110	68,503,871
<b>Total Expenditures</b>	<b>76,903,882</b>	<b>70,656,251</b>
<b>Ending Fund Balance</b>		
Nonspendable-June 30	0	0
Restricted-June 30	10,406,092	17,212,888
Committed-June 30	0	0
Assigned-June 30	0	0
Unassigned-June 30	0	0
<b>Total Ending Fund Balance</b>	<b>10,406,092</b>	<b>17,212,888</b>
<b>Total Expenditures and Fund</b>	<b>\$87,309,974</b>	<b>\$87,869,139</b>



# Financial Summary

## Budget Summary: 2018-19 Budget vs. Actuals-Internal Service Fund-Casualty

Internal Service Fund-Casualty	Adopted Budget 2018-19	Actual 2018-19
<b>Revenues</b>		
Premium Revenue	\$4,140,645	\$4,400,232
Interest	185,739	611,882
Other Miscellaneous Sources	0	10
<b>Total Revenues</b>	<b>4,326,384</b>	<b>5,012,124</b>
Transfer in	0	2,500,000
Beginning Fund Balance-July 1	2,590,719	2,590,719
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>6,917,103</b>	<b>10,102,843</b>
<b>Expenditures</b>		
Salaries	170,832	144,422
Employee Benefits	46,445	40,088
Purchased Services	64,657	87,274
Energy Services	0	0
Materials and Supplies	1,050	0
Capital Outlay	6,000	2,499
Other Expenditures	6,505,795	7,371,681
<b>Total Expenditures</b>	<b>6,794,779</b>	<b>7,645,964</b>
<b>Ending Fund Balance</b>		
Nonspendable-June 30	0	0
Restricted-June 30	122,324	2,456,879
Committed-June 30	0	0
Assigned-June 30	0	0
Unassigned-June 30	0	0
<b>Total Ending Fund Balance</b>	<b>122,324</b>	<b>2,456,879</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$6,917,103</b>	<b>\$10,102,843</b>



## Financial Summary

### Budget Summary: 2019-20 Budget Highlights

#### General Fund

The district General Fund (Operating Fund) budget comes from three sources of revenue: federal, state, and local. Federal sources, such as Impact Aid and Medicaid Reimbursement, account for less than 1% of the district's operating revenue. State funding is the main source of revenue for the district and accounts for approximately 62% of the district's operating revenue. The largest category of state funding comes from the Florida Education Finance Program (FEFP). Local sources, authorized by the State Legislature as part of the FEFP, accounts for approximately 37% of the district's operating revenue. The largest category of local funding comes from ad valorem, or property taxes. Other local sources include items such as interest earned on the investment of funds, rental of facilities, and student fees.

The Legislature provided an increase in 2019-20 of \$5.4 million of state funding, which represents a 1.6% increase to the state funding. Most of the increase in state funding is mainly due to four reasons. It is partially due to a slight increase from the State Legislature in the Base Student Allocation (BSA) from \$4,204.42 to \$4,279.49, and the projected increase of 613 funded Weighted Full Time Equivalent (FTE) from 2018-19. The other two reasons include an increase in funding for student mental health initiatives and Safe Schools at a total of \$631,200.

The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2019-20. "Federally Connected Students" are students whose parents work for the federal government or on federal property. A district is harmed financially when federal property is within its boundaries because those properties are not subject to local ad valorem property taxes. Brevard expects to receive approximately \$2.7 million in its General Fund from Federally Connected Students funds, which is approximately \$100 thousand more than the amount received in 2018-19.

The District Cost Differential is a factor used to adjust funding to reflect each district's cost of living. The DCD is computed annually based on a three-year average of the Florida Price Level Index (FPLI) as adjusted by various factors. The FPLI compares the cost of purchasing a specific list of goods and services in each district. The DCD also adjusts funding by an "amenity factor" based on wage data that takes the desirability of living in an area into account.  $\text{Multiplying WFTE} \times \text{BSA} \times \text{DCD} = \text{Base Funding}$ .

The declining enrollment supplement is provided to soften the impact of the lost revenue from having fewer students between one year and the next. The declining enrollment allocation is determined by comparing the FTE in the current year with the FTE of the prior year. In those districts where there is a decline, 25% of the decline is multiplied by the base funding per FTE and added to the district allocation. Because Brevard County School's enrollment is not projected to decline in 2019-20 from 2018-19, there is no expected funding from this source. However, 25 of 67 school districts did qualify for the Declining Enrollment Supplement with a statewide total of \$8,070,903.

The School Recognition Program recognizes the high quality of many of Florida's public schools. As authorized in Section 1008.36, the program provides greater autonomy and financial awards to schools that demonstrate sustained or significantly improved student performance. Schools that receive an A or schools that improve at least one performance grade category are eligible for school recognition. Funds for the Florida School Recognition Program are awarded by the Commissioner of Education in the amount of up to \$100 per Full Time Equivalent (FTE) student for each qualifying school.

The School Advisory Council (SAC) at each recognized school, along with the teachers and staff at the school, jointly decide how to use the financial awards. As specified in the statute, schools must use their awards for one or a combination of the following:

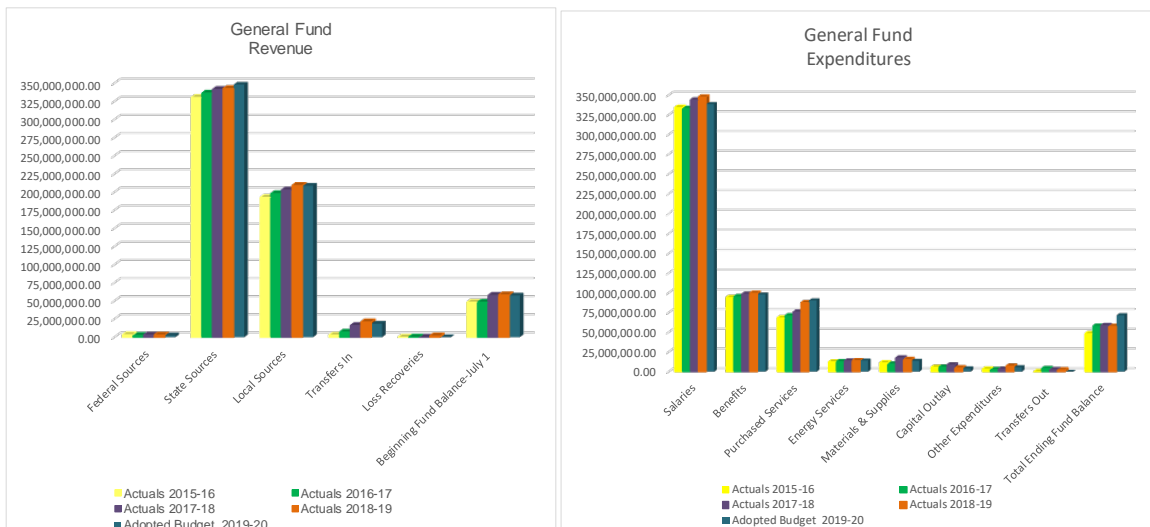
- Nonrecurring faculty and staff bonuses;
- Nonrecurring expenditures for educational equipment and materials; or
- Temporary personnel to assist in maintaining or improving student performance.

# Financial Summary

## Budget Summary: 2019-20 Budget Highlights

### General Fund

If the school teachers, staff and the School Advisory Council cannot reach an agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent is directed to distribute the funds to the teachers who taught at the school in the previous year in the form of a bonus. The final yearly amounts distributed to schools through the Florida School Recognition Awards program are determined after high school grades are finalized. The high school grades are often not released until several months after the grades for elementary and middle schools because data for several of the high-school grading components is not available until later in the year. Based on information from the state, the district is currently projecting that the 2019-20 Florida School Recognition Program funding is going to be nearly the same as the approximate \$3.0 million received in 2018-19.



# Financial Summary

## Budget Summary: 2019-20 Budget Highlights

### Debt Service Fund

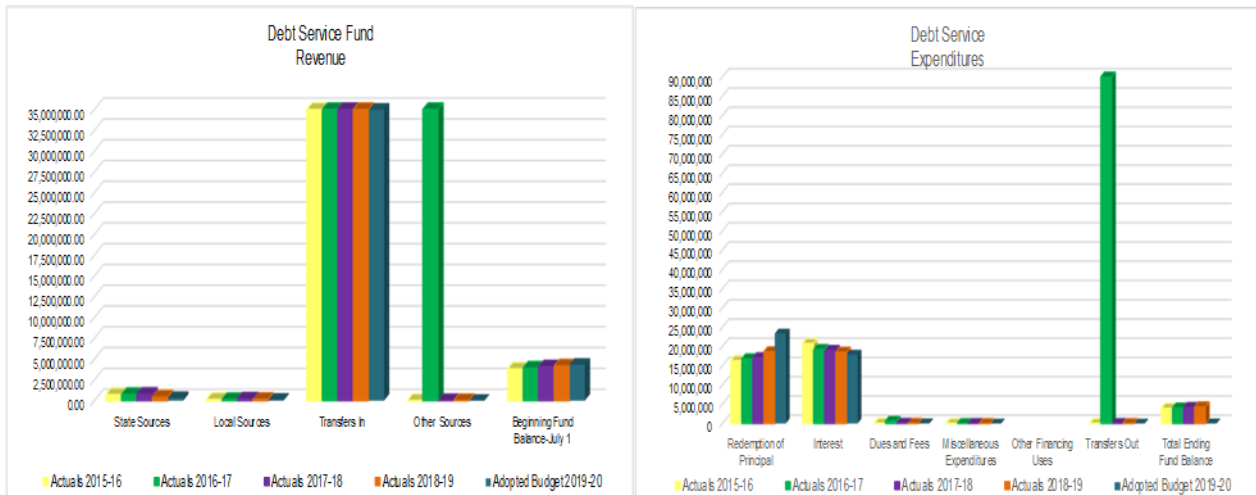
The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. There are two long-term debt issues used to finance capital outlay projects of the district, State School Bonds and Certificates of Participation.

State School Bonds are issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is pledged as security for these bonds. The State Board of Education and the State Board of Administration are responsible for administering the debt service requirements and for compliance regarding issuance and reporting related to the bonds.

The District receives annual financial data from the Florida Department of Education for recording the District's portion of the motor vehicle license revenues and related debt service and other expenditures. Funding received in 2017-18 was \$761,986 and \$435,774 in 2018-19. Regretfully, this source of debt service funding is projected to decrease to \$348,840 in 2019-20.

On December 2, 2014, the Florida Department of Education issued Capital Outlay Refunding Bond, Series 2014B, to refund the State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Refunding Bonds, Series 2005B, maturing in the years 2016 through 2022.

Lease payments are payable semiannually, on July 1 and January 1, except for the Series 2004-QZAB issue. The Series 2004-QZAB Certificates of Participation were issued under a special program whereby the certificates, bearing an original issue date of March 26, 2004, will mature on March 26, 2020, for the original \$4,408,000 issuance amount. There is no interest cost for borrowing funds under this program.





# Financial Summary

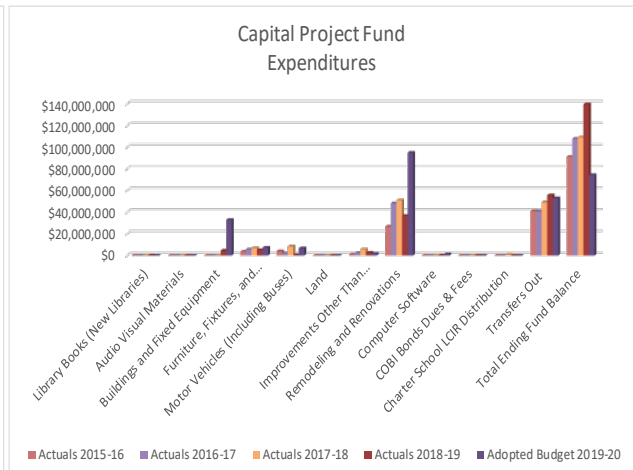
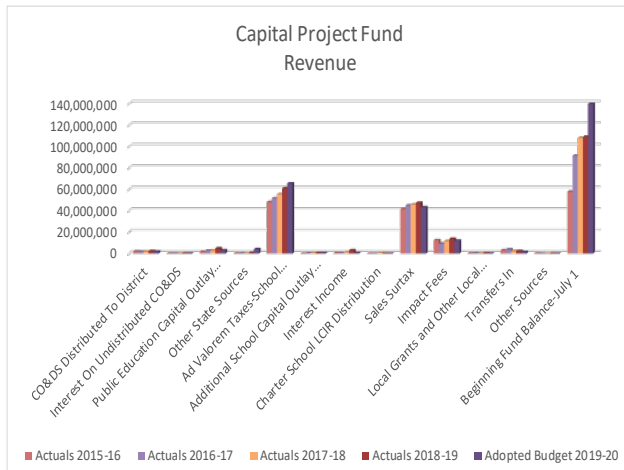
## Budget Summary: 2019-20 Budget Highlights

### Capital Fund

The Capital Fund, for several years, experienced an ever-increasing shortfall that had left little room for needed building repairs and improvements. These funding shortfalls were due to state changes in the capital funding formula. For a long time, the capital outlay millage rate was 2.0 mills with an additional 0.25 mill being optional, and the School Board would annually adopt the second 0.25 mill to be utilized within the General Fund. Now the capital outlay millage is at 1.500 without the option for the additional 0.25 mill. Fortunately, after many years of declining local property values, the property values are on the rise, and the resulting property taxes are finally on the rise too.

To avoid needing to transfer millions of dollars each year from the district's General Fund to supplement the deficit capital projects funds budget, the School Board placed a ½ cent sales tax referendum on the November 2014 ballot which passed by a significant margin. The sales tax revenue has proven to be greater each year than the original estimates. During 2015-16 revenue proceeds came in at \$41.6 million and increased to \$47.4 million during 2018-19 with \$43.5 million projected for 2019-20. This influx of capital funding has been extremely beneficial, allowing the school district to make much needed building repairs, security upgrades and technology purchases

In 2018-19 Brevard received \$4,750,036 in PECO funding, of which \$1,694,578 was provided for use by the District, and \$3,055,458 for use by the Charter Schools. For 2019-20, the projected \$3,055,458 of PECO maintenance funding is all being directed, by the state, to the Charter Schools through the District, without providing any PECO funding for use by the District's Public Schools.



# Financial Summary

## Budget Summary: 2019-20 Budget Highlights

### Special Revenue Fund

The Special Revenue Funds are used to account for the financial resources of most federal grant programs and the Food and Nutrition Services program. Although there are some state and local Special Revenue resources, the largest source of revenue for the Special Revenue Fund is Federal, representing approximately 88.5 percent of the budget in 2018-19, and is projected to increase to 89.71% in 2019-20. The Special Revenue section is presented in the following order: Special Revenue-Food Services and Special Revenue-Other.

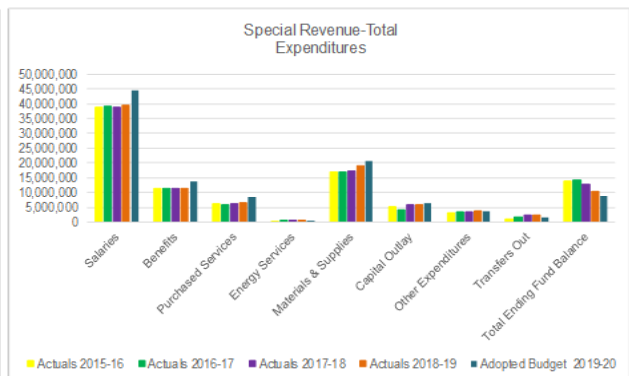
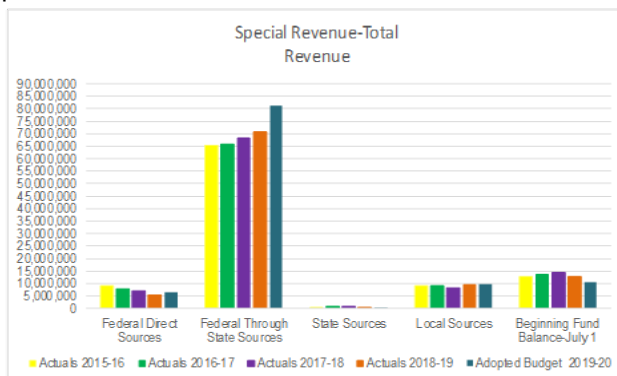
Special Revenue – Food and Nutrition Services, which represent 42.7% of the fund with a \$46.3 million overall budget in 2019-20, is funded through state and federal reimbursements for meals served to students and from direct payments received from students and adults.

Nutrition Services (FNS) serves over 21,400 breakfasts and 34,500 lunches each day in the district’s 82 school cafeterias. During the 2018-19 year, more than 3.8 million breakfasts and 6.1 million lunches were served to our students. The district consisted of 66,879 students with 56 elementary schools, 11 middle schools, 5 Jr /Sr. high schools, 11 high schools, 6 alternative schools, and 2 charter schools with a lunch participation rate of 55%. The District’s Food Services operation consisted of 657 full and part-time employees.

**Numbers are based on 2018-19 data:**

Reimbursable Lunch served .....	6,105,315
Reimbursable Breakfast served .....	3,859,859
A la Carte meals served .....	1,623,934
Student membership .....	66,879
Lunch participation rate .....	55%
Free and Reduced percentage .....	52.46%
Number of full & Part-time employees .....	657
Number of Elementary Schools .....	56
Number of Middle Schools .....	11
Number of Jr/Sr. Schools .....	5
Number of High Schools .....	11
Number of Brevard Alternative sites with meal service.....	6 (Clearlake BLAST, Fieldston, Riverdale, N/C Abey, South Abey, South Area Head Start)
Number of Charter Schools with meal service .....	2 (Sculptor, Ed Horizons)

Special Revenue – Other Projects, represents 57.3% of the fund with a \$62.0 million budget in 2019-20, and are funded from the federal grant programs and must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods.

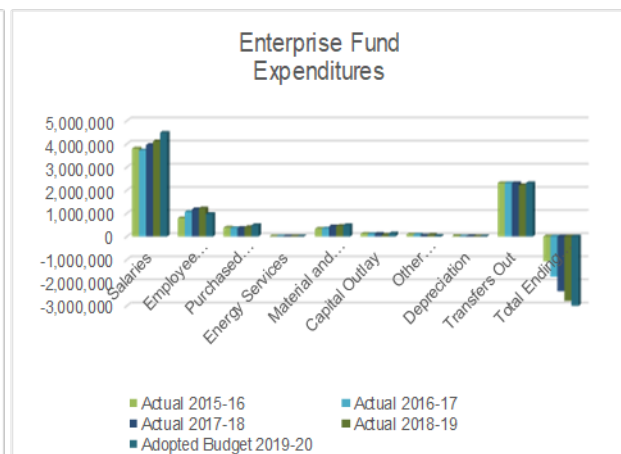
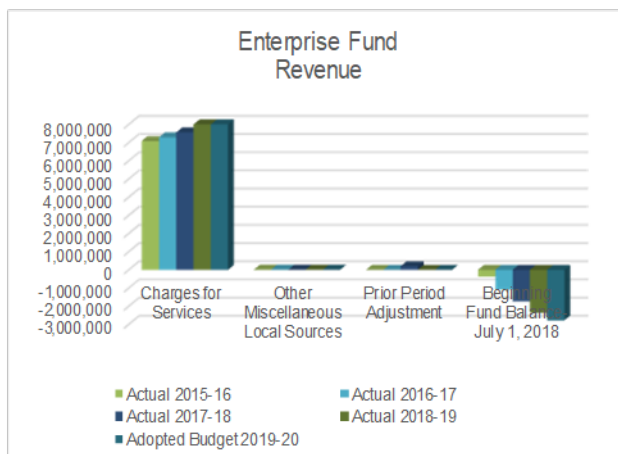


# Financial Summary

## Budget Summary: 2019-20 Budget Highlights

### Enterprise Fund

An Enterprise Fund was established by the district to account for the district's School Age Child Care Program and is intended to be self-supporting through customer charges. The District offers childcare in all fifty-five (55) elementary schools. The centers operate from 6:30 a.m. until 6:00 p.m. Revenues for the fund consist of user fees charged for childcare services and interest. School Board employees receive a 50% discount on weekly fees in those centers operated by the district's schools. Expenditures consist primarily of labor and supply costs related to this program. Enterprise Fund revenue is expected to increase approximately \$200,000 and expenditures will increase approximately \$276,000, primarily due to salary increases.



# Financial Summary

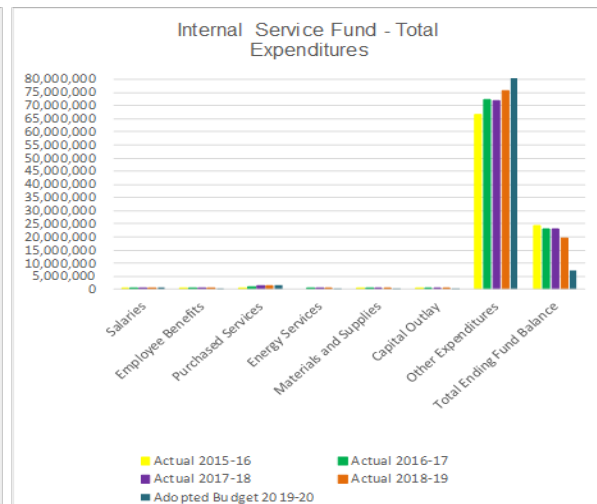
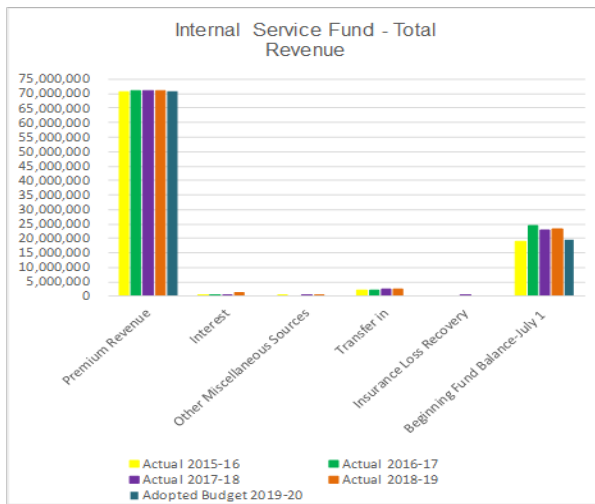
## Budget Summary: 2019-20 Budget Highlights

### Internal Service Fund

The District has established an Internal Service Fund to account for the board's self-insured insurance programs: Health, Workers Compensation, Auto Liability, General Liability, and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of district and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

The Medical Insurance funds revenue for 2019-20 is expected to be similar to 2018-19, with the 2019-20 projected revenue projected at \$66.9 million, compared to the \$67.3 million in revenue in 2018-19. However, the expenditures are projected to increase from \$70.6 million in 2018-19, to \$76.9 million in 2019-20. This is an increase of \$6.3 million in expenditures, or approximately 8.9 %.

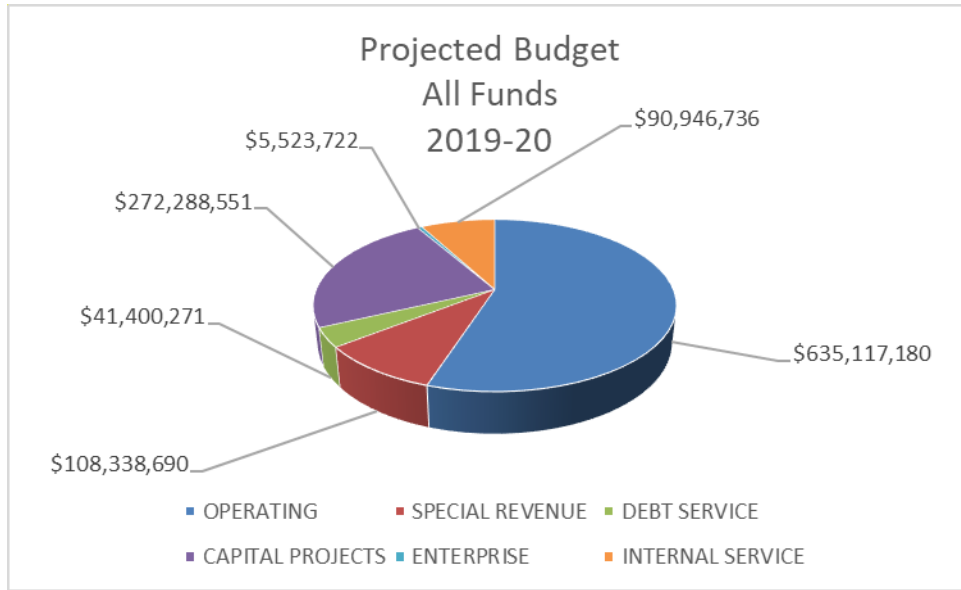
Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by approximately \$685,700 from 2018-19 to 2019-20. Expenditures are also expected to decrease by \$856,400 from 2018-19 to 2019-20.



# Financial Summary

## Budget Summary: 2019-20 Budget Highlights

### All Funds-Budget Summary



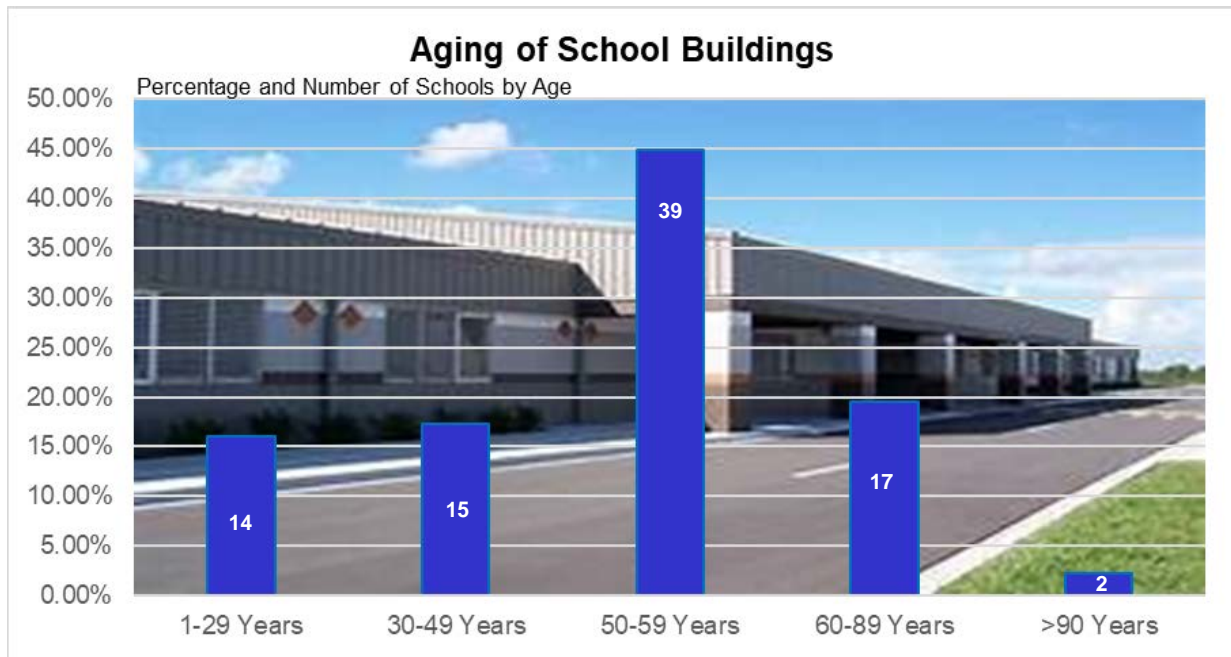
## Informational Summary

### Significant Trends

#### Age of School Buildings

Schools have a usable life span of 50 years or more. During that time, student populations shift as new students move into new developments and current students matriculate and leave existing neighborhoods. These demographic shifts cause some schools to exceed their capacity while leaving other schools under-utilized. The District has several options available to balance student populations and more efficiently utilize the existing schools. One of the least disruptive options is to build new capacity, but with available permanent and relocatable capacity for more than 15,000 additional students throughout the District, the Florida Department of Education may not approve the use of State funds for additional capacity. It is, therefore, assumed that other options such as “freezing” schools to out-of-area students, capping schools or special programs and changing attendance boundaries will be used to balance student enrollment to school capacity.

As the district’s schools age, it is also imperative that proper renovations, repairs and maintenance, along with appropriate remodeling to accommodate current programs be kept up to date to insure buildings functionality for their useful life. Currently we have 87 school buildings with only 14 under 30 years old. 70.1% of schools in the District are 50 years or older so proper renovations, repairs, and maintenance of these facilities is paramount. Represented below is a chart depicting the number of schools within the bar alongside the total percentage within the school’s respective age.

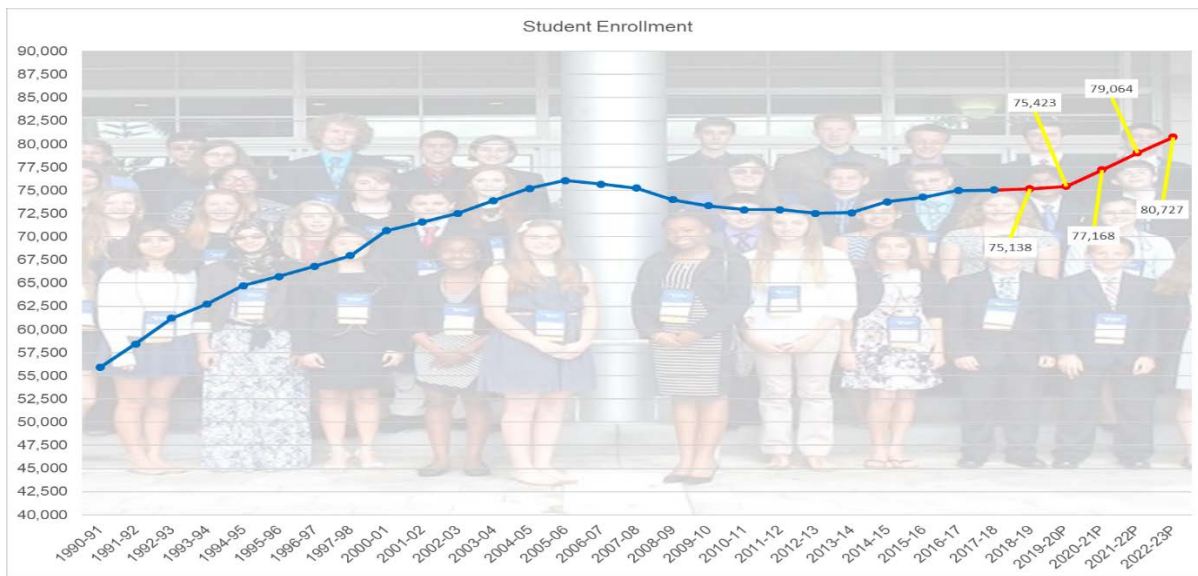


## Informational Summary

### Significant Trends

#### Student Enrollment Trends

Brevard County Schools recognized our highest enrollment with 76,062 students in 2005-06. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district had a small increase of 68 students, and we have continued to steadily grow since. The projected membership for 2019-20 is 75,423, an increase of 285. Growth in membership is largely contributed to the steady job market growth due to the economic recovery in Brevard County. Other factors, such as birthrate, driver's license requirements, and graduation requirements can also affect enrollment.



#### Student Membership Projections Forecast Methodology

Student membership projections are an essential component of facilities planning. The membership projection process begins in October of each year to develop student projections for the following school year. Financial Services develops the student membership projections for the next school year based on trend analyses of cohort survival data and feeder chains. These preliminary projections are modified based on input from the school Principals and Assistant Superintendents, then finalized at a Management Conference on Student Projections. The final student membership projections are converted to student Full Time Equivalent (FTE) values and submitted to the FLDOE for their planning and budgeting purposes.

Facilities Services uses geospatial analysis of the local government development data, birth rate data, mobility rates and matriculation rates to calculate student membership projections for the following ten years. Further analysis considers any potential redistricting or grandfathered students from previous redistricting. A five-year student enrollment projection is then created by using the Financial Services projections for the next school year, then indexing the Facilities Services projections for the following four years. This unified set of projections is used for all School District purposes (including FLDOE reporting and school concurrency).

These projections may be modified in the spring to reflect any changes due to redistricting, but the total number of students forecast will remain the same since that figure was used to develop the FTE estimates provided to the FLDOE to determine the District's budget for the next fiscal year.

While no forecast is 100% accurate, Brevard has an excellent track record of being extremely accurate in predicating both student membership and FTE.

## Informational Summary

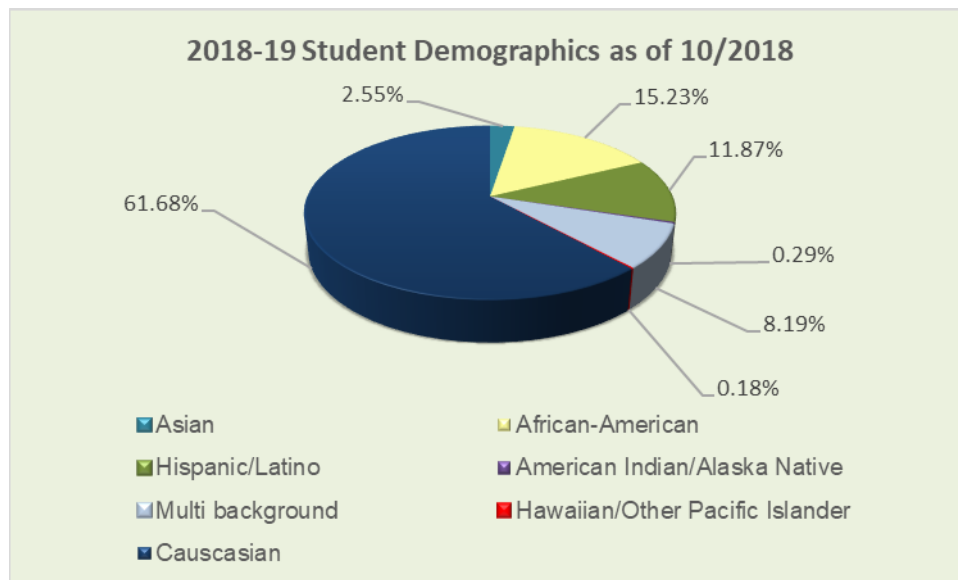
### Significant Trends

#### Student Demographic Trends

This chart represents changes in student demographics, including Charter Schools, from October 2017 to October 2018. There were increases in the Asian, Hispanic/Latino, and multi background populations, while decreases in the others, most notably a decrease of 243 in Caucasian.

#### Student Demographics 10/2017 vs. 10/2018

<u>Ethnicity</u>	<u>10/2017</u>	<u>10/2018</u>	<u>Difference</u>	<u>% change</u>	<u>% of Total Population</u>
Asian	1,892	1,922	30	1.59%	2.55%
African-American	11,508	11,474	(34)	-0.30%	15.23%
Hispanic/Latino	8,664	8,944	280	3.23%	11.87%
American Indian/Alaska Native	217	217	0	0.00%	0.29%
Multi background	5,922	6,169	247	4.17%	8.19%
Hawaiian/Other Pacific Islander	141	137	(4)	-2.84%	0.18%
Caucasian	<u>46,706</u>	<u>46,463</u>	<u>(243)</u>	<u>-0.52%</u>	<u>61.68%</u>
<b>Total</b>	<b>75,050</b>	<b>75,326</b>	<b>276</b>	<b>0.37%</b>	<b>100.00%</b>





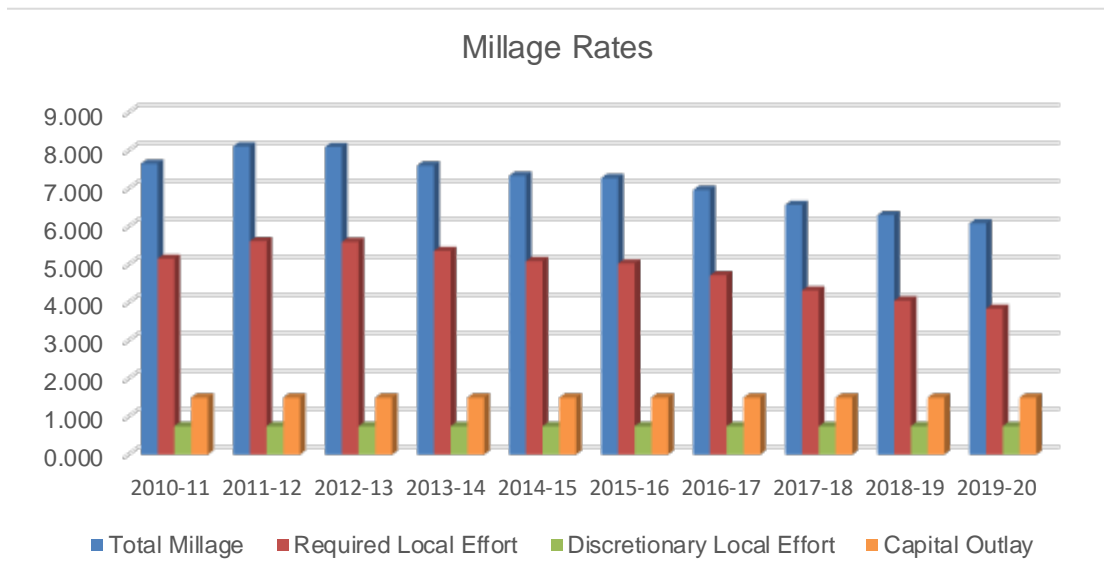
## Informational Summary

### Significant Trends

#### Tax Base and Rate Trends

The proposed millage rate for 2019-20 is 6.086 mills. The 3.838 local effort mills for 2019-20 is a level set by the state for local districts to participate in the Florida Education Finance Program (FEFP). The additional discretionary millage is capped by statute also. Florida Statutes require the computation of a percentage increase over the rolled-back millage rate. The rolled-back millage rate is defined as the property tax levy that would, after the value of new construction is deducted, produce the same amount of revenue as last year.

Fiscal Year	Total Millage	Required Local Effort	Discretionary Local Effort	Additional Discretionary Local Effort	Critical Needs	Capital Outlay	Debt Service
2010-11	7.653	5.155	0.7480	0.0000	0.2500	1.500	0.000
2011-12	8.112	5.614	0.7480	0.0000	0.2500	1.500	0.000
2012-13	8.096	5.598	0.7480	0.0000	0.2500	1.500	0.000
2013-14	7.606	5.358	0.7480	0.0000	0.0000	1.500	0.000
2014-15	7.339	5.091	0.7480	0.0000	0.0000	1.500	0.000
2015-16	7.275	5.027	0.7480	0.0000	0.0000	1.500	0.000
2016-17	6.966	4.718	0.7480	0.0000	0.0000	1.500	0.000
2017-18	6.568	4.320	0.7480	0.0000	0.0000	1.500	0.000
2018-19	6.299	4.051	0.7480	0.0000	0.0000	1.500	0.000
2019-20	6.086	3.838	0.7480	0.0000	0.0000	1.500	0.000



# Informational Summary

## Significant Trends

### District Positions

	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	PROJECTED Alloc Units 2019-20	Difference	Percent of Total
<b>INSTRUCTIONAL CLASSROOM</b>							
Classroom Teachers	4,590.84	4,613.95	4,648.43	4,536.81	4,511.69	(25.12)	48.19%
Staffing Specialist	75.50	79.00	81.01	78.31	79.31	1.00	0.85%
Resource Teachers	95.37	97.36	108.66	120.85	124.30	3.45	1.33%
Adult Ed Resource Teachers	9.50	8.50	8.50	7.00	7.00	0.00	0.07%
Adult Ed Teachers	68.54	69.54	66.74	68.84	68.84	0.00	0.74%
<b>SUB-TOTAL</b>	<b>4,839.75</b>	<b>4,868.35</b>	<b>4,913.34</b>	<b>4,811.81</b>	<b>4,791.14</b>	<b>(20.67)</b>	<b>51.18%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>							
Guidance	200.00	195.95	205.63	210.50	206.25	(4.25)	2.20%
Media Specialists	82.24	82.57	82.63	82.96	83.13	0.17	0.89%
<b>SUB-TOTAL</b>	<b>282.24</b>	<b>278.52</b>	<b>288.26</b>	<b>293.46</b>	<b>289.38</b>	<b>(4.08)</b>	<b>3.09%</b>
Psychologists	35.71	35.72	35.72	39.72	39.72	0.00	0.42%
Child Find Specialists	4.80	4.80	4.80	4.80	4.80	0.00	0.05%
<b>SUB-TOTAL</b>	<b>40.51</b>	<b>40.52</b>	<b>40.52</b>	<b>44.52</b>	<b>44.52</b>	<b>0.00</b>	<b>0.48%</b>
Principals	84.24	83.13	84.13	84.13	84.13	0.00	0.90%
Assistant Principals/12 months	49.80	49.80	48.80	48.80	48.80	0.00	0.52%
Assistant Principals/Dean-10 month	38.00	37.00	36.00	38.00	38.00	0.00	0.41%
Assistant Principals Elem/10 month	62.37	62.25	63.25	66.25	63.75	(2.50)	0.68%
<b>SUB-TOTAL</b>	<b>234.41</b>	<b>232.18</b>	<b>232.18</b>	<b>237.18</b>	<b>234.68</b>	<b>(2.50)</b>	<b>2.51%</b>
Adult Ed Coordinators	1.00	1.00	1.00	2.00	2.00	0.00	0.02%
Paraprofessionals	1,232.83	1,235.59	1,236.92	1,300.31	1,235.19	(65.12)	13.19%
Bus Drivers/Attendants	300.65	300.66	301.72	301.72	301.72	0.00	3.22%
Spec ESE Transportation - EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Theatre Mgr-EAP	6.00	6.00	6.00	6.00	6.00	0.00	0.06%
Behavior Analyst-EAP	16.00	17.00	16.00	17.00	17.00	0.00	0.18%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	84.00	85.50	85.50	86.00	86.00	0.00	0.92%
Cafeteria	430.53	434.50	445.88	483.00	489.13	6.13	5.22%
Custodial	547.42	578.93	581.10	552.47	551.64	(0.83)	5.89%
Class Crafts and Services	218.17	220.20	218.20	219.20	220.20	1.00	2.35%
Clerical	432.56	434.13	442.49	438.41	436.50	(1.91)	4.66%
Child Care Coord/Asst	189.63	193.78	222.29	234.84	234.98	0.14	2.51%
<b>SUB-TOTAL</b>	<b>3,459.79</b>	<b>3,508.29</b>	<b>3,558.10</b>	<b>3,640.95</b>	<b>3,580.36</b>	<b>(60.59)</b>	<b>38.24%</b>
<b>SCHOOLS TOTAL</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.40</b>	<b>9,029.92</b>	<b>8,942.08</b>	<b>(87.84)</b>	<b>95.51%</b>

## Informational Summary

### Significant Trends

#### District Positions

	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	PROJECTED Alloc Units 2019-20	Difference	Percent of Total
<b>Administrative</b>							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents, CFO, CHR, OOC	6.00	11.00	11.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	0.00	0.00	0.00	0.00	0.00	0.00%
Directors	28.00	27.00	29.00	28.00	28.00	0.00	0.30%
<b>SUB-TOTAL</b>	<b>38.00</b>	<b>39.00</b>	<b>41.00</b>	<b>40.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.43%</b>
<b>Support Services</b>							
Executive/Administ/Professional	174.00	180.00	186.00	192.50	193.75	1.25	2.07%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	153.16	147.00	158.50	156.00	155.00	(1.00)	1.66%
Classified Crafts and Services	24.27	24.27	25.27	26.27	26.27	0.00	0.28%
<b>SUB-TOTAL</b>	<b>356.43</b>	<b>356.27</b>	<b>374.77</b>	<b>379.77</b>	<b>380.02</b>	<b>0.25</b>	<b>4.06%</b>
<b>NON-SCHOOL TOTAL</b>	<b>394.43</b>	<b>395.27</b>	<b>415.77</b>	<b>419.77</b>	<b>420.02</b>	<b>0.25</b>	<b>4.49%</b>
<b>DISTRICT TOTALS</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.17</b>	<b>9,449.69</b>	<b>9,362.10</b>	<b>(87.59)</b>	<b>100.00%</b>

#### District Positions Trends

Both the Instructional and Departmental related staffing levels have been fairly consistent for the last several years. Even with the new staffing plan that the School District implemented in 2018-19, the mix of positions has changed slightly, but the overall staffing levels have remained relatively the same.

In 2016-17 an additional 72 allocated units were added, from 9,252.13 to 9,324.13. Of the added units, 23 were teachers, 31 custodians to restore a reduction made in 2015-16, and another 16 units made up of a mix of staffing specialists, cafeteria workers and childcare coordinators.

In 2017-18 there were an additional 125 allocated units added, from 9,324.13 to 9,449.17. The difference from 2016-17 to 2017-18 mainly can be attributed to increases in classroom/resource teachers (46), guidance personnel (10), administrative/clerical (29) and cafeteria (11) and childcare workers (29).

Although there was a projected decrease for 2018-19 of approximately 31 allocated units, the overall total from 2017-18 to 2018-19 was practically unchanged, from 9,449.17 to 9,449.69. This is mainly because although there was a projected decrease in 82 teacher units from implementing the new staffing plan, it turned out to be a decrease of 112 teacher units. This was more than offset by some of the schools electing to convert some of their teacher positions during the year to paraprofessional positions to get additional manning for essentially the same level of funding. The net effect of this practice is to cause the overall "actuals" to be slightly higher than projected. However, this is not something that is unique to just 2018-19. It happens to some extent every school year. It is important to note, that these positions that are changed during the school year do not change the staffing plan, therefore the programmed allocations revert back to what is in the staffing plan for the start of the new school year.

As it relates to the staffing projections for 2019-20, the projected 87.84 decrease from 2018-19 to 2019-20 is likely to end up even less than originally projected. The projected decrease of 65.12 in paraprofessionals is due to the actual number of paraprofessionals in 2018-19 being increased over the projections by the practice noted above. So, if the same sort of increase occurs in 2019-20, you could anticipate a much smaller overall difference in the actual change between 2018-19 and 2019-20.

## **Informational Summary**

### **Class Size Reduction Amendment**

Class size is one of the small variables in American K-12 education that are both thought to influence student learning and are subject to legislative action. Legislative mandates on class size have been very popular at the state level. In studies, class size reduction has shown to work for some students in some grades, but its impact has been found to be mixed or not discernable in other settings. It is very expensive. But it is very popular with teachers and parents. And even though cost and benefit analyses may indicate that other alternatives may be more cost effective, there is always the inherent skepticism that any initiative to increase class size may not produce improved results, but rather, just larger classes.

In 2002, citizens approved an amendment to the Florida Constitution that set limits on the number of students in core classes (Math, English, Science, etc.) in the state's public schools. Beginning with the 2010-2011 school year, the maximum number of students in each core class would be:

- 18 students in prekindergarten through grade 3
- 22 students in grades 4 through 8
- 25 students in grades 9 through 12

In 2003, the Florida Legislature enacted Chapter 2003-391, Laws of Florida, which implemented the amendment by requiring the number of students in each classroom to be reduced by at least two students per year beginning in the 2003-04 school year, until the maximum number of students per classroom did not exceed the requirements in law. Compliance with the amendment would be determined as follows:

- 2003-2004, 2004-2005 and 2005-2006 at the district level
- 2006-2007 and 2008-2009 at the school level
- The 2009 Legislature extended the school level criteria for an additional year to include 2009-2010
- 2010-2011 and subsequent years at the classroom level

Legislation enacted in 2013 allows district-operated schools of choice to use the school-level measurement to determine if the class size limits are being met. Within the Brevard Public Schools system, all of the schools satisfy the requirements necessary to be treated as schools of choice, therefore, the school-level criteria are used throughout the school district to measure compliance with the class size regulations.

## Informational Summary

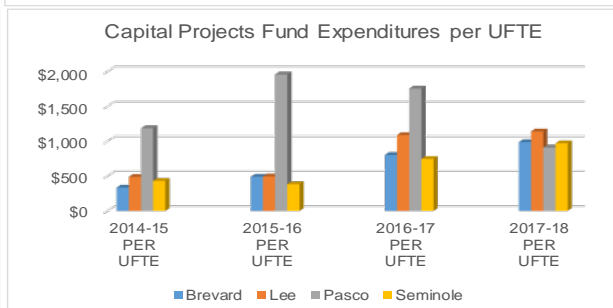
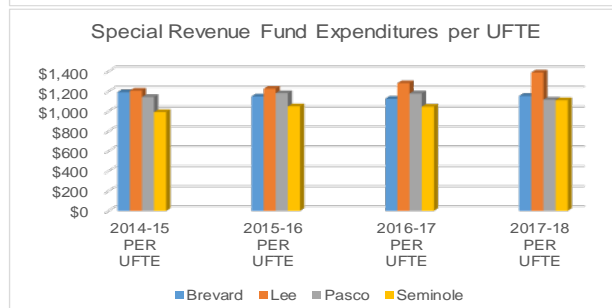
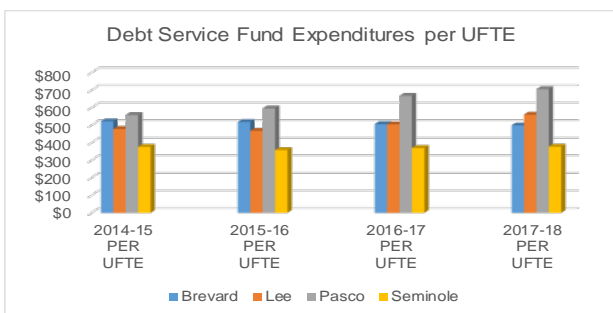
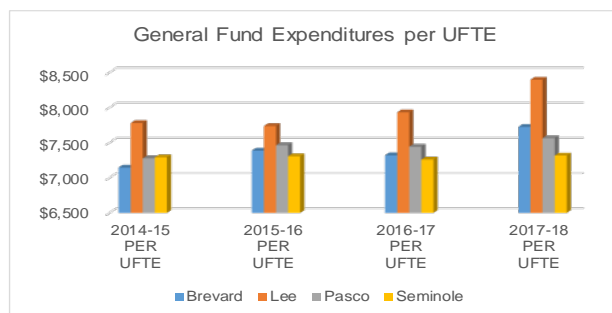
### Expenditures per Unweighted FTE by Fund

Brevard Public Schools is funded by the Florida Department of Education based on the number of students enrolled, also known as FTE (full time equivalent). Funding per FTE is determined based on a few program categories (e.g. grade-level and/or student exceptionality) and seat time (minutes of instruction).

At the end of each fiscal year, the Program Cost Report is submitted to the Department of Education. Expenditures are reported by fund as direct or indirect costs and are attributed to each program category by school.

Presented below are four years of expenditures per Unweighted FTE by General, Special Revenue, Debt Service and Capital Projects Fund. This information, obtained by the State of Florida Department of Education, is based on the District's Program Cost Report submitted to the state at the beginning of each year for the previous year. Brevard County, one of the ten largest districts in the state, is presented below, with three comparable size school districts in Florida. This information is the most current available, as of the print date of this budget document.

Total Expenditures per UFTE by Fund									
General Fund					Debt Service Fund				
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE
Brevard	\$7,145	\$7,387	\$7,321	\$7,725	Brevard	\$522	\$518	\$506	\$499
Lee	7,780	7,738	7,933	8,397	Lee	479	468	505	560
Pasco	7,277	7,464	7,443	7,564	Pasco	558	596	668	706
Seminole	7,293	7,308	7,261	7,317	Seminole	377	358	370	378
Special Revenue Fund					Capital Projects Fund				
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE
Brevard	\$1,192	\$1,149	\$1,126	\$1,154	Brevard	\$335	\$490	\$803	\$987
Lee	1,207	1,227	1,282	1,389	Lee	488	495	1,088	1,140
Pasco	1,143	1,182	1,178	1,116	Pasco	1,187	1,957	1,755	911
Seminole	992	1,050	1,046	1,111	Seminole	431	383	745	970

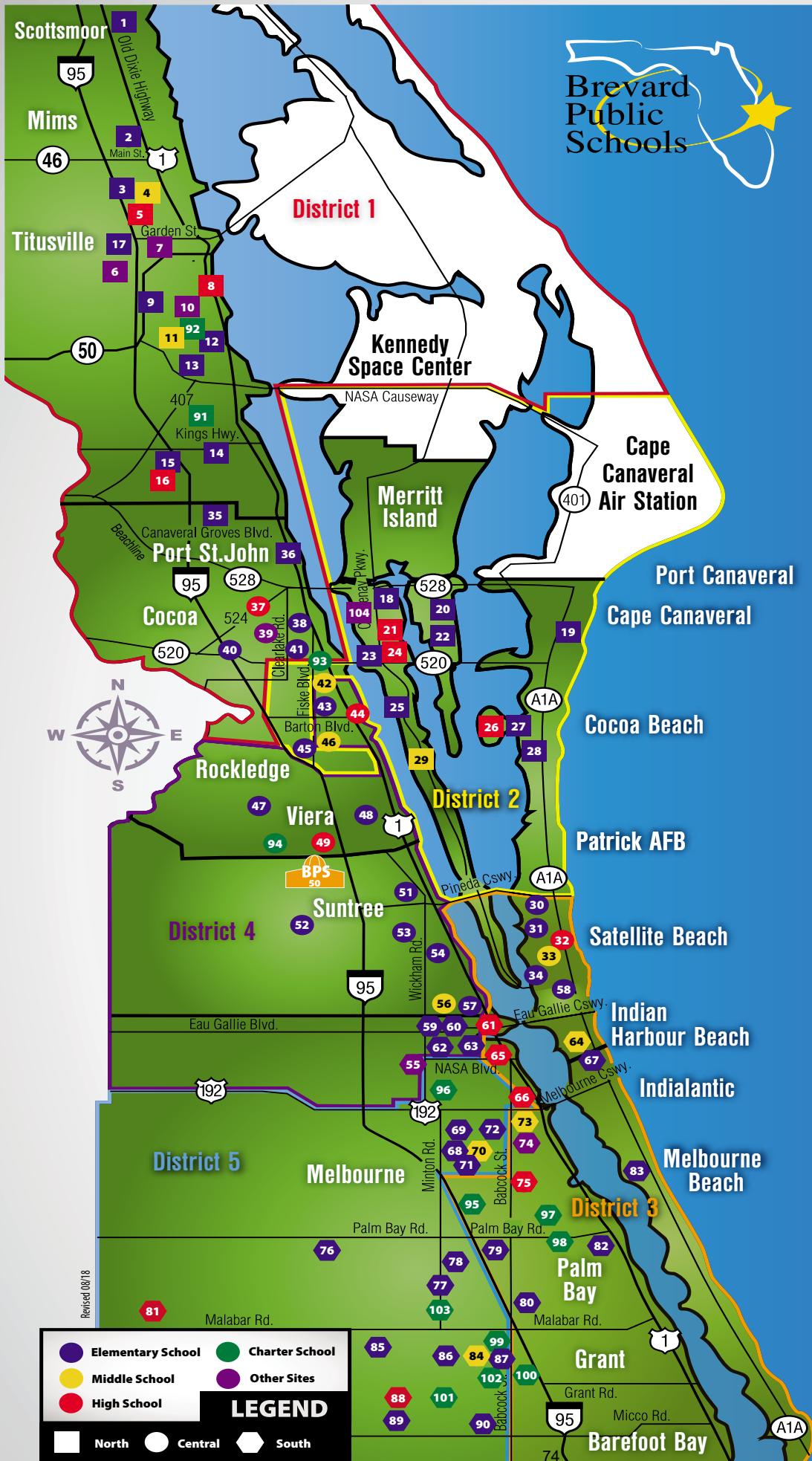




# Organizational Section



# Brevard Public Schools



- 62 ALLEN, ROY ELEMENTARY
- 45 ANDERSEN, HANS CHRISTIAN ELEMENTARY
- 9 APOLLO ELEMENTARY
- 5 ASTRONAUT HIGH
- 14 ATLANTIS ELEMENTARY
- 22 AUDUBON ELEMENTARY
- 88 BAYSIDE HIGH
- 50 BREVARD PUBLIC SCHOOLS MAIN OFFICE (PBS)
- 38 CAMBRIDGE ELEMENTARY. MAGNET
- 19 CAPE VIEW ELEMENTARY
- 18 CARROLL, LEWIS ELEMENTARY
- 70 CENTRAL MIDDLE
- 35 CHALLENGER 7 ELEMENTARY
- 39 CLEARLAKE EDUCATION CENTER
- CENTRAL AREA ADULT/COMMUNITY EDUCATION CENTER
- 26 COCOA BEACH JR./SR. HIGH
- 37 COCOA JR./SR. HIGH
- 87 COLUMBIA ELEMENTARY
- 14 COQUINA ELEMENTARY
- 57 CREEL, DR. W.J. ELEMENTARY
- 60 CROTON ELEMENTARY
- 33 DELAURA MIDDLE
- 76 DISCOVERY ELEMENTARY
- 61 EAU GALLIE HIGH
- 24 EDGEWOOD JR./SR. HIGH
- 96 EDUCATIONAL HORIZONS CHARTER
- 93 EMMA JEWEL CHARTER ACADEMY
- 41 ENDEAVOUR ELEMENTARY. MAGNET
- 15 ENTERPRISE ELEMENTARY
- 36 FAIRGLEN ELEMENTARY
- 28 FREEDOM 7 ELEMENTARY
- 83 GEMINI ELEMENTARY
- 43 GOLFVIEW ELEMENTARY
- 63 HARBOR CITY ELEMENTARY
- 81 HERITAGE HIGH
- 31 HOLLAND, SPESSARD L. ELEMENTARY
- 64 HOOVER, HERBERT MIDDLE
- 95 IMAGINE SCHOOLS AT WEST MELBOURNE
- 13 IMPERIAL ESTATES ELEMENTARY
- 67 INDIALANTIC ELEMENTARY
- 11 JACKSON, ANDREW MIDDLE
- 29 JEFFERSON, THOMAS MIDDLE
- 56 JOHNSON, L.B. MIDDLE
- 85 JUPITER ELEMENTARY
- 46 KENNEDY, JOHN F. MIDDLE
- 92 LEGACY ACADEMY CHARTER
- 78 LOCKMAR ELEMENTARY
- 53 LONGLEAF ELEMENTARY
- 4 MADISON, JAMES MIDDLE
- 47 MANATEE ELEMENTARY
- 77 MCAULIFFE, CHRISTA ELEMENTARY
- 42 MCNAIR, RONALD MAGNET
- 71 MEADOWLANE INTERMEDIATE
- 68 MEADOWLANE PRIMARY
- 66 MELBOURNE HIGH
- 21 MERRITT ISLAND HIGH
- 23 MILA ELEMENTARY
- 2 MIMS ELEMENTARY
- 3 OAK PARK ELEMENTARY
- 58 OCEAN BREEZE ELEMENTARY
- 101 ODYSSEY CHARTER ELEMENTARY CAMPUS
- 102 ODYSSEY CHARTER JR./SR. 6-12 & PREPARATORY ACADEMY K-6
- 98 PALM BAY ACADEMY CHARTER LANGUAGE IMMERSION K-3
- 99 PALM BAY ACADEMY CHARTER MIDDLE 6-8
- 97 PALM BAY ACADEMY CHARTER TRADITIONAL K-5 & IMMERSION 4-5
- 82 PALM BAY ELEMENTARY
- 75 PALM BAY HIGH AND ADULT/COMMUNITY EDUCATION CENTER
- 104 PATHWAYS AT GARDENDALE
- 1 PINWOOD ELEMENTARY
- 103 PINEAPPLE COVE CLASSICAL ACADEMY
- 80 PORT MALABAR ELEMENTARY
- 52 QUEST ELEMENTARY
- 10 RIVERVIEW SCHOOL (Pre-Kindergarten Center)
- 79 RIVIERA ELEMENTARY
- 44 ROCKLEDGE HIGH
- 27 ROOSEVELT, THEODORE ELEMENTARY
- 100 ROYAL PALM CHARTER
- 59 SABAL ELEMENTARY
- 32 SATELLITE HIGH
- 40 SATURN ELEMENTARY
- 91 SCULPTOR CHARTER
- 30 SEA PARK ELEMENTARY.
- 54 SHERWOOD ELEMENTARY
- 74 SOUTH AREA ADULT/COMMUNITY EDUCATION CENTER
- 55 SOUTH AREA ALTERNATIVE LEARNING CENTER
- 6 SOUTH LAKE EDUCATION CENTER;
- 17 SOUTH LAKE ELEMENTARY
- 84 SOUTHWEST MIDDLE
- 16 SPACE COAST JR./SR. HIGH
- 20 STEVENSON, ROBERT LOUIS ELEMENTARY
- 73 STONE MIDDLE
- 90 SUNRISE ELEMENTARY
- 51 SUNTREE ELEMENTARY
- 34 SURFSIDE ELEMENTARY
- 8 TITUSVILLE HIGH
- 25 TROPICAL ELEMENTARY
- 86 TURNER SR., JOHN F. ELEMENTARY
- 72 UNIVERSITY PARK ELEMENTARY
- 94 VIERA CHARTER
- 49 VIERA HIGH
- 69 WEST MELBOURNE ELEMENTARY
- 65 WEST SHORE JR./SR. HIGH
- 89 WESTSIDE ELEMENTARY
- 47 WILLIAMS, RALPH M. JR. ELEMENTARY
- 7 WHISPERING HILLS EDUCATION CENTER



## **Brevard Public School Board by District**

### **District 1**

Ms. Misty Belford  
(321) 591-9387  
(321) 633-1000 ext 11412  
(321) 633-3432 – FAX  
E-Mail: haggard-belford.misty@brevardschools.org

### **District 2**

Ms. Cheryl McDougall  
(321) 987-6382  
(321) 633-1000 ext 11412  
(321) 633-3432 – FAX  
E-Mail: mcdougall.cheryl@brevardschools.org

### **District 3**

Ms. Tina Descovich  
(321) 848-5478  
(321) 633-1000 ext 11412  
(321) 633-3432 – FAX  
E-Mail: descovichtina@brevardschools

### **District 4**

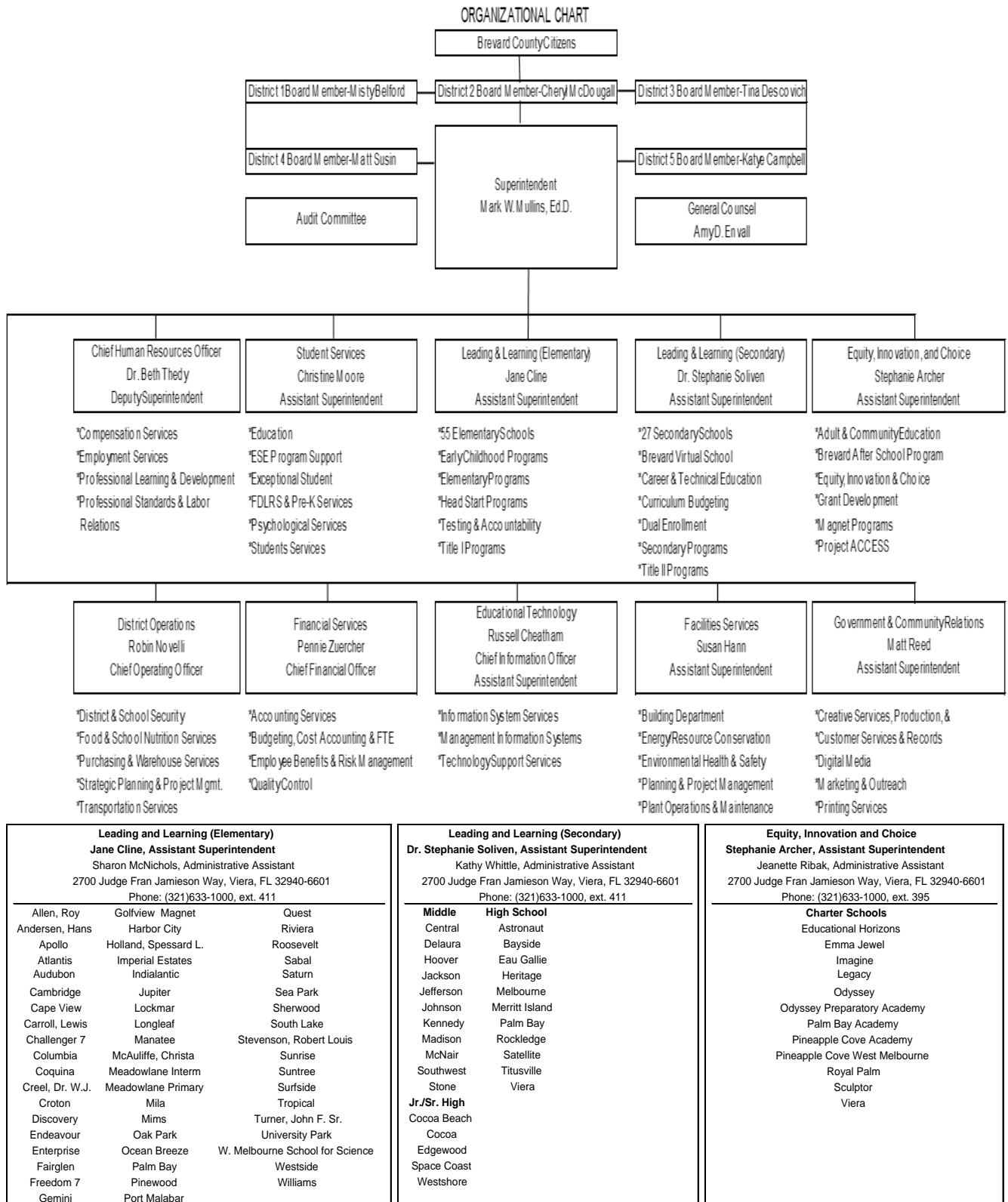
Mr. Matt Susin  
(321) 684-9735  
(321) 633-1000 ext 11412  
(321) 633-3432 – FAX  
E-Mail: susin.matthew@brevardschools.org

### **District 5**

Ms. Katye Campbell  
(321) 271-9946  
(321) 633-1000 ext 11412  
(321) 633-3432 – FAX  
E-Mail: campbell.katye@brevardschools.org

# ORGANIZATIONAL CHART

BREVARD PUBLIC SCHOOLS, BREVARD COUNTY, FLORIDA



## **Operational Expectations – Key Goals as Outlined in Brevard County School’s Strategic Plan**

Brevard Public Schools’ Mission Statement is “Serve every student with excellence as the standard”. Brevard Public Schools has consistently offered a quality educational experience leading to student achievement. However, we face new challenges that include:

1. Fiscal constraints that make it difficult to adequately compensate employees or maintain the buildings they work in.
2. An assertive shift to new state academic standards.
3. A testing/accountability system that has created considerable anxiety among stakeholders
4. An increase in cultural and economic diversity among its student population.
5. Last, but certainly not least, is the most urgent need to address employee morale.

To address these challenges while maintaining excellence in education, district leadership set forth to design a new strategic plan designed to lead Brevard Public Schools into the future. We began with community, employee and school board input that resulted in our initial findings for focused, future efforts. Brevard Public Schools is committed to improving outcomes for all students and ensuring that we are a district that prepares students for the future.

In 2015-16 (Year 1) the Superintendent at that time, began his “Listening and Learning” tour with the community, employees and the school board to gain input for strategic organizational alignment and strategic plan development. Six core themes emerged that are at the center of the work of all BPS schools and staff: Leading & Learning, Employee Excellence, Facilities & Capital Allocations, Governance, Finance and Community Relations.

In order to achieve our goals for each theme area, we needed to prioritize clear objectives. Objectives are concrete activities or sets of activities that when implemented successfully will result in BPS reaching its goals. We took a focused and systematic approach to narrowing our list of objectives and strategies the district will implement over the next three years, to guarantee that we invest in the critical activities that will impact the quality of our schools.

In July 2016 district leadership published *Strategy Matters*, the new strategic plan designed to lead Brevard Public Schools into the future based on the six core themes and consisting of 20 objectives and almost 100 strategies. The 2016-17 (Year 2) priority was process/program development for future implementation.

Strategic Planning is a well-organized practice that links the values, mission, and goals of a school district with a set of coherent strategies and tasks designed to achieve those goals. As we gather the collective achievements, objectives-in-progress, and the challenges which have limited or delayed progress we remind ourselves that Strategic Planning is a never-ending process for continuous improvement. This offers us the opportunity to adjust our thinking, correct our course, improve our metrics, and move forward as we continue implementation of our plan. Presented below is the 2016-2020 Objective Profiles.

# Brevard Public Schools Strategic Plan Objective Profile Summary

Theme	Theme Statement	Objectives	Theby	Moore	Soliven	Cline	Archer	Novelli	Zuercher	Cheatham	Hahn	Reed	Board Champion
<b>Leading and Learning (1)</b> 	BPS fosters a high quality teaching and learning environment by developing all students' capacities academically, socially, and emotionally thereby preparing them for success in life, careers, and/or post-secondary education.	L1. Develop programs and procedures that support equitable access, for all students, to high quality curriculum and instruction	C	R	A	A	C	C	I	C	I	I	Belford
		L2. Support educator effectiveness and build capacity of teachers to improve student outcomes and close achievement gaps	R	R	A	A	C	I	I	R	I	I	
		L3. Provide equitable opportunities to innovative educational choices to meet the diverse needs of all Brevard students	C	C	R	R	A	R	R	I	R	R	
		L4. Provide equitable support for every student's social-emotional development	R	A	C	C	I	I	C	C	C	I	
		L5. Create and implement a system-wide approach to discipline	C	A	C	C	I	C	C	R	C	C	
		L6. Build principal capacity to develop and spread highly effective practice and support all employees in professional growth and continuous improvement	R	R	A	A	C	C	I	I	I	C	
<b>Human Resources (2)</b> 	BPS fosters a high performing workforce with a collaborative learning culture through effective communication and stellar customer service meeting the needs of our stakeholders to positively impact all our students.	HR1. Modernization of current systems to enhance the efficiency and improve the accuracy of our deliverables to our customers	A	C	C	C	C	C	C	C	C	Descovich	
		HR2. Examine and develop Standard Operating Procedures (SOP's) to enhance the efficiency and improve the accuracy of our deliverables to our customers	A	C	C	C	I	I	I	C	C		I
		HR3. Evaluate and align our systems for optimal growth for all support, instructional and administrative personnel	A	I	C	C	I	C	C	I	I		I
		HR4. Establish a comprehensive district-wide recruitment and retention plan	A	C	C	C	C	C	A	I	I		I
<b>Governance (3)</b> 	BPS' organization structure, systems, and culture align to strengthen student success and create excellent learning communities.	G1. Ensure schools get timely and effective support from Central Office	C	C	C	C	C	A	R	R	R	Belford	
		G2. Develop and implement more thorough and effective meeting preparation and communication protocols to keep the Superintendent, School Board, and Cabinet focused on achieving the district's mission, vision and strategic plan	A	R	R	R	R	A	R	R	R		R
<b>Finance (4)</b> 	BPS ensures financial health and organization-wide transparency that reflects BPS' priorities and are easily understood.	F1. Sustain current revenue sources and identify new revenue opportunities with a focus on general fund, capital outlay, and grants	C	I	I	I	I	C	A	I	C	C	McDougall
		F2. Equitable allocation of resources to align with priorities and maintain adequate fund balances within the operating, capital outlay, and self-insured trust funds	C	C	C	C	I	I	A	I	I	I	
		F3. Proactively monitor and analyze district-wide resources to ensure appropriate usage of budget allocations within the operating fund, capital outlay, and grants	C	C	C	C	C	I	A	I	I	I	
		F4. Offer a fair and competitive salaries and benefit package to all employee groups	C	I	I	I	I	I	A	I	I	I	
<b>Operations (5)</b> 	BPS serves its diverse customers, from students to departments, with the highest level of quality.	O1. Seek innovative solutions to improve operational efficiencies and effectiveness	I	I	I	I	I	A	C	C	C	I	Susin
		O2. Progressive enhancements of district and school security	C	C	C	C	C	A	C	I	C	I	
		O3. Ensure adequate and appropriate facilities to support the learning and work environments	I	C	C	C	C	C	C	C	A	I	
		O4. Allocate technology resources equitably	I	C	C	C	I	C	I	A	C	I	
		O5. Improve Brevard's digital literacy	I	C	C	C	I	I	I	A	I	C	
		O6. Enhance ET's customer service and collaboration	I	C	C	C	I	I	I	A	I	I	
<b>Community Relations (6)</b> 	BPS engages and includes all stakeholder groups to build a foundation of trust and a culture focused on student success.	R1. Maintain proactive communication through BPS-owned digital media with content that builds trust and cooperation with our schools and stakeholders	C	C	C	C	C	C	C	C	A	Campbell	
		R2. Execute winning PR campaigns that support strategic initiatives	C	C	C	C	C	C	C	C	C		A
		R3. Manage legislative advocacy program that delivers financial, policy wins	C	I	I	I	I	C	C	C	C		A

## Selected Goals, Objectives and Associated Budgets

**OUR VISION:** Brevard Public Schools will serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration, and learning.

**OUR MISSION STATEMENT:** Serve every student with excellence as the standard.

The goals and objectives of the Brevard County Public Schools have been the basis for allocating financial resources. The following list represents examples that tie strategic goals and objectives with budget amounts.

### Theme: Leading & Learning

Continue to provide choice opportunities through the Division of Equity, Innovation & Choice.	\$0.651 m
Continue to provide 41 additional employee units to equitably fill needs within identified schools	\$2.250 m

### Theme: Human Resources

Expand Recruitment Office to include an additional recruiter	\$ 0.308 m
Continue to provide professional development opportunities for all support, instructional and administrative personnel	\$1.606 m

### Theme: Operations

Continue Project Manager position to effectively support schools as well as develop and implement new protocols	\$.093 m
Continue to enhance district and school security	\$1.583 m

### Theme: Governance

Continue to conduct an annual customer service survey of all staff members	\$0.080 m
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### Theme: Finance

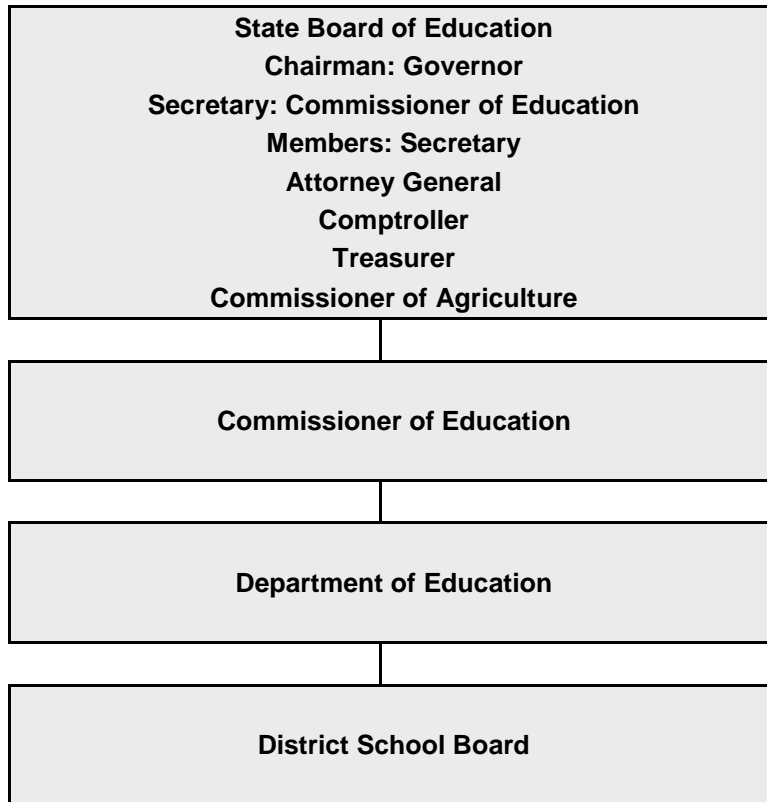
Continue operation of 3 employee health clinics	\$3.268 m
Continue to develop monthly reporting instruments to inform the School Board and district staff	\$0.080 m

### Theme: Community Engagement

Continue to contract with a lobbying firm to encourage legislative action that benefits the district and the Brevard County community.	\$0.060 m
Continue a Customer Care Administrator position to improve responsiveness to all stakeholders	\$0.070 m

## Legal Entity

Each of the 67 school districts in the State of Florida is governed by public law as well as state statutes contained in the Title XLVIII K-20 Education Code, Chapters 1000 through 1013, Florida Statutes. Each can levy taxes to support their budgets and are therefore considered fiscally independent.



## Brevard County School District

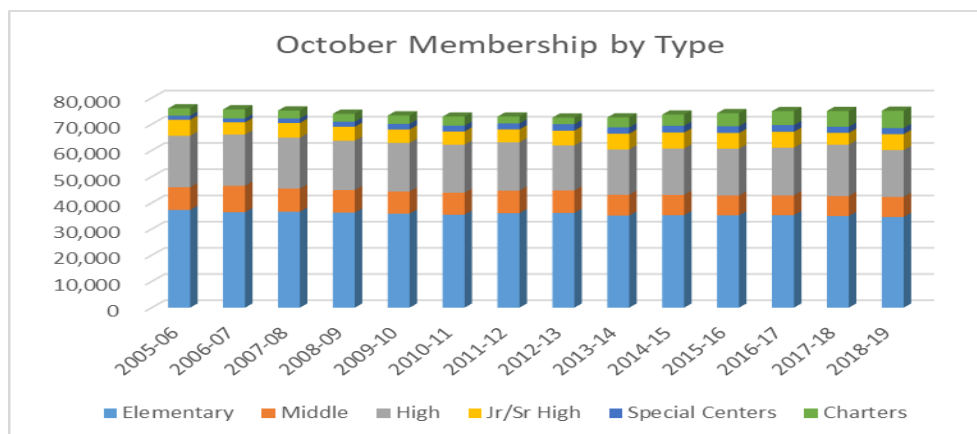
Brevard County School District is the 10<sup>th</sup> largest district in the state with 114 schools and centers with a projected 2019-20 membership of 75,423 students enrolled in Pre-Kindergarten to twelfth grade including Charter Schools and Special Centers.

Elementary Schools	56
Middle Schools	11
Jr/Sr High Schools	5
High Schools	11
Special Centers	14
Charter Schools	12
Adult Education Centers	<u>5</u>
<b>Total</b>	<b>114</b>

### October Enrollment History

During the 1990's up to 2005-06, student membership in Brevard County experienced a slow but steady growth, with 69,240 to 76,062 students. From that point until the 2012-13, membership declined slowly due to various economic reasons, primarily the end of the Space Shuttle program. The decline became so great the district had to close three schools beginning the 2013-14 school year. Brevard County population stabilized and began to grow again due to new industries moving into the area. Since the 2012-13 school year's decade low enrollment numbers, our projected 2019-20 enrollment will show growth of almost 2,800 students; an increase of 3.8%.

Year	Elementary	Middle	High	Jr/Sr High	Special Centers/ Other	Charters	Total
2005-06	37,269	8,704	19,611	6,108	1,538	2,832	76,062
2006-07	36,420	10,079	19,559	4,659	1,493	3,466	75,676
2007-08	36,605	8,855	19,429	5,590	1,736	3,020	75,235
2008-09	36,274	8,610	18,814	5,336	1,917	3,049	74,000
2009-10	35,868	8,458	18,527	5,150	2,149	3,200	73,352
2010-11	35,482	8,385	18,322	5,030	2,240	3,454	72,913
2011-12	36,063	8,600	18,432	4,945	2,283	2,583	72,906
2012-13	36,127	8,587	17,192	5,649	2,442	2,529	72,526
2013-14	35,152	7,954	17,276	6,021	2,418	3,773	72,594
2014-15	35,296	7,757	17,694	6,084	2,574	4,280	73,685
2015-16	35,249	7,549	17,888	5,980	2,565	4,993	74,224
2016-17	35,293	7,542	18,213	6,058	2,559	5,349	75,014
2017-18	34,976	7,627	19,589	4,499	2,363	5,996	75,050
2018-19	34,615	7,669	17,869	6,077	2,324	6,584	75,138
2019-20P	34,207	7,823	17,900	6,085	2,398	7,010	75,423



## Financial Controls and Policies

The Department of Financial Services is led by a Chief Financial Officer and oversees the offices of Accounting Services, Budgeting, Cost Accounting and FTE, Risk Management and Benefits. The CFO coordinates, manages and controls the district's financial affairs including budget development, financing planning, and financial reporting functions while adhering to the following School District policies and procedures. These bylaws and policies, in accordance with Florida Law, Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) are listed below, and can be found in their entirety at <http://www.neola.com/brevardco-fl/>

### 6000 - FINANCES

<a href="#">6100</a>	Uniform Records and Accounts
<a href="#">6105</a>	Facsimile Signature
<a href="#">6107.01</a>	Electronic Funds Transfers
<a href="#">6110</a>	Federal Funds
<a href="#">6120</a>	Half Cent
<a href="#">6140</a>	Public Depository
<a href="#">6144</a>	Investments
<a href="#">6145</a>	Borrowing - Short/Long Term
<a href="#">6145.01</a>	Lease-Purchase Agreements - Debt Service Ratio
<a href="#">6150</a>	Nonresident Tuition
<a href="#">6152</a>	Student Fees, Fines, and Charges
<a href="#">6180</a>	Sales Surtax
<a href="#">6180.01</a>	Allocation and Use of Sales Surtax Contingency
<a href="#">6180.02</a>	Allocation and Use of Sales Surtax Revenue in Excess of Estimate
<a href="#">6180.03</a>	Temporary Transfer of Sales Surtax Cash Between Groups
<a href="#">6233</a>	District Budgets
<a href="#">6320</a>	Purchasing
<a href="#">6330</a>	Acquisition of Professional Architectural, Engineering, Landscape Architectural, or Land Surveying Services
<a href="#">6340</a>	Modifications and Alterations to School Buildings
<a href="#">6423</a>	Use of Purchasing Cards
<a href="#">6460</a>	Vendor Relations
<a href="#">6470</a>	Payment of Claims
<a href="#">6480</a>	Expenditures
<a href="#">6510</a>	Payroll Authorization
<a href="#">6520</a>	Payroll Deductions
<a href="#">6521</a>	Tax Sheltered Annuity Plans and Accounts
<a href="#">6530</a>	Unemployment Compensation
<a href="#">6540</a>	Consultant Agreements
<a href="#">6550</a>	Authorized Travel Reimbursements
<a href="#">6610</a>	Internal Accounts
<a href="#">6680</a>	Recognition
<a href="#">6700</a>	Audit Committee
<a href="#">6705</a>	Charter of Internal Audit



## **Financial Controls and Policies**

### **Basis of Budgeting**

The School Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds. Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each functional activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. Revenues are considered to be available if collected within 60 days after year-end, expenditures are recognized when funds are either expended or encumbered and appropriations not spent or encumbered lapse at the end of the fiscal year. Encumbrances are treated as expenditures for budgeting purposes in those funds using the modified accrual basis and are documented by purchase orders or contracts.

Fund equity is referred to as fund balance under this basis of accounting and budgeting. Budgetary information is integrated into the accounting system and, to facilitate budget controls, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

The reported budgetary data represents the final appropriated budget after amendments and adoption by the School Board. The budget is fully reconciled to the accounting system at the beginning of the fiscal year, and in preparing the CAFR at the end of the fiscal year. GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

Florida Law requires the School Board to adopt a balanced budget each fiscal year for all funds under its jurisdiction. A balanced budget is one where the beginning fund balances, and current year revenue and non-revenue sources do not exceed the current year appropriations and ending fund balances. The budget is a detailed plan that identifies estimated expenditures in relation to estimated revenues. The budget reflects the Superintendent and School Board's priorities and represents a process through which policy decisions are made, implemented and controlled.

The budget process begins every October shortly after the adoption of the current year's budget. The Staffing Plan is developed and enhanced based on projected total membership (student enrollment) for the following school year. The Staffing Plan is based upon available funding and priority of positions. This would include both instructional units, support and administrative.

### **Standards for Budget Preparation and Reporting**

The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis. An encumbrance system is used in this basis which charges each purchase order, salary commitment, or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when the actual liability is recorded.

## **Financial Controls and Policies**

### **Budgetary Control and Budget Amendments**

The principal, department head, or project manager is responsible for the budgets and expenditure of all funds allocated to their school, department, or project. Budgetary control is maintained at the function/object level. This responsibility includes ensuring that adequate funds are available in a line item and that the purchase of products and/or services meets the requirements of the district's purchasing policies. Overspending of budgets is not permitted.

Each school and department have access to their respective budgets through the accounting software system. In the event a school or department appears to be experiencing a problem concerning keeping within their budget, the Budgeting, Cost Accounting & FTE department will work with them to develop a solution.

Expenditures must be charged to the correct project, function, and object code. An expenditure transfer becomes necessary when the expense is coded incorrectly and charged to the wrong accounting string. The principal, department head, or project manager must submit this request to the Budgeting, Cost Accounting & FTE department to have an expenditure transfer processed. Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. Capital assets (costing \$1,000 or more) and the purchase of services cannot be charged to the purchasing card and should be processed on a purchase order. The purchasing card program was implemented in 1998 as an additional method by which to procure goods. The card provides schools and departments immediate access to necessary goods without a purchase order. Purchases made to the purchasing card are never encumbered, as is a purchase order. For this reason, it is necessary for the principal, department head, or project manager and the bookkeeper or accounting clerk to monitor their budgets in a timely manner so that all accounting strings within a project have sufficient funds.

Budget transfers are necessary to cover all negative balances. The bookkeeper or accounting clerk has the necessary permissions to process a budget transfer themselves when moving budget from one accounting string to another, within the same project. In order to transfer budget from one project to another, a school or department must prepare a budget transfer request form, signed by the principal or department head, and submit it to the Budgeting, Cost Accounting & FTE department.

As with any projection, however, changes to the budgeted appropriations are necessary in order to meet critical needs as they are identified. Therefore, budget amendments are prepared on an ongoing basis and submitted to the School Board for approval.

The district prepares a detailed operating plan consistent with estimated revenues anticipated from the state and other local sources. Budgetary controls are established utilizing a position control system for school personnel, based on projected student membership (enrollment) and historical guidelines for other non-labor accounts. Budgetary controls are also established at the district-level using historic guidelines for both labor and non-labor planning. These budgetary controls are in place to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Outlay Funds, the Internal Service Funds, and the Enterprise Fund are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Outlay Funds.

Budgetary information is integrated into the accounting system and control is maintained by encumbering account balances when purchase orders are issued. Encumbrances are re-appropriated, or rolled-forward, as part of the subsequent year's budget.

## Financial Controls and Policies

### Financial Planning Policies

#### Balanced Budget

A balanced budget refers to a budget in which revenues are equal to expenditures. Therefore, neither a budget deficit nor a budget surplus exists. Brevard County School Board Policy 6120 refers to such a budget. The Board understands that the financial stability of the District is key to attaining its vision, mission and beliefs. **Additionally, the Constitution of the State of Florida requires that school districts operate under a balanced budget.**

#### Long-Range Planning

Plans and policy(s) are adopted that support a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.

#### Budgetary Compliance and Accountability

The Board follows procedures established by State statutes and State Board of Education rules in establishing budget balances for governmental funds. Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures prescribed by law and State Board of Education rules.

Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each functional activity (e.g., instruction, pupil personnel services, and school administration) and may be amended by resolution at any School Board meeting prior to the due date for the annual financial report.

Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. Budgetary information is integrated into the accounting system and, to facilitate budget controls, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year-end and encumbrances outstanding are honored from the subsequent year's appropriations.

## **Financial Controls and Policies**

### **Basis of Accounting**

Basis of accounting refers to a method by which revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide financial statements are prepared using the accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are prepared using the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues to be available if they are collected within 45 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for federal, state, and other grant resources, revenue is recognized at the time the expenditure is made. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, other postemployment benefits, and compensated absences, which are recognized when due. Allocations of cost, such as depreciation, are not recognized in governmental funds.

Proprietary funds are prepared under the economic resource measurement focus and accrual basis of accounting. Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing goods and services as a part of normal ongoing operations. The principal operating revenues for the District's internal service funds for self-insurance are health and workers compensation benefits. The principal operational expenses are insurance claims, personnel, and other administrative costs attributed to the fund.

The principal operating revenues of the District's enterprise fund are charges for extended daycare services. Operating expenses include costs associated with providing daycare services, including salaries, employee benefits, and supplies. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Charter schools are reported as discretely presented component units and follow the same accounting model as the District's governmental activities.

The Foundation is accounted for as a not-for-profit corporation, organized exclusively for educational and charitable purposes as described in Section 501(c)(3) of the Internal Revenue Code and follows the standards issued by the Financial Accounting Standards Board. The Foundation follows the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

## **Financial Controls and Policies**

### **State Revenue Sources**

Revenues from state sources for current operations are primarily derived from the Florida Education Finance Program administered by the Florida Department of Education (Department) under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The Department performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend the original reporting for a period of five months following the date first reported. Such amendments may impact funding allocations for subsequent years. The Department may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenues earmarked for certain programs can only be expended for the program for which the money is designated, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for those educational programs. The Department generally requires that these educational program revenues be accounted for in the general fund. A portion of the fund balance of the general fund is restricted in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources.

### **Half Cent Sales Surtax**

On November 4, 2014 the citizens of Brevard County authorized a half-cent sales surtax to fund the capital needs of the District, under the authority of Section 212.055(6), Florida Statutes. The sales surtax was effective beginning January 2015 and will continue through December 2020. Revenues will be used to fund critical needs related to security, technology, facility renovations, and remodeling projects.

### **School District Property Taxes**

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service. Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Brevard County Property Appraiser, and property taxes are collected by the Brevard County Tax Collector.

The School Board adopted the 2017 tax levy on September 7, 2017. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1, and are delinquent on April 1, of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes, and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are deemed available, which is generally within 45 days of the fiscal year end.

## **Financial Controls and Policies**

### **Educational Impact Fees**

The District receives educational impact fees subject to an ordinance adopted by the Brevard County Commission on August 10, 2004. The fees are collected by the County for new residential construction and are used for project-related expenditures that increase student capacity such as site acquisition, construction, design, site development, necessary off-site improvements, and equipment for educational facilities. Expenditures may also include payments for outstanding principal and interest due to the financing of these construction related expenditures.

### **Federal Revenue Sources**

The District receives federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred.

### **Fund Balance**

The Board understands that the financial stability of the District is key to attaining its vision, mission and beliefs. Additionally, the Constitution of the State of Florida requires that school districts operate under a balanced budget.

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration.

## Financial Controls and Policies

### Fund Structure

Revenues for the district are classified by source within a fund. Revenues are grouped into major categories. The categories, with examples of major revenue sources are as follow:

- Federal Sources – Title I, IDEA, Medicaid, Impact Aid, and other federally funded projects
- State Sources – State FEFP and Categoricals, and other State Funded projects
- Local Sources – Property Taxes, Interest, and Special Revenue Funds Indirect Cost

Florida law requires school districts to report their budgetary and financial information using the various accounting elements described in the “Red Book”; the Financial and Program Cost Accounting and Reporting for Florida Schools manual. This document provides a uniform chart of accounts for budgeting and financial reporting and is incorporated by reference in Rule 6A-1.001, Florida Administrative Code, pursuant to the requirements of Sections 1001.51, F.S. While the “Red Book” outlines what a fund, function, object and program categories are, the school district is not limited to using only those elements.

Brevard County Public Schools also uses cost center and project to further describe a budget and expenditure. The following information describes each of these elements in detail.

<b>Fund</b>
<b>Cost Center</b>
<b>Project</b>
<b>Function</b>
<b>Object</b>
<b>Program</b>

Budget and expenditures are classified by fund, cost center, project, function, object, and program category.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

A cost center is simply a numerical representation for a school, facility, or department. State statute requires that expenditures be reported on a school-by-school basis using the Cost Report. This financial report has two central elements; identification of direct program costs and attribution of indirect costs by program. This report is due to FLDOE annually by September 11th.

A project is used locally by the district to further identify budget and expenditures. As an example, the General Fund currently has over 350 state and local projects. These include textbooks, state-funded Succeed grants, and district-wide automated labor. This element is also used extensively in the Capital Outlay Funds to record capital outlay budget and expenditures.

## **Financial Controls and Policies**

### **Fund Structure (cont.)**

A function is a classification that indicates the overall purpose or objective of an expenditure. The five main categories are instruction, instructional support, general support, community services, and non-program charges.

An object is a classification that indicates the type of goods or services obtained as a result of a specific expenditure. The eight major categories are salaries, employee benefits, purchased services, energy services, materials and supplies, capital outlay, other expenses, and transfers.

Program classifications are an additional means for allocating costs and are also specified by the "Red Book". Program refers to grade level and varying student exceptionalities.

### **General Fund**

General Funds are used to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific operating purposes. The general fund is the primary operating fund of the District.

### **Debt Service Fund**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The following is a description of long-term debt issues used to finance capital outlay projects of the district:

- **State School Bonds (SBE BONDS)**

These bonds were issued by the State Board of Education on behalf of the district. The bonds mature serially and are secured by a pledge of the district's portion of the State Motor Vehicle License Tax. Principal and interest payments, investment of Debt Service Fund resources, and compliance with debt service reserve requirements are all administered by the State Board of Administration.

- **Certificates of Participation (COP)**

The district secures funding for various educational facilities through a lease-purchase financing arrangement. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy.

### **Capital Projects Fund**

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs including new construction, renovation and remodeling projects.

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. Allocations are made for new construction, maintenance, renovation and repairs, site improvement, and a variety of categorical-type projects.

Ad valorem taxes on real and personal property within the district are assessed to provide revenue for capital projects funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the General Fund.



## **Financial Controls and Policies**

### **Capital Projects Fund**

In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills for use in the general fund.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the benefit district in which the funds were collected. Impact Fees can also be used for Debt Service per the inter-local agreement with School Board, Brevard County and other local municipalities.

Funds received from the sale of School Board property are also available for expenditure for capital projects.

All funds must be expended on approved projects in accordance with Florida Statutes and State Board of Education rules.

### **Special Revenue Fund**

Special revenue funds are used to account for the financial resources of the school food and nutrition services program and most federal grant programs.

- **Special Revenue Fund – Food Services**

Funding for the school food service program comes from state and federal reimbursements for meals served to students and from direct payments received from students and adults.

- **Special Revenue Fund – Other**

Used to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions. Projects funded from the federal grant programs must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are also currently monitored to ensure that all expenditures are made in accordance with mandated time periods. Indirect cost payments from all special revenue projects, except ROTC, SEDNET, and FDLRS, are paid to the district general fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is based on the percentage of the district's indirect operating expenditures from the year before last.

### **Internal Service Fund**

The Internal Service Fund was established by the district to account for the Board's self-insured insurance programs: health, worker's compensation, auto liability, general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of district and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

### **Enterprise Fund**

The Enterprise Fund is used to account for business-type activities for extended day care services which are provided by all of the district's elementary schools. The fund is intended to be self-supporting through customer charges. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program.

# Financial Controls and Policies

## Revenue and Expenditure Classifications

<b><u>General Fund</u></b>	<b><u>Special Revenue Fund-Other</u></b>
Federal      Medicaid, Impact Aid	Federal      Head Start, Magnet School Grant, School Safety Initiative (DOJ), Dept. of Environment Protection, ROTC
State          FEFP, Categoricals, State License Tax, Racing Commission, Pre-K	Federal through State Title I, Title II, Title III, Title X, ACCESS IDEA Part B, IDEA, SEDNET East, Perkins, SEDNET Trust, FDLRS, Adult Ed., Charter School Grants, Perkins State Leadership,
Local          Property Tax, Interest Indirect Cost	State          SEDNET, FDLRS-East State GAA
<b><u>Debt Service Fund</u></b>	
State          CO & DS, Bond Interest	
Local          Interest	
<b><u>Capital Outlay Fund</u></b>	<b><u>Special Revenue Fund Food Services</u></b>
State          CO & DS, Interest	Federal      Nat'l School Lunch Act, USDA, Donated Foods
Local          Property Tax, Interest, Indirect Cost	State          School Lunch Supplement, Food Services Sales
<b><u>Enterprise Fund</u></b>	Local          Interest
Local          Fees, Interest	
<b><u>Internal Service Fund</u></b>	
Local          Premiums, Interest, Other Miscellaneous	

## Financial Controls and Policies

### Revenue and Expenditure Classifications

#### General Fund

There are two sources of Federal revenue that are received by the District and those are Impact Aid and Medicaid.

There are several sources of revenue that are received through the State of Florida from the Florida Education Finance Program (FEFP) and those sources are listed below:

- FEFP
- Safe Schools
- Supplemental Academic Instruction
- ESE Guaranteed Allocation
- Reading Allocation
- DJJ Supplemental Allocation
- Discretionary Millage Compression
- Teacher Classroom Supply Assistance
- Instructional Materials
- Student Transportation
- Virtual Education Contribution
- Digital Classroom Allocation

Additional sources of revenue that are received from the State are:

- Workforce Development
- Adults with Disabilities
- C.O. & D.S.
- Racing Commission
- State License Tax
- Lottery Enhancement
- Class Size Reduction
- School Recognition
- Voluntary Pre-kindergarten
- Pre-kindergarten
- Charter School Capital Outlay
- Miscellaneous State

The General Fund revenue also includes funds from local sources:

- Ad Valorem
- Prior Period Adjusted Millage
- Tuition
- Rent
- Income/Investments
- Adult Student Fees
- Other Student Fees
- Federal-Indirect
- Food Service-Indirect
- Additional Ad Valorem
- Miscellaneous Local

The General Fund would also include other financing sources such as transfers from a different fund, insurance loss recovery, and other loss recovery.

## Financial Controls and Policies

### Revenue and Expenditure Classifications

Each fund, whether the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Fund, Enterprise Fund or Internal Service Fund expenditures are all classified the same way. The expenditures can either be detailed through the functional or the object code source. Objects codes for expenditures are categorized as follows:

- 1XX – Salaries
- 2XX – Benefits
- 3XX – Purchased Services
- 4XX – Energy Services
- 5XX – Supplies/Materials
- 6XX – Capital Outlay
- 7XX – Other Expenditures
- 9XX – Other Appropriations
  - Transfers
  - Ending Cash
  - Inventory
  - Long-Term Receivable
  - School Board Contingencies
  - Employee Compensation
  - Additional McKay Scholarships
  - Maintenance Chargeback
  - Prior Period Adjustments

Expenditures are also categorized as functions according to the Red Book, published by the Florida Department of Education. Those are as follows:

- |   |   |
|---|---|
| 5100 – Basic K-12                           | 7500 – Fiscal Services                    |
| 5200 – Exceptional Education                | 7600 – Food Services                      |
| 5300 – Vocational Education                 | 7710 – Research Development               |
| 5400 – Adult Education General              | 7720 – Information Services               |
| 5500 – Pre-K                                | 7730 – Staff Services                     |
| 5900 – Non-FEFP                             | 7731 – Admin/Classified In-Service        |
| 6110 – Attendance/Social Work               | 7750 – Data Processing                    |
| 6120 – Guidance                             | 7760 – Warehouse/Purchasing               |
| 6130 – Health                               | 7800 – Transportation                     |
| 6140 – Psychological Services               | 7900 – Utility/Custodial                  |
| 6150 – Parent Involvement                   | 7910 – Environmental Services             |
| 6200 – Instructional Media                  | 8100 – Maintenance                        |
| 6300 – Instructional Curriculum Development | 8110 – Transportation Maintenance         |
| 6400 – Instructional Staff Training         | 8120 – Technology Repair                  |
| 6500 – Instructional Related Technology     | 8200 – Administrative Technology Services |
| 7100 – Board of Education                   | 9100 – Community Services                 |
| 7200 – General Administration               | 9200 – Debt Service                       |
| 7300 – School Administration                | 9400 – Overhead, Appropriations           |
| 7400 – Facilities/Acquisition/Construction  | 9700 – Transfer                           |

## **Financial Controls and Policies**

### **Finance and Budget**

The financial records and accounts are maintained under the direction of the Superintendent and under regulations prescribed by the State Board for the uniform system of financial records and accounts for the schools of the state.

The Board is responsible for the administration and control of all local school funds derived by any public school from all activities or sources, including but not limited to, funds collected in connection with summer program activities, funds derived from school athletic events, gifts and contributions made by band or athletic booster clubs, civic organizations, parent-teacher organizations, and commercial agencies, and all other similar monies, properties, or benefits. The Superintendent/designee are responsible for establishing the procedures to be followed in administering these funds.

The School Board is to adopt an annual budget to be submitted to the FLDOE.

The School Board provides for an annual audit of internal funds by a qualified auditor or auditors. The receipt and disbursement of all internal funds shall be pursuant to guidelines issued by the FLDOE.

Each school official and/or School Board employee who is responsible in any manner for handling or expending school funds or property shall be bonded. The School Board shall fix and prescribe the bonds in accordance with State Board of Education Administrative Rules and shall pay the premiums for such bonds.

Fees may be charged to students or adults for participation in enrichment classes or activities or in approved community school programs. Such fees shall be accounted for in accordance with procedures established by the superintendent/designee.

Official travel and subsistence expenses within and without the school district shall be made and reimbursed in accordance with Florida Statutes.

- In-county mileage is to be reimbursed at the maximum federal prescribed rate. Changes to this rate may be made throughout the year when a federal update is issued.
- Out-of-county travel must be approved in advance by a supervisor and a leave form must accompany the reimbursement form. Reimbursements may be requested for lodging, tolls, parking, taxis and registration fees.

The superintendent/designee may cause the receipt, disbursement or transfer of public funds within the school district's official accounts in financial institutions by electronic, telephonic or other median, provided adequate internal control measures are established and maintained. Minimum-security measures shall be maintained as outlined in State Board of Education Administrative Rules.

The superintendent shall prepare amendments to the annual budget as needed. Expenditures may exceed the amount budgeted by function and object provided they do not exceed the total authorized appropriations by fund, and amendments are presented to the School Board for approval within the timelines established by State Board of Education Administrative Rules for final budget amendments. These amendments will reflect changes in revenues, fund balances, functions or objects. An explanation of these changes will accompany the budget amendments.

## **District Budget**

### **Budget Process**

The annual budget process is key to the development of the School Board of Brevard County's strategic plan. Participation in this process allows divisions the opportunity to reassess goals and objectives and the means by which to accomplish them. Even though the budget is reviewed by the Superintendent and School Board beginning in June, the process starts the prior October, or nine months earlier with the development of projections of student membership (enrollment). In the months that follow, the school-level staffing plan is finalized and adopted by the Board, revenue and expenditure forecasts are developed, and district-level need are assessed. The following provides a brief description of the various phases of the budget process:

### **Planning Phase**

The planning stage of the budget process begins in October of the prior year. The budget calendar is created listing activities and key dates as well as departments/staff responsible for executing those activities. Concurrently, the Superintendent and senior staff members meet to discuss goals and new initiatives for the upcoming year as well as challenges and opportunities facing the district. Most recently, these meetings have centered on finding ways to continue the district's existing instructional programs.

### **Budget Development Phase**

Utilizing the School Board's strategic plan and any other identified initiatives, division heads and members of senior staff develop goals and objectives for the budget period. Current year budget allocations are used as a starting point with adjustments being made for the following reasons: 1) base salaries are adjusted related to student enrollment and the school-level staffing plan; 2) benefit budgets are adjusted to compensate for anticipated changes in health insurance coverage, retirement, tax code; 3) utilities and energy services are evaluated to determine if any increases are anticipated. Division heads are also asked to evaluate any district-level staffing needs deemed necessary to meet department goals and objectives.

As mentioned above, school-level staffing is determined based on the staffing plan which utilizes student membership (enrollment) and FTE projections. The Associate Superintendents, Area Superintendents, principals, and program staff meet to review each school's allocation soon after the start of the school year. School-level staffing allocations are adjusted as necessary to either increase or decrease the school's staff to accommodate the number of students actually present at the school. Following any changes, the new position control reports are provided to the principals for their review and any possible action on their part.

Budget submission is accomplished through a combination of both electronic and paper submission from schools and departments. The budget department compiles and inputs the information into the district's accounting software package and compares it with the forecasted revenues to ensure a balanced budget. The budget is then reviewed with the Superintendent and all of senior staff.

### **Budget Adoption Phase**

The preliminary All Funds budget is presented to the School Board as a workshop in the month of June. The tentative All Funds budget and TRIM (Truth in Millage) are advertised in the newspaper and then approved after the first public hearing in July. All revisions are made and the adopted tentative All Funds budget is officially adopted after a second public hearing held in September.

### **Budget Amendments Phase**

Appropriations are controlled at the object level (e.g., salaries, benefits and capital outlay) within each functional activity (e.g., instruction, transportation and school administration) and may be amended throughout the year by resolution at any School Board meeting prior to the due date of the annual financial report.

## District Budget

### Operations Budget Process

The following calendar details the activities that contribute to the development of the budget and its subsequent approval by the Board.

**September 2018:** The Florida Board of Education submits their budget request to the Governor.

**November 2018:** The Membership Management Conference is held and enrollment projections are finalized for the upcoming school year.

**December 2018:** FTE projections are distributed to attendees of the Membership Management Conference for review. Recommended changes are provided to Budgeting, and then the revised FTE projections are shared with the Membership Management Conference attendees.

**January 2019:** The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE.

**February 2019:** The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS).

**March 2019:** The Legislative Session begins. School non-labor guidelines are developed and sent to the schools for their input. Principals meet with their School Advisory Council (SAC) committees to devise a spending plan. Department non-labor guidelines are also developed and sent to the department and division heads for their input.

**April 2019:** School and department budgets are returned to Budgeting for processing.

**May 2019:** The Legislative Session ends. The district's revenue figures are established based on final State Appropriations.

**June 2019:** The Property Appraiser certifies the tax roll. A workshop is conducted with the Board to review the preliminary budget.

**July 2019:** No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates. Staffing Plan for the upcoming school year is adopted by the Board.

**September 2019:** Board holds a final public hearing and adopts final budget and millage rates for the year. The Superintendent certifies the adopted millage to both the Property Appraiser and the Tax Collector. Budgeting, Cost Accounting & FTE transmits the budget within three workdays of adoption to FLDOE.

2019-20	
September, 2018	Florida Board of Education submits their budget request
Nov 27, 2018	Membership Management Conference
Dec 12, 2018	Finalized FTE projections reviewed by Assistant Superintendents
Jan 16, 2019	FTE projections transmitted to FLDOE
Feb 1, 2019	Governor submits budget proposal
Mar 5, 2019	Legislative session begins
March, 2019	Schools and departments begin to develop budgets
April, 2019	Schools and departments submit their budgets
May 1, 2019	Florida Education Finance Program based on final State Appropriations
May 3, 2019	Legislative session ends
Jun 24, 2019	Property Appraiser certifies the tax roll
Jun 25, 2019	Board Workshop to review preliminary budget
Jul 19, 2019	FLDOE computes required local effort millage
Jul 25, 2019	Board approves Staffing Plan, and holds Public Hearing to Adopt Tentative Budget
Sep 10, 2019	Public Hearing and Adoption of Final Budget
Sep 13, 2019	Submit budget to FLDOE
October, 2019	Board adopts District Facilities Work Program (5-Year Plan)

## **District Budget**

### **Capital Outlay Budget Process**

Brevard County Public Schools must annually approve the Five-Year District Facilities Work Program, which identifies the various projects and improvements necessary to ensure a secure and productive learning and work environment for students and employees. Other annual activities include approval of the Student Accommodation Plan and certification of Florida Inventory of School Houses (FISH) data. In addition, the Educational Plant Survey must be approved every five years.

The following provides a brief overview of the Capital Outlay Budget and timeframes in which the budget process takes place. The first step is to determine the revenues and resources that will be available, then establish the priorities of the appropriations to accomplish the objectives of the District's Facility Improvement Plan.

### **Estimated Revenues**

Estimated revenues are calculated based on official state notifications, certified county tax assessments, and historical experience. State revenues are budgeted based on either Economic & Demographic Research (EDR) Sales Tax/Ad Valorem Revenue Estimating Conference projections, or official notification, as with the Capital Outlay and Debt Service (CO&DS) allocation. Local sources of revenue such as interest income, impact fees, and miscellaneous income are based on expected cash flow, projected interest rates and historical experience. Other sources of funds, such as Certificates of Participation (COPs) and state bonding are determined by district's administration and reviewed and approved by the Board. Estimated revenues are updated as new data becomes available throughout the budget process.

### **Appropriations**

The major components of the Capital Outlay Budget are new construction, renovation, remodeling and safety projects at existing schools and facilities. Other components include technology additions or upgrades, system-wide equipment replacement, buses, and debt service payments.

The Five-Year District Facilities Work Program and debt service payments comprise the largest portion of the capital outlay budget. Projects identified in the Five-Year District Facilities Work Program are budgeted over multiple-years, and the annual appropriation amounts are adjusted to reflect the most recent cost estimates in the current year.

Other appropriations include the replacement of buses, technology, and equipment. The Transportation Department maintains a fourteen-year program for replacement of buses. The Educational Technology Department maintains a five-year program for replacement of hardware, subject to available funding.

Appropriations for debt service are approximately 60 percent of the District's 1.5 mills capital tax levy and approximately 30 percent of the current year's total capital budget. The debt service is comprised of annual repayments of long-term financing arrangements such as certificates of participation, state bonding arrangements and short-term financing arrangements for new schools and school additions, built in prior years to accommodate class size and new student capacity.

### **Budget Adoption Phase**

The preliminary budget is presented at a workshop to the Board, allowing each member to recommend revisions or request additional information concerning the Five-Year District Facilities Work Program. The tentative budget is advertised in the newspaper, and then approved at the 1st public hearing in July or August. All final revisions are made, and the budget is officially adopted at the final public hearing in September.

### **Budget Amendments Phase**

Capital Outlay appropriations are controlled at the fund, object and project levels. Within each activity, the budget may be amended by resolution at any School Board meeting prior to the due date of the annual financial report.



## District Budget

### Capital Outlay Budget Process

The following calendar provides a list of activities for the development of the capital outlay budget process.

#### December:

The Financially Feasible Capacity Plan is developed to ensure that adequate capacity is available to accommodate student enrollment projections for the following five years, in compliance with our Interlocal Agreement for School Concurrency with local governments.

#### January:

The Facilities Planning Department collaborates with schools and departments for capacity and program requirements for the upcoming year.

#### March:

The Facilities Planning Department submits the Student Accommodation Plan to the School Board for approval.

#### May:

Financial analysis, including internal rate of return, net present value and payback period, are completed on applicable capital requests and reviewed for accuracy by the Financial Services Staff. The Capital Allocation Committee, a cross-functional team evaluates each request based on the following priorities: safety, health and security; legal requirements; student capacity; existing program commitments; upgrade or retrofitting; and future initiatives and programs. Funding for each request is determined based on the committee's ranking and the financial analysis for each request, where appropriate.

2019-20	
Dec 2018	Financially Feasible Capacity Plan updated
Jan 2019	Begin the Student Accommodation Plan process
Mar 2019	Student Accommodation Plan approved by the Board
Mar-Apr 2019	Capital Allocation Committee reviews and prioritizes requests for capital funding
May 2019	Committee recommendations prioritized based on funding availability
June, 2019	Budget workshop
Jul 2019	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2019	Public Hearing and Proposed Tentative Budget
Sep 2019	Public Hearing and Adoption of Final Budget
Sep 2019	Budget submitted to FLDOE (within three days of adoption)
Oct 2019	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

#### July:

The budget is advertised in the newspaper, and the 1st public hearing is held with the Board to approve the proposed tentative budget and millage rates. The Facilities Planning Department prepares the first draft of the Capital Outlay Five-Year Work Program and Five-Year Fiscal Forecast for the work program.

#### September:

The Board holds the final public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and the Tax Collector. The Budgeting, Cost Accounting & FTE department transmits the budget to The Department of Education in Tallahassee within three days of adoption. Financial Services prepares a ten-year capital outlay plan, with annual projections, as part of the budget planning process with the Board.

#### October:

The Facilities Planning Department incorporates comments from the local governments (Capital Outlay Committee) and submits the Five-Year District Facilities Work Program to the Board for approval. The approved Work Program is then submitted to FLDOE.



# Financial Section



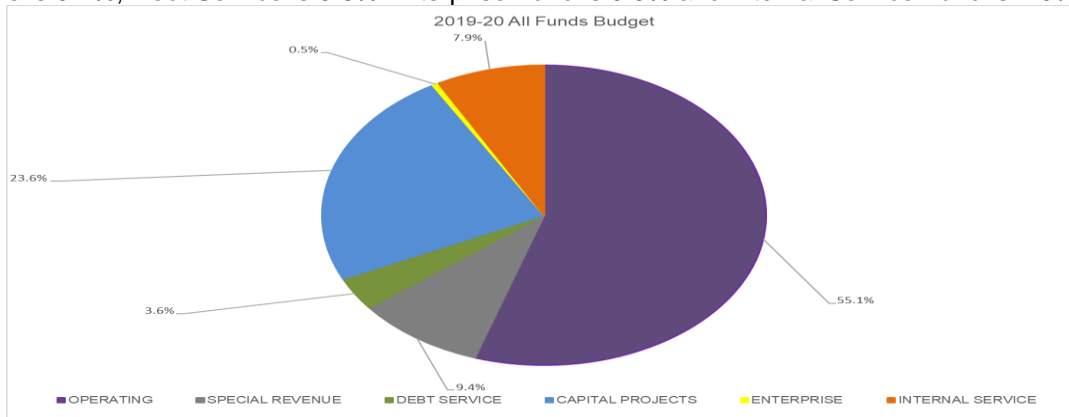


# 2019-20 All Funds Summary

## SCHOOL BOARD OF BREVARD COUNTY BUDGET SUMMARY 2019-20

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL GOVERNMENTAL FUNDS	ENTERPRISE	INTERNAL SERVICE	TOTAL ADOPTED BUDGET
<b>REVENUES</b>								
Federal Sources	\$2,584,386	\$87,693,419	\$0	\$0	\$90,277,805	\$0	\$0	\$90,277,805
State Sources	347,872,921	393,810	348,840	9,063,395	357,678,966	0	0	357,678,966
Local Sources	208,621,383	9,713,178	111,724	121,808,910	340,255,195	8,306,767	71,270,402	419,832,364
<b>TOTAL REVENUES</b>	<b>559,078,690</b>	<b>97,800,407</b>	<b>460,564</b>	<b>130,872,305</b>	<b>788,211,966</b>	<b>8,306,767</b>	<b>71,270,402</b>	<b>867,789,135</b>
Transfers In	18,599,509	0	36,612,775	1,500,000	56,712,284	0	0	56,712,284
Fund Balance - July 1, 2019	57,438,981	10,538,283	4,326,932	139,916,246	212,220,442	(2,783,045)	19,676,333	229,113,730
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>635,117,180</b>	<b>108,338,690</b>	<b>41,400,271</b>	<b>272,288,551</b>	<b>1,057,144,692</b>	<b>5,523,722</b>	<b>90,946,735</b>	<b>1,153,615,149</b>
<b>EXPENDITURES</b>								
Instruction	370,199,768	28,875,933	0	0	399,075,701	0	0	399,075,701
Pupil Personnel Services	23,880,808	6,615,973	0	0	30,496,781	0	0	30,496,781
Instructional Media Services	7,339,769	22,657	0	0	7,362,426	0	0	7,362,426
Instructional & Curriculum Development	14,825,795	14,560,313	0	0	29,386,108	0	0	29,386,108
Instructional Staff Training	1,088,448	4,072,235	0	0	5,160,683	0	0	5,160,683
Instructional Technology	8,105,274	1,673,665	0	0	9,778,939	0	0	9,778,939
Board of Education	1,090,204	25,000	0	0	1,115,204	0	0	1,115,204
General Administration	1,316,713	2,084,386	0	0	3,401,099	0	0	3,401,099
School Administration	38,248,653	236,511	0	0	38,485,164	0	0	38,485,164
Facilities Acquisition & Construction	2,745,262	32,985	0	145,115,523	147,893,770	0	0	147,893,770
Fiscal Services	3,202,683	40,144	0	0	3,242,827	0	0	3,242,827
Food Services	130,483	34,164,022	0	0	34,294,505	0	0	34,294,505
Central Services	6,935,414	71,369	0	0	7,006,783	0	83,679,192	90,685,976
Pupil Transportation Services	19,008,798	298,249	0	0	19,307,047	0	0	19,307,047
Operation of Plant	47,166,063	435,155	0	0	47,601,218	0	0	47,601,218
Maintenance of Plant	13,750,873	1,000	0	0	13,751,873	0	0	13,751,873
Administrative Technology Services	4,415,193	0	0	0	4,415,193	0	0	4,415,193
Community Services	274,508	1,743,157	0	0	2,017,665	6,579,743	0	8,597,408
Debt Service	0	0	41,377,355	0	41,377,355	0	0	41,377,355
Capital Outlay	0	3,028,730	0	0	3,028,730	0	0	3,028,730
<b>TOTAL EXPENDITURES</b>	<b>563,724,709</b>	<b>97,981,484</b>	<b>41,377,355</b>	<b>145,115,523</b>	<b>848,199,071</b>	<b>6,579,743</b>	<b>83,679,192</b>	<b>938,458,007</b>
Transfers Out	0	1,500,000	0	52,913,249	54,413,249	2,299,035	0	56,712,284
<b>ENDING FUND BALANCE</b>								
Non-Spendable - June 30, 2020	4,143,917	1,468,035	0	0	5,611,952	0	0	5,611,952
Restricted - June 30, 2020	5,653,290	7,389,171	22,916	74,014,779	87,080,156	(3,355,056)	7,267,543	90,992,643
Committed - June 30, 2020	1,952,952	0	0	0	1,952,952	0	0	1,952,952
Assigned - June 30, 2020	4,955,452	0	0	245,000	5,200,452	0	0	5,200,452
Unassigned - June 30, 2020	54,686,860	0	0	0	54,686,860	0	0	54,686,860
<b>TOTAL ENDING FUND BALANCE</b>	<b>71,392,471</b>	<b>8,857,206</b>	<b>22,916</b>	<b>74,259,779</b>	<b>154,532,372</b>	<b>(3,355,056)</b>	<b>7,267,543</b>	<b>158,444,858</b>
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>\$635,117,180</b>	<b>\$108,338,690</b>	<b>\$41,400,271</b>	<b>\$272,288,551</b>	<b>\$1,057,144,692</b>	<b>\$5,523,722</b>	<b>\$90,946,735</b>	<b>\$1,153,615,149</b>

The graph below illustrates the percentages for all the categories of funding that represent their relational proportion of the total Brevard School Board Funds. General Fund is 55.1%, Capital is 23.6%, Special Revenue is 9.4%, Debt Service is 3.6% Enterprise Fund is 0.5% and Internal Service Fund is 7.9%





## Significant Revenue Sources

Florida public schools are financed from federal, state and local sources. Revenues are budgeted by fund and are categorized according to the Florida State Red Book. The primary purpose of the Red Book is to provide Florida School Districts with a uniform chart of accounts for budgeting and financial reporting.

### Federal Sources

The District receives Federal awards or grants for the enhancement of different educational programs. Federal awards are based on applications submitted and approved by a variety of granting agencies.

School Districts receive funds from the federal government directly and through the state as an administering agency. School Districts may receive federal funds from various agencies such as the Department of Labor, Veterans Administration, Department of Interior, Department of Education, Department of Defense and Department of Agriculture. Awards such as Title I, IDEA and others are included in the Special Revenue funds. In the General Fund, Impact Aid and Medicaid Reimbursement are the only two federal sources received. The Projected Revenue from these two sources, for the 2019-20 school year is \$2.6 million.

Federal Impact Funds are provided to the School District as non-earmarked funds to be used for the support of the total school program when increased enrollment is attributable to federally connected activities such as military installations, National Aeronautics and Space Administration and Indian lands. In order to be eligible, at least 3 percent of the total average daily attendance (K-12) must result from students who have a parent employed on an eligible federally owned property within the County. The parent may be a member of the armed Forces stationed on such property as a private individual, a civil service employee, or an employee of a contractor working on this property.

### State Sources

Revenues received through State sources for current operations are primarily from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) under the provisions of Section 1011.62 Florida Statutes. The district determines and reports the number of full-time equivalent (FTE) students and related data to FLDOE. The department then performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the district. The district may amend its original reporting for a period of time following the date of the original reporting. Such amendments may impact fund allocations in subsequent years. The FLDOE may adjust subsequent fiscal years based upon an audit of the district's compliance in determining and reporting FTE and relevant data. Such adjustments may occur as additions or reductions of revenue in the year that the adjustments are made. Part of the FEFP calculation includes a District Cost Differential (DCD) which is an adjustment that recognizes differences in the cost of living among the school districts.

The State also provides financial assistance to administer certain education programs. The State Board of Education requires that revenues that are earmarked for a particular program can only be used for the programs that the funds were provided for. The following paragraphs provide background information regarding many, but not all, financial sources that the District receives for grades K-12.

ESE Guaranteed Allocation funds educational programs and services for students with disabilities who require a low to moderate level of special services. This allocation also funds services for gifted students.

The Supplemental Academic Instruction (SAI) component of the FEFP formula offers funding to assist districts in providing supplemental instruction to students in kindergarten through grade 12. The instruction can be provided in any manner and at any time during or beyond the 180-day regular school year. School districts have flexibility with the use of the SAI funds. Supplemental instruction strategies may include, but are not limited to reading instruction, after-school instruction, tutoring, and mentoring to name a few.

## Significant Revenue Sources

### State Sources

DJJ Supplemental Funds provides the Department of Juvenile Justice (DJJ) funds to supplement other sources of funding for students in juvenile justice education programs. The allocation is based on the WFTE in the Juvenile Justice Education programs.

Student Transportation provides funding to the district to provide safe and efficient transportation services within school districts. The formula used provides funds for school district transportation based on each district's pro rata share of state transported students. Additional funding is provided for the transportation of certain disabled students. Adjustments are made for cost of living differences, percent of population outside of urban centers, and an efficiency factor that is based upon the average number of eligible students transported per bus in daily service to encourage greater bus utilization.

Instructional Materials funding is provided to purchase instructional materials as well as electronic devices and technology equipment. Instructional Materials funding also provides for library/media materials, science lab materials and supplies. Funds are also set aside for dual enrollment instructional materials and digital instructional materials for students with disabilities.

Reading Allocation Funds are provided for a K-12 comprehensive, district-wide system of research-based reading. These funds may be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the lowest performing students based on the state reading assessment at the District's discretion.

Teacher Classroom Supply Assistance is an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students.

Safe Schools Funds are provided for safe school activities with priority given to safe-school officers. In response to the tragedy at Marjory Stoneman Douglas High School on February 14, 2018, funds were allocated so that each district is guaranteed a minimum of \$250,000 (an increase from \$62,660 in 2017-18), additional funds were also allocated to help fund a School Resource or a School Safety and Security Specialist at each school. Safe Schools activities include:

1. After-school programs for middle school students
2. Middle and high school programs for correction of specific discipline problems
3. Other improvements to enhance the learning environment, including implementation of conflict resolution strategies
4. Behavior-driven intervention programs that include anger and aggression management strategies
5. Alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in the following interrelated counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timelines, and self-marketing skills for future educational and/or employment opportunities.
6. Suicide prevention programs.
7. Bullying prevention and intervention
8. School resource officers
9. Detection dogs.



## Significant Revenue Sources

### State Sources

Each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity. The total allocation for the 2019-20 school year is \$4.53 million.

Also, in response to tragedy at Marjory Stoneman Douglas High School, the State appropriated funds for a new Mental Health allocation. Each district receives a minimum allocation of \$100,000. The funds are to be used to help establish or expand school-based mental health care. Before receiving the funds, school districts were required to develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval. The 2019-20 allocation for BPS is estimated to be \$1.85 million.

The Digital Classrooms allocation are funds to support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. 20% of the funds provided may be used for professional development, including in-state conference attendance or online course work, to enhance the use of technology for digital instructional strategies. Each district receives a minimum of \$ 250,000 or \$300 per FTE, whichever is less. The 2019-20 school year BPS will see a dramatic drop of \$1.1 million in this funding.

Best and Brightest Teachers and Principals is an allocation that was created to provide funds to districts to provide awards to eligible teachers and principals.

Class size reduction funding is additional funding issued to all Florida School Districts as a result of the voter-approved amendment to the Florida Constitution, regarding class size reduction. Additional operating and capital outlay funds are appropriated to assist districts in their efforts to not exceed the class size maximums. The funds are primarily used by districts to hire teachers to meet the requirements.

School Recognition funds priority is to provide monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of more than one letter grade. These are nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school's staff and SAC cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

The Workforce Development Programs provides funding for adult general education, technical certificate programs, approved training organization programs, apprenticeship programs, and continuing education.

Charter School Capital Outlay funding is supplied to the School Districts to distribute to the local Charter Schools to support capital projects. The Charter schools must meet some criteria such as having been in operation for 3 or more years, have proven financial stability and have satisfactory student achievement, to name a few. Funds can be used to purchase real property, construction of school facilities, purchase, lease-purchase, or lease permanent or relocatable school facilities, purchase vehicles to transport students, renovation of school facilities, purchase or lease new or replacement equipment.

C.O. & D.S. are funds used for capital outlay projects included on a school district's Project Priority list, which is developed from the educational plant survey as approved by the Florida Department of Education.

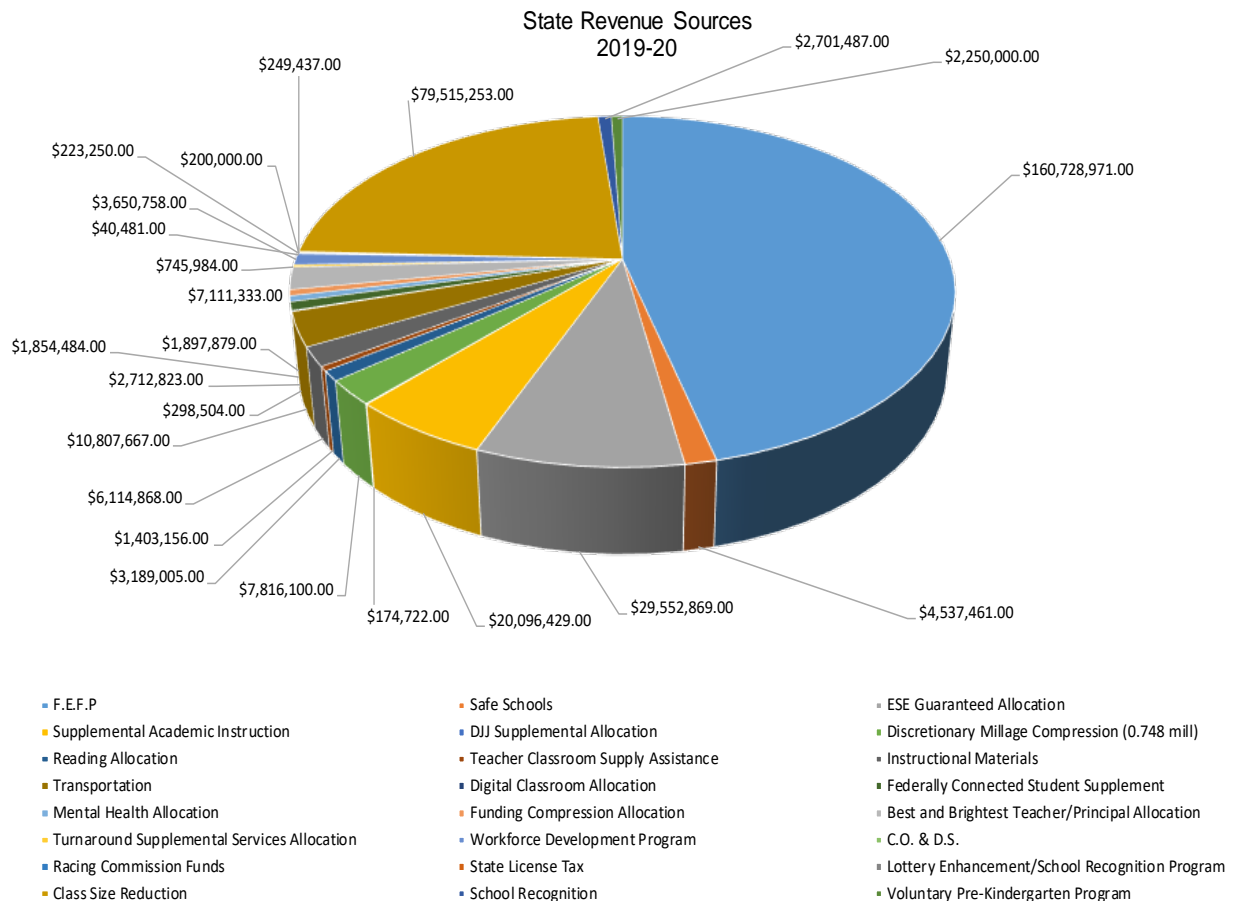
In addition, the state supplies funding for Voluntary Prekindergarten Program to supports the Pre-K programs and funding from proceeds from Racing Commission, Motor Vehicle License Tax and State Lottery.

A schedule of revenue from state sources for 2019-20 for the General Fund is presented below.

# Significant Revenue Sources

## State Sources

State Revenue Sources	2019-20 Amount
F. E. F. P	\$160,728,971
Safe Schools	4,537,461
ESE Guaranteed Allocation	29,552,869
Supplemental Academic Instruction	20,096,429
DJJ Supplemental Allocation	174,722
Discretionary Millage Compression (0.748 mill)	7,816,100
Reading Allocation	3,189,005
Teacher Classroom Supply Assistance	1,403,156
Instructional Materials	6,114,868
Transportation	10,807,667
Digital Classroom Allocation	298,504
Federally Connected Student Supplement	2,712,823
Mental Health Allocation	1,854,484
Funding Compression Allocation	1,897,879
Best and Brightest Teacher/Principal Allocation	7,111,333
Turnaround Supplemental Services Allocation	745,984
<b>Other State Dollars</b>	
Workforce Development Program	3,650,758
C.O. & D.S.	40,481
Racing Commission Funds	223,250
State License Tax	200,000
Lottery Enhancement/School Recognition Program	249,437
Class Size Reduction	79,515,253
School Recognition	2,701,487
Voluntary Pre-Kindergarten Program	2,250,000
<b>Total State Sources</b>	<b>\$347,872,921</b>



## Significant Revenue Sources

### Local Sources

Local revenue for School District support is made up almost entirely of property taxes. Each of the 67 School Districts in the State is a county-wide entity. Each School Board participating in the State allocation for funds must levy the millage set by the State for required local effort. The Legislature set the amount of \$7.857 billion as the adjusted required local effort for 2019-20, relatively flat from 2018-19. Each School District's share of the State total of required local effort is determined by a statutory procedure, initiated by certification of property tax valuations of each District by the Department of Revenue.

School Boards may set discretionary tax levies of the following types:

School Boards may levy up to 1.50 mills for new construction and remodeling, site improvement or expansion of new sites, existing sites, auxiliary facilities, maintenance, renovation, and repair of existing school plants; purchase of new and replacement equipment; school bus purchases, driver education vehicles, security vehicles, and vehicles used for maintenance or operation of plants and equipment or in storing or distributing materials and equipment.

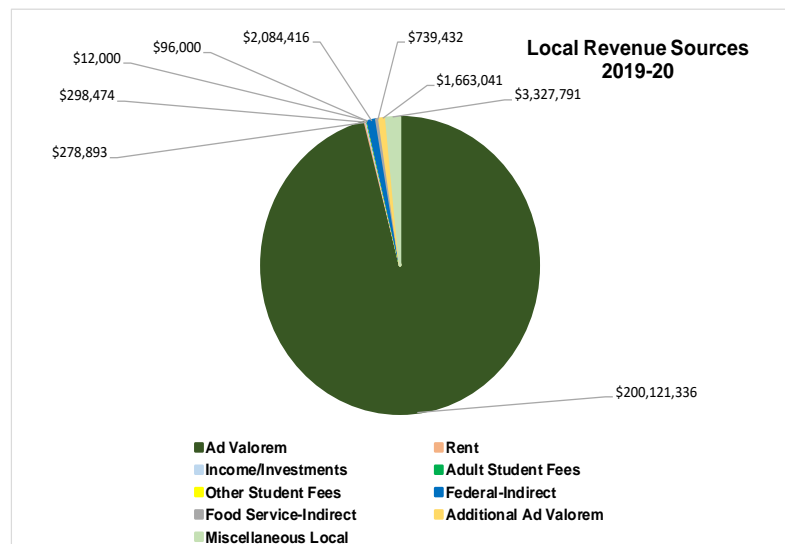
Payments for lease purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, payments of costs directly related to complying with state and federal environmental statutes and regulations governing school facilities, and payment of costs of leasing relocatable educational facilities and renting or leasing educational facilities and sites.

Tax levies for debt service are in addition to the levies for current operations but are not limited by State Board of Education Rule to six mills and 20 years' duration except with specific State Board approval. The following examines anticipated local revenue for 2019-20.

Local Revenue Sources	Amount
Ad Valorem <sup>1</sup>	\$200,121,336
Rent	298,474
Income/Investments	278,893
Adult Student Fees	96,000
Other Student Fees	12,000
Federal-Indirect	2,084,416
Food Service-Indirect	739,432
Additional Ad Valorem <sup>2</sup>	1,663,041
Miscellaneous Local	<u>3,327,791</u>
<b>TOTAL</b>	<b>\$208,621,383</b>

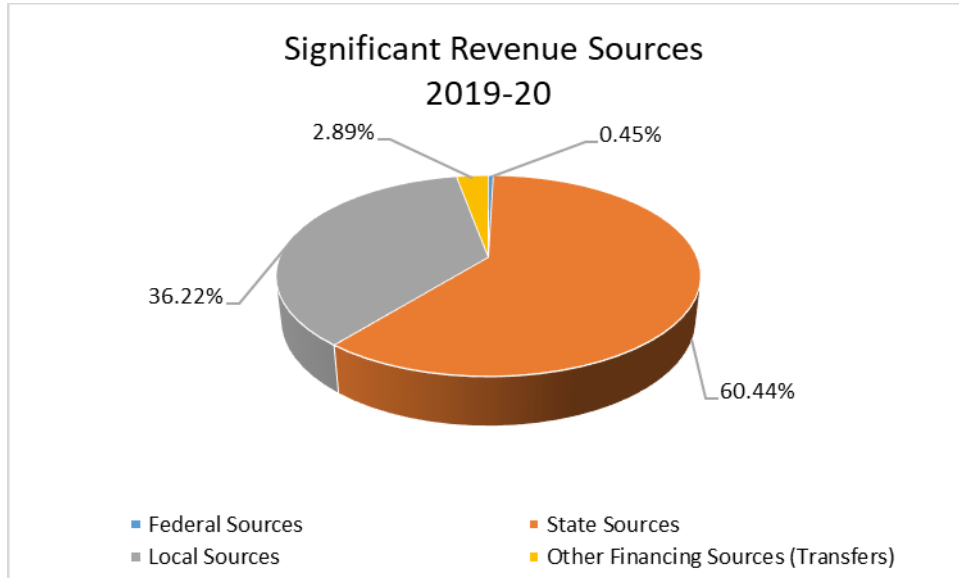
<sup>1</sup> 2019-20 Projected @ .96%

<sup>2</sup> 2019-20 Projected @ 0.75%



## Significant Revenue Sources

The following graph shows 2019-20 Federal, State, Local, and Other revenue for the General Fund by percentage of total.



## Significant Expenditure Categories

The budgeted and prior year's actual expenditures in the financial section pages are presented in two categories, Function and Object, to give the reader a better understanding of how these expenditures are used. Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of a local school system are classified into five broad areas: Instruction, Instructional Support, General Support, Community Services, and Nonprogram Charges (Debt Service and Transfers).

**Instruction:** Instruction includes the activities dealing directly with the teaching of students, or the interaction between teachers and students. Teaching may be provided for students in a school classroom or in another location such as a home or hospital. Teaching may also be provided through some other approved medium such as television, radio, computer, Internet, telephone or correspondence. This function includes the activities of paraprofessionals or assistants of any type who assist in the instructional process. Instruction is further classified as Basic (K-12), Exceptional, Career and Technical, and Adult General.

**Instructional Support Services:** Provides administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Student and Instructional Support Services exist for the benefit and well-being of the students and as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as separate entities. Although some supplies and operational costs are generated in student and instructional support, the major cost will be in personnel. The Instructional Support Services category includes administrative, technical, and logistical support to facilitate and enhance instruction. Instructional Support Services include Student Personnel Services, Instructional Media, Instruction and Curriculum Development Services, Instructional Staff Training Services, and Instructional-Related Technology.

**General Support Services:** The General Support Services category includes activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and students. This includes salaries and expenditures for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, and Administrative Technology Services.

**Community Services:** Community services consist of those 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 community recreation programs, civic activities, public libraries, programs of custody and care of children, financial aid and community welfare activities. This function does not include instructional programs.

**Debt Service:** To record *expenditures* related to the issuance and retirement of debt, including issuance fees, principal and interest payments, and other debt-related expenditures.

**Transfers:** Transfers are nonreciprocal interfund activities represented by the disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

These activities have many sub-sections to better enable detailed accounting records. For presentation of the budget you will find the general groupings under function are: Instruction, Pupil Personnel Services, Instructional Media Services, Instructional and Curriculum Development Services, Instructional Staff Training Services, Instructional Related Technology, School Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, Maintenance of Plant, Administrative Technology Services, Community Services, Debt Services, and Transfers.

## Significant Expenditure Categories

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Seven major object categories for expenditures and expenses are identified and described in a handbook, for the staff, as a guide: Salaries, Employee Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, and Other. An additional object for other financing uses is included for transfers between funds. These broad categories are subdivided to capture more detailed information about expenditures. These many sub-sections better enable detailed accounting records. For presentation, the general groupings under object are: Salaries, Benefits, Purchased Services, Energy Services, Materials and Supplies, Capital Outlay, Other Expenditures, and Transfers.

**Salaries:** Amounts paid to employees of the school system, who are considered to be in positions of a permanent nature, including personnel under written contract substituting for individuals in permanent positions. This includes gross salary for personal services rendered while on the payroll of the district school board.

**Employee Benefits:** Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits should be identified with the function in which the salaries are recorded. In the special case of Workers' Compensation, a functional prorated amount based on an approximate premium cost is required.

**Purchased Services:** Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that the board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**Energy Services:** Expenditures for the various types of energy used by the school district.

**Materials and Supplies:** Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**Capital Outlay:** Expenditures for the acquisition of capital assets or additions to capital assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

**Other:** Amounts paid for goods and services not previously classified. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

**Transfers:** Non-reciprocal interfund activity represented by disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

## Governmental Funds 5-Year Summary – General Fund

The General Fund is used to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes. The general fund is the primary operating fund of the district.

Revenues from State sources for current operations are primarily from the Florida Education Finance Program administered by the Florida Department of Education under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the district determines and reports the number of full-time equivalent (FTE) students and related data to the Department. The largest source of General Fund revenue comes from participation in the Florida Education Finance Program (FEFP). The FEFP formula recognizes local tax bases, individual program cost factors and district cost differentials. Local revenues are derived almost entirely from property taxes with a small amount from interest and indirect cost reimbursement. The smallest portion of revenue, comprised of Medicaid and Impact Aid, is received from the Federal Government.

The State provides financial assistance to administer certain educational programs. The State Board of Education rules require that revenues earmarked for certain programs can only be expended for the program for which the money is provided, and require that if the funds are not expended at the close of the fiscal year, they be carried forward into the following year to be expended for those educational programs. The Department generally requires that these educational program revenues be accounted for in the general fund. A portion of the fund balance of the general fund is restricted in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources.

The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service. Property taxes consist of ad valorem taxes on real and personal property within the district. Property values are determined by the Brevard County Property Appraiser, and property taxes are collected by the Brevard County Tax Collector. Most of the local revenue for the general fund comes from the ad valorem taxes collected.

The district Operating Fund (or General Fund) budget comes from three sources of revenue: federal, state, and local. Federal sources, such as Impact Aid and Medicaid Reimbursement, account for less than 1% of the district's operating revenue. State funding is the main source of revenue for the district and accounts for approximately 62% of the district's operating revenue. The largest category of state funding comes from the Florida Education Finance Program (FEFP). Local sources, authorized by the State Legislature as part of the FEFP, account for approximately 37% of the district's operating revenue. The largest category of local funding comes from ad valorem, or property taxes. Other local sources include items such as interest earned on the investment of funds, rental of facilities, and student fees.

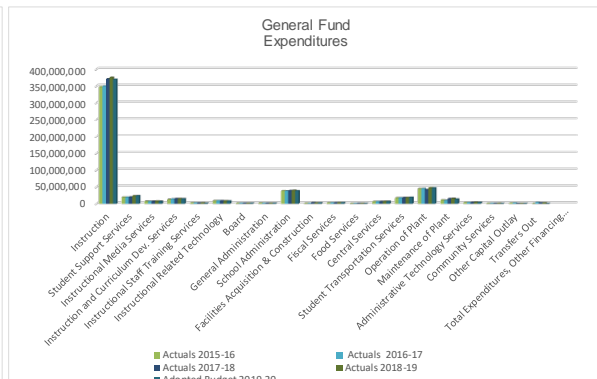
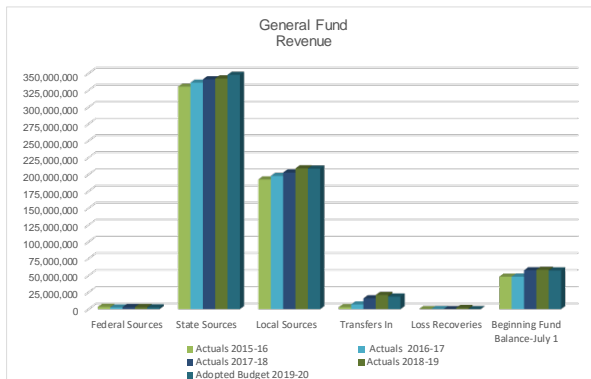
The Legislature provided an increase in 2019-20 of \$5.4 million of state funding. Most of the increase in state funding is mainly due to four reasons. It is partially due to a slight increase from the State Legislature in the Base Student Allocation (BSA) from \$4,204.42 to \$4,279.49, and a projected increase of 613 funded Weighted Full Time Equivalent (FTE) from 2018-19. The other two reasons include an increase in funding for student mental health initiatives and Safe Schools at a total of \$631,200. Finally, it is worth noting that \$7,111,333 has been added to the FEFP calculation for Best and Brightest Teacher/Principal Allocation funding that in the past was issued separate from the FEFP calculation.

The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2019-20. "Federally Connected Students," are students whose parents work for the federal government or on federal property. A district is harmed financially when federal property is within its boundaries because those properties are not subject to local ad valorem property taxes. Brevard expects to receive approximately \$2.7 million in its Operating Fund from Federally Connected Students funds, which is just slightly more than the amount received in 2018-19.

The General Fund Budget is first presented first by function, then object. Actuals from 2015-16 through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR).

## Governmental Funds 5-Year Summary (By Function)–General Fund

	General Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Sources	\$3,414,000	\$2,469,141	\$3,038,182	\$3,065,315	\$2,584,386.00
State Sources	330,326,000	336,199,974	341,174,849	342,470,311	347,872,921
Local Sources	192,510,000	197,765,157	202,817,374	208,945,480	208,621,383
<b>Total Revenues</b>	<b>526,250,000</b>	<b>536,434,272</b>	<b>547,030,405</b>	<b>554,481,106</b>	<b>559,078,690</b>
<b>Other Financing Sources</b>					
Transfers In	2,969,000	6,977,756	16,038,702	21,126,148	18,599,509
Loss Recoveries	0	100,805	0	1,823,726	0
<b>Total Other Financing Sources</b>	<b>2,969,000</b>	<b>7,078,561</b>	<b>16,038,702</b>	<b>22,949,873</b>	<b>18,599,509</b>
Beginning Fund Balance-July 1	48,191,000	48,235,886	57,638,303	58,322,324	57,438,981
<b>Total Revenues, Other Financing Sources, and Fund Balances</b>	<b>577,410,000</b>	<b>591,748,719</b>	<b>620,707,411</b>	<b>635,753,303</b>	<b>635,117,180</b>
<b>Expenditures</b>					
Instruction	347,905,000	349,883,024	371,363,203	375,964,934	370,199,768
Student Support Services	19,225,000	19,121,374	19,815,951	23,438,558	23,880,808
Instructional Media Services	7,533,000	7,218,900	7,424,103	7,799,192	7,339,769
Instruction and Curriculum Dev. Services	12,905,000	14,153,827	15,079,526	15,210,580	14,825,795
Instructional Staff Training Services	2,410,000	2,276,407	2,312,280	2,654,244	1,088,448
Instructional Related Technology	8,777,000	8,796,174	8,987,569	8,561,839	8,105,274
Board	1,077,000	1,140,604	1,089,878	1,063,766	1,090,204
General Administration	1,996,000	1,161,302	1,277,642	1,357,271	1,316,713
School Administration	38,245,000	38,124,791	39,222,901	39,630,645	38,248,653
Facilities Acquisition & Construction	733,000	648,221	3,345,311	2,404,244	2,745,262
Fiscal Services	2,671,000	2,661,265	2,906,560	3,185,416	3,202,683
Food Services	239,000	233,867	489,981	491,668	130,483
Central Services	6,507,000	6,512,060	6,842,561	7,079,603	6,935,414
Student Transportation Services	17,414,000	17,525,480	18,103,545	18,315,412	19,008,798
Operation of Plant	44,720,000	44,924,733	41,719,909	47,459,363	47,166,063
Maintenance of Plant	11,031,000	9,984,539	15,092,502	15,782,715	13,750,873
Administrative Technology Services	3,731,000	3,561,068	4,297,921	4,625,546	4,415,193
Community Services	383,000	382,308	413,745	789,326	274,508
Other Capital Outlay	1,672,000	1,787,287	0	0	0
<b>Total Expenditures</b>	<b>529,174,000</b>	<b>530,097,231</b>	<b>559,785,087</b>	<b>575,814,322</b>	<b>563,724,709</b>
<b>Other Financing Uses</b>					
Transfers Out	0	4,013,185	2,600,000	2,500,000	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>4,013,185</b>	<b>2,600,000</b>	<b>2,500,000</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	835,000	884,684	4,061,931	4,143,917	4,143,917
Restricted-June 30	3,682,000	6,519,283	5,152,248	5,653,290	5,653,290
Committed-June 30	0	0	3,905,904	1,952,952	1,952,952
Assigned-June 30	3,079,000	2,591,483	3,313,651	4,955,452	4,955,452
Unassigned-June 30	40,640,000	47,642,853	41,888,590	40,733,370	54,686,860
<b>Total Ending Fund Balances</b>	<b>48,236,000</b>	<b>57,638,303</b>	<b>58,322,324</b>	<b>57,438,981</b>	<b>71,392,471</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$577,410,000</b>	<b>\$591,748,719</b>	<b>\$620,707,411</b>	<b>\$635,753,303</b>	<b>\$635,117,180</b>



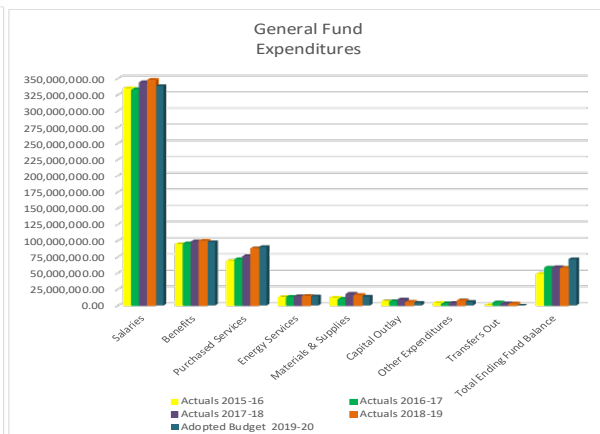
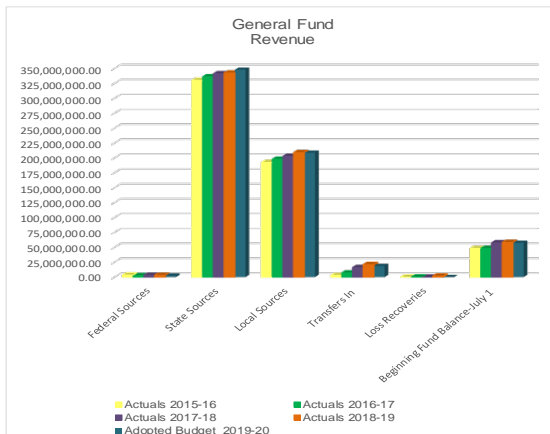


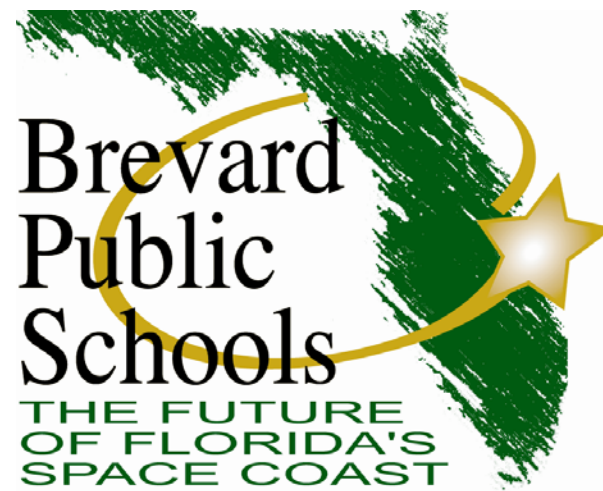
# Governmental Funds 5-Year Summary (By Object)–General Fund

	General Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Sources	\$3,414,000	\$2,469,141	\$3,038,182	\$3,065,315	\$2,584,386
State Sources	330,326,000	336,199,974	341,174,849	342,470,311	347,872,921
Local Sources	192,510,000	197,765,157	202,817,374	208,945,480	208,621,383
<b>Total Revenues</b>	<b>526,250,000</b>	<b>536,434,272</b>	<b>547,030,406</b>	<b>554,481,106</b>	<b>559,078,690</b>
<b>Other Financing Sources</b>					
Transfers In	2,969,000	6,977,756	16,038,702	21,126,148	18,599,509
Loss Recoveries	0	100,805	0	1,823,726	0
<b>Total Other Financing Sources</b>	<b>2,969,000</b>	<b>7,078,561</b>	<b>16,038,702</b>	<b>22,949,873</b>	<b>18,599,509</b>
Beginning Fund Balance-July 1	48,191,000	48,235,886	57,638,303	58,322,324	57,438,981
<b>Total Revenues, Other Financing Sources, and Fund Balance</b>	<b>577,410,000</b>	<b>591,748,719</b>	<b>620,707,411</b>	<b>635,753,303</b>	<b>635,117,180</b>
<b>Expenditures</b>					
Salaries	334,333,000	333,021,239	343,680,023	347,457,570	338,361,147
Benefits	93,867,000	95,011,292	98,004,779	99,371,959	97,570,065
Purchased Services	68,106,000	70,833,839	75,430,973	87,360,491	90,139,504
Energy Services	12,445,000	12,729,680	13,557,156	13,959,462	14,140,675
Materials & Supplies	11,343,000	9,705,989	17,330,172	15,471,913	13,690,425
Capital Outlay	5,738,000	5,897,088	8,604,953	5,049,792	4,176,879
Other Expenditures	3,342,000	2,898,103	3,177,031	7,143,136	5,646,015
<b>Total Expenditures</b>	<b>529,174,000</b>	<b>530,097,231</b>	<b>559,785,087</b>	<b>575,814,322</b>	<b>563,724,709</b>
<b>Other Financing Uses</b>					
Transfers Out	0	4,013,185	2,600,000	2,500,000	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>4,013,185</b>	<b>2,600,000</b>	<b>2,500,000</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	835,000	884,684	4,061,931	4,143,917	4,143,917
Restricted-June 30	3,682,000	6,519,283	5,152,248	5,653,290	5,653,290
Committed-June 30	0	0	3,905,904	1,952,952	1,952,952
Assigned-June 30	3,079,000	2,591,483	3,313,651	4,955,452	4,955,452
Unassigned-June 30	40,640,000	47,642,853	41,888,590	40,733,370	54,686,860
<b>Total Ending Fund Balance</b>	<b>48,236,000</b>	<b>57,638,303</b>	<b>58,322,324</b>	<b>57,438,981</b>	<b>71,392,471</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$577,410,000</b>	<b>\$591,748,719</b>	<b>\$620,707,411</b>	<b>\$635,753,303</b>	<b>\$635,117,180</b>

### 2019-20 Ending Fund Balance Breakout

<b>Nonspendable</b>	
Inventory	435,155
Prepaid Property Insurance	3,708,762
<b>Restricted</b>	
State Categoryals	5,653,290
<b>Committed</b>	
Assigned	1,952,952
School Operations	4,955,452
School Board Contingencies	19,880,369
<b>Unassigned</b>	
Encumbrances	1,714,497
Additional Carry Forwards	6,181,086
Medical Insurance Paid From Fund Balance	3,100,000
Fefp Reserve	3,622,974
Reserve For Salary Increase From 2018-19 Retiree Lapse	1,550,000
Reserve For 0.7% Increase For Local 1010 & Non-Bargaining	838,424
Hurricane Reimbursement Reserved For 2020-21 Grant-Style Funding	1,340,736
New & Lapse Recurring Funding	14,953,490
Nonrecurring Lapse	1,505,284
<b>Total Fund Balance</b>	<b>\$71,392,471</b>





## **Governmental Funds 5-Year Summary--Debt Service Funds**

The Debt Service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. There are two long-term debt issues used to finance capital outlay projects of the district.

### **State School Bonds**

State School Bonds are issued by the State Board of Education on behalf of the District. The bonds mature serially and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is pledged as security for these bonds. The State Board of Education and the State Board of Administration are responsible for administering the debt service requirements and all compliance regarding issuance and reporting.

### **Certificates of Participation**

Certificates of Participation are long-term lease-purchase agreements. While the COPs are similar to bonds, technically they are not considered long-term debt because their repayment is subject to annual appropriation by the issuing body. They are secured by leases on the property covered. In the event of default, the lender takes possession of the property for the balance of the lease term. Debt service may not exceed an amount equal to three-quarters of the proceeds from the capital millage levied by the School Board. The local School Board has the authority to issue COPs.

The District receives annual financial data from the Florida Department of Education for recording the District's portion of the motor vehicle license revenues and related debt service and other expenditures. Funding received in 2017-18 was \$761,986 and \$435,774 in 2018-19. Regrettably, this source of debt service funding is projected to decrease to \$348,840 in 2019-20.

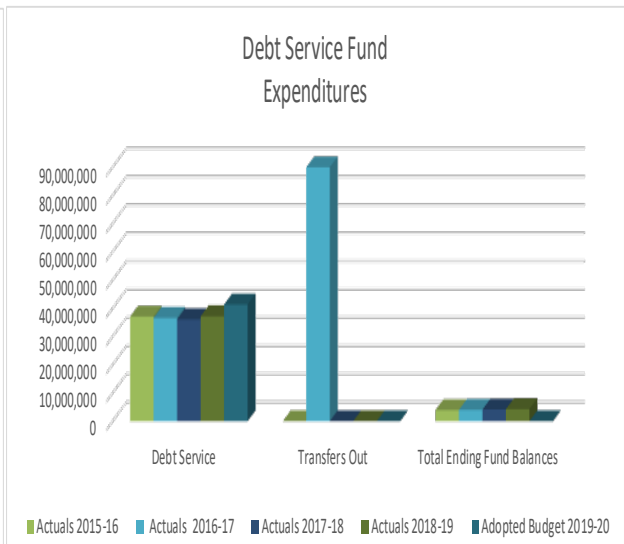
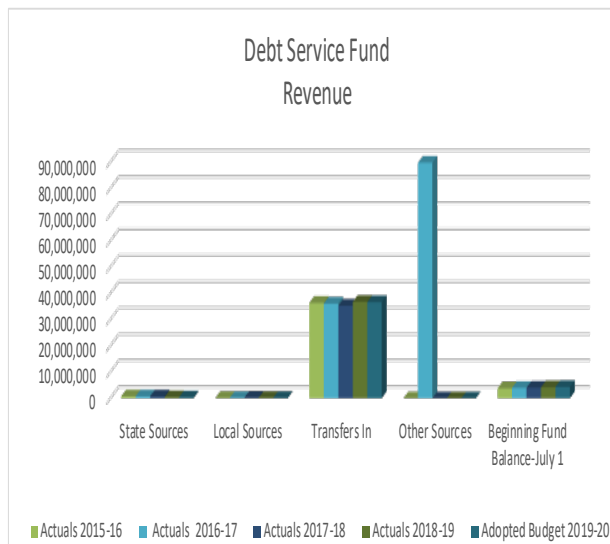
On December 2, 2014, the Florida Department of Education issued Capital Outlay Refunding Bond, Series 2014B, to refund the State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Refunding Bonds, Series 2005B, maturing in the years 2016 through 2022.

Lease payments are payable semiannually, on July 1 and January 1, except for the Series 2004-QZAB issue. The Series 2004-QZAB Certificates of Participation were issued under a special program whereby the certificates, bearing an original issue date of March 26, 2004, will mature on March 26, 2020, for the original \$4,408,000 issuance amount. There is no interest cost for borrowing funds under this program.

The Debt Service Fund Budget is first presented by function, then object. Actuals from 2015-16 through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR).

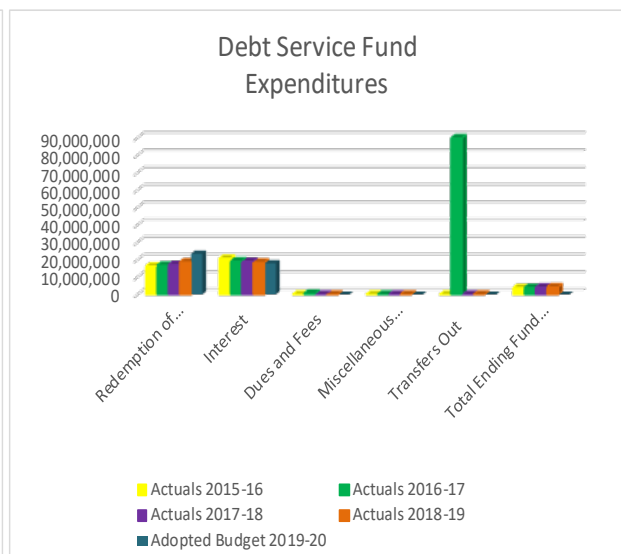
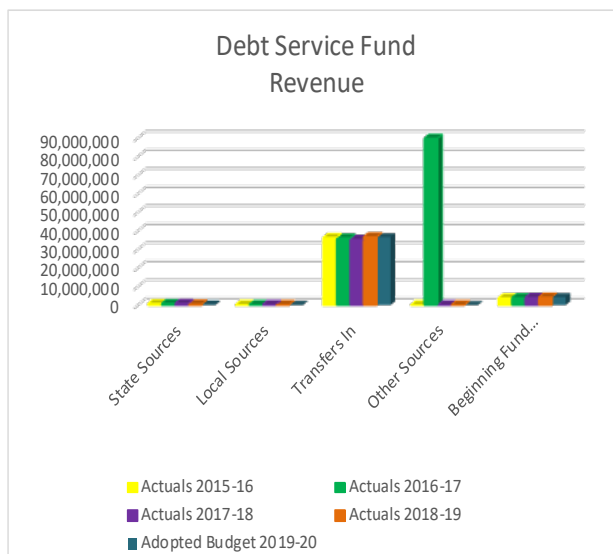
## Governmental Funds 5-Year Summary (By Function)–Debt Service Funds

	Debt Service Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
State Sources	\$735,000	\$749,731	\$761,986	\$435,774	\$348,840
Local Sources	136,000	141,862	205,875	164,729	111,724
<b>Total Revenues</b>	<b>871,000</b>	<b>891,593</b>	<b>967,861</b>	<b>600,503</b>	<b>460,564</b>
<b>Other Financing Sources</b>					
Transfers In	36,362,000	36,092,542	35,289,865	36,750,187	36,612,775
Other Sources	0	89,784,206	0	0	0
<b>Total Other Financing Sources</b>	<b>36,362,000</b>	<b>125,876,748</b>	<b>35,289,865</b>	<b>36,750,187</b>	<b>36,612,775</b>
Beginning Fund Balance-July 1	3,814,000	3,929,920	4,050,910	4,180,876	4,326,932
<b>Total Revenues, Other Financing Sources and Fund Balances</b>	<b>41,047,000</b>	<b>130,698,261</b>	<b>40,308,636</b>	<b>41,531,566</b>	<b>41,400,271</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Services	0	0	0	0	0
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Debt Service	37,117,000	36,638,806	36,127,760	37,204,634	41,377,355
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>37,117,000</b>	<b>36,638,806</b>	<b>36,127,760</b>	<b>37,204,634</b>	<b>41,377,355</b>
<b>Other Financing Uses</b>					
Transfers Out	0	90,008,545	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>90,008,545</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	3,930,000	4,050,910	4,180,876	4,326,932	22,916
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balances</b>	<b>3,930,000</b>	<b>4,050,910</b>	<b>4,180,876</b>	<b>4,326,932</b>	<b>22,916</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$41,047,000</b>	<b>\$130,698,261</b>	<b>\$40,308,636</b>	<b>\$41,531,566</b>	<b>\$41,400,271</b>



## Governmental Funds 5-Year Summary (By Object)–Debt Service Fund

	Debt Service Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
State Sources	\$735,000	\$749,731	\$761,986	\$435,774	\$348,840
Local Sources	136,000	141,862	205,875	164,729	111,724
<b>Total Revenues</b>	<b>871,000</b>	<b>891,593</b>	<b>967,861</b>	<b>600,503</b>	<b>460,564</b>
<b>Other Financing Sources</b>					
Transfers In	36,362,000	36,092,542	35,289,865	36,750,187	36,612,775
Other Sources	0	89,784,206	0	0	0
<b>Total Other Financing Sources</b>	<b>36,362,000</b>	<b>125,876,748</b>	<b>35,289,865</b>	<b>36,750,187</b>	<b>36,612,775</b>
Beginning Fund Balance-July 1	3,814,000	3,929,920	4,050,910	4,180,876	4,326,932
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>41,047,000</b>	<b>130,698,261</b>	<b>40,308,636</b>	<b>41,531,566</b>	<b>41,400,271</b>
<b>Expenditures</b>					
Redemption of Principal	16,313,000	16,794,000	17,094,000	18,641,000	23,368,000
Interest	20,748,000	19,242,088	18,981,051	18,517,888	17,948,145
Dues and Fees	56,000	602,718	52,709	45,746	61,210
Miscellaneous Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	<b>37,117,000</b>	<b>36,638,806</b>	<b>36,127,760</b>	<b>37,204,634</b>	<b>41,377,355</b>
<b>Other Financing Uses</b>					
Transfers Out	0	90,008,545	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>90,008,545</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	3,930,000	4,050,910	4,180,876	4,326,932	22,916
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>3,930,000</b>	<b>4,050,910</b>	<b>4,180,876</b>	<b>4,326,932</b>	<b>22,916</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$41,047,000</b>	<b>\$130,698,261</b>	<b>\$40,308,636</b>	<b>\$41,531,566</b>	<b>\$41,400,271</b>





## **Governmental Funds 5 Year Summary (By Function)–Capital Projects Fund**

The Capital Project Funds are used to account for financial resources to be used for the acquisition, construction or renovation of major capital facilities. Major capital outlay fund sources include local capital millage and impact fees. The types of revenue that the Capital Outlay Fund generates are listed below:

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding since 1976. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. The District received PECO funding in 2014-15 for the first time since 2009-10. However, in 2019-20 all of the PECO maintenance funding is being directed by the state to the charter schools through the District.

Ad valorem taxes on real and personal property within the district are assessed to provide revenue for capital projects funding. Due to changes to the ad valorem tax rates, Brevard has experienced an ever-increasing shortfall that had left little room for needed building repairs and improvements. These funding shortfalls have been due to state changes in the capital funding formula. For a long time, the capital outlay millage rate was 2.0 mills with an additional 0.25 mill being optional, and the School Board would annually adopt the second 0.25 mill to be utilized within the Operating Fund. Now the capital outlay millage is at 1.500 without the option for the additional 0.25 mill. Fortunately, after many years of declining local property values, the property values are on the rise, and the resulting property taxes are finally on the rise too.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the district in which the funds were collected. All funds must be expended on approved projects in accordance with Florida Statutes and State Board of Education rules.

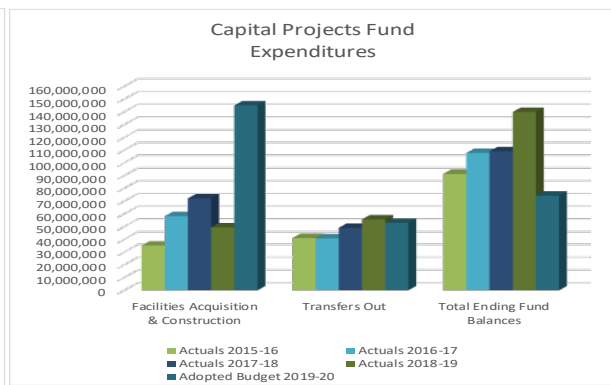
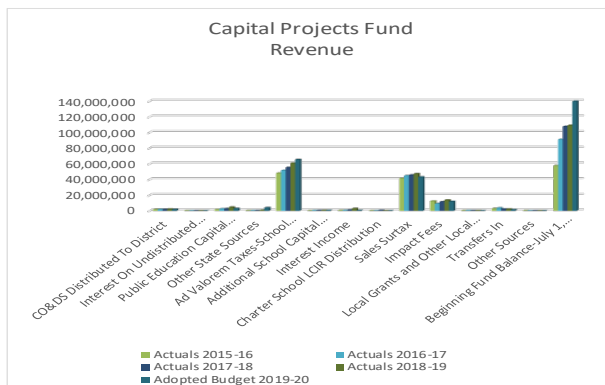
To avoid the need to transfer millions of dollars each year from the district's Operating Fund to supplement the deficit capital projects funds budget, the School Board placed a ½ cent sales tax referendum on the November 2014 ballot which passed by a significant margin. The sales tax revenue has proven to be greater each year than the original estimates. During 2015-16 revenue proceeds came in at \$41.6 million and increased to \$47.4 million during 2018-19, and \$43.5 million is anticipated for 2019-20. This influx of capital funding has been extremely beneficial, allowing the school district to make much needed building repairs, security upgrades and technology purchases.

In 2018-19 Brevard received \$4,750,036 in PECO funding, of which \$1,694,578 was provided for use by the District, and \$3,055,458 for use by the charter schools. For 2019-20, the projected \$3,055,458 of PECO maintenance funding is all being directed, by the state, to the charter schools through the District, without providing any PECO funding for use by the District's Public Schools.

The Capital Projects Fund Budget is first presented by Function, Object, Project and Cost Center (For Sales Surtax Projects). Actuals from 2015-16 through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR).

## Governmental Funds 5-Year Summary (By Function)–Capital Projects Fund

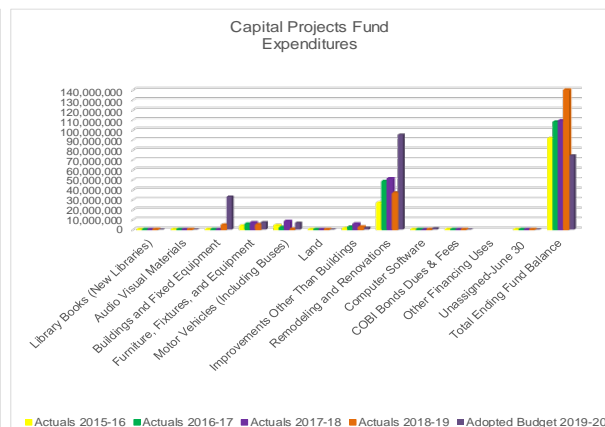
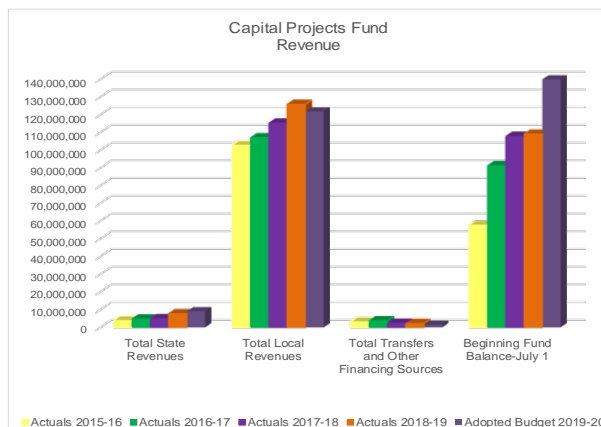
	Capital Projects Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
<b>State Sources</b>					
CO&DS Distributed To District	\$1,976,000	\$1,908,756	\$1,900,837	\$2,223,446	\$1,908,757
Interest On Undistributed CO&DS	8,000	44,369	32,968	50,017	24,366
Public Education Capital Outlay (PECO)	1,734,000	2,616,664	2,857,788	4,750,036	3,055,458
Other State Sources	116,000	153,421	142,986	720,332	4,074,814
<b>Total State Sources</b>	<b>3,834,000</b>	<b>4,723,210</b>	<b>4,934,579</b>	<b>7,743,831</b>	<b>9,063,395</b>
<b>Local Sources</b>					
Ad Valorem Taxes-School Capital Outlay	48,092,000	51,562,431	55,305,915	60,928,489	65,456,172
Additional School Capital Outlay Tax>96%	0	398,420	501,855	553,189	538,650
Interest Income	473,000	588,322	1,236,694	3,062,580	500,000
Charter School LCIR Distribution	0	0	570,451	0	0
Sales Surtax	41,642,000	44,914,836	45,767,671	47,380,336	43,269,088
Impact Fees	12,392,000	9,186,001	11,602,549	13,734,323	11,955,000
Local Grants and Other Local Sources	154,000	356,689	238,966	189,337	90,000
<b>Total Local Sources</b>	<b>102,753,000</b>	<b>107,006,699</b>	<b>115,224,101</b>	<b>125,848,254</b>	<b>121,808,910</b>
<b>Other Financing Sources</b>					
Transfers In	2,996,000	3,733,605	2,311,333	2,269,437	1,500,000
Other Sources	135,000	0	0	0	0
<b>Total Other Financing Sources</b>	<b>3,131,000</b>	<b>3,733,605</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
Beginning Fund Balance-July 1, 2018	57,671,000	91,262,443	107,777,623	109,078,890	139,916,246
<b>Total Revenues, Other Financing Sources and Fund Balances</b>	<b>167,389,000</b>	<b>206,725,957</b>	<b>230,247,636</b>	<b>244,940,412</b>	<b>272,288,551</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	35,099,000	58,177,071	72,139,214	49,362,296	145,115,523
Fiscal Services	0	0	0	0	0
Food Services	0	0	0	0	0
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>Total Expenditures</b>	<b>35,099,000</b>	<b>58,177,071</b>	<b>72,139,214</b>	<b>49,362,296</b>	<b>145,115,523</b>
<b>Other Financing Uses</b>					
Transfers Out	41,028,000	40,771,263	49,029,532	55,661,870	52,913,249
<b>Total Other Financing Uses</b>	<b>41,028,000</b>	<b>40,771,263</b>	<b>49,029,532</b>	<b>55,661,870</b>	<b>52,913,249</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	88,078,000	101,214,283	107,595,637	139,478,234	74,014,779
Committed-June 30	0	0	0	0	0
Assigned-June 30	3,184,000	6,563,340	1,483,253	438,012	245,000
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balances</b>	<b>91,262,000</b>	<b>107,777,623</b>	<b>109,078,890</b>	<b>139,916,246</b>	<b>74,259,779</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$167,389,000</b>	<b>\$206,725,957</b>	<b>\$230,247,636</b>	<b>\$244,940,412</b>	<b>\$272,288,551</b>





## Governmental Funds 5-Year Summary (By Object)–Capital Projects Fund

	Capital Projects Fund				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
<b>State Revenues</b>					
CO&DS Distributed To District	\$1,976,000	\$1,908,756	\$1,900,837	\$2,223,446	\$1,908,757
Interest On Undistributed CO&DS	8,000	44,369	32,968	50,017	24,366
Public Education Capital Outlay (PECO)	1,734,000	2,616,664	2,857,788	4,750,036	3,055,458
Other State Sources	116,000	153,421	142,986	720,332	4,074,814
<b>Total State Revenues</b>	<b>3,834,000</b>	<b>4,723,210</b>	<b>4,934,579</b>	<b>7,743,831</b>	<b>9,063,395</b>
<b>Local Revenues</b>					
Ad Valorem Taxes-School Capital Outlay	48,092,000	51,562,431	55,305,915	60,928,489	65,456,172
Additional School Capital Outlay Tax->96%	0	398,420	501,855	553,189	538,650
Interest Income	473,000	588,322	1,236,694	3,062,580	500,000
Charter School LCIR Distribution	0	0	570,451	0	0
Sales Surtax	41,642,000	44,914,836	45,767,671	47,380,336	43,269,088
Impact Fees	12,392,000	9,186,001	11,602,549	13,734,323	11,955,000
Local Grants and Other Local Sources	154,000	356,689	238,966	189,337	90,000
<b>Total Local Revenues</b>	<b>102,753,000</b>	<b>107,006,699</b>	<b>115,224,101</b>	<b>125,848,254</b>	<b>121,808,910</b>
<b>Other Financing Sources</b>					
Transfers In	2,996,000	3,733,605	2,311,333	2,269,437	1,500,000
Other Sources	135,000	0	0	0	0
<b>Total Transfers and Other Financing Sources</b>	<b>3,131,000</b>	<b>3,733,605</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
Beginning Fund Balance-July 1	57,671,000	91,262,443	107,777,623	109,078,890	139,916,246
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>167,389,000</b>	<b>206,725,957</b>	<b>230,247,636</b>	<b>244,940,412</b>	<b>272,288,551</b>
<b>Expenditures</b>					
Library Books (New Libraries)	0	0	0	92,074	4
Audio Visual Materials	0	0	0	941	0
Buildings and Fixed Equipment	0	0	0	4,468,363	32,956,743
Furniture, Fixtures, and Equipment	3,507,000	5,457,735	6,779,211	4,969,888	7,304,443
Motor Vehicles (Including Buses)	3,916,000	2,084,186	8,236,742	457,945	6,665,895
Land	0	0	0	3,015	3,105
Improvements Other Than Buildings	1,025,000	2,373,375	5,568,785	2,615,118	1,802,096
Remodeling and Renovations	26,649,000	48,241,006	50,981,809	36,637,894	95,018,487
Computer Software	0	18,715	0	114,469	1,364,750
COBI Bonds Dues & Fees	2,000	2,054	2,216	2,589	0
Charter School LCIR Distribution	0	0	570,451	0	0
<b>Total Expenditures</b>	<b>35,099,000</b>	<b>58,177,071</b>	<b>72,139,214</b>	<b>49,362,296</b>	<b>145,115,523</b>
<b>Other Financing Uses</b>					
Transfers Out	41,028,000	40,771,263	49,029,532	55,661,870	52,913,249
<b>Total Other Financing Uses</b>	<b>41,028,000</b>	<b>40,771,263</b>	<b>49,029,532</b>	<b>55,661,870</b>	<b>52,913,249</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	88,078,000	101,214,283	107,595,637	139,478,234	74,014,779
Committed-June 30	0	0	0	0	0
Assigned-June 30	3,184,000	6,563,340	1,483,253	438,012	245,000
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>91,262,000</b>	<b>107,777,623</b>	<b>109,078,890</b>	<b>139,916,246</b>	<b>74,259,779</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>167,389,000</b>	<b>206,725,957</b>	<b>230,247,636</b>	<b>244,940,412</b>	<b>272,288,551</b>





# Capital Projects Fund (All Funds)

CAPITAL PROJECTS BUDGET  
PROJECTED REVENUE AND OTHER FINANCING SOURCES 2019-20  
ALL FUNDS

AMENDED REVENUES YR END	A	B	C	D	E	F	G	H	I
	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	PROP SALES	IMPACT FEES	SURTAX	PROJ. REV.
<b>STATE SOURCES</b>									
CO & DS DISTRIBUTED TO DISTRICT	0	1,908,757	0	0	0	0	0	0	1,908,757
INTEREST - CO & DS	0	24,366	0	0	0	0	0	0	24,366
PUBLIC EDUCATIONAL CAPITAL OUTLAY (PECO)	0	0	0	0	0	0	0	0	0
CHARTER SCHOOLS CAPITAL OUTLAY (PECO)	3,055,458	0	0	0	0	0	0	0	3,055,458
OTHER STATE	0	0	0	3,924,814	150,000	0	0	0	4,074,814
<b>TOTAL STATE</b>	<b>3,055,458</b>	<b>1,933,123</b>	<b>0</b>	<b>3,924,814</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,063,395</b>
<b>LOCAL SOURCES</b>									
SCHOOL CAPITAL OUTLAY TAX	0	0	65,456,172	0	0	0	0	0	65,456,172
CAPITAL OUTLAY TAX 96%	0	0	538,650	0	0	0	0	0	538,650
SALES SURTAX	0	0	0	0	0	0	0	43,269,088	43,269,088
INTEREST ON INVESTMENTS	0	0	221,450	0	0	0	10,050	268,500	500,000
IMPACT FEES	0	0	0	0	0	0	11,955,000	0	11,955,000
MISCELLANEOUS LOCAL	0	0	0	15,000	0	75,000	0	0	90,000
<b>TOTAL LOCAL</b>	<b>0</b>	<b>0</b>	<b>66,216,272</b>	<b>15,000</b>	<b>0</b>	<b>75,000</b>	<b>11,965,050</b>	<b>43,537,588</b>	<b>121,808,910</b>
<b>OTHER FINANCING SOURCES</b>									
TRANSFERS FROM FOOD SERVICE	0	0	0	1,500,000	0	0	0	0	1,500,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>3,055,458</b>	<b>1,933,123</b>	<b>66,216,272</b>	<b>5,439,814</b>	<b>150,000</b>	<b>75,000</b>	<b>11,965,050</b>	<b>43,537,588</b>	<b>132,372,305</b>
<b>FUND BALANCE - JULY 1</b>									
RESTRICTED/RESERVED:									
ENCUMBRANCES	531,317	1,092,500	8,464,826	1,803,955	0	113,598	2,062,997	15,298,056	29,367,249
ALLOCATED TO PROJECTS, BUT NOT YET ENCUMBERED	35,531	2,362,169	7,478,401	3,672,690	0	1,699	31,439,950	4,584,650	49,575,090
FUEL TAX	0	0	0	0	1,235,155	0	0	0	1,235,155
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	3,984,317	0	3,984,317
SURTAX COLLECTIONS	0	0	0	0	0	0	0	53,707,409	53,707,409
UNALLOCATED FUND BALANCE	0	0	5,316,840	(3,382,322)	0	112,508	0	0	2,047,026
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>566,848</b>	<b>3,454,669</b>	<b>21,260,067</b>	<b>2,094,323</b>	<b>1,235,155</b>	<b>227,805</b>	<b>37,487,264</b>	<b>73,590,115</b>	<b>139,916,246</b>
<b>GRAND TOTAL</b>	<b>3,622,306</b>	<b>5,387,792</b>	<b>87,476,339</b>	<b>7,534,137</b>	<b>1,385,155</b>	<b>302,805</b>	<b>49,452,314</b>	<b>117,127,703</b>	<b>272,288,551</b>

- |  |                                     |
|--|-------------------------------------|
| A PECO - PUBLIC EDUCATION CAPITAL OUTLAY                                       | E FUEL TAX                          |
| B CO&DS - CAPITAL OUTLAY & DEBT SERVICE  | F PROPERTY SALES                    |
| C TAX LEVY - NON-VOTED DISTRICT SCHOOL TAX                                     | G IMPACT FEES                       |
| D MISC - MISC LOCAL SOURCES WHICH INCLUDES FOOD & NUTRITION SERVICES TRANSFERS | H SURTAX - VOTER APPROVED SALES TAX |

# Capital Projects Fund (All Funds)

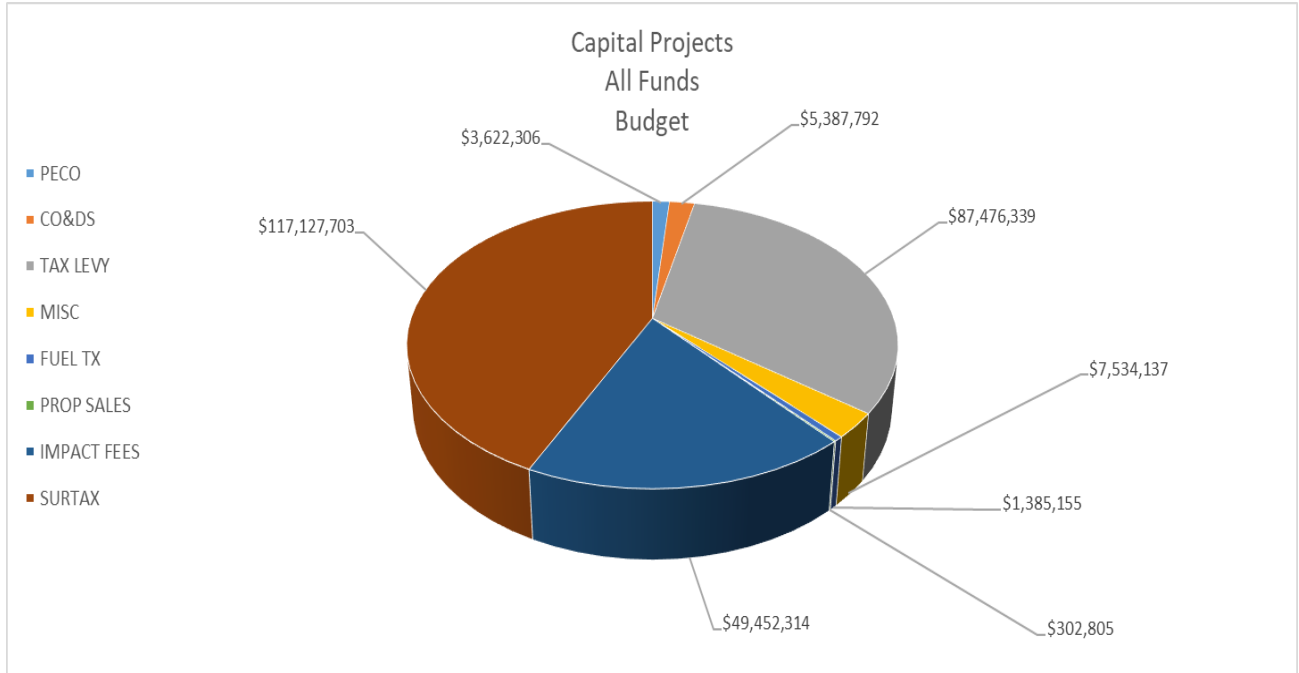
CAPITAL PROJECTS BUDGET  
EXPENDITURES BY PROJECT 2019-20  
ALL FUNDS

	A	B	C	D	E	E	G	H	I
	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	PROP SALES	IMPACT FEES	SURTAX	PROJ. TOTAL
<b>EXPENDITURES:</b>									
ADA PROJECTS	0	0	364,437	0	0	0	0	0	364,437
ASTRONAUT HIGH - WELDING TECHNOLOGY PROGRAM	0	0	0	500,000	0	0	0	0	500,000
BUS LIFT REPLACEMNT	0	0	297,840	0	0	0	0	0	297,840
CAFETERIA PROJECTS	0	0	0	3,215,705	0	0	0	0	3,215,705
CAPITAL RENEWAL - FACILITIES	0	4,203,997	9,090,657	7,995	0	0	0	0	13,302,649
CHILLER PLANT POWER FILTERS	0	0	300,000	0	0	0	0	0	300,000
CHS ADDITION/RENOVATE	0	0	641,692	0	0	0	1,266,579	0	1,908,271
CLEARLAKE ADV MANUFACTURING	0	0	0	1,499,063	0	0	0	0	1,499,063
CODE COMPLIANCE	0	0	29,613	0	0	0	0	0	29,613
CUSTODIAL EQUIPMENT	0	0	78,983	0	0	0	0	0	78,983
DCR TRUCKS - SURPLUS	0	0	170,000	0	0	0	0	0	170,000
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	1,904,506	0	0	0	0	0	1,904,506
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	638,364	0	0	677	0	0	639,041
ENDEAVOUR RENOVATIONS	0	0	250,000	0	0	0	0	0	250,000
ENERGY CONSERVATION - FACILITIES	0	0	201,250	2,338	0	0	0	0	203,588
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	1,050,000	0	0	0	0	0	1,050,000
FLEET MANANGEMENT INFORMATION SYSTEM	0	0	300,000	0	0	0	0	0	300,000
FUEL TANK SAFETY ENHANCEMENTS	0	0	590,000	0	0	0	0	0	590,000
FURNITURE & EQUIPMENT REPLACEMENT	0	0	511,970	0	0	0	0	0	511,970
GROUPS EQUIPMENT	0	0	265,082	0	0	0	0	0	265,082
LAUNCH INSTITUTE - SPACE COAST JR/SR	0	0	430,000	0	0	0	0	0	430,000
MAINT PAINTING & CORROSION CONTROL	317,446	0	0	0	0	0	0	0	317,446
MHS/SHS REPLACEMENT	0	0	492,262	0	0	0	0	0	492,262
NORTH AREA PROJECT - TBD	0	0	0	0	0	0	1,896,535	0	1,896,535
NEW CENTRAL AREA ELEM SCHOOL	0	0	0	0	0	0	22,683,452	0	22,683,452
NEW SOUTH AREA ELEM SCHOOL	0	0	0	0	0	0	7,656,381	0	7,656,381
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	20,993	0	0	0	0	0	20,993
PORTABLE RELOCATION	0	0	345,706	96,045	0	0	0	0	441,751
PREVENTITIVE MAINT	0	0	1,000,000	0	0	0	0	0	1,000,000
PROGRAM-RELATED FACILITY NEEDS	0	0	476,376	0	0	0	0	0	476,376
REPLACEMENT AT FAILURE	54,516	0	20,838	25,000	0	99,870	0	0	200,224
SAFETY TO LIFE	194,886	0	53,972	0	0	0	0	0	248,858
SALES SURTAX PROJECTS - SURTAX FUNDS	0	0	0	0	0	0	0	66,922,767	66,922,767
SALES SURTAX PROJECTS - OTHER FUND SUPPORTED	0	1,183,795	2,200,517	2,128,270	0	0	0	0	5,512,582
SCHOOL BUS REPLACEMENT	0	0	6,300,000	0	0	0	0	0	6,300,000
SCHOOL INITIATED PROJECTS - MATCH	0	0	427,806	324	0	0	0	0	428,130
SECURITY ENHANCEMENTS	0	0	1,583,366	0	0	0	0	0	1,583,366
SOUTH AREA ALC	0	0	45,000	0	0	0	0	0	45,000
SOUTH LAKE RE-OPENING	0	0	75,501	0	0	0	0	0	75,501
SOUTHWEST MS COURTYARD CANOPY	0	0	400,000	0	0	0	0	0	400,000
SPECIAL CAPITAL PROJECTS	0	0	59,553	0	0	14,750	0	0	74,303
SUNRISE STANDARD CLASSROOM	0	0	126,943	1,905	0	0	0	0	128,848
21ST CENTURY CLASSROOMS	0	0	400,000	0	0	0	0	0	400,000
<b>TOTAL EXPENDITURES</b>	<b>566,848</b>	<b>5,387,792</b>	<b>31,143,227</b>	<b>7,476,645</b>	<b>0</b>	<b>115,297</b>	<b>33,502,947</b>	<b>66,922,767</b>	<b>145,115,523</b>
TRANSFER TO DEBT SERVICE FUND	0	0	36,612,775	0	0	0	0	0	36,612,775
TRANSFER TO GENERAL FUND - CHARTER SCHOOLS C/O	3,055,458	0	0	0	0	0	0	0	3,055,458
TRANSFER TO GENERAL FUND - MAINTENANCE CHARGEBACK	0	0	8,300,000	0	0	0	0	0	8,300,000
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	0	4,945,016	0	0	0	0	0	4,945,016
<b>TOTAL EXPENDITURES AFTER TRANSFERS</b>	<b>3,622,306</b>	<b>5,387,792</b>	<b>81,001,018</b>	<b>7,476,645</b>	<b>0</b>	<b>115,297</b>	<b>33,502,947</b>	<b>66,922,767</b>	<b>198,028,772</b>
<b>RESTRICTED/RESERVED:</b>									
FUEL TAX	0	0	0	0	1,385,155	0	0	0	1,385,155
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	15,949,367	0	15,949,367
SURTAX COLLECTIONS	0	0	0	0	0	0	0	50,204,936	50,204,936
UNALLOCATED FUND BALANCE	0	0	6,475,321	57,492	0	187,508	0	0	6,720,321
<b>TOTAL RESERVED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>6,475,321</b>	<b>57,492</b>	<b>1,385,155</b>	<b>187,508</b>	<b>15,949,367</b>	<b>50,204,936</b>	<b>74,259,779</b>
<b>GRAND TOTAL</b>	<b>3,622,306</b>	<b>5,387,792</b>	<b>87,476,339</b>	<b>7,534,137</b>	<b>1,385,155</b>	<b>302,805</b>	<b>49,452,314</b>	<b>117,127,703</b>	<b>272,288,551</b>

A PECO - PUBLIC EDUCATION CAPITAL OUTLAY  
 B CO&DS - CAPITAL OUTLAY & DEBT SERVICE  
 C TAX LEVY - NON-VOTED DISTRICT SCHOOL TAX  
 D MISC - MISC LOCAL SOURCES WHICH INCLUDES FOOD & NUTRITION SERVICES TRANSFERS

E FUEL TAX  
 F PROPERTY SALES  
 G IMPACT FEES  
 H SURTAX - VOTER APPROVED SALES TAX

## Capital Projects Fund (All Funds)



## Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b><u>EDUCATIONAL TECHNOLOGY</u></b>			
ANDERSEN ELEMENTARY	\$50,792	\$34,320	(\$16,472)
APOLLO ELEMENTARY	59,283	20,047	(39,236)
ASTRONAUT HIGH	86,557	27,047	(59,510)
ATLANTIS ELEMENTARY	31,638	49,136	17,498
AUDUBON ELEMENTARY	50,806	34,063	(16,743)
BAYSIDE HIGH SCHOOL	176,683	1,162,570	985,887
CAMBRIDGE ELEMENTARY	58,167	30,804	(27,363)
CAPE VIEW ELEMENTARY	44,070	32,874	(11,196)
CENTRAL MIDDLE SCHOOL	848,358	77,681	(770,677)
CHALLENGER ELEMENTARY	49,488	32,237	(17,251)
CLEARLAKE MIDDLE SCHOOL	58,050	29,186	(28,864)
COCOA BEACH JR/SR HIGH	93,997	28,350	(65,647)
COCOA HIGH	295,857	94,267	(201,590)
COLUMBIA ELEMENTARY	49,165	28,337	(20,828)
COQUINA ELEMENTARY	56,791	21,889	(34,902)
DR. W. J CREEL ELEMENTARY	98,959	98,617	(342)
CROTON ELEMENTARY	69,528	42,502	(27,026)
DELAURA MIDDLE SCHOOL	55,211	36,251	(18,960)
DISCOVERY ELEMENTARY	61,827	28,127	(33,700)
EAU GALLIE HIGH	191,164	370,322	179,158
EDGEWOOD JR/SR SCHOOL	61,720	21,720	(40,000)
ENDEAVOUR ELEMENTARY	75,710	42,726	(32,984)
ENTERPRISE ELEMENTARY	57,203	30,912	(26,291)
FAIRGLEN ELEMENTARY	62,216	37,380	(24,836)
FREEDOM SEVEN ELEM	42,504	28,966	(13,538)
GEMINI ELEMENTARY	50,427	104,892	54,465
GOLFVIEW ELEM MAGNET SCHO	44,825	32,043	(12,782)
HARBOR CITY ELEMENTARY	112,586	122,504	9,918
HERITAGE HIGH SCHOOL	105,612	31,513	(74,099)
HOLLAND ELEMENTARY	78,909	84,827	5,918
HOOVER MIDDLE SCHOOL	50,802	35,165	(15,637)
IMPERIAL ESTATES ELEM	57,954	32,753	(25,201)
INDIALANTIC ELEMENTARY	108,942	170,057	61,115
INFORMATION SYSTEM SERVIC	0	0	0
JACKSON MIDDLE	56,388	38,962	(17,426)
JEFFERSON MIDDLE SCHOOL	48,219	32,701	(15,518)
JOHNSON MIDDLE SCHOOL	95,302	116,400	21,098
JUPITER ELEMENTARY	49,580	28,131	(21,449)
KENNEDY MIDDLE	50,007	31,702	(18,305)
LEWIS CARROLL ELEMENTARY	53,492	33,617	(19,875)
LOCKMAR ELEMENTARY	54,858	86,486	31,628
LONGLEAF ELEMENTARY	75,870	59,477	(16,393)
MADISON MIDDLE	50,976	22,743	(28,233)
MANATEE ELEMENTARY	52,109	33,846	(18,263)
MCAULIFFE ELEMENTARY	66,239	36,774	(29,465)
MCNAIR MAGNET MIDDLE SCHO	47,970	31,554	(16,416)
MEADOWLANE INTERMEDIATE	48,671	28,127	(20,544)
MEADOWLANE PRIMARY	90,901	65,666	(25,235)
MELBOURNE HIGH	247,974	204,922	(43,052)
MERRITT ISLAND HIGH	86,923	19,599	(67,324)
MILA ELEMENTARY	51,127	33,160	(17,967)
MIMS ELEMENTARY	55,296	15,452	(39,844)
OAK PARK ELEMENTARY	55,168	18,556	(36,612)
OCEAN BREEZE ELEMENTARY	46,490	35,520	(10,970)

### Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b><u>EDUCATIONAL TECHNOLOGY (CONT.)</u></b>			
PALM BAY ELEMENTARY	55,432	32,854	(22,578)
PALM BAY MAGNET HIGH	101,670	23,340	(78,330)
PINEWOOD ELEMENTARY	57,576	34,688	(22,888)
PORT MALABAR ELEMENTARY	53,090	128,397	75,307
QUEST ELEMENTARY SCHOOL	66,011	142,325	76,314
RIVERVIEW SCHOOL	13,120	0	(13,120)
RIVIERA ELEMENTARY	43,945	28,427	(15,518)
ROCKLEDGE HIGH	272,542	200,354	(72,188)
ROOSEVELT SCHOOL	49,464	35,007	(14,457)
ROY ALLEN ELEMENTARY	48,328	32,997	(15,331)
SABAL ELEMENTARY	50,369	32,943	(17,426)
SATELLITE HIGH	75,943	22,952	(52,991)
SATURN ELEMENTARY	61,331	28,641	(32,690)
SEA PARK ELEMENTARY	46,116	35,281	(10,835)
SHERWOOD ELEMENTARY	54,086	34,296	(19,790)
SOUTH LAKE ELEMENTARY	127,100	20,840	(106,260)
SOUTH PINE GROVE	9,430	6,298	(3,132)
SOUTH AREA HEAD START	3,057	0	(3,057)
SOUTHWEST MIDDLE SCHOOL	72,653	114,801	42,148
SPACE COAST JR/SR HIGH	91,406	28,820	(62,586)
STEVENSON ELEM SCH OF ART	90,652	131,315	40,663
STONE MAGNET MIDDLE SCHOO	60,101	34,224	(25,877)
SUNRISE ELEMENTARY	49,170	28,166	(21,004)
SUNTREE ELEMENTARY	56,935	34,622	(22,313)
SURFSIDE ELEMENTARY	65,235	95,973	30,738
TITUSVILLE HIGH	98,369	31,946	(66,423)
TROPICAL ELEMENTARY	51,878	32,082	(19,796)
TURNER ELEMENTARY	46,044	28,483	(17,561)
UNIVERSITY PARK ELEM	119,461	158,395	38,934
VIERA HIGH SCHOOL	66,489	16,781	(49,708)
W MELBOURNE ELEM FOR SCI	34,793	30,168	(4,625)
WEST SHORE JR/SR HIGH	66,723	19,794	(46,929)
WESTSIDE ELEMENTARY	50,838	28,167	(22,671)
WILLIAMS ELEM	119,276	435,414	316,139
<b>EDUCATIONAL TECHNOLOGY SUBTOTAL</b>	<b>\$7,107,992</b>	<b>\$6,116,271</b>	<b>(\$991,722)</b>

## Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b><u>DISTRICT SECURITY</u></b>			
ANDERSEN ELEMENTARY	\$34,231	\$17,913	(\$16,318)
APOLLO ELEMENTARY	28,717	13,366	(15,351)
ASTRONAUT HIGH	16,025	12,565	(3,460)
ATLANTIS ELEMENTARY	19,805	5,828	(13,977)
AUDUBON ELEMENTARY	26,626	6,071	(20,555)
BAYSIDE HIGH SCHOOL	12,877	5,629	(7,248)
CAMBRIDGE ELEMENTARY	6,845	2,241	(4,604)
CAPE VIEW ELEMENTARY	22,763	5,787	(16,976)
CENTRAL MIDDLE SCHOOL	12,614	6,626	(5,988)
CHALLENGER ELEMENTARY	10,465	2,619	(7,846)
CLEARLAKE MIDDLE SCHOOL	28,149	6,046	(22,103)
COCOA BEACH JR/SR HIGH	40,596	25,131	(15,465)
COCOA HIGH	45,798	11,858	(33,940)
COLUMBIA ELEMENTARY	18,357	3,481	(14,876)
CONSTRUCTION	460,776	0	(460,776)
COQUINA ELEMENTARY	5,731	3,501	(2,230)
CREEL ELEMENTARY	16,693	9,481	(7,212)
CROTON ELEMENTARY	13,665	14,876	1,211
DELAURA MIDDLE SCHOOL	24,013	8,854	(15,159)
DISCOVERY ELEMENTARY	2,026	0	(2,026)
EAU GALLIE HIGH	43,573	3,291	(40,282)
EDGEWOOD JR/SR SCHOOL	28,325	6,079	(22,246)
ENDEAVOUR ELEMENTARY	27,268	18,760	(8,508)
ENTERPRISE ELEMENTARY	10,443	4,352	(6,091)
FAIRGLEN ELEMENTARY	6,233	5,392	(841)
FREEDOM SEVEN ELEM	17,424	6,322	(11,102)
GARDENDALE MAGNET	7,809	5,392	(2,417)
GEMINI ELEMENTARY	32,316	19,228	(13,088)
GOLFVIEW ELEM MAGNET SCHO	14,970	5,802	(9,168)
HARBOR CITY ELEMENTARY	22,250	16,827	(5,423)
HERITAGE HIGH SCHOOL	12,555	9,863	(2,692)
HOLLAND ELEMENTARY	23,659	4,099	(19,560)
HOOVER MIDDLE SCHOOL	97,323	42,714	(54,609)
IMPERIAL ESTATES ELEM	5,497	1,193	(4,304)
INDIALANTIC ELEMENTARY	42,982	21,644	(21,338)
JACKSON MIDDLE	148,734	10,751	(137,983)
JEFFERSON MIDDLE SCHOOL	26,006	3,487	(22,519)
JOHNSON MIDDLE SCHOOL	8,907	1,729	(7,178)
JUPITER ELEMENTARY	22,192	5,966	(16,226)
KENNEDY MIDDLE	7,946	7,105	(841)
LEWIS CARROLL ELEMENTARY	33,461	21,502	(11,959)
LOCKMAR ELEMENTARY	25,841	16,893	(8,948)
LONGLEAF ELEMENTARY	13,090	5,098	(7,992)
MADISON MIDDLE	11,014	4,046	(6,968)
MANATEE ELEMENTARY	7,085	7,091	6
MCAULIFFE ELEMENTARY	42,343	7,384	(34,959)
MCNAIR MAGNET MIDDLE SCHO	23,330	14,706	(8,624)
MEADOWLANE INTERMEDIATE	10,996	6,372	(4,624)
MEADOWLANE PRIMARY	20,704	8,035	(12,669)
MELBOURNE HIGH	37,638	9,225	(28,413)
MERRITT ISLAND HIGH	22,229	3,972	(18,257)
MILA ELEMENTARY	31,220	27,992	(3,228)
MIMS ELEMENTARY	12,525	3,254	(9,271)
OAK PARK ELEMENTARY	100,117	13,593	(86,524)
OCEAN BREEZE ELEMENTARY	26,922	19,639	(7,283)



## Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b>DISTRICT SECURITY (CONT.)</b>			
PALM BAY ELEMENTARY	15,613	3,235	(12,378)
PALM BAY MAGNET HIGH	23,555	6,383	(17,172)
PINEWOOD ELEMENTARY	30,639	15,328	(15,311)
PORT MALABAR ELEMENTARY	23,561	12,773	(10,788)
QUEST ELEMENTARY SCHOOL	4,601	6,849	2,248
RIVERVIEW SCHOOL	6,165	5,392	(773)
RIVIERA ELEMENTARY	15,389	12,629	(2,760)
ROCKLEDGE HIGH	3,910	1,469	(2,441)
ROOSEVELT SCHOOL	5,500	3,474	(2,026)
ROY ALLEN ELEMENTARY	14,758	10,094	(4,664)
SABAL ELEMENTARY	15,066	29,453	14,387
SATELLITE HIGH	69,876	47,465	(22,411)
SATURN ELEMENTARY	4,454	7,324	2,870
SEA PARK ELEMENTARY	94,965	10,490	(84,475)
SHERWOOD ELEMENTARY	140	0	(140)
SOUTH ALC	68	0	(68)
SOUTH LAKE ELEMENTARY	(2,825)	0	2,825
SOUTHWEST MIDDLE SCHOOL	9,822	4,554	(5,268)
SPACE COAST JR/SR HIGH	32,870	10,937	(21,933)
STEVENSON ELEM SCH OF ART	4,357	1,844	(2,513)
STONE MAGNET MIDDLE SCHOO	23,422	10,017	(13,405)
SUNRISE ELEMENTARY	8,394	2,694	(5,700)
SUNTREE ELEMENTARY	12,180	4,222	(7,958)
SURFSIDE ELEMENTARY	19,063	7,817	(11,246)
TITUSVILLE HIGH	34,895	26,762	(8,133)
TROPICAL ELEMENTARY	50,104	11,843	(38,261)
TURNER ELEMENTARY	16,929	8,313	(8,616)
UNIVERSITY PARK ELEM	17,419	11,188	(6,231)
VIERA HIGH SCHOOL	29,065	6,292	(22,773)
W MELBOURNE ELEM FOR SCI	6,251	5,705	(546)
WEST SHORE JR/SR HIGH	23,350	3,422	(19,928)
WESTSIDE ELEMENTARY	10,835	10,571	(264)
WILLIAMS ELEM	4,887	2,174	(2,713)
CLUSTER A - UNALLOCATED AT PRESENT	0	5,645,131	5,645,131
<b>DISTRICT SECURITY SUBTOTAL</b>	<b>\$2,500,977</b>	<b>\$6,476,515</b>	<b>\$3,975,538</b>

## Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b><u>FACILITY RENEWAL</u></b>			
ANDERSEN ELEMENTARY	\$71,831	\$823,660	\$751,829
APOLLO ELEMENTARY	116,744	117,274	530
ASTRONAUT HIGH	0	1,236,693	1,236,693
ATLANTIS ELEMENTARY	971,057	573,707	(397,350)
AUDUBON ELEMENTARY	0	80,419	80,419
BAYSIDE HIGH SCHOOL	88,978	81,601	(7,377)
CAMBRIDGE ELEM	0	363,421	363,421
CAPE VIEW ELEMENTARY	9,953	9,298	(655)
CENTRAL AREA TRANSPORTATION	0	1,080,066	1,080,066
CENTRAL MIDDLE SCHOOL	504,172	33,799	(470,373)
CHALLENGER ELEMENTARY	0	351,848	351,848
CLEARLAKE MIDDLE SCHOOL	1,207,440	991,606	(215,834)
COCOA BEACH JR/SR HIGH	3,609	1,468,878	1,465,269
COCOA HIGH	2,827,234	1,053,422	(1,773,812)
COLUMBIA ELEMENTARY	99,646	90,005	(9,641)
COQUINA ELEMENTARY	689,243	109,055	(580,188)
CREEL ELEMENTARY	984,349	369,879	(614,470)
CROTON ELEMENTARY	513,406	158,615	(354,791)
DELAURA MIDDLE SCHOOL	15,900	313,540	297,640
DISCOVERY ELEMENTARY	0	624,918	624,918
EAU GALLIE HIGH	1,330,088	967,144	(362,944)
EDGEWOOD JR/SR SCHOOL	0	342,557	342,557
EDUCATIONAL SERV FACILITY	10,815	1,238,819	1,228,004
ENDEAVOUR ELEMENTARY	251,147	196,495	(54,652)
ENTERPRISE ELEMENTARY	0	481,201	481,201
ENVIRONMENTAL, HEALTH & SAFETY	173,997	0	(173,997)
FAIRGLEN ELEMENTARY	(9,248)	0	9,248
GARDENDALE MAGNET	0	847,440	847,440
GEMINI ELEMENTARY	515,148	340,983	(174,165)
GOLFVIEW ELEM MAGNET SCHOOL	411,810	96,603	(315,207)
HARBOR CITY ELEMENTARY	770,858	425,761	(345,097)
HERITAGE HIGH	0	426,383	426,383
HOLLAND ELEMENTARY	3,281,372	2,137,903	(1,143,469)
HOOVER MIDDLE SCHOOL	121,427	212,862	91,435
IMPERIAL ESTATES ELEMENTARY	0	864,585	864,585
INDIALANTIC ELEMENTARY	935,967	682,783	(253,184)
JACKSON MIDDLE	314,895	162,645	(152,250)
JEFFERSON MIDDLE SCHOOL	20,031	133,233	113,202
JOHNSON MIDDLE SCHOOL	3,313,784	1,614,835	(1,698,949)
JUPITER ELEMENTARY	1,303	711,913	710,610
KENNEDY MIDDLE	(105,955)	58,244	164,199
LEWIS CARROLL ELEMENTARY	231,695	433,725	202,030
LOCKMAR ELEMENTARY	1,653,622	1,076,519	(577,103)
LONGLEAF ELEMENTARY	17,794	960,094	942,300
MADISON MIDDLE	1,128,187	610,716	(517,471)
MANATEE BUS COMPOUND	0	187,658	187,658
MANATEE ELEMENTARY	0	834,432	834,432
MCAULIFFE ELEMENTARY	8,486	803,694	795,208
MCLARTY STADIUM	0	152,950	152,950
MCNAIR MAGNET MIDDLE SCHOOL	100,000	416,378	316,378
MEADOWLANE INTERMEDIATE	23,500	1,740,303	1,716,803
MEADOWLANE PRIMARY	38,519	1,854,896	1,816,377
MELBOURNE BUS COMPOUND	0	17,994	17,994
MELBOURNE HIGH	173,538	219,109	45,571
MERRITT ISLAND HIGH	1,840	1,255,359	1,253,519
MILA ELEMENTARY	781,115	275,736	(505,379)
MIMS ELEMENTARY	0	381,109	381,109
NORTH AREA TRANSPORTATION	0	456,837	456,837
OAK PARK ELEMENTARY	36,727	0	(36,727)
OCEAN BREEZE ELEMENTARY	0	646,348	646,348

## Capital Projects Fund (By Project/Cost Center)-Sales Surtax

PROJECT/LOCATION	2018-19 AMENDED	2019-20 TENTATIVE	2018-19 AMENDED VS. 2019-20
<b>ALLOCATED</b>			
<b><u>FACILITY RENEWAL (CONT.)</u></b>			
PALM BAY ELEMENTARY	0	267,168	267,168
PALM BAY MAGNET HIGH	4,642	1,086,673	1,082,031
PINEWOOD ELEMENTARY	65,808	104,723	38,915
PORT MALABAR ELEMENTARY	1,259,773	641,245	(618,528)
QUEST ELEMENTARY SCHOOL	715,101	384,247	(330,854)
RIVERVIEW SCHOOL	0	800,442	800,442
RIVIERA ELEMENTARY	0	339,563	339,563
ROCKLEDGE HIGH	2,166,189	616,401	(1,549,788)
ROOSEVELT SCHOOL	0	263,684	263,684
ROY ALLEN ELEMENTARY	149,130	113,593	(35,537)
SA ALT LEARNING/SOUTH PINE GROVE	0	250,386	250,386
SABAL ELEMENTARY	87,550	53,931	(33,619)
SATELLITE BUS COMPOUND	0	460,156	460,156
SATELLITE HIGH	94,602	1,120,923	1,026,321
SATURN ELEMENTARY	30,520	241,830	211,310
SEA PARK ELEMENTARY	4,008	55,597	51,589
SHERWOOD ELEMENTARY	0	755,544	755,544
SOUTH AREA HEAD START	0	9,600	9,600
SOUTH LAKE ELEMENTARY	481,156	33,473	(447,683)
SOUTHWEST MIDDLE SCHOOL	20,899	38,028	17,129
SPACE COAST JR/SR HIGH	0	1,349,063	1,349,063
STEVENSON ELEM	825,081	662,642	(162,439)
STONE MAGNET MIDDLE SCHOOL	231,562	127,817	(103,745)
SUNRISE ELEMENTARY	0	620,115	620,115
SUNTREE ELEMENTARY	0	1,912,692	1,912,692
SURFSIDE ELEMENTARY	913,394	730,395	(182,999)
TITUSVILLE HIGH	157,090	1,140,937	983,847
TROPICAL ELEMENTARY	53,500	557	(52,943)
TURNER ELEMENTARY	66,943	102,681	35,738
UNIVERSITY PARK ELEM	1,202,736	566,101	(636,635)
VIERA HIGH SCHOOL	0	3,635,137	3,635,137
W MELBOURNE ELEM FOR SCI	(55,664)	535,397	591,061
WEST SHORE JR/SR HIGH	3,609,680	665,857	(2,943,823)
WESTSIDE BUS COMPOUND	0	144,400	144,400
WESTSIDE ELEMENTARY	29,619	104,009	74,390
WILLIAMS ELEM	674,504	197,022	(477,482)
<b>FACILITY RENEWAL SUBTOTAL</b>	<b>\$36,423,848</b>	<b>\$54,329,981</b>	<b>\$17,906,132</b>
<b>ALLOCATED TOTAL</b>	<b>\$46,032,817</b>	<b>\$66,922,767</b>	<b>\$20,889,949</b>
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>\$53,707,409</b>	<b>\$50,204,936</b>	<b>(\$3,502,473)</b>
<b>GRAND TOTAL</b>	<b>\$99,740,226</b>	<b>\$117,127,703</b>	<b>\$17,387,476</b>

# Capital Projects Fund 10-Year Plan

Description	Plan 2018-19	Plan 2019-20	Plan 2020-21	Plan 2021-22	Plan 2022-23	Plan 2023-24	Plan 2024-25	Plan 2025-26	Plan 2026-27	Plan 2027-28
<b>Sales Surtax</b>										
Beginning Fund Balance	\$50.880	\$73.590	\$50.205	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	48.860	43.538	23.729	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Planned Expenditures - Attachment F Projects	26.150	66.923	73.934	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Ending Fund Balance - Ongoing Projects	\$73.590	\$50.205	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
<b>Impact Fees</b>										
Beginning Fund Balance	\$33.076	\$37.487	\$15.949	\$26.455	\$28.757	\$17.476	\$24.976	\$32.476	\$39.976	\$47.476
Revenue	14.253	11.965	11.581	11.581	11.581	7.500	7.500	7.500	7.500	7.500
Transfer to Debt Service	5.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Planned Expenditures	4.642	33.503	1.075	9.279	22.862	0.000	0.000	0.000	0.000	0.000
Ending Fund Balance - New Schools	\$37.487	\$15.949	\$26.455	\$28.757	\$17.476	\$24.976	\$32.476	\$39.976	\$47.476	\$54.976
<b>Capital Outlay &amp; Debt Service (CO&amp;DS) *</b>										
Beginning Fund Balance	\$2.149	\$3.454	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	2.273	1.933	1.932	1.932	1.932	1.920	1.920	1.920	1.920	1.920
Planned Expenditures	0.968	5.387	1.932	1.932	1.932	1.920	1.920	1.920	1.920	1.920
Ending Fund Balance	\$3.454	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
* Acquire, build, construct, alter, remodel, improve, enlarge, furnish, equip, maintain, renovate, or repair school district capital outlay projects.										
<b>Public Education Capital Outlay (PECO) *</b>										
Beginning Fund Balance	\$0.619	\$0.567	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	4.750	3.055	1.695	1.695	1.695	2.617	2.617	2.617	2.617	2.617
Planned Expenditures	4.802	3.622	1.695	1.695	1.695	2.617	2.617	2.617	2.617	2.617
Ending Fund Balance	\$0.567	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
* Maintenance, repair, renovation & remodeling and pass-thru for charter schools										
<b>Local Capital Improvement &amp; Other</b>										
Beginning Fund Balance	\$22.355	\$23.583	\$5.486	\$3.632	\$3.450	\$4.624	\$9.160	\$14.712	\$18.435	\$19.994
<b>Revenue</b>										
Local Capital Improvement Millage (1.5 mills)	61.482	65.995	68.402	71.480	74.696	78.058	81.570	85.241	89.077	93.085
Other Local	1.254	0.311	0.590	0.590	0.590	0.590	0.590	0.590	0.590	0.590
Other State	0.720	4.075	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
Transfer from Food Service	2.269	1.500	0.750	0.750	0.000	0.000	0.000	0.000	0.000	0.000
Total Revenues	65.725	71.881	69.892	72.970	75.436	78.798	82.310	85.981	89.817	93.825
<b>Planned Expenditures</b>										
Transfer to Debt Service	31.550	36.613	35.346	37.702	38.062	38.062	38.058	38.058	38.058	38.058
<b>Facilities &amp; Maintenance</b>										
ADA	0.380	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Capital Renewal	7.977	5.700	8.000	8.000	8.000	8.000	10.000	15.000	20.000	20.000
Maintenance Salaries	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100	3.100
Maintenance Supplies	6.600	5.200	5.200	5.200	5.200	5.200	5.200	5.200	5.200	5.200
Portable Relocation	0.315	0.000	1.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Preventive Maintenance	0.021	1.000	1.000	1.000	2.000	2.000	2.500	3.000	4.000	4.000
Additional needs	0.000	0.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Cocoa Beach HS Stadium ADA Seating	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cocoa High Expansion	0.301	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Custodial Equipment	0.080	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LED Lighting Program	0.044	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Melbourne Bus Expansion/Satellite Bus Replacement	0.008	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Mowing & Grounds Equipment	0.175	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Satellite HS Stadium ADA Seating	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
AED Replacement	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Charter Schools LCIR	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SIP Matching	0.288	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 Cubic Yard Diesel Dump Truck	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Levy for Capital Projects	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Food Service Projects	2.184	1.500	0.750	0.750	0.000	0.000	0.000	0.000	0.000	0.000
Total Facilities & Maintenance	21.473	17.150	22.350	21.400	21.650	21.650	24.150	29.650	35.650	35.650
<b>Transportation</b>										
Bus replacement	0.458	3.000	4.500	4.500	5.000	5.000	5.000	5.000	4.000	4.000
Bus lift replacement	0.000	0.298	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fuel Tank Safety Enhancements	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fuel Tank replacement	0.000	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Transportation	0.458	3.798	4.500	4.500	5.000	5.000	5.000	5.000	4.000	4.000

## Capital Projects Fund 10-Year Plan

Description	Plan 2018-19	Plan 2019-20	Plan 2020-21	Plan 2021-22	Plan 2022-23	Plan 2023-24	Plan 2024-25	Plan 2025-26	Plan 2026-27	Plan 2027-28
<b>Educational Technology</b>										
21st Century Instructional Equipment Sustainment	0.392	0.400	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850
ET Classroom Infrastructure	0.000	0.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Infrastructure	0.160	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Technology Equipment Refreshment	0.628	1.250	1.500	1.500	1.500	1.500	1.500	1.500	2.500	2.500
<b>Total Educational Technology</b>	<b>1.180</b>	<b>2.250</b>	<b>2.350</b>	<b>2.350</b>	<b>2.350</b>	<b>2.350</b>	<b>2.350</b>	<b>2.350</b>	<b>3.350</b>	<b>3.350</b>
<b>Financial Services</b>										
Property Insurance	4.945	4.945	4.700	4.700	4.700	4.700	4.700	4.700	4.700	4.700
Transfer to General Fund	1.211	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Financial Services</b>	<b>6.156</b>	<b>4.945</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>	<b>4.700</b>
<b>Budget Priorities/Special Projects</b>										
Regional Busing	0.000	0.000	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
Astronaut High - Welding Technology Program	0.000	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Board Room Technology Upgrade	0.006	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Chiller Plant Power Filters	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Clearlake Education Center/Advanced Manufacturing	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DCR Trucks (2)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Endeavour Renovations to support	0.000	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Furniture, Fixtures & Equipment	0.692	0.352	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LAUNCH Institute - Space Coast Jr/Sr	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Revitalization of South Lake Elementary	1.730	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Alternatives to Suspension Program	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fleet Management Information System	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ESF Security Project	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Security Enhancements	0.017	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Southwest Middle School Courtyard Canopy	0.000	0.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Budget Priorities/Special Projects</b>	<b>2.445</b>	<b>2.302</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>	<b>2.500</b>
Prior Year Capital Projects in process	0.000	21.535	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total Planned Expenditures</b>	<b>63.262</b>	<b>88.593</b>	<b>71.746</b>	<b>73.152</b>	<b>74.262</b>	<b>74.262</b>	<b>76.758</b>	<b>82.258</b>	<b>88.258</b>	<b>88.258</b>
Less: Restricted Funds	1.235	1.385	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Ending Fund Balance</b>	<b>\$23.583</b>	<b>\$5.486</b>	<b>\$3.632</b>	<b>\$3.450</b>	<b>\$4.624</b>	<b>\$9.160</b>	<b>\$14.712</b>	<b>\$18.435</b>	<b>\$19.994</b>	<b>\$25.561</b>
<b>Total All Capital Funds</b>										
<b>Beginning Fund Balance</b>	<b>\$109.079</b>	<b>\$138.681</b>	<b>\$71.640</b>	<b>\$30.087</b>	<b>\$32.207</b>	<b>\$22.100</b>	<b>\$34.136</b>	<b>\$47.188</b>	<b>\$58.411</b>	<b>\$67.470</b>
<b>Revenue</b>	<b>135.861</b>	<b>132.372</b>	<b>108.829</b>	<b>88.178</b>	<b>90.644</b>	<b>90.835</b>	<b>94.347</b>	<b>98.018</b>	<b>101.854</b>	<b>105.862</b>
<b>Planned Expenditures</b>	<b>105.024</b>	<b>198.028</b>	<b>150.382</b>	<b>86.058</b>	<b>100.751</b>	<b>78.799</b>	<b>81.295</b>	<b>86.795</b>	<b>92.795</b>	<b>92.795</b>
<b>Ending Fund Balance</b>	<b>\$139.916</b>	<b>\$73.025</b>	<b>\$30.087</b>	<b>\$32.207</b>	<b>\$22.100</b>	<b>\$34.136</b>	<b>\$47.188</b>	<b>\$58.411</b>	<b>\$67.470</b>	<b>\$80.537</b>



## Governmental Funds 5-Year Summary--Special Revenue Fund

Special Revenue Funds are used to account for the financial resources of the School Food and Nutrition Services Program and most federal grant programs. Although there are some state and local Special Revenue resources, the largest source of revenue for the Special Revenue Fund is Federal, representing approximately 88.5 percent of the budget in 2018-19, and is projected to increase to 89.71% in 2019-20. The Special Revenue section is presented in the following order: Special Revenue-Food Services and Special Revenue-Other.

Special Revenue – School Food and Nutrition Services Fund, which represent 42.7% of the fund with a \$46.3 million overall budget in 2019-20, is funded by state and federal reimbursement for meals served to students and from direct payments received from students and parents. During the 2018-19 year, more than 3.8 million breakfasts and 6.1 million lunches were served to our students. Brevard Public Schools (BPS) Food and Nutrition Services (FNS) has participated in the Provision 2 Breakfast Program since 2001-02 which enables us to provide a no cost breakfast to all students.

Special Revenue – Other Fund represents 57.3% of the fund with a \$62.0 million budget in 2019-20 and is funded from federal grant programs and must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods.

Examples of some current projects are:

### Title I

Title I, Part A of the Elementary and Secondary Education Act, provides financial assistance to local educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

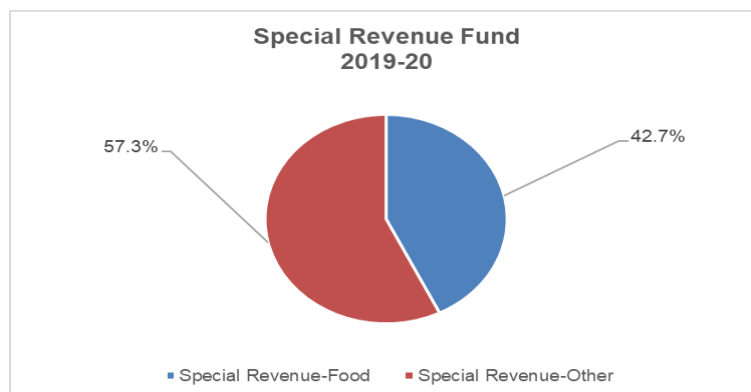
### IDEA (Individuals with Disabilities Education Act)

The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

The IDEA governs how states and public agencies provide early intervention, special education, and related services to more than 6.5 million eligible infants, toddlers, children, and youth with disabilities.

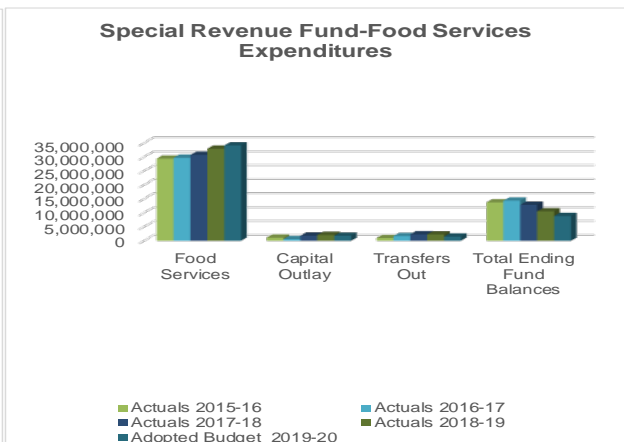
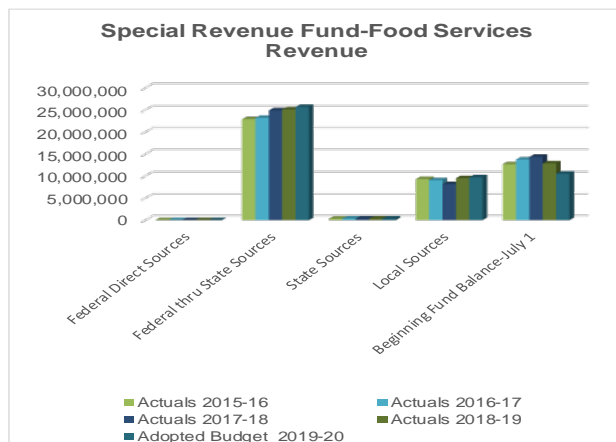
Children and youth ages 3-21 receive special education and related services under IDEA Part B.

The Special Revenue Fund Budget is first presented by function followed by object. Actuals from 2015-16 through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR).



## Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund

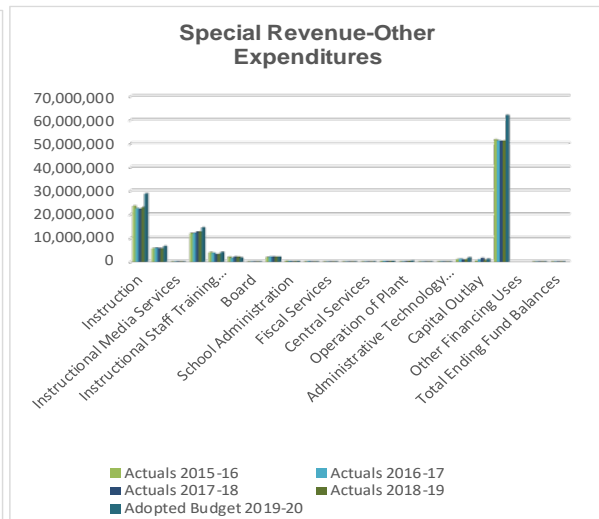
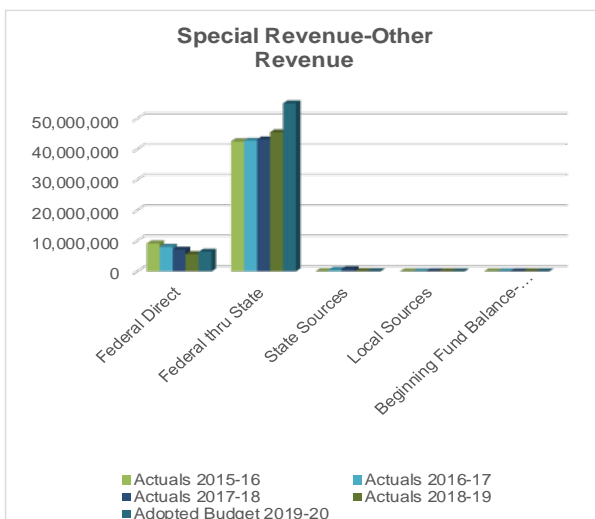
	Special Revenue Fund-Food Services				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct Sources	\$0	\$0	\$0	\$0	\$0
Federal thru State Sources	22,908,000	23,197,866	24,915,016	25,132,432	25,693,947
State Sources	337,000	343,807	346,934	340,223	343,626
Local Sources	9,318,000	9,070,645	8,157,474	9,523,094	9,713,178
<b>Total Revenues</b>	<b>32,563,000</b>	<b>32,612,318</b>	<b>33,419,424</b>	<b>34,995,749</b>	<b>35,750,751</b>
Beginning Fund Balance-July 1	12,694,000	13,761,356	14,357,056	12,864,021	10,538,283
<b>Total Revenues, Other Financing Sources and Fund Balances</b>	<b>45,257,000</b>	<b>46,373,674</b>	<b>47,776,480</b>	<b>47,859,770</b>	<b>46,289,034</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Services	29,395,000	29,726,042	30,773,969	32,973,378	34,129,261
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Capital Outlay	1,120,000	570,156	1,827,157	2,078,672	1,802,567
<b>Total Expenditures</b>	<b>30,515,000</b>	<b>30,296,198</b>	<b>32,601,126</b>	<b>35,052,050</b>	<b>35,931,828</b>
<b>Other Financing Uses</b>					
Transfers Out	981,000	1,720,420	2,311,333	2,269,437	1,500,000
<b>Total Other Financing Uses</b>	<b>981,000</b>	<b>1,720,420</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	1,686,000	1,809,932	1,493,086	1,569,544	1,468,035
Restricted-June 30	12,075,000	12,547,124	11,370,935	8,968,739	7,389,171
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balances</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>	<b>8,857,206</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$45,257,000</b>	<b>\$46,373,674</b>	<b>\$47,776,480</b>	<b>\$47,859,770</b>	<b>\$46,289,034</b>





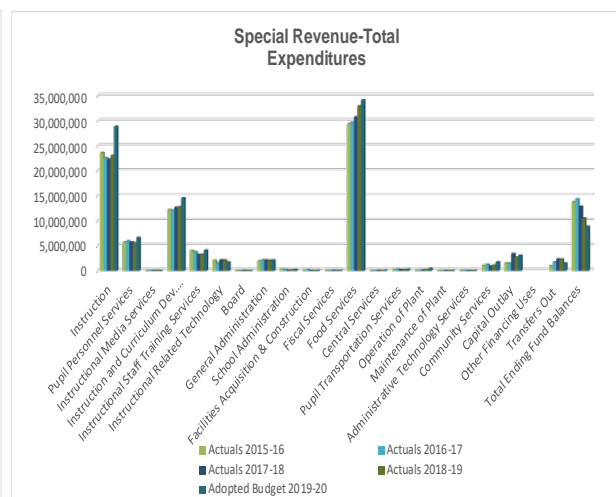
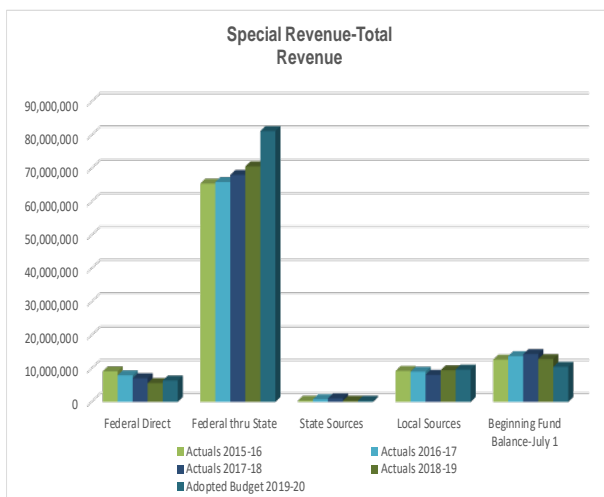
## Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund

	Special Revenue Fund-Other				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct	\$9,160,000	\$8,002,819	\$7,101,065	\$5,639,005	\$6,433,654
Federal thru State	42,572,000	42,767,663	43,178,610	45,529,971	55,565,818
State Sources	44,000	464,184	745,386	43,620	50,184
Local Sources	1,000	11,910	2,445	493	0
<b>Total Revenues</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
Beginning Fund Balance-July 1	0	0	0	0	0
<b>Total Revenues, Other Financing Sources and Fund Balances</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
<b>Expenditures</b>					
Instruction	23,602,000	22,568,388	22,297,377	23,048,024	28,875,933
Pupil Personnel Services	5,703,000	5,920,852	5,701,557	5,594,754	6,615,973
Instructional Media Services	28,000	53,958	10,471	26,757	22,657
Instruction and Curriculum Dev. Services	12,149,000	12,093,522	12,677,654	12,758,009	14,560,313
Instructional Staff Training Services	4,008,000	3,777,450	3,190,110	3,259,077	4,072,235
Instructional Related Technology	2,065,000	1,560,344	2,107,329	2,073,479	1,673,665
Board	2,000	676	0	4,205	25,000
General Administration	1,938,000	2,125,232	2,093,168	2,057,481	2,084,386
School Administration	323,000	253,507	62,379	175,918	236,511
Facilities Acquisition & Construction	83,000	220,308	1,072	0	32,985
Fiscal Services	38,000	38,137	38,708	39,334	40,144
Food Services	23,000	38,851	34,560	8,979	34,761
Central Services	30,000	22,807	36,272	1,496	71,369
Pupil Transportation Services	221,000	315,257	197,423	216,278	298,249
Operation of Plant	54,000	94,722	123,109	260,056	435,155
Maintenance of Plant	12,000	1,829	3,513	1,375	1,000
Administrative Technology Services	64,000	44,235	1,840	0	0
Community Services	1,042,000	1,197,066	887,601	1,068,545	1,743,157
Capital Outlay	392,000	919,435	1,563,363	619,322	1,226,163
<b>Total Expenditures</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
<b>Other Financing Uses</b>					
Transfers Out	0	0	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	0	0	0	0	0
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$51,777,000</b>	<b>\$51,246,576</b>	<b>\$51,027,506</b>	<b>\$51,213,089</b>	<b>\$62,049,656</b>



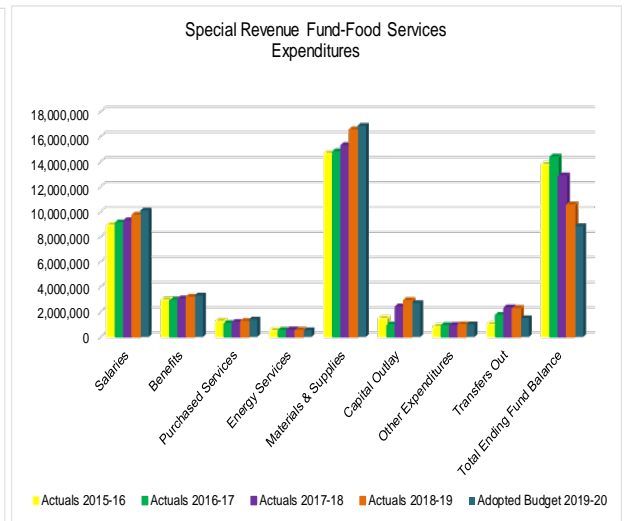
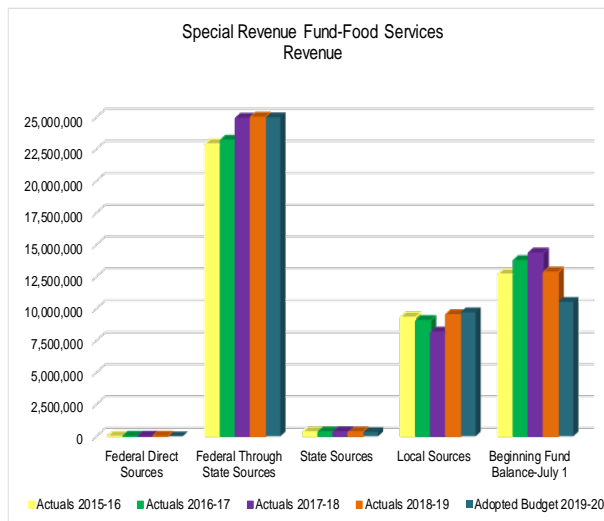
## Governmental Funds 5-Year Summary--(By Function)--Special Revenue Fund--Total

	Special Revenue Fund-Total				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct	\$9,160,000	\$8,002,819	\$7,101,065	\$5,639,005	\$6,433,654
Federal thru State	65,480,000	65,965,529	68,093,626	70,662,403	81,259,765
State Sources	381,000	807,991	1,092,320	383,843	393,810
Local Sources	9,319,000	9,082,555	8,159,919	9,523,587	9,713,178
<b>Total Revenues</b>	<b>84,340,000</b>	<b>83,858,894</b>	<b>84,446,930</b>	<b>86,208,838</b>	<b>97,800,407</b>
Beginning Fund Balance-July 1	12,694,000	13,761,356	14,357,056	12,864,021	10,538,283
<b>Total Revenues, Other Financing Sources and Fund Balances</b>	<b>97,034,000</b>	<b>97,620,250</b>	<b>98,803,986</b>	<b>99,072,859</b>	<b>108,338,690</b>
<b>Expenditures</b>					
Instruction	23,602,000	22,568,388	22,297,377	23,048,024	28,875,933
Pupil Personnel Services	5,703,000	5,920,852	5,701,557	5,594,754	6,615,973
Instructional Media Services	28,000	53,958	10,471	26,757	22,657
Instruction and Curriculum Dev. Services	12,149,000	12,093,522	12,677,654	12,758,009	14,560,313
Instructional Staff Training Services	4,008,000	3,777,450	3,190,110	3,259,077	4,072,235
Instructional Related Technology	2,065,000	1,560,344	2,107,329	2,073,479	1,673,665
Board	2,000	676	0	4,205	25,000
General Administration	1,938,000	2,125,232	2,093,168	2,057,481	2,084,386
School Administration	323,000	253,507	62,379	175,918	236,511
Facilities Acquisition & Construction	83,000	220,308	1,072	0	32,985
Fiscal Services	38,000	38,137	38,708	39,334	40,144
Food Services	29,418,000	29,764,893	30,808,529	32,982,357	34,164,022
Central Services	30,000	22,807	36,272	1,496	71,369
Pupil Transportation Services	221,000	315,257	197,423	216,278	298,249
Operation of Plant	54,000	94,722	123,109	260,056	435,155
Maintenance of Plant	12,000	1,829	3,513	1,375	1,000
Administrative Technology Services	64,000	44,235	1,840	0	0
Community Services	1,042,000	1,197,066	887,601	1,068,545	1,743,157
Capital Outlay	1,512,000	1,489,591	3,390,520	2,697,994	3,028,730
<b>Total Expenditures</b>	<b>82,292,000</b>	<b>81,542,774</b>	<b>83,628,632</b>	<b>86,265,139</b>	<b>97,981,484</b>
<b>Other Financing Uses</b>					
Transfers Out	981,000	1,720,420	2,311,333	2,269,437	1,500,000
<b>Total Other Financing Uses</b>	<b>981,000</b>	<b>1,720,420</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	1,686,000	1,809,932	1,493,086	1,569,544	1,468,035
Restricted-June 30	12,075,000	12,547,124	11,370,935	8,968,739	7,389,171
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balances</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>	<b>8,857,206</b>
<b>Total Expenditures, Other Financing Uses and Fund Balances</b>	<b>\$97,034,000</b>	<b>\$97,620,250</b>	<b>\$98,803,986</b>	<b>\$99,072,859</b>	<b>\$108,338,690</b>



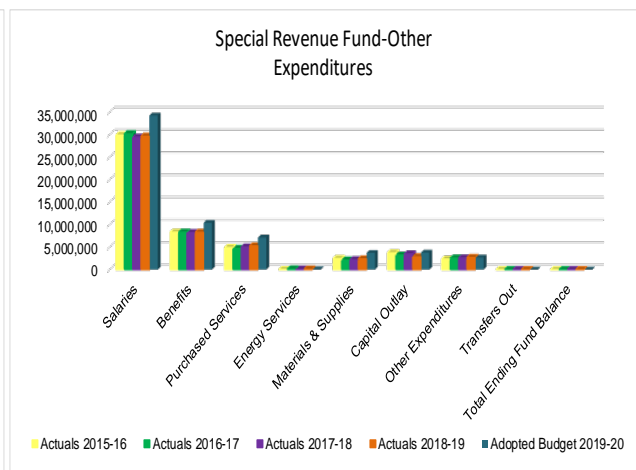
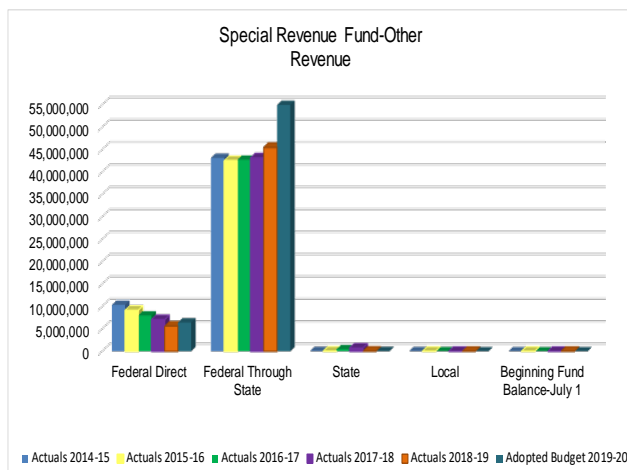
## Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund

	Special Revenue Fund-Food Services				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct Sources	\$0	\$0	\$0	\$0	\$0
Federal Through State Sources	22,908,000	23,197,866	24,915,016	25,132,432	25,693,947
State Sources	337,000	343,807	346,934	340,223	343,626
Local Sources	9,318,000	9,070,645	8,157,474	9,523,094	9,713,178
<b>Total Revenues</b>	<b>32,563,000</b>	<b>32,612,318</b>	<b>33,419,424</b>	<b>34,995,749</b>	<b>35,750,751</b>
<b>Other Financing Sources</b>					
Beginning Fund Balance-July 1	12,694,000	13,761,356	14,357,056	12,864,021	10,538,283
<b>Total Other Financing Sources</b>	<b>12,694,000</b>	<b>13,761,356</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>45,257,000</b>	<b>46,373,674</b>	<b>47,776,480</b>	<b>47,859,770</b>	<b>46,289,034</b>
<b>Expenditures</b>					
Salaries	8,916,000	9,104,482	9,272,692	9,719,672	10,103,304
Benefits	2,951,000	2,948,318	3,033,006	3,168,702	3,312,352
Purchased Services	1,238,000	1,068,310	1,157,148	1,223,767	1,386,516
Energy Services	494,000	521,210	554,397	531,224	539,000
Materials & Supplies	14,638,000	14,784,036	15,280,344	16,538,946	16,869,228
Capital Outlay	1,461,000	965,362	2,391,522	2,904,514	2,713,918
Other Expenditures	817,000	904,480	912,017	965,225	1,007,510
<b>Total Expenditures</b>	<b>30,515,000</b>	<b>30,296,198</b>	<b>32,601,126</b>	<b>35,052,050</b>	<b>35,931,828</b>
<b>Other Financing Uses</b>					
Transfers Out	981,000	1,720,420	2,311,333	2,269,437	1,500,000
<b>Total Other Financing Uses</b>	<b>981,000</b>	<b>1,720,420</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	1,686,000	1,809,932	1,493,086	1,569,544	1,468,035
Restricted-June 30	12,075,000	12,547,124	11,370,935	8,968,739	7,389,171
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>	<b>8,857,206</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$45,257,000</b>	<b>\$46,373,674</b>	<b>\$47,776,480</b>	<b>\$47,859,770</b>	<b>\$46,289,034</b>



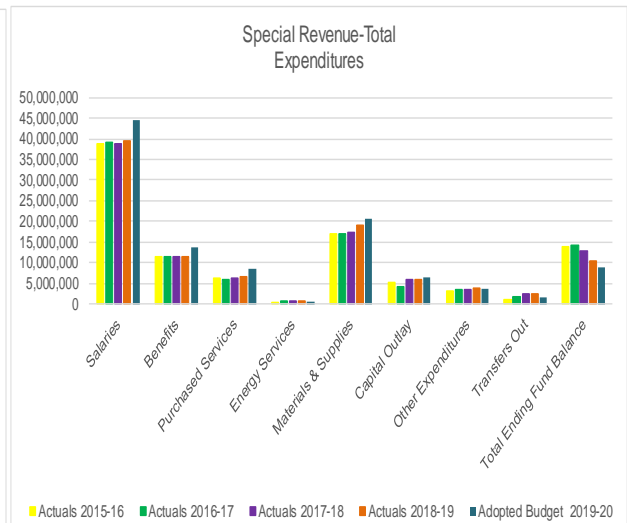
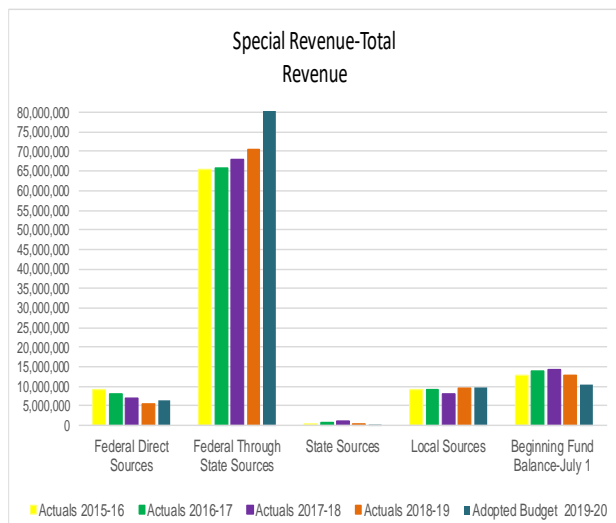
## Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund

	Special Revenue Fund-Other				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct	\$9,160,000	\$8,002,819	\$7,101,065	\$5,639,005	\$6,433,654
Federal Through State	42,572,000	42,767,663	43,178,610	45,529,971	55,565,818
State	44,000	464,184	745,386	43,620	50,184
Local	1,000	11,910	2,445	493	0
<b>Total Revenues</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
<b>Other Financing Sources</b>					
Beginning Fund Balance-July 1	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
<b>Expenditures</b>					
Salaries	29,925,000	30,195,489	29,439,734	29,648,694	34,253,851
Benefits	8,341,000	8,348,143	8,240,454	8,311,212	10,404,393
Purchased Services	4,918,000	4,705,480	5,022,394	5,263,633	7,120,947
Energy Services	29,000	120,753	77,502	88,876	73,141
Materials & Supplies	2,487,000	2,107,234	2,182,067	2,372,565	3,714,973
Capital Outlay	3,735,000	3,196,052	3,473,847	2,841,910	3,777,220
Other Expenditures	2,342,000	2,573,425	2,591,508	2,686,199	2,705,131
<b>Total Expenditures</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>51,213,089</b>	<b>62,049,656</b>
<b>Other Financing Uses</b>					
Transfers Out	0	0	0	0	0
<b>Total Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	0	0	0	0	0
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$51,777,000</b>	<b>\$51,246,576</b>	<b>\$51,027,506</b>	<b>\$51,213,089</b>	<b>\$62,049,656</b>



## Governmental Funds 5-Year Summary– (By Object)–Special Revenue Fund–Total

	Special Revenue Fund-Total				
	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Federal Direct Sources	\$9,160,000	\$8,002,819	\$7,101,065	\$5,639,005	\$6,433,654
Federal Through State Sources	65,480,000	65,965,529	68,093,626	70,662,403	\$81,259,765
State Sources	381,000	807,991	1,092,320	383,843	\$393,810
Local Sources	9,319,000	9,082,555	8,159,919	9,523,587	\$9,713,178
<b>Total Revenues</b>	<b>84,340,000</b>	<b>83,858,894</b>	<b>84,446,930</b>	<b>86,208,838</b>	<b>97,800,407</b>
<b>Other Financing Sources</b>					
Beginning Fund Balance-July 1	12,694,000	13,761,356	14,357,056	12,864,021	10,538,283
<b>Total Other Financing Sources</b>	<b>12,694,000</b>	<b>13,761,356</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>
<b>Total Revenues, Other Financing Sources, and Fund Balance</b>	<b>97,034,000</b>	<b>97,620,250</b>	<b>98,803,986</b>	<b>99,072,859</b>	<b>108,338,690</b>
<b>Expenditures</b>					
Salaries	38,841,000	39,299,971	38,712,426	39,368,366	44,357,155
Benefits	11,292,000	11,296,461	11,273,460	11,479,914	13,716,745
Purchased Services	6,156,000	5,773,790	6,179,542	6,487,400	8,507,463
Energy Services	523,000	641,963	631,899	620,100	612,141
Materials & Supplies	17,125,000	16,891,270	17,462,411	18,911,511	20,584,201
Capital Outlay	5,196,000	4,161,414	5,865,369	5,746,424	6,491,138
Other Expenditures	3,159,000	3,477,905	3,503,525	3,651,424	3,712,641
<b>Total Expenditures</b>	<b>82,292,000</b>	<b>81,542,774</b>	<b>83,628,632</b>	<b>86,265,139</b>	<b>97,981,484</b>
<b>Other Financing Uses</b>					
Transfers Out	981,000	1,720,420	2,311,333	2,269,437	1,500,000
<b>Total Other Financing Uses</b>	<b>981,000</b>	<b>1,720,420</b>	<b>2,311,333</b>	<b>2,269,437</b>	<b>1,500,000</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	1,686,000	1,809,932	1,493,086	1,569,544	1,468,035
Restricted-June 30	12,075,000	12,547,124	11,370,935	8,968,739	7,389,171
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>10,538,283</b>	<b>8,857,206</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$97,034,000</b>	<b>\$97,620,250</b>	<b>\$98,803,986</b>	<b>\$99,072,859</b>	<b>\$108,338,690</b>



## **Enterprise Fund 5-Year Summary**

The district has established an Enterprise Fund to account for the Board's School Age Childcare Program. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program.

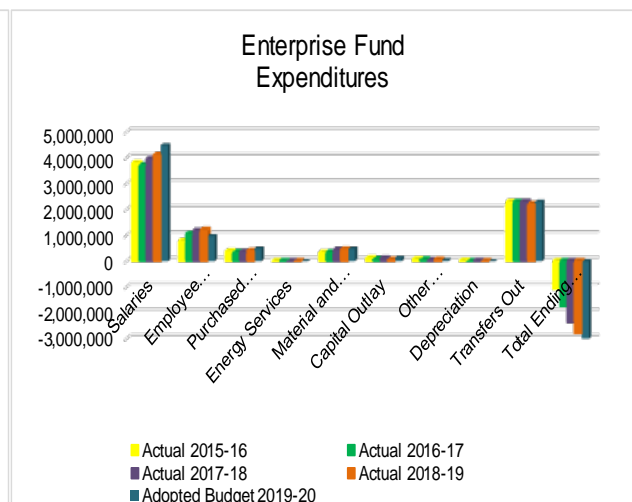
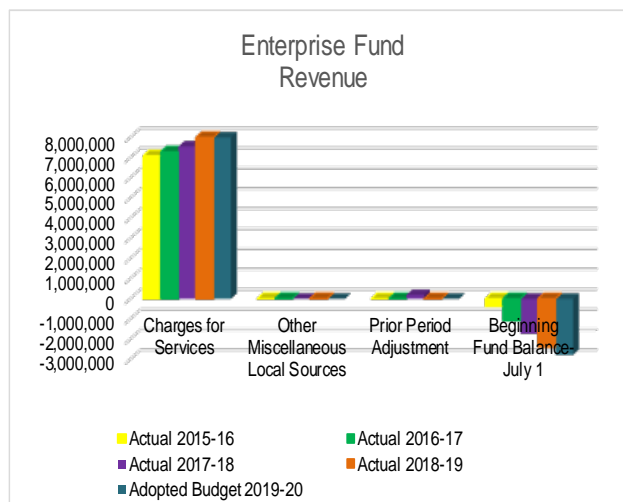
This program is used to account for business-type activities for extended day care services which are provided by all of the district's elementary schools. This fund is intended to be self-supporting through customer charges.

Enterprise Fund revenue is expected to increase approximately \$200,000 and expenditures will increase approximately \$276,000, primarily due to salary increases.

The Enterprise Fund Budget is displayed below by object. Actuals from 2015-16 through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR).

## Enterprise Fund 5-Year Summary (By Object)

	Enterprise Fund				
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Charges for Services	\$7,086,000	\$7,286,422	\$7,557,743	\$8,099,597	\$8,300,767
Other Miscellaneous Local Sources	6,000	6,315	6,286	5,784	6,000
<b>Total Revenues</b>	<b>7,092,000</b>	<b>7,292,737</b>	<b>7,564,029</b>	<b>8,105,382</b>	<b>8,306,767</b>
<b>Other Financing Sources</b>					
Prior Period Adjustment	0	0	194,287	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>194,287</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance-July 1	(369,000)	(1,075,113)	(1,739,794)	(2,370,306)	(2,783,045)
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>6,723,000</b>	<b>6,217,624</b>	<b>6,018,522</b>	<b>5,735,076</b>	<b>5,523,722</b>
<b>Expenditures</b>					
Salaries	3,801,000	3,720,478	3,954,490	4,116,449	4,480,958
Employee Benefits	784,000	1,058,619	1,172,200	1,210,533	972,567
Purchased Services	379,000	360,067	365,154	399,103	486,488
Energy Services	1,000	1,910	1,175	0	2,000
Material and Supplies	332,000	342,593	438,176	449,244	482,180
Capital Outlay	108,000	98,384	106,907	64,140	126,050
Other Expenditures	79,000	76,332	40,515	64,186	29,500
Depreciation	15,000	0	11,176	0	0
<b>Total Expenditures</b>	<b>5,499,000</b>	<b>5,658,383</b>	<b>6,089,793</b>	<b>6,303,656</b>	<b>6,579,743</b>
<b>Other Financing Uses</b>					
Transfers Out	2,299,000	2,299,035	2,299,035	2,214,464	2,299,035
<b>Total Other Financing Uses</b>	<b>2,299,000</b>	<b>2,299,035</b>	<b>2,299,035</b>	<b>2,214,464</b>	<b>2,299,035</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	0	0	0	0	0
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	(1,075,000)	(1,739,794)	(2,370,306)	(2,783,045)	(3,355,056)
<b>Total Ending Fund Balance</b>	<b>(1,075,000)</b>	<b>(1,739,794)</b>	<b>(2,370,306)</b>	<b>(2,783,045)</b>	<b>(3,355,056)</b>
<b>Total Expenditures, Other Financing Uses and Fund Balance</b>	<b>\$6,723,000</b>	<b>\$6,217,624</b>	<b>\$6,018,522</b>	<b>\$5,735,076</b>	<b>\$5,523,722</b>



## Internal Service Fund 5-Year Summary

The district has established Internal Service Funds to account for the Board's self-insured insurance programs: medical, worker's compensation and general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of district and employee premium contributions. Expenditures consist of claim payments and certain administrative costs.

The district is exposed to various risks of loss related to injury to employees and volunteers, tort claims (auto and general liability), allegations of wrongful or intentional acts that result in liability, and employee healthcare liability. These exposures are insured with a combination of self-insurance programs and high deductible commercial insurance policies. The district utilizes one (1) self-insurance plan to provide employee health benefits and prescription drug benefits under a self-insured health program, all of which are administered by third-party administrators. Under these programs, claims are presented to the service agents for processing and payment. Settled claims resulting from the risks described above have not exceeded commercial insurance coverage in any of the past three fiscal years. A list of exposures are listed below:

- Workers' Compensation
- General Liability and Automobile Liability Claims
- Errors and Omissions Liability Claims
- Self-Insured Health Claims
- Commercially Purchased Insurance
- Property Insurance
- Boiler and Machinery
- Employee Theft/Crime
- Under and Above Ground Storage Tanks

The Medical Insurance funds revenue for 2019-20 is expected to be similar to 2018-19, with the 2019-20 projected revenue projected at \$66.9 million, compared to the \$67.3 million in revenue in 2018-19. However, the expenditures are projected to increase from \$70.6 million in 2018-19, to \$76.9 million in 2019-20. This is an increase of \$6.3 million in expenditures, or approximately 8.9 %.

Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by approximately \$685,700 from 2018-19 to 2019-20. Expenditures are also expected to decrease by \$856,400 from 2018-19 to 2019-20.

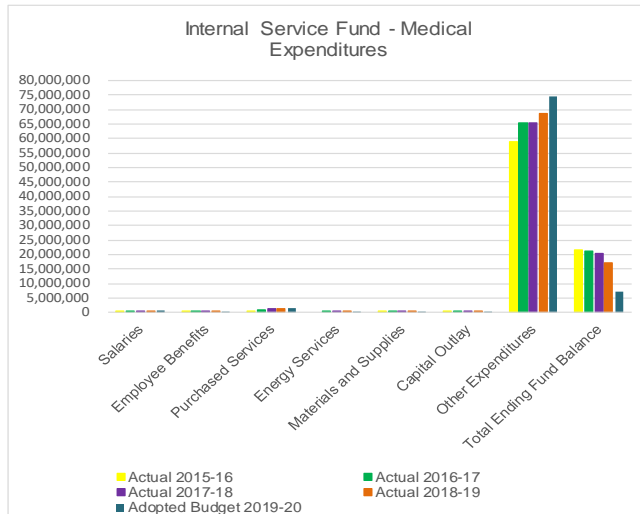
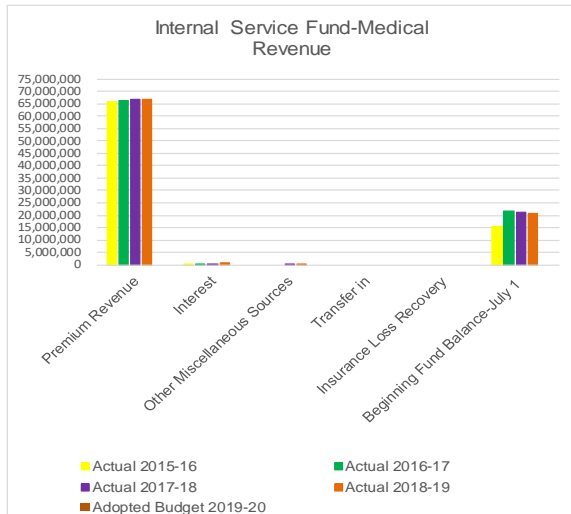
2015-16 actuals through 2017-18 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2018-19 actuals are obtained from the district's Annual Financial Report (AFR). Total Fund Balance for Internal Service Funds is projected to be \$7,289,318.

The Internal Service Fund includes Medical and Casualty and is presented below by object.



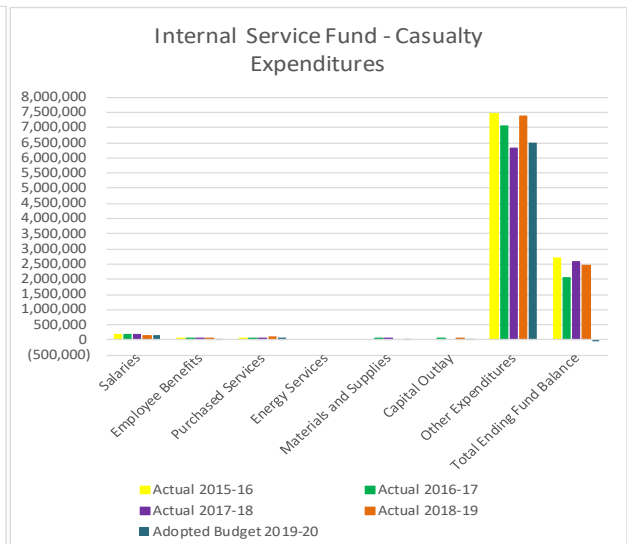
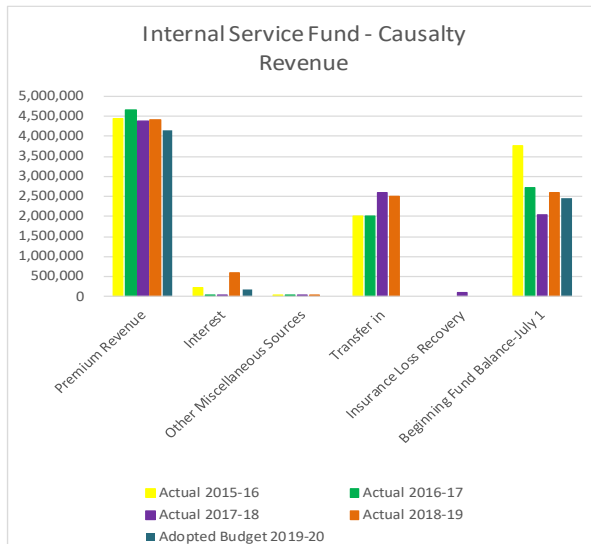
## Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Medical				
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Premium Revenue	\$66,131,000	\$66,365,165	\$66,865,833	\$66,800,016	\$66,895,014
Interest	175,000	27,553	31,427	508,156	49,004
Other Miscellaneous Sources	0	0	71	59	0
<b>Total Revenues</b>	<b>66,306,000</b>	<b>66,392,717</b>	<b>66,897,331</b>	<b>67,308,232</b>	<b>66,944,018</b>
<b>Other Financing Sources</b>					
Transfer in	0	0	0	0	0
Insurance Loss Recovery	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning Fund Balance-July 1	15,292,000	21,710,588	21,018,909	20,560,907	17,219,455
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>81,598,000</b>	<b>88,103,305</b>	<b>87,916,240</b>	<b>87,869,139</b>	<b>84,163,473</b>
<b>Expenditures</b>					
Salaries	545,000	560,982	578,136	540,982	527,981
Employee Benefits	159,000	159,346	172,578	162,031	165,492
Purchased Services	189,000	1,030,581	1,299,605	1,405,928	1,505,541
Energy Services	0	2,224	6,190	6,271	6,532
Materials and Supplies	4,000	13,121	8,980	24,102	22,374
Capital Outlay	4,000	26,820	2,267	6,499	12,230
Other Expenditures	58,987,000	65,291,323	65,287,577	68,503,871	74,649,449
<b>Total Expenditures</b>	<b>59,888,000</b>	<b>67,084,396</b>	<b>67,355,332</b>	<b>70,649,684</b>	<b>76,889,599</b>
<b>Transfers Out</b>					
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	21,710,000	21,018,909	20,560,907	17,219,455	7,273,874
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>21,710,000</b>	<b>21,018,909</b>	<b>20,560,907</b>	<b>17,219,455</b>	<b>7,273,874</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$81,598,000</b>	<b>\$88,103,305</b>	<b>\$87,916,240</b>	<b>\$87,869,139</b>	<b>\$84,163,473</b>



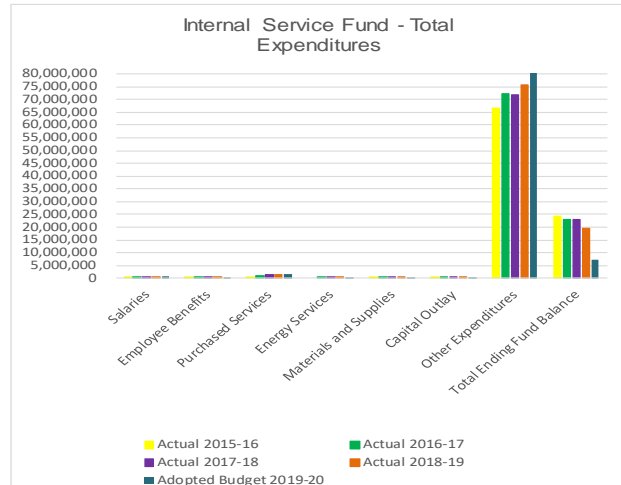
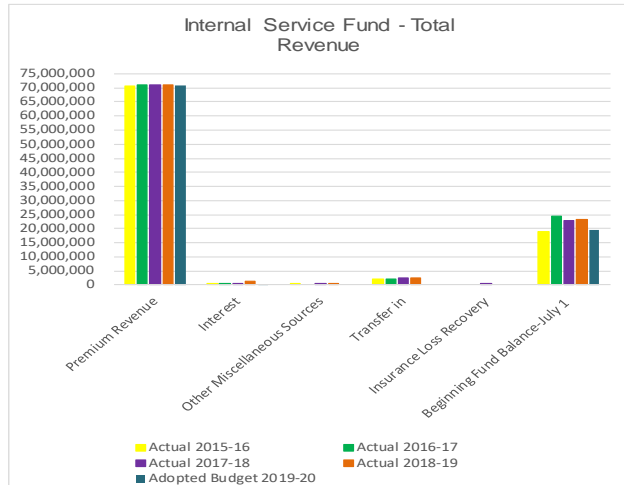
## Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Casualty				
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Premium Revenue	\$4,446,000	\$4,640,703	\$4,378,914	\$4,400,232	\$4,140,645
Interest	214,000	28,129	41,872	611,882	185,739
Other Miscellaneous Sources	10,000	5	51	10	0
<b>Total Revenues</b>	<b>4,670,000</b>	<b>4,668,836</b>	<b>4,420,836</b>	<b>5,012,124</b>	<b>4,326,384</b>
<b>Other Financing Sources</b>					
Transfer in	2,000,000	2,000,000	2,600,000	2,500,000	0
Insurance Loss Recovery	0	0	94,374	0	0
<b>Total Other Financing Sources</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,694,374</b>	<b>2,500,000</b>	<b>0</b>
Beginning Fund Balance-July 1	3,766,000	2,717,003	2,039,907	2,590,719	2,456,879
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>10,436,000</b>	<b>9,385,839</b>	<b>9,155,118</b>	<b>10,102,843</b>	<b>6,783,263</b>
<b>Expenditures</b>					
Salaries	175,000	163,943	170,831	144,422	161,283
Employee Benefits	44,000	40,839	45,342	40,088	50,809
Purchased Services	58,000	63,065	44,847	87,274	64,656
Energy Services	0	0	0	0	0
Materials and Supplies	0	1,181	779	0	1,050
Capital Outlay	0	3,162	0	2,499	6,000
Other Expenditures	7,442,000	7,073,742	6,302,600	7,371,681	6,505,795
<b>Total Expenditures</b>	<b>7,719,000</b>	<b>7,345,932</b>	<b>6,564,399</b>	<b>7,645,964</b>	<b>6,789,593</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	2,717,000	2,039,907	2,590,719	2,456,879	(6,331)
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>2,717,000</b>	<b>2,039,907</b>	<b>2,590,719</b>	<b>2,456,879</b>	<b>(6,331)</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$10,436,000</b>	<b>\$9,385,839</b>	<b>\$9,155,118</b>	<b>\$10,102,843</b>	<b>\$6,783,263</b>



## Internal Service Fund 5-Year Summary (By Object)

	Internal Service Funds-Total				
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Revenues</b>					
Premium Revenue	\$70,577,000	\$71,005,867	\$71,244,747	\$71,200,248	\$71,035,659
Interest	389,000	55,682	73,299	1,120,039	234,743
Other Miscellaneous Sources	10,000	5	121	69	0
<b>Total Revenues</b>	<b>70,976,000</b>	<b>71,061,554</b>	<b>71,318,167</b>	<b>72,320,355</b>	<b>71,270,402</b>
<b>Other Financing Sources</b>					
Transfer in	2,000,000	2,000,000	2,600,000	2,500,000	0
Insurance Loss Recovery	0	0	94,374	0	0
<b>Total Other Financing Sources</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,694,374</b>	<b>2,500,000</b>	<b>0</b>
Beginning Fund Balance-July 1	19,058,000	24,427,591	23,058,816	23,151,626	19,676,333
<b>Total Revenues, Other Financing Sources and Fund Balance</b>	<b>92,034,000</b>	<b>97,489,145</b>	<b>97,071,357</b>	<b>97,971,981</b>	<b>90,946,735</b>
<b>Expenditures</b>					
Salaries	720,000	724,925	748,967	685,404	689,264
Employee Benefits	203,000	200,184	217,920	202,118	216,301
Purchased Services	247,000	1,093,646	1,344,452	1,493,202	1,570,197
Energy Services	0	2,224	6,190	6,271	6,532
Materials and Supplies	4,000	14,301	9,759	24,102	23,424
Capital Outlay	4,000	29,982	2,267	8,999	18,230
Other Expenditures	66,429,000	72,365,065	71,590,177	75,875,552	81,155,244
<b>Total Expenditures</b>	<b>67,607,000</b>	<b>74,430,328</b>	<b>73,919,731</b>	<b>78,295,648</b>	<b>83,679,192</b>
<b>Ending Fund Balance</b>					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	24,427,000	23,058,816	23,151,626	19,676,333	7,267,543
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>24,427,000</b>	<b>23,058,816</b>	<b>23,151,626</b>	<b>19,676,333</b>	<b>7,267,543</b>
<b>Total Expenditures and Fund Balance</b>	<b>\$92,034,000</b>	<b>\$97,489,144</b>	<b>\$97,071,357</b>	<b>\$97,971,981</b>	<b>\$90,946,735</b>





## Organizational Units Overview

The School Board and Superintendent have developed and approved clearly stated goals and objectives, which are identified in the District's Strategic Plan. Each organizational unit, Cost Center, listed below have certain responsibilities in meeting these goals and objectives. Followed is a description of each Cost Center and 5-year budget history.

DIVISION	COST CENTER	DIVISION	COST CENTER
Psychological Services	7100	Facilities Services	9500
School Board	9000	Planning and Project Management	9530
Legal Services	9050	Projects	9533
Superintendent	9100	Energy/Resource Conservation	9540
District Communications	9122	Permitting and Inspection	9550
Printing Services	9123	Environmental, Health and Safety	9560
Leading and Learning (Elementary)	9201	Plant Operations and Maintenance	9562
Leading and Learning (Secondary)	9203	Chief Operating Officer	9600
Equity, Innovation & Choice	9207	Transportation	9640
Elementary Programs	9210	North Area Transportation	9641
Title I	9212	South Area Transportation	9642
Head Start Administrative Offices	9215	Central Area Transportation	9643
ACCESS Project	9221	Midsouth Area Transportation	9644
Secondary Programs	9230	Food & Nutrition Services	9660
Middle School Programs	9231	District/School Security	9670
Adult/Community Education	9240	Warehouse and Purchasing Services	9680
Accountability, Testing & Evaluation	9250	Educational Technology	9720
Student Services	9260	Information Systems	9721
Cape Coast Conference	9262	Management Information Services	9722
Career & Technical Education	9270	Technology Support Services	9723
Exceptional Student Education Program Support	9280	Instructional/Other	9810
FDLRS	9285	Instructional Technology	9811
Exceptional Student Education Admin. Support	9290	Instructional/Basic Education	9814
Students at Risk	9295	Instructional/Exceptional Education	9815
Financial Services	9300	County-Wide Utilities	9820
Accounting Services	9310	Controller/Other	9830
Employee Benefits	9321	Self-Insured Employee Benefits	9850
Budgeting, Cost Accounting & FTE	9330	Self-Insured Risk	9855
Risk Management	9370	Educational Services Facilities	9860
Quality Control	9390	ESF Cafeteria	9862
Human Resources	9400	ESF Central Services	9865
Employee Compensation Services	9410	District Administration Telephones	9868
Labor Relations	9420		
Recruitment and Retention	9430		
Educational Leadership & Professional Developm	9485		

## Organizational Units Overview

### Psychological Services Office – 7100

The Psychological Services Office offers services to students, parents, teachers and school administrators regarding mental health and behavioral matters

#### 7100 PSYCHOLOGICAL SERVICES OFFICE

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actuals 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	34.22	34.22	37.22	41.22	41.22
<b>Total Positions</b>	<b>34.22</b>	<b>34.22</b>	<b>37.22</b>	<b>41.22</b>	<b>41.22</b>
Personnel Costs	\$827,902	\$938,893	\$999,035	\$1,064,936	\$1,098,234
Operating Expenses	99,720	104,121	88,444	95,339	80,625
<b>Total Expenditures</b>	<b>\$927,622</b>	<b>\$1,043,014</b>	<b>\$1,087,480</b>	<b>\$1,160,274</b>	<b>\$1,178,858</b>

### School Board – 9000

The mission of the School Board of Brevard County is to serve every student with excellence as the standard. The School Board determines and adopts policies and programs as are deemed necessary for the efficient operation and general involvement of the Brevard County School District. It also adopts such rules and regulations to supplement those prescribed by the State Board of Education that contribute to the more orderly and efficient operation of the Brevard County School District. The Board consists of five (5) members each of whom is elected by a single member district. Each member of the Board serves as the representative of the entire District, rather than as the representative of his/her single member district.

#### 9000 SCHOOL BOARD

BUDGET RESPONSIBILITY: SUPERINTENDENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	5.00	5.00	5.00	5.00	5.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	\$322,369	\$331,685	\$337,747	\$346,127	\$347,537
Operating Expenses	39,138	40,585	38,785	56,817	41,250
<b>Total Expenditures</b>	<b>\$361,507</b>	<b>\$372,270</b>	<b>\$376,532</b>	<b>\$402,944</b>	<b>\$388,787</b>

## Organizational Units Overview

### School Board Attorney – 9050

The School Board Attorney is the legal staff that works directly for the School Board and provides in-house legal advice and counsel to the School Board, Superintendent, principals, and other school officials and district staff on legal issues arising from the day-to-day operation of the schools. The School Board Attorney oversees all legal matters pertaining to the School Board, including such matters as managing and supervising litigation, legal risk, and asset protection; preparing and approving contracts and agreements; preparing and interpreting policy; assisting management with the compliance of all applicable state, federal and local laws and regulations; and participating in strategies to reduce risk and liability.

#### 9050 SCHOOL BOARD ATTORNEY (Formerly Legal Services-9150)

BUDGET RESPONSIBILITY: SCHOOL BOARD ATTORNEY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	1.00	1.00	1.00	1.00
Non-Administrative	0.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$0	\$29,054	\$268,020	\$275,905	\$281,411
Operating Expenses	392,482	471,406	19,153	82,375	35,588
<b>Total Expenditures</b>	<b>\$392,482</b>	<b>\$500,460</b>	<b>\$287,173</b>	<b>\$358,280</b>	<b>\$316,999</b>

### Superintendent's Office – 9100

The Superintendent Implements School Board Policy and appropriate local, state and federal programs in an efficient and effective manner in order to accomplish the mission of the district.

#### 9100 SUPERINTENDENT

BUDGET RESPONSIBILITY: SUPERINTENDENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$422,085	\$425,830	\$464,767	\$482,986	\$420,413
Operating Expenses	25,704	34,033	28,816	32,356	28,080
<b>Total Expenditures</b>	<b>\$447,789</b>	<b>\$459,864</b>	<b>\$493,583</b>	<b>\$515,342</b>	<b>\$448,493</b>

## Organizational Units Overview

### District Communications – 9122

Just as the Curriculum and Instruction Department is closest to the classroom, the Office of District Communications is closest to the community which supports that classroom. The Communications Department connects with all community stakeholders by maintaining and building public confidence and reaching broad support for educational programs through performing the following functions:

- Communicating effectively and building/maintaining relationships with a variety of internal and external stakeholders in an effective two-way process.
- Managing the information flow to and from the commercial news and media.
- Updating communications policies, practices and administrative processes.
- Harnessing the power of a variety of media outlets to communicate effectively with all stakeholders.

The Communications Department emphasizes interpersonal communications and the most effective form of communicating whenever possible and feasible. Interpersonal communication helps build trust within the school district, creates opportunities for the flow of information, and helps support a culture of dedication, collaboration, and learning.

### 9122 DISTRICT COMMUNICATIONS

BUDGET RESPONSIBILITY: ASST. SUPERINTENDENT, GOVERNMENT & COMMUNITY RELATIONS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	12.63	11.00	12.00	12.00	12.00
<b>Total Positions</b>	<b>13.63</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>
Personnel Costs	\$667,426	\$752,437	\$745,448	\$803,438	\$813,257
Operating Expenses	475,100	621,741	567,208	415,396	137,025
<b>Total Expenditures</b>	<b>\$1,142,526</b>	<b>\$1,374,178</b>	<b>\$1,312,657</b>	<b>\$1,218,834</b>	<b>\$950,282</b>



## Organizational Units Overview

### Printing Services – 9123

The Print Shop's mission is to provide affordable high-quality printing service to the schools and various educational support departments for Brevard Public Schools. The "chargeback" expenditure line depicts the work orders performed for schools and departments that are reflected in their own department budgets. It is not a "print-for-profit" company located in a plant facility but is utilized by Brevard Public Schools. Although the Print Shop provides services to teachers and administration, they consider the students their number one priority. The Print Shop costs the schools and the department's typically about 40% - 70% less than commercial printing.

### 9123 PRINTING SERVICES

BUDGET RESPONSIBILITY: ASST. SUPERINTENDENT, GOVERNMENT & COMMUNITY RELATIONS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.00	7.00	7.00	7.00	7.00
<b>Total Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	\$374,294	\$383,047	\$372,747	\$385,825	\$380,607
Operating Expenses	58,361	12,467	15,569	(19,321)	23,081
<b>Total Expenditures</b>	<b>\$432,655</b>	<b>\$395,514</b>	<b>\$388,316</b>	<b>\$366,504</b>	<b>\$403,688</b>

## Organizational Units Overview

### Elementary Leading & Learning – 9201

The Elementary Leading and Learning Department is led by the Assistant Superintendent of Elementary Office of Leading and Learning and is directly responsible for the supervision of all elementary school programs, services, and activities. In addition, she is the principal adviser to the Superintendent concerning all instructional and curriculum issues for these schools. The Elementary Leading and Learning personnel oversee a wide variety of aspects related to elementary education. Under the directions of the Assistant Superintendent, they provide curriculum and instructional services to the schools relative to the selection of textbooks, instructional materials and equipment, and other curriculum materials and instructional programs as may be necessary. They also develop processes and procedures to assure consistency of instructional/curriculum programs, services and activities district wide.

#### **9201 ELEMENTARY LEADING & LEARNING**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, ELEMENTARY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	1.00	1.00	1.00	1.00
Non-Administrative	0.00	2.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$0	\$321,811	\$244,763	\$256,232	\$223,690
Operating Expenses	0	6,345	9,151	6,338	6,535
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$328,155</b>	<b>\$253,914</b>	<b>\$262,570</b>	<b>\$230,225</b>

### Secondary Leading & Learning – 9203

The Secondary Leading and Learning Department is headed up by the Assistant Superintendent of the Secondary Office of Leading and Learning and is directly responsible for the supervision of all secondary school programs, services, and activities. In addition, she is the principal adviser to the Superintendent concerning all instructional and curriculum issues for these schools. The Secondary Leading and Learning personnel oversee a wide variety of aspects related to secondary education. Under the directions of the Assistant Superintendent, they provide curriculum and instructional services to the schools relative to the selection of textbooks, instructional materials and equipment, and other curriculum materials and instructional programs as may be necessary. They also develop processes and procedures to assure consistency of instructional/curriculum programs, services and activities district wide.

#### **9203 SECONDARY LEADING & LEARNING**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, SECONDARY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	1.00	2.00	2.00	2.00
Non-Administrative	0.00	6.00	6.00	5.00	5.00
<b>Total Positions</b>	<b>0.00</b>	<b>7.00</b>	<b>8.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	\$0	\$460,878	\$485,397	\$418,231	\$400,554
Operating Expenses	0	7,185	9,774	15,777	9,778
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$468,064</b>	<b>\$495,171</b>	<b>\$434,008</b>	<b>\$410,332</b>

## Organizational Units Overview

### Equity, Innovation & Choice—9207

The Office of Equity, Innovation & Choice within Brevard County Public Schools recognizes that parents know what's best for their children. That is why the district has a choice program that does not restrict a student's educational choices to school zones. The choice schools/programs, magnet schools, and charter schools empower parents to decide the best learning environment for their child regardless of where they live in the school district. This department gives students a competitive advantage at every level. You may be surprised to discover how creative our teachers can get to get through to students and how motivated students become when they find a way to relate to knowledge on their terms. The end result is the ability to custom build a child's education – from elementary through high school graduation – by selecting schools, services and programs that best suit the child's interests, learning style, talents and aptitudes. Equity, Innovation & Choice is more than a philosophy – it is the programs and tools of the 21<sup>st</sup> century education that prepares students for success in a rapidly-changing and complex world.

Equity, Innovation & Choice, in addition to receiving basic operating funds, receives Magnet Schools Assistance Program (MSAP) funding. This funding targets school improvements in learning such as diversity, innovative curriculum and professional development, academic excellence and rigorous stands, and the family community partnership.

#### 9207 EQUITY, INNOVATION & CHOICE

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EQUITY, INNOVATION & CHOICE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	5.00	6.00	6.00	6.00	6.00
<b>Total Positions</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	\$314,436	\$435,814	\$571,899	\$603,963	\$631,434
Operating Expenses	53,999	57,549	60,147	100,852	19,410
<b>Total Expenditures</b>	<b>\$368,435</b>	<b>\$493,363</b>	<b>\$632,046</b>	<b>\$704,815</b>	<b>\$650,844</b>

## Organizational Units Overview

### Elementary Programs – 9210

In Elementary Programs, the belief is that learning begins at birth and is a lifelong process. Learning takes place in many ways. Education is a partnership among students, parents, communities and educators. A safe, healthful environment promotes learning. Educational opportunities and programs should be provided in an equitable manner. Prudent use of all educational resources (i.e. funds, people, and time) is essential. The processes and procedures utilized take into account the needs of the individuals served.

Elementary Programs strives to support the school community by planning, developing, implementing and assessing quality educational services for the benefit of children.

### 9210 ELEMENTARY PROGRAMS

BUDGET RESPONSIBILITY: DIRECTOR, ELEMENTARY PROGRAMS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.20	2.00	3.80	3.80	3.80
Non-Administrative	0.00	19.15	17.35	17.35	17.35
<b>Total Positions</b>	<b>1.20</b>	<b>21.15</b>	<b>21.15</b>	<b>21.15</b>	<b>21.15</b>
Personnel Costs	\$975,680	\$1,318,948	\$1,448,507	\$1,466,865	\$1,288,871
Operating Expenses	48,006	36,896	23,533	27,686	23,545
<b>Total Expenditures</b>	<b>\$1,023,686</b>	<b>\$1,355,844</b>	<b>\$1,472,040</b>	<b>\$1,494,551</b>	<b>\$1,312,416</b>

## Organizational Units Overview

### Title I – 9212

Title I provides support through resources and research-based training, enabling schools to develop high quality, enriched programs that meet the individual needs of all children, families, and staff. Title I goals are to support schools in the implementation of high quality, research-based literacy programs; provide extended learning opportunities, implement a comprehensive program for lower achieving students; implement high quality early childhood programs in school with a high concentration of at-risk children; implement the Early Childhood Standards of Excellence for prekindergarten; enhance opportunities for parents/families to learn ways they can support their children’s educational progress from birth to grade twelve and assist the district and schools in meeting requirements of the Elementary and Secondary School Act. Title I is a federally funded program designed to improve achievement at schools with a high percentage of students eligible for free and reduced priced lunches. To qualify for school-wide program status, an elementary school must meet the criteria of a free and reduced lunch percentage of 61.89% or higher and a secondary school must meet 75% or higher. The Title I project serves 42 public schools, which includes public schools, charter schools and alternative sites, and 18 private schools in Brevard County. Although Title I is federally funded, the district shares the cost of some of the positions through funding from the general fund.

### 9212 TITLE I

BUDGET RESPONSIBILITY: DIRECTOR OF EARLY CHILDHOOD AND TITLE I PROGRAMS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.60	1.00	1.00	1.00	1.00
Non-Administrative	11.25	15.25	15.25	15.15	15.15
<b>Total Positions</b>	<b>11.85</b>	<b>16.25</b>	<b>16.25</b>	<b>16.15</b>	<b>16.15</b>
Personnel Costs	\$39,505	\$5,076	\$90,443	\$96,217	\$73,107
Operating Expenses	0	514	771	1,220	0
<b>Total Expenditures</b>	<b>\$39,505</b>	<b>\$5,590</b>	<b>\$91,214</b>	<b>\$97,437</b>	<b>\$73,107</b>

This office is normally funded through sources other than the Operating Budget with the exception of two 0.25 resource teachers

## Organizational Units Overview

### Head Start Administration Offices – 9215

Brevard Public Schools utilizes Head Start funds to develop and implement quality comprehensive early childhood, health and family support services to children and families in high poverty areas where Title I schools are located. The district understands the importance of the social/emotional and cognitive foundations that develop in the first five years of life that enables a child to learn to focus, communicate effectively, cope with stress and build intrinsic motivation. These factors of control, interest, enjoyment, feelings of competence, and probability of success provide the foundation for accomplishment in the K-12 system.

As notated, much of the Head Start Administration Office is funded by the Special Revenue Fund. Head Start funding is a grant in the first year of a 5-year award. The grant provides 3 and 4-year olds opportunities that include health screen, education, and other services; quality early childhood learning environments using effective classroom management strategies; and encouraging participation of family and community through newsletters, workshops, and home visits. The District plans to apply for an additional 5-year award.

### **9215 HEAD START ADMINISTRATION OFFICES**

BUDGET RESPONSIBILITY: DIRECTOR, OFFICE OF EARLY CHILDHOOD EDUCATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.20	0.20	0.20	0.20	0.20
Non-Administrative	27.50	25.70	29.50	43.50	33.50
<b>Total Positions</b>	<b>27.70</b>	<b>25.90</b>	<b>29.70</b>	<b>43.70</b>	<b>33.70</b>
Personnel Costs	\$2,403	\$0	\$45,247	\$48,367	\$58,388
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$2,403</b>	<b>\$0</b>	<b>\$45,247</b>	<b>\$48,367</b>	<b>\$58,388</b>

This office is funded through sources other than the Operating Budget

## Organizational Units Overview

### ACCESS Project – 9221

Florida is a member of the National Center and State Collaborative Project funded through the U.S. Department of Education Office of Special Education Programs. The focus of this consortium is the development of a common alternative assessment of students with significant cognitive disabilities aligned to the Common Core State Standards (CCSS). This consortium also focuses on evidence-based instructional strategies that align to the CCSS. The Access to the Common Core for Exceptional Student Success (ACCESS) Project will support statewide professional development for teachers who understand the CCSS as they apply to students with significant cognitive disabilities, effective instructional planning, supports and strategies. Understanding the critical need for identification and development of communication strategies for this population of children, the project will support the use of communication triage for children, particularly those in grades PK-2. The ACCESS project also supports teachers in content areas not covered by the CCSS such as science and social studies in addition to alternate assessment activities, as needed, that align instruction and assessment. This department is supported by the ACCESS Grant, which is a Special Revenue Fund.

#### 9221 ACCESS PROJECT

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EQUITY, INNOVATION & CHOICE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	3.00	3.00	3.00	3.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$7,703	\$3,548	\$4,266	\$32,350	\$0
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$7,703</b>	<b>\$3,548</b>	<b>\$4,266</b>	<b>\$32,350</b>	<b>\$0</b>

This office is funded through sources other than the Operating Budget

### Secondary Programs – 9230

Secondary Programs provide accelerated programs such as the Advanced International Certificate of Education (AICE) and International Baccalaureate (IB), Early Admissions, Dual Enrollment Program Options and Gifted Programs. The Secondary Programs Department assists teachers and students regarding instructional materials, state and district requirements, subject area professional organizations, professional growth opportunities and specific subject curriculum.

#### 9230 SECONDARY LEADING AND LEARNING - C&CCR

BUDGET RESPONSIBILITY: DIRECTOR, SECONDARY PROGRAMS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.50	10.50	11.50	11.50	10.50
<b>Total Positions</b>	<b>11.50</b>	<b>11.50</b>	<b>12.50</b>	<b>12.50</b>	<b>11.50</b>
Personnel Costs	\$921,383	\$865,945	\$978,076	\$820,462	\$756,422
Operating Expenses	33,716	32,125	50,022	31,238	274,150
<b>Total Expenditures</b>	<b>\$955,099</b>	<b>\$898,070</b>	<b>\$1,028,098</b>	<b>\$851,699</b>	<b>\$1,030,572</b>

Personnel Costs include summer labor for resource teachers

## Organizational Units Overview

### Middle School Programs – 9231

The district offers a Pre-AICE (Advanced International Certificate of Education) Cambridge Program at selected middle schools for students who are interested in preparing for the demands and expectations of specialized, advanced academic programs in high school. The district also offers the International Baccalaureate (IB) Middle Year Program (MYP), an internationally recognized program for highly motivated middle school students.

#### 9231 SECONDARY LEADING & LEARNING - A & E

BUDGET RESPONSIBILITY: DIRECTOR, MIDDLE SCHOOL PROGRAMS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	6.50	6.50	6.50	6.50
<b>Total Positions</b>	<b>9.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
Personnel Costs	\$653,272	\$643,200	\$793,713	\$597,520	\$546,165
Operating Expenses	20,073	12,325	12,754	14,162	131,239
<b>Total Expenditures</b>	<b>\$673,345</b>	<b>\$655,526</b>	<b>\$806,467</b>	<b>\$611,682</b>	<b>\$677,404</b>

### Adult/Community Education – 9240

Brevard Adult and Community Education strives to provide access to programs that are high quality, affordable, and enjoyable. Classes are divided into two groups: Adult Education Classes and Community Education Classes. Both kinds of classes have very affordable tuition fees, and they are offered at all four adult education centers which are located conveniently throughout the county.

Adult education classes provide opportunities for improving skills used at school, at work, at home and in the community. Classes include Adult High School/Credit Lab, ESOL, Family Literacy, Adult Basic Education and GED. These academic classes are designed to assist adults to learn English, enhance basic skills, earn a regular high school diploma or GED certification, or transition to career training or college classes to gain the knowledge and skills necessary to advance to a meaningful career.

All positions under Adult Education are paid from Special Revenue, the Workforce Development Program or the School Age Childcare Program.

#### 9240 ADULT/COMMUNITY EDUCATION

BUDGET RESPONSIBILITY: DIRECTOR, ADULT/COMMUNITY EDUCATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.46	28.78	30.28	31.28	31.28
<b>Total Positions</b>	<b>25.46</b>	<b>29.78</b>	<b>31.28</b>	<b>32.28</b>	<b>32.28</b>
Personnel Costs	\$484,503	\$580,943	\$586,941	\$596,791	\$621,114
Operating Expenses	204,568	375,893	535,511	644,542	362,850
<b>Total Expenditures</b>	<b>\$689,071</b>	<b>\$956,836</b>	<b>\$1,122,452</b>	<b>\$1,241,333</b>	<b>\$983,964</b>



## Organizational Units Overview

### Accountability, Testing & Evaluation – 9250

The Accountability, Testing & Evaluation Department's mission is to enhance the quality of educational decisions through the use of data. The Department of Accountability, Testing & Evaluation staff are the experts in statistical data that are used in the Brevard Public Schools (BPS) Scorecard and the Data Dashboard. Responsibilities include the Florida Standards Assessment (FSA) Testing, Information and Resources, Research, Testing Calendars, Strategic Plan Outcome Indicators, School Improvement Plan (SIP) Training, End of Course (EOC) Information, the 2013 Assessment results and the monthly district calendar.

#### **9250 ACCOUNTABILITY, TESTING & EVALUATION**

BUDGET RESPONSIBILITY: DIRECTOR, PLANNING, TESTING & PROGRAM EVALUATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	0.00	0.00	0.00	0.00
Non-Administrative	6.00	4.00	5.00	5.00	5.00
<b>Total Positions</b>	<b>7.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	\$468,378	\$287,583	\$325,070	\$339,093	\$339,387
Operating Expenses	2,065	10,255	16,349	12,202	21,695
<b>Total Expenditures</b>	<b>\$470,443</b>	<b>\$297,838</b>	<b>\$341,419</b>	<b>\$351,295</b>	<b>\$361,082</b>

### Student Services - 9260

The mission of Student Services is to provide assistance and a variety of activities to help students develop their academic skills, broaden their educational experiences and overcome problems that could interfere with their academic success.

The Student Services division is responsible for exceptional student education, psychological and behavioral services, Pre-k handicapped services, FDLRS, students-at-risk, health services, athletics, home education, and other department activities. The directors in the division serve as liaisons between the schools, the district, the Department of Education, and parents. Student Services assists schools, parents, and students with a variety of services, including but not limited to Athletics Child Custody, Child Labor Health Issues, Learnfare Missing Children, Registration and Student Handbooks. Student Services also provides assistance for Students in Transition (Homeless), Student-Parent Program and Drop-Out Prevention. A majority of this department is funded through Special Revenue funds

#### **9260 STUDENT SERVICES**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	2.00	2.00
Non-Administrative	4.00	5.00	2.00	3.00	3.00
<b>Total Positions</b>	<b>5.00</b>	<b>6.00</b>	<b>3.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	\$240,962	\$409,728	\$122,563	\$176,848	\$287,939
Operating Expenses	10,542	26,132	24,982	6,975	7,650
<b>Total Expenditures</b>	<b>\$251,504</b>	<b>\$435,861</b>	<b>\$147,545</b>	<b>\$183,823</b>	<b>\$295,589</b>

## Organizational Units Overview

### Student Activities – 9262

The office of Student Activities oversees high school athletics and the Cape Coast Conference, which includes all 16 high schools while serving as a resource and liaison with the FHSAA. We hold meetings and trainings for our ADs, assist with athletic schedules, collaborate with other counties, work with vendors, and serve as a bridge with such departments as Risk Management, Facilities, Compensation, Certification, and Leading and Learning. We also assist schools, parents, and students on questions that relate to student eligibility. Our budget supports team, coach, and student awards during the year for all sports, provides the CCC male and female scholar-athlete scholarships at our annual awards ceremony, and sets up the Student Summits for our 64 student athletes that includes team building, collaboration, and sharing of best practices.

#### 9262 CAPE COAST CONFERENCE

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	9,724	3,298	7,900
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,724</b>	<b>\$3,298</b>	<b>\$7,900</b>

### Career & Technical Education – 9270

Brevard Public Schools' Career & Technical Education (CTE) office gives students the opportunity to take class – or even an entire course of study – that provides relevant experience with the latest technology. Students can gain knowledge, experience and confidence as they explore careers from the inside out. There are several CTE programs such as Dual Enrollment, Career Academies, CTE Choice, and several programs of study to include A/C, Refrigeration and Heating, Accounting, Drafting, Hospitality and Tourism, Medical Administrative Specialist and many more. We have found that a student who does not want to continue on to college, the CTE class and programs can give the experience and expertise to work in a job that they feel accomplished and fulfilled.

#### 9270 CAREER & TECHNICAL EDUCATION

BUDGET RESPONSIBILITY: DIRECTOR, CAREER/TECHNICAL EDUCATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	8.00	8.00	9.00	8.00
<b>Total Positions</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>9.00</b>
Personnel Costs	\$465,811	\$451,578	\$608,925	\$504,873	\$459,104
Operating Expenses	19,788	141,800	55,565	204,865	15,568
<b>Total Expenditures</b>	<b>\$485,600</b>	<b>\$593,378</b>	<b>\$664,490</b>	<b>\$709,738</b>	<b>\$474,672</b>

Personnel Costs include summer labor for resource teachers

## Organizational Units Overview

### Exceptional Student Education (ESE) Program Support–9280

The Exceptional Student Education (ESE) Program Support office programs provide services to the behaviorally disordered; hearing impaired; visually impaired; physically handicapped; speech impaired; language impaired; autism spectrum disabled and gifted. Related services include educationally relevant Occupational Therapy and Physical Therapy. The ESE program is funded from state, federal and local allocations. Policies, programs, and procedures are established in accordance with state and federal regulations and requirements.

The ESE Program Support office coordinates the curriculum for all ESE programs and adult education for the disabled. In doing so, they develop and implement projects, such as the Individuals with Disabilities Education Act (IDEA) program, and the Pre-Kindergarten Handicapped and Severely Emotionally Handicapped Network projects. They also work with community agencies providing services to exceptional education students.

ESE classes are located at all schools. Most students receive their education at their neighborhood school, however students who have a need that cannot be met in their neighborhood school are able to attend another school that has a classroom that meets their individual needs.

Below the operating budget for this department is presented, though much of the department is funded through Special Revenue

#### **9280 EXCEPTIONAL STUDENT EDUCATION PROGRAM SUPPORT**

BUDGET RESPONSIBILITY: DIRECTOR, PROGRAM SUPPORT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	33.85	35.85	35.85	37.35	37.35
<b>Total Positions</b>	<b>34.85</b>	<b>36.85</b>	<b>36.85</b>	<b>38.35</b>	<b>38.35</b>
Personnel Costs	\$332,803	\$386,735	\$344,982	\$341,321	\$404,275
Operating Expenses	12,853	11,533	227,255	236,299	187,600
<b>Total Expenditures</b>	<b>\$345,656</b>	<b>\$398,268</b>	<b>\$572,237</b>	<b>\$577,620</b>	<b>\$591,875</b>

## Organizational Units Overview

### Florida Diagnostic and Learning Resources System (FDLRS) – 9285

Florida Diagnostic and Learning Resources System (FDLRS) is a statewide network which provides support services for exceptional education teachers, regular education teachers with Exceptional Student Education (ESE) students in their classroom, parents of ESE students, agency personnel, and others who are involved in the education of ESE students. FDLRS/East, located on the East Coast of Central Florida, is one of the nineteen Associate Centers and four Specialized Centers that comprise the FDLRS network and provide services to all those involved in the education of exceptional individuals from birth to 21 years of age. FDLRS/East provides services to Brevard and Volusia school districts. The four main functions that serve as the major scope of FDLRS services are Child Fund, Human Resource Development, Parent Services and Technology Services. This department is presented, though much of the department is funded through Special Revenue.

#### 9285 FDLRS

BUDGET RESPONSIBILITY: DIRECTOR, FDLRS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	0.00	0.00
Non-Administrative	15.80	15.80	14.80	16.80	16.80
<b>Total Positions</b>	<b>16.80</b>	<b>16.80</b>	<b>15.80</b>	<b>16.80</b>	<b>16.80</b>
Personnel Costs	\$130,455	\$117,187	\$35,743	\$30,640	\$0
Operating Expenses	0	673	0	0	0
<b>Total Expenditures</b>	<b>\$130,455</b>	<b>\$117,860</b>	<b>\$35,743</b>	<b>\$30,640</b>	<b>\$0</b>

This office is funded through sources other than the Operating Budget

## Organizational Units Overview

### Exceptional Student Education Administrative Support–9290

The Exceptional Student Education (ESE) Administrative Support office provide services to the hearing impaired; parentally placed private school; and hospital/homebound students. The ESE Administrative Support office is funded from state, federal and local allocations. Policies, programs, and procedures are established in accordance with state and federal regulations and requirements.

ESE classes are located at all schools. Most students receive their education at their neighborhood school, however students who have a need that cannot be met in their neighborhood school are able to attend another school that has a classroom that meets their individual needs.

### **9290 EXCEPTIONAL STUDENT EDUCATION ADMINISTRATIVE SUPPORT**

BUDGET RESPONSIBILITY: DIRECTOR, ADMINISTRATIVE SUPPORT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	17.13	28.00	36.00	36.00	36.00
<b>Total Positions</b>	<b>18.13</b>	<b>29.00</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>
Personnel Costs	\$238,197	\$462,255	\$647,795	\$638,013	\$857,849
Operating Expenses	13,758	4,256	12,820	12,320	10,450
<b>Total Expenditures</b>	<b>\$251,954</b>	<b>\$466,511</b>	<b>\$660,616</b>	<b>\$650,334</b>	<b>\$868,299</b>

### Students at Risk – 9295

An “at-risk student” is one who, by virtue of his or her circumstances, is statistically more likely than others to fail academically. Those determining the criteria of at-risk status often focus on ethnic minorities, those who are academically disadvantaged, those who are disabled, and those who are characterized by low socioeconomic status and those students on a probationary status over past behavioral issues.

### **9295 STUDENT SUPPORT SERVICES**

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SERVICES, STUDENTS AT RISK

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	27.00	25.50	27.50	23.30	25.25
<b>Total Positions</b>	<b>28.00</b>	<b>26.50</b>	<b>28.50</b>	<b>24.30</b>	<b>26.25</b>
Personnel Costs	\$1,014,020	\$1,022,118	\$1,322,121	\$992,575	\$952,032
Operating Expenses	43,459	172,859	41,850	243,044	139,200
<b>Total Expenditures</b>	<b>\$1,057,478</b>	<b>\$1,194,977</b>	<b>\$1,363,972</b>	<b>\$1,235,619</b>	<b>\$1,091,232</b>

## Organizational Units Overview

### Financial Services – 9300

The Department of Financial Services oversees the offices of Accounting Services; Budgeting, Cost Accounting and FTE. The Chief Financial Officer of Financial Services:

- Coordinates, manages and controls the district's fiscal affairs including budget development, financing planning, and financial reporting functions.
- Assists in legislative and other governmental activities as may be required relative to receipt of necessary funding in support of district programs and services.
- Develops and presents, as required, written/oral reports to include appropriate graphs, and diagrams to illustrate financial status and budget information.
- Advises the Superintendent and the School Board concerning matters of finance, associated regulatory issues and financial reporting requirements.

### 9300 FINANCIAL SERVICES

BUDGET RESPONSIBILITY: CHIEF FINANCIAL OFFICER

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	2.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$186,968	\$234,666	\$230,756	\$235,332	\$228,759
Operating Expenses	9,995	16,035	11,544	12,191	11,050
<b>Total Expenditures</b>	<b>\$196,963</b>	<b>\$250,701</b>	<b>\$242,299</b>	<b>\$247,522</b>	<b>\$239,809</b>

### Accounting Services – 9310

The office of Accounting Services provides the following services: School Accounting, Payroll, Accounts Payable, Financial Reporting and Property Control. Accounting Services prepares monthly financial reports, monitors all grants, and prepares Annual Financial Reports (AFRs) and Comprehensive Annual Financial Reports (CAFRs).

### 9310 ACCOUNTING SERVICES

BUDGET RESPONSIBILITY: DIRECTOR, ACCOUNTING SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	35.00	37.00	44.00	44.00	43.00
<b>Total Positions</b>	<b>36.00</b>	<b>38.00</b>	<b>45.00</b>	<b>45.00</b>	<b>44.00</b>
Personnel Costs	\$1,735,780	\$1,786,036	\$1,821,315	\$2,021,332	\$2,222,713
Operating Expenses	33,054	45,318	40,852	27,761	24,030
<b>Total Expenditures</b>	<b>\$1,768,834</b>	<b>\$1,831,354</b>	<b>\$1,862,167</b>	<b>\$2,049,092</b>	<b>\$2,246,743</b>

## Organizational Units Overview

### Employee Benefits – 9321

The office of Employee Benefits manages and administers the BPS employee benefits program and makes available the necessary information so that each employee can make informed choices regarding health and welfare plans, retirement services, wellness programs, and leaves of absence.

#### 9321 EMPLOYEE BENEFITS

BUDGET RESPONSIBILITY: DIRECTOR EMPLOYEE BENEFITS/RISK MANAGEMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.05	0.05	0.05	0.05	0.05
Non-Administrative	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>
Personnel Costs	\$130,000	\$128,430	\$129,075	\$146,088	\$131,817
Operating Expenses	2,803	7,508	9,438	5,520	9,350
<b>Total Expenditures</b>	<b>\$132,804</b>	<b>\$135,938</b>	<b>\$138,513</b>	<b>\$151,608</b>	<b>\$141,167</b>

### Budgeting, Cost Accounting & FTE – 9330

The Budgeting, Cost Accounting & FTE department is the office that oversees the development and execution of the operational budget for all the schools and departments in the Brevard County School District. The budget cycle requires funding from various Federal, State and Local sources. The Budgeting department develops the district's yearly budgets including all applicable revenue and expenditure projections for each fund. Those funds include the General Fund, Debt Service, Capital Projects, Special Revenue, Internal Service and Enterprise funds. The budget office then compiles, analyzes, implements and maintains the district's budgets, FTE Reports, district Cost Reports and the Federal Impact Aid Survey. This department monitors compliance with legal requirements related to the district's budget to include Truth in Millage (TRIM) legislation.

#### 9330 BUDGET/COST ACCOUNTING & FTE

BUDGET RESPONSIBILITY: DIRECTOR, BUDGETING, COST ACCOUNTING & FTE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	5.00	5.00	6.00	6.00	6.00
<b>Total Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	\$449,265	\$455,022	\$548,619	\$566,252	\$537,693
Operating Expenses	14,520	11,145	11,701	12,639	9,388
<b>Total Expenditures</b>	<b>\$463,785</b>	<b>\$466,167</b>	<b>\$560,320</b>	<b>\$578,891</b>	<b>\$547,081</b>

Personnel costs include funds for impact aid temporary staff and overtime

## Organizational Units Overview

### Risk Management – 9370

The Office of Risk Management is charged with the responsibility for the preservation of assets, both human and physical. This is accomplished by identifying, evaluating, and controlling loss exposures.

The goal of Risk Management is to maintain current values for buildings, contents, and moveable property; respond to all property, liability, and other casualty losses, initiating investigations and accomplishing the appropriate resolution of all claims; cooperate with the Office of School and District Security and the Office of Plant Operations and Maintenance to develop programs for loss prevention based on available loss data; manage special insurance programs including surety bonding, catastrophic student accident insurance, and student accident claims; renew insurance language in vendor contract to control transfer of risk; review and approve Certificates of Insurance for vendors and facility users and maintain a database of insurance information and serve as a resource and provide consultation on matters relating to insurance, loss prevention, and other duties as assigned or requested.

#### 9370 RISK MANAGEMENT

BUDGET RESPONSIBILITY: DIRECTOR, RISK MANAGEMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.05	0.05	0.05	0.05	0.05
Non-Administrative	0.20	0.20	0.20	0.20	0.20
<b>Total Positions</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
Personnel Costs	\$18,597	\$17,987	\$18,126	\$18,448	\$18,290
Operating Expenses	9,184	4,450	9,117	7,080	7,000
<b>Total Expenditures</b>	<b>\$27,782</b>	<b>\$22,437</b>	<b>\$27,243</b>	<b>\$25,528</b>	<b>\$25,290</b>

### Quality Control – 9390

The Quality Control Department supports the Chief Financial Officer in managing District-wide risks, including financial, operating and other business risks by measuring and evaluating the efficiency and effectiveness of business processes or procedures and recommending enhancements or corrective actions needed. The Quality Control function is established to add value and improve the District's operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of business processes and procedures. All Quality Control functions are conducted to assure compliance with the District's goals, objectives and policies, as well as State statutes.

#### 9390 QUALITY CONTROL

BUDGET RESPONSIBILITY: DIRECTOR, QUALITY CONTROL

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$0	\$0	\$59,236	\$100,874	\$191,655
Operating Expenses	0	0	3,464	8,141	6,500
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,700</b>	<b>\$109,015</b>	<b>\$198,155</b>



## Organizational Units Overview

### Human Resources Services – 9400

The Human Resources department is charged with maintaining a fair, equitable, and a positive work environment for all employees in support of the mission of Brevard County Schools. As a team, they are committed to delivering the highest quality service in a culture of efficiency, helpfulness, fairness, and joy. Goals are accomplished through employee training, inspiring a high level of morale, change management facilitation, policy and procedure administration, quality recruitment & retention, and providing a safe & efficient work environment.

#### 9400 HUMAN RESOURCES SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.00	23.00	21.00	22.00	22.00
<b>Total Positions</b>	<b>25.00</b>	<b>24.00</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>
Personnel Costs	\$1,566,268	\$1,567,565	\$1,456,814	\$1,538,328	\$1,339,417
Operating Expenses	254,862	224,747	437,347	435,674	205,656
<b>Total Expenditures</b>	<b>\$1,821,130</b>	<b>\$1,792,311</b>	<b>\$1,894,161</b>	<b>\$1,974,002</b>	<b>\$1,545,073</b>

### Compensation Services – 9410

The Compensation Department develops and maintains the salary system for full-time staff and administrative employees. Compensation, in conjunction with the Human Resource Services Department, approve administrative and staff salaries and provide guidance to those who are accountable for administering salaries.

#### 9410 COMPENSATION SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	1.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	4.00	2.00	2.00
<b>Total Positions</b>	<b>0.00</b>	<b>1.00</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$0	\$27,546	\$231,845	\$237,679	\$213,018
Operating Expenses	0	0	5,091	3,826	4,100
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$27,546</b>	<b>\$236,936</b>	<b>\$241,505</b>	<b>\$217,118</b>

## Organizational Units Overview

### Labor Relations – 9420

Labor Relations provides Human Resources Services for the district in compliance with law, policy and regulations in a manner that will enhance the human assets of the organization and promote employee morale. This department plans for and conducts contract negotiations and agreements with employee unions and monitor the implementation of negotiated agreements.

The Director of Labor Relations:

- Serves as Chief Negotiator in the conduct of negotiations with the employee bargaining agent.
- Coordinates all aspects of the administration of the Collective Bargaining Agreements, including interpretation of the Agreements.
- Administers the district grievance procedures including serving as the Superintendent’s representative at Level III of the grievance procedures and preparation for arbitration as required.
- Represents the board and superintendent as legislative liaison by maintaining contact with local legislators and represent the district as a lobbyist in Tallahassee during legislative session.
- Maintains regular liaison with Florida FLDOE officials and other state agencies concerned with Labor Relations matters.
- Assists in the development and implementation of the manpower allocation programs for the district staffing plan.
- Directs and monitors in accordance with agency requirements, programs in unemployment compensation.

### **9420 LABOR RELATIONS**

BUDGET RESPONSIBILITY: DIRECTOR, HUMAN RESOURCES AND LABOR RELATIONS

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	3.00	4.00	4.00	4.00
<b>Total Positions</b>	<b>2.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	\$220,639	\$205,255	\$376,054	\$351,714	\$389,981
Operating Expenses	18,866	29,194	30,806	11,018	116,200
<b>Total Expenditures</b>	<b>\$239,504</b>	<b>\$234,449</b>	<b>\$406,861</b>	<b>\$362,732</b>	<b>\$506,181</b>

## Organizational Units Overview

### Recruitment and Retention – 9430

The Recruitment and Retention department develops and implements recruitment related database applications and the support internet job openings. They are also responsible for promoting and developing planning and forecasting strategies.

- This office develops and plans recruiting activities designed to enhance the district's ability to attract and retain qualified professional teaching and support candidates.
- Develop and maintain a network of contacts to help identify and source qualified candidates.
- Develop recruitment programs, budgets, brochures, video and other related material.
- Coordinate with the Technology Specialist the Internet on-line recruiting information and responses and maintain accurate and up-to-date on-line information.
- Develop and maintain a positive relationship with the Brevard business community, such as the Chamber of Commerce and Brevard Workforce Development in an effort to develop and enhance recruiting programs and strategies.

#### **9430 RECRUITMENT AND RETENTION**

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	1.00	1.00	1.00	2.00	2.00
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$88,740	\$88,952	\$94,555	\$100,576	\$173,520
Operating Expenses	36,977	71,614	27,172	45,315	62,906
<b>Total Expenditures</b>	<b>\$125,716</b>	<b>\$160,566</b>	<b>\$121,727</b>	<b>\$145,891</b>	<b>\$236,426</b>

### Educational Leadership & Professional Development – 9485

The Educational Leadership & Professional Development department is responsible for developing, administering, training, counseling and placement programs that are designed to provide an adequate and continuing flow of qualified management personnel to fill leadership and executive positions within the district. They conduct research, develop training programs, recruit for specified executive level positions, and recommend development programs and strategies, to continue to develop leaders that will help keep the Brevard School District as the most successful in the State of Florida.

#### **9485 PROFESSIONAL LEARNING & DEVELOPMENT**

BUDGET RESPONSIBILITY: DIRECTOR, PROFESSIONAL LEARNING & DEVELOPMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	14.00	13.00	11.00	10.00	10.00
<b>Total Positions</b>	<b>15.00</b>	<b>14.00</b>	<b>12.00</b>	<b>11.00</b>	<b>11.00</b>
Personnel Costs	\$1,389,661	\$1,372,117	\$1,120,731	\$1,018,129	\$1,056,891
Operating Expenses	488,627	452,939	375,266	385,859	199,012
<b>Total Expenditures</b>	<b>\$1,878,288</b>	<b>\$1,825,056</b>	<b>\$1,495,998</b>	<b>\$1,403,987</b>	<b>\$1,255,903</b>

## Organizational Units Overview

### Facilities Services – 9500

The Departments of Permitting, Energy/ Resource Conservation, Operations and Maintenance, Environmental Health & Safety and Planning and Project Management, is committed to providing a safe and healthy learning environment for all students and staff through the proper planning, design, construction, operation, maintenance and inspection of our educational facilities in the most economical manner possible.

#### 9500 FACILITIES SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$228,271	\$232,818	\$289,141	\$422,689	\$272,908
Operating Expenses	16,617	17,115	18,978	11,737	14,800
<b>Total Expenditures</b>	<b>\$244,888</b>	<b>\$249,934</b>	<b>\$308,119</b>	<b>\$434,426</b>	<b>\$287,708</b>

### Planning and Project Management – 9530

The Planning and Project Management department supports all the project management functions for the district. This department is responsible for managing all major fixed capital outlay projects for constructions, remodeling, and renovation of the district's educational and support facilities. The department is an active participant from the time of need assessment through post occupancy of the facilities.

#### 9530 PLANNING AND PROJECT MANGEMENT

BUDGET RESPONSIBILITY: DIRECTOR, PLANNING & PROJECT MANAGEMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	21.00	22.00	23.00	24.00	24.00
<b>Total Positions</b>	<b>22.00</b>	<b>23.00</b>	<b>24.00</b>	<b>25.00</b>	<b>25.00</b>
Personnel Costs	\$168,214	\$219,099	\$325,748	\$187,679	\$500,214
Operating Expenses	49,784	54,931	51,845	144,191	52,250
<b>Total Expenditures</b>	<b>\$217,998</b>	<b>\$274,029</b>	<b>\$377,593</b>	<b>\$331,870</b>	<b>\$552,464</b>

## Organizational Units Overview

### Projects – 9533

The Project Management Group is responsible for managing all major fixed capital outlay projects for construction, remodeling, and renovation of the district's educational and support facilities. The department is an active participant from the time of need assessment through post occupancy of the facilities.

Projects are either contracted to Architects and Engineers for the Design Phase and then a Construction Management firm for the Construction Phase or for a turnkey project a Design/Build firm is selected.

Regardless of delivery method the projects are built with our total involvement and supervision. Our Project Management Teams, consisting of Project Field Coordinators, Code Enforcement Inspectors and Project Administrative personnel monitor all aspects of the construction including contract administration and payments.

### 9533 PROJECTS

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	28,974	37,265	30,031	14,691	44,000
<b>Total Expenditures</b>	<b>\$28,974</b>	<b>\$37,265</b>	<b>\$30,031</b>	<b>\$14,691</b>	<b>\$44,000</b>

## Organizational Units Overview

### Energy/Resource Conservation - 9540

The Energy/Resource Conservation Department within Facilities Services supports Board Policy 7460, Conservation of Natural and Material Resources. Our mission is to reduce consumption of energy and other natural/material resources.

The primary objectives are to:

- Reduce energy/resource related costs by minimizing consumption of energy and natural resources and maximizing reuse and recycling of materials.
- Develop and deliver educational programs and content to encourage energy and resource conservation.
- Ensure high performing building and comfortable learning environments.

All BPS facilities will be operating at the following set-points:

- Cooling: 76 degrees Fahrenheit
- Heating: 70 degrees Fahrenheit

#### **9540 ENERGY/RESOURCE CONSERVATION**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	3.00	4.00	4.00	4.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Personnel Costs	\$206,426	\$174,238	\$245,755	\$310,438	\$300,095
Operating Expenses	13,650	7,480	13,765	4,344	9,620
<b>Total Expenditures</b>	<b>\$220,076</b>	<b>\$181,718</b>	<b>\$259,520</b>	<b>\$314,782</b>	<b>\$309,715</b>

## Organizational Units Overview

### Permitting and Inspection – 9550

The Permitting and Inspection department provides code enforcement services for 82 schools and many ancillary sites owned and under the jurisdiction of Brevard Public Schools. Their activities include administration of the code, plan review, permitting, inspections, and issuance of a certificate of occupancy or completion. Regardless of size and cost, any project to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure requires a permit. The goal of this department is to help provide a safe, healthy, productive learning, and work environment. All projects are reviewed and inspected for compliance with the Florida Building Code, State Requirements for Educational Facilities, and the Florida Fire Prevention Code.

#### **9550 PERMITTING & INSPECTION**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	3.00	2.00	3.00	3.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$21,772	\$51,403	\$4,099	\$10,301	\$0
Operating Expenses	642	12,010	8,432	9,295	0
<b>Total Expenditures</b>	<b>\$22,413</b>	<b>\$63,413</b>	<b>\$12,531</b>	<b>\$19,596</b>	<b>\$0</b>

This office is funded through sources other than the Operating Budget

## Organizational Units Overview

### Environmental Health & Safety - 9560

The Office of Environmental Health & Safety and Central Custodial Services is positioned within the Facilities Services Division, with access to manpower and financial resources, the team is responsible for a large, diverse group of programs. Staffing and funding levels are reviewed each year and are appropriate in light of one important distinction that sets them apart from other public-school safety programs. This team is not only responsible for identifying issues that need to be addressed, but also for coordinating and/or performing many of the corrective actions.

In-house personnel are involved with every aspect of each practice area. Contracted services are used where necessary to support in-house staff with each discipline and associated practice area. There is a competitive advantage in utilizing in-house personnel that have a working knowledge of district facilities, have a sense of ownership, and can respond in a rapid and efficient manner. Where specialized contracted services are determined to be most cost effective and customer service will not be compromised, they are utilized.

The Team supports the schools and ancillary facilities from a central office. In addition to working closely with other departments in the Facilities Services Division, the Team supports other BPS departments such as; Risk Management, Human Resources, Security, etc. Unlike the Security Department, the EH&S Office does not address safety issues which are the direct result of criminal or deviant acts. For the sake of clarification, BPS uses the word and phrase 'security' and 'public safety' to label and identify BPS safety issues associated with the threat of deviant behavior. In addition to handling all Security issues for BPS, the Security Department is responsible for updating and maintaining BPS Critical Incident Response Manual which addresses some natural disaster scenarios as well as some human-made disasters (i.e. discharging a bomb or firearm on campus). The Security Department also updates the Emergency Preparedness Plan for BPS each year. This Plan addresses hurricane storm preparation. The EH&S and Central Custodial Services Team directly supports the Security Department in preparation, response, and recovery of natural and other disaster scenarios and situations.

### **9560 ENVIRONMENTAL HEALTH & SAFETY**

BUDGET RESPONSIBILITY: MANAGER, ENVIRONMENTAL HEALTH & SAFETY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	16.00	16.00	17.00	17.00	17.00
<b>Total Positions</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>
Personnel Costs	\$771,031	\$891,407	\$908,438	\$1,046,479	\$945,639
Operating Expenses	436,030	559,076	506,574	748,351	527,226
<b>Total Expenditures</b>	<b>\$1,207,060</b>	<b>\$1,450,483</b>	<b>\$1,415,013</b>	<b>\$1,794,830</b>	<b>\$1,472,865</b>



## Organizational Units Overview

### Plant Operations and Maintenance – 9562

The Plant Operations and Maintenance Department is responsible for the maintenance of the 48th largest school district in the U. S. 9th largest in Florida. This department services 11 high schools, 5 junior/senior high schools, 11 middle schools, 55 elementary schools and 443 portable classrooms, along with numerous ancillary facilities, totaling over 12,800,000 square feet on 2,658 acres. The department consists of personnel whose duties range from traditional trades such as carpenters, electricians, and plumbers to specialized trades such as certified training custodians, integrated pest management and energy management specialists.

#### 9562 PLANT OPERATIONS & MAINTENANCE

BUDGET RESPONSIBILITY: DIRECTOR, PLANT OPERATIONS & MAINTENANCE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	155.00	156.00	156.00	156.00	156.00
<b>Total Positions</b>	<b>156.00</b>	<b>157.00</b>	<b>157.00</b>	<b>157.00</b>	<b>157.00</b>
Personnel Costs	\$7,757,455	\$7,832,600	\$8,118,235	\$8,190,967	\$8,171,582
Operating Expenses	2,245,561	1,337,174	5,540,301	6,470,411	4,924,428
<b>Total Expenditures</b>	<b>\$10,003,016</b>	<b>\$9,169,774</b>	<b>\$13,658,536</b>	<b>\$14,661,378</b>	<b>\$13,096,009</b>

### Operations Office – 9600

The Operations Office is led by the Chief Operating Officer and serves as a staff officer to the Superintendent including, but not limited to, informing staff as to the overall strategic operational status of the school system; providing advice as to the wise use of resources of the District; managing the business operations of the District in a legal, ethical, efficient, and effective manner; recommending changes in policy and practice in consideration of legal requirements; and assisting in the preparation of agendas for School Board meetings. This office oversees routine operation of the Operations division which includes Transportation, Food & Nutrition, District & School Security, Purchasing & Warehouse Services, and Strategic Plan & Process Management for the District in compliance with law, policy, and regulations in a manner that will enhance the operational assets of the organization and promote employee morale.

#### 9600 CHIEF OPERATIONS OFFICER

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATIONS OFFICER

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	1.00	1.00	1.00	1.00
Non-Administrative	0.00	3.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>0.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	\$0	\$340,355	\$361,269	\$247,500	\$324,470
Operating Expenses	0	15,727	106,578	11,897	17,300
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$356,082</b>	<b>\$467,847</b>	<b>\$259,398</b>	<b>\$341,770</b>

## Organizational Units Overview

### Transportation – 9640

The Transportation department's mission is to provide safe, reliable and efficient school bus transportation to all eligible students. In a county as large as Brevard County, in geographical size and number of schools and students, it is a daunting task to manage the planning of county-wide routing and scheduling. Other tasks they fulfill are planning for replacements of unsafe and unserviceable vehicles and equipment; administering contracts/agreements for joint use of vehicles; fuel; and coordinating with data processing to computerize transportation-related cost accounting procedures, reports and routing. The following pages describe the different branches within the Transportation department.

#### 9640 TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	65.20	65.20	66.20	65.20	65.20
<b>Total Positions</b>	<b>66.20</b>	<b>66.20</b>	<b>67.20</b>	<b>66.20</b>	<b>66.20</b>
Personnel Costs	\$3,438,228	\$3,372,670	\$3,319,039	\$3,206,670	\$3,330,129
Operating Expenses	4,104,481	3,872,986	4,316,207	4,409,126	4,602,033
<b>Total Expenditures</b>	<b>\$7,542,710</b>	<b>\$7,245,656</b>	<b>\$7,635,245</b>	<b>\$7,615,796</b>	<b>\$7,932,162</b>

### North Area Transportation – 9641

The North Area Transportation budget contains the costs of student bus transportation to and from the schools in the north area of Brevard County, Florida.

#### 9641 NORTH AREA TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	30.00	59.30	57.72	57.72	57.75
<b>Total Positions</b>	<b>30.00</b>	<b>59.30</b>	<b>57.72</b>	<b>57.72</b>	<b>57.75</b>
Personnel Costs	\$2,075,004	\$2,060,925	\$2,184,593	\$2,232,500	\$2,098,915
Operating Expenses	34,035	37,889	29,171	37,357	21,411
<b>Total Expenditures</b>	<b>\$2,109,038</b>	<b>\$2,098,814</b>	<b>\$2,213,763</b>	<b>\$2,269,857</b>	<b>\$2,120,326</b>

## Organizational Units Overview

### South Area Transportation – 9642

The South Area Transportation budget contains the costs of student bus transportation to and from the schools in the south area of Brevard County, Florida.

#### 9642 SOUTH AREA TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	100.92	100.92	103.88	103.88	103.88
<b>Total Positions</b>	<b>100.92</b>	<b>100.92</b>	<b>103.88</b>	<b>103.88</b>	<b>103.88</b>
Personnel Costs	\$3,623,860	\$3,572,661	\$3,681,410	\$3,813,989	\$3,515,395
Operating Expenses	27,408	33,762	29,169	46,101	25,011
<b>Total Expenditures</b>	<b>\$3,651,269</b>	<b>\$3,606,423</b>	<b>\$3,710,579</b>	<b>\$3,860,090</b>	<b>\$3,540,406</b>

### Central Area Transportation - 9643

The Central Area Transportation budget contains the costs of student bus transportation to and from the schools in the central area of Brevard County, Florida.

#### 9643 CENTRAL AREA TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	83.59	83.59	86.31	86.31	86.31
<b>Total Positions</b>	<b>83.59</b>	<b>83.59</b>	<b>86.31</b>	<b>86.31</b>	<b>86.31</b>
Personnel Costs	\$2,842,653	\$2,824,242	\$2,870,626	\$2,564,943	\$2,876,566
Operating Expenses	2,956	50,227	19,662	58,824	2,392
<b>Total Expenditures</b>	<b>\$2,845,609</b>	<b>\$2,874,468</b>	<b>\$2,890,288</b>	<b>\$2,623,767</b>	<b>\$2,878,958</b>

## Organizational Units Overview

### Mid-South Area Transportation – 9644

The Mid-South Area Transportation budget contains the costs of student bus transportation to and from the schools in the middle area of Brevard County, Florida.

#### 9644 MIDSOUTH AREA TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	72.85	72.85	69.81	69.81	69.81
<b>Total Positions</b>	<b>72.85</b>	<b>72.85</b>	<b>69.81</b>	<b>69.81</b>	<b>69.81</b>
Personnel Costs	\$2,480,381	\$2,435,629	\$2,424,285	\$2,802,322	\$2,360,550
Operating Expenses	18,797	48,838	29,083	35,500	16,698
<b>Total Expenditures</b>	<b>\$2,499,178</b>	<b>\$2,484,467</b>	<b>\$2,453,368</b>	<b>\$2,837,822</b>	<b>\$2,377,248</b>

### Food & Nutrition Services – 9660

The Food & Nutrition Services department is primarily funded through sources other than the General Fund. The Food Services fund is actually self-supporting and has been for several years. The “actual expenditures” that are recorded in the General Fund are a result of the General Fund making payments when Food Services employees retire or for payment of “School Recognition” bonuses.

#### 9660 FOOD & NUTRITION SERVICES

BUDGET RESPONSIBILITY: DIRECTOR, FOOD SERVICE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	41.00	41.00	48.00	76.00	76.00
<b>Total Positions</b>	<b>42.00</b>	<b>42.00</b>	<b>49.00</b>	<b>77.00</b>	<b>77.00</b>
Personnel Costs	\$11,727	\$30,995	\$53,628	\$46,154	\$0
Operating Expenses	7,220	12,252	1,413	624	0
<b>Total Expenditures</b>	<b>\$18,946</b>	<b>\$43,248</b>	<b>\$55,041</b>	<b>\$46,778</b>	<b>\$0</b>

This office is funded through sources other than the Operating Budget

## Organizational Units Overview

### District/School Security – 9670

As a law enforcement entity, the Office of District/School Security is committed to creating and maintaining a safe, secure and productive learning environment for Brevard Public School's staff, students and visitors. This office provides customer service to all Brevard Public Schools and is the liaison between the district and the 13 law enforcement agencies in Brevard County. The Office of District/School Security conducts level II background screenings as mandated by Florida State Statute 1012.32, to include the electronic fingerprinting and processing of all current employees, new hires and all volunteers in Brevard County Public Schools.

The Office of District/School Security staff also works to capture the fingerprints of all contractors working on Brevard Public school property as mandated in the Jessica Lunsford Act Florida State Statute 1012.468. The Office of District and School Security partners with the Environmental Health & Safety Team and District Communications to further ensure the privacy and safety of all students and staff.

#### 9670 DISTRICT/SCHOOL SECURITY

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATIONS OFFICER

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	5.00	5.00	5.00	40.00	40.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>40.00</b>	<b>40.00</b>
Personnel Costs	\$203,745	\$208,523	\$209,216	\$1,582,692	\$1,807,177
Operating Expenses	487,542	509,578	463,325	1,484,113	954,340
<b>Total Expenditures</b>	<b>\$691,287</b>	<b>\$718,102</b>	<b>\$672,540</b>	<b>\$3,066,805</b>	<b>\$2,761,517</b>

## Organizational Units Overview

### Warehouse and Purchasing Services – 9680

The Office of Warehouse & Purchasing Services procures quality materials and services at a reasonable cost to the schools and centers of the district. The Purchasing Services Department is responsible for the procurement of a wide variety of supplies, equipment, foods, and contractual services for the district. While most of the activities are required by state/federal laws and Board Policy, the district benefits from substantial cost savings associated with competitive bidding and large volume purchases. The School Board of Brevard County's Warehouse Services Department has the responsibility for warehousing and distributing a wide variety of stock items and services to schools and other departments. Our goal is to provide direct support to the educational process by providing quality goods and services while striving to meet and/or exceed the needs of the school district.

The Purchasing Department now has a Purchasing Procedures Manual that outlines basic purchasing procedures.

It has been said that public purchasing is getting the right item at the right time and at the right price. And while that is an oversimplification of the role of the purchasing department, it is the essence of what they do. Public agencies have a central purchasing system for many reasons:

1. It is a means for managing the public funds that have been entrusted to each school and department by ensuring that no indebtedness beyond the budgeted amount is created.
2. Offers the opportunity to achieve economies of scale by buying, in bulk, many day-to-day necessities.
3. Ensures that the vendor will be paid for the products or services that have been sold to the district by providing the means to account for each purchase that has been made.
4. Provides a focal point on which vendors can concentrate, minimizing misinformation and reducing the number of people involved in the process.
5. Reduces the potential for vendors to establish unethical relationships with district employees.
6. Serves as a resource for employees to utilize in meeting their needs for goods and services.

### **9680 PURCHASING AND WAREHOUSE SERVICES (Formerly 9380)**

BUDGET RESPONSIBILITY: DIRECTOR, PURCHASING & WAREHOUSE SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.00	24.00	24.00	24.00	24.00
<b>Total Positions</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>
Personnel Costs	\$1,219,652	\$1,181,807	\$1,224,026	\$1,190,459	\$1,279,521
Operating Expenses	49,178	58,501	66,712	61,840	64,838
<b>Total Expenditures</b>	<b>\$1,268,830</b>	<b>\$1,240,308</b>	<b>\$1,290,738</b>	<b>\$1,252,299</b>	<b>\$1,344,359</b>

## Organizational Units Overview

### Educational Technology – 9720

The Education Technology (ET) Department plans, organizes, evaluates and directs Educational Technology employees, mainframe, mid-range and micro equipment, related applications, and records management for the district. The department continues to work towards the district's goal of providing vision for the use of technology resulting in effective and efficient educational technology to the schools, district management and the overall educational program. This goal also includes the improved and most cost-efficient collection, storing, retrieving, analysis, reports and distribution of information and statistics for appropriate units, schools and departments within the district.

#### 9720 EDUCATIONAL TECHNOLOGY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$235,350	\$194,528	\$210,554	\$212,079	\$206,110
Operating Expenses	52	53	292	1,483	1,079
<b>Total Expenditures</b>	<b>\$235,402</b>	<b>\$194,581</b>	<b>\$210,847</b>	<b>\$213,562</b>	<b>\$207,189</b>

### Information Systems Services – 9721

The Information Systems Services Department plans and performs analysis of organizational functions, processes and activities to improve computer-based business applications for the most effective use of money, materials, equipment and human capital. They conduct organizational studies and evaluations, design systems and procedures, conduct work simplifications and measurement studies, and prepare operations and procedures manuals to assist management in operating more efficiently and effectively.

#### 9721 INFORMATION SYSTEMS SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	2.00	2.00	2.00	2.00	2.00
Non-Administrative	149.00	150.00	151.00	102.50	102.50
<b>Total Positions</b>	<b>151.00</b>	<b>152.00</b>	<b>153.00</b>	<b>104.50</b>	<b>104.50</b>
Personnel Costs	\$10,637,451	\$10,508,803	\$10,692,528	\$7,547,338	\$7,166,817
Operating Expenses	1,127,192	1,268,983	1,017,511	512,034	1,033,200
<b>Total Expenditures</b>	<b>\$11,764,643</b>	<b>\$11,777,787</b>	<b>\$11,710,039</b>	<b>\$8,059,372</b>	<b>\$8,200,017</b>

## Organizational Units Overview

### Management Information Services – 9722

The Division of Management Information Systems (MIS) is responsible for the core data and software applications that run both student and business aspects of the district. They provide various levels of training, support and custom programming for a multitude of systems. This division also includes a wealth of computing operation professionals that ensure systems are running at peak capacity 24/7.

#### 9722 MANAGEMENT INFORMATION SVCS

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	24.00	24.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>25.00</b>
Personnel Costs	\$0	\$0	\$0	\$1,830,120	\$1,945,643
Operating Expenses	0	0	0	199,727	237,402
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,029,846</b>	<b>\$2,183,045</b>

### Technology Support Services – 9723

The *Division of Educational Technology Projects* provides support to the district's infrastructure and is committed to the delivery of functioning technology for the purposes of providing educational excellence to all of Brevard Public Schools students. This office also contains the Technology Support Services (TSS) division that serves as a one stop shop for all Educational Technology hardware and infrastructure needs. They are responsible for the installation of structured cabling systems which includes ITV, camera systems and audio-visual needs. Additionally, TSS performs installs and repairs of computers, document cameras, projectors, printers, servers and many other items that enhance education in the classroom through the use of technology.

#### 9723 TECHNOLOGY SUPPORT SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	13.00	13.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>13.00</b>
Personnel Costs	\$0	\$0	\$0	\$577,550	\$754,840
Operating Expenses	0	0	0	113,885	105,237
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$691,435</b>	<b>\$860,077</b>



## Organizational Units Overview

### Instructional/Other – 9810

The Instructional & Curriculum department is tasked with budgeting for and expending the funds for initiatives that cross multiple schools. Since this funding benefits multiple schools, and often, all the schools, the expenditures are initially recorded in this department and then transferred at the end of the year to the schools that had the funding requirements that needed to be satisfied. This particular department is also where the appropriated funds are reserved.

#### 9810 INSTRUCTIONAL/OTHER

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, ELEMENTARY/SECONDARY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$9,442,466
Operating Expenses	465	0	24,940	136,227	28,536,711
<b>Total Expenditures</b>	<b>\$465</b>	<b>\$0</b>	<b>\$24,940</b>	<b>\$136,227</b>	<b>\$37,979,177</b>

### Instructional Technology – 9811

The Instructional Technology department plans, organizes, evaluates and directs Educational Technology employees, mainframe, mid-range and micro equipment, related applications, and records management for the district. They continue to work towards the attainment of the district's goal of providing vision for the use of technology resulting in effective and efficient educational technology to the schools, district management and the educational program. This goal includes the collection, storing, retrieving, analysis, reports and distribution of information and statistics for appropriate units, schools and departments within the district. Since the funding benefits multiple schools, the projected expenditures are initially recorded in this department and then transferred at the end of the fiscal year to the schools that had the instructional technology funding requirements that needed to be satisfied. This department is also where the appropriated funds are reserved.

#### 9811 INSTRUCTIONAL TECHNOLOGY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	13.00	13.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>	<b>13.00</b>
Personnel Costs	\$0	\$0	\$0	\$1,002,081	\$986,815
Operating Expenses	0	0	0	16,857	2,071,623
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,018,938</b>	<b>\$3,058,438</b>

## Organizational Units Overview

### Instructional/Basic Education – 9814

This department provides a Foster Care Counselor who serves all county students currently enrolled in foster care. In addition, ESOL services are provided by three ESOL itinerant teachers to all area schools. Since this funding benefits multiple schools, and often, all the schools, the expenditures are initially recorded in this department and then transferred at the end of the year to the schools that had the funding requirements that needed to be satisfied. This department is also where the appropriated funds are reserved.

#### **9814 INSTRUCTIONAL/BASIC EDUCATION**

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SVCS. , HOME EDUCATION, STUDENTS AT RISK

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0	0.00	0.00
Non-Administrative	4.00	4.00	4.00	2.00	2.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$0	\$0	\$7,778	\$67,142	\$24,626
Operating Expenses	0	0	1,028	2,595	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,738</b>	<b>\$24,626</b>

### Instructional/Exceptional Education – 9815

The Instructional/Exceptional Education department provides services to students who may be classified as Learning Disabled; Intellectually Disabled; Emotionally and Behaviorally Disordered; Hearing Impaired; Visually Impaired; Physically Handicapped; Speech Impaired; Language Impaired; Autism Spectrum Disabled and Gifted. Related services include educationally relevant Occupational Therapy and Physical Therapy. The ESE program is funded from state, federal and local allocations. Policies, programs, and procedures are established in accordance with state and federal regulations and requirements. Since the funding benefits multiple schools, the projected expenditures are initially recorded in this department and then transferred at the end of the fiscal year to the schools that had the instructional technology funding requirements that needed to be satisfied. This department is also where the appropriated funds are reserved.

#### **9815 INSTRUCTIONAL/EXCEPTIONAL EDUCATION**

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	71.41	64.31	52.92	61.82	63.82
<b>Total Positions</b>	<b>71.41</b>	<b>64.31</b>	<b>52.92</b>	<b>61.82</b>	<b>63.82</b>
Personnel Costs	\$0	\$0	\$88,278	\$1,017,338	\$2,262,789
Operating Expenses	0	0	7,320	6,213	13,775
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,023,551</b>	<b>\$2,276,564</b>

## Organizational Units Overview

### County-Wide Utilities – 9820

The County-Wide Utilities reserve is used to set aside a small reserve in the event that the actual utility costs exceed the estimated budget recorded at the school-level. While expenditures are not usually reported in this reserve, the district is currently participating in a utility invoice audit performed by an outside consultant. The consultant's fee is 20% of the identified savings.

#### 9820 COUNTY-WIDE UTILITIES

BUDGET RESPONSIBILITY: DIRECTOR, BUDGETING, COST ACCOUNTING & FTE

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	8,667	80,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,667</b>	<b>\$80,000</b>

### Comptroller-Other - 9830

The Chief Financial Officer performs the Comptroller duties for the Brevard County School Board. She serves as a staff officer and financial adviser to the Superintendent providing timely fiscal advice and counsel relative to the financial status of the school district to include advice as to the wise use of system resources, management practices, and providing financial counsel at the School Board meetings. She supervises the routine operation of financial services to ensure the successful fulfillment of the functions of financial planning, budgeting, and financial management.

The salaries and benefits in the budget represent the total district-wide budget expected to be needed to cover the cost of vacation and sick leave payoffs. The actual expenses are recorded within the organization where the recipients of these payments work. Also, the purchased services budget as well as the supplies and other expenses can be attributed to the total outside auditing services requirement for the entire district.

#### 9830 CONTROLLER/OTHER

BUDGET RESPONSIBILITY: CHIEF FINANCIAL OFFICER

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$147	\$3,024	\$1,110	\$2,159	\$5,571,245
Operating Expenses	1,000,259	576,386	886,163	822,294	1,239,907
<b>Total Expenditures</b>	<b>\$1,000,406</b>	<b>\$579,410</b>	<b>\$887,272</b>	<b>\$824,452</b>	<b>\$6,811,152</b>

## Organizational Units Overview

### Self-Insured Employee Benefits – 9850

The Self-Insured Employee Benefits department is responsible for the self-insured Employee Health Insurance, Workers' Compensation, General and Auto Liability. Ordinarily this department's expenditures are paid out of the Internal Service Fund and not the General Fund which is why there is no adopted budget at times. However, sometimes there are some expenditures that are paid out of the General Fund when employees retire, as well as some isolated purchased service expenditures.

#### **9850 SELF-INSURED EMPLOYEE BENEFITS**

BUDGET RESPONSIBILITY: DIRECTOR, EMPLOYEE BENEFITS/RISK MANAGEMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.45	0.45	0.45	0.45	0.45
Non-Administrative	10.00	11.00	11.00	10.00	10.00
<b>Total Positions</b>	<b>10.45</b>	<b>11.45</b>	<b>11.45</b>	<b>10.45</b>	<b>10.45</b>
Personnel Costs	\$2,947	\$0	\$3,052	\$6,431	\$0
Operating Expenses	0	0	0	624	0
<b>Total Expenditures</b>	<b>\$2,947</b>	<b>\$0</b>	<b>\$3,052</b>	<b>\$7,055</b>	<b>\$0</b>

This office is funded through sources other than the Operating Fund

### Self-Insured Risk - 9855

The Office of Self-Insured Risk is responsible for a portion of the Internal Service Funds to include worker's compensation, reporting of accidents or incidents, and property/casualty/liability Insurance. This office also assists in the preparation and evaluation for bid or negotiation for all types of insurance, coordinates the risk management activities with the insurance carriers, negotiates on behalf of the school district on appropriate claims, forecasts expected claims, establishes adequate funding rates for self-insured programs, prepares statistical information concerning insurance premiums and losses, and purchases services for property and casualty insurance for the district.

#### **9855 SELF-INSURED RISK**

BUDGET RESPONSIBILITY: DIRECTOR EMPLOYEE BENEFITS/RISK MANAGEMENT

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.45	0.45	0.45	0.45	0.45
Non-Administrative	2.80	2.80	1.80	2.80	2.80
<b>Total Positions</b>	<b>3.25</b>	<b>3.25</b>	<b>2.25</b>	<b>3.25</b>	<b>3.25</b>
Personnel Costs	\$0	\$0	\$66,061	\$67,234	\$275,000
Operating Expenses	5,702,360	85,115	8,959	9,908	5,918,970
<b>Total Expenditures</b>	<b>\$5,702,360</b>	<b>\$85,115</b>	<b>\$75,020</b>	<b>\$77,142</b>	<b>\$6,193,970</b>

This office is funded through sources other than the Operating Fund

## Organizational Units Overview

### Educational Services Facility – 9860

The Education Services Facility (ESF) is in Viera, Florida which is considered the central hub of the School Board of Brevard County. Most of the departments that support the schools are located in this facility.

#### 9860 EDUCATIONAL SERVICES FACILITY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.23	7.23	7.00	7.00	7.00
<b>Total Positions</b>	<b>7.23</b>	<b>7.23</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	\$316,783	\$311,752	\$288,348	\$304,060	\$293,875
Operating Expenses	286,603	375,767	325,970	362,165	277,254
<b>Total Expenditures</b>	<b>\$603,386</b>	<b>\$687,519</b>	<b>\$614,318</b>	<b>\$666,224</b>	<b>\$571,129</b>

### ESF Cafeteria – 9862

The ESF Cafeteria is the facility that provides a lunch service and limited breakfast service for ESF employees. The majority of the ESF Cafeteria requirements are funded through the Food Services Fund. But on occasion, as indicated below, there were salary and benefit expenses that were more appropriately recorded within the General Fund.

#### 9862 ESF CAFETERIA

BUDGET RESPONSIBILITY: DIRECTOR, FOOD SERVICES

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	4.00	4.00	4.00	4.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Personnel Costs	\$0	\$639	\$3,649	\$3,557	\$0
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$639</b>	<b>\$3,649</b>	<b>\$3,557</b>	<b>\$0</b>

This office is funded through sources other than the Operating Budget

## Organizational Units Overview

### ESF Central Services – 9865

The ESF-Central Services office provides efficient, expedient delivery services of district-related information and materials to all schools and district office facilities and receives and distributes all U.S. Mail for district office personnel.

#### 9865 ESF CENTRAL SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATING OFFICER

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	\$56,861	\$66,165	\$66,544	\$68,414	\$67,028
Operating Expenses	40,992	47,238	61,473	61,866	66,541
<b>Total Expenditures</b>	<b>\$97,853</b>	<b>\$113,403</b>	<b>\$128,017</b>	<b>\$130,280</b>	<b>\$133,569</b>

### District Administration Telephones – 9868

All expenditures related to phones at the district level are budgeted and expended through the District Administration Telephones budget. Most of the district communication requirements are funded here, with the exception of site-specific telephone and communication expenses which are budgeted and paid for at the school level.

#### 9868 DISTRICT ADMINISTRATION TELEPHONES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT - EDUCATIONAL TECHNOLOGY

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Adopted Budget 2019-20
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	448,625	476,720	594,864	783,036	108,130
<b>Total Expenditures</b>	<b>\$448,625</b>	<b>\$476,720</b>	<b>\$594,864</b>	<b>\$783,036</b>	<b>\$108,130</b>

## School Budget Allocations Overview

Schools are to adhere to state law, which requires involvement of their School Advisory Council (SAC) in the budget process. Careful consideration should be given to any suggestions and/or input received from the council, as well as the staff members at the site. Documentation is to be included in the school's budget file as to the procedures used to involve both the staff and SAC members. Prior to the end of the fiscal year, schools are asked to carefully review expenditures to cover negatives with positive balances. This ensures that only positive amounts carry forward at the beginning of the new school year.

### School Staffing

The 2019-20 Projected Total Membership for each school is estimated using a variety of methods, including the use of historical data and student population estimates. School staff allocations utilize this membership in conjunction with the district staffing plan formula. Salaries for each filled unit are actuals based on the latest reports. Unfilled positions are reported as per starting salary and is applied to the 2019-20 salary appropriations. Benefits are calculated by applying Retirement, District-paid Insurance, Social Security, and Workers' Compensation percentages to the salaries.

### Facilities/Operational Budget Allocations

The method for determining the school allocations is as follows:

1. Substitute budget is in a separate categorical project, using a standard amount per teacher, based on the number of teachers on the school's March 15, 2019 PAR.
2. The utility accounts, except for telephones and long distance, are not included in the school budget.
3. All remaining operational costs are funded at \$50 per projected weighted FTE.

### Important Information that schools are to keep in mind concerning the completion of their school budget.

1. \$50 per projected weighted FTE was used to compute the allocation of the school's budget for 2019-20 operational expenses. This allocation will be adjusted during the December/January timeframe based on the internally capped October weighted FTE.
2. The substitute budget is a separate categorical project.
3. Telephone Base is the school's responsibility to cover the cost of telephone lines. If the school has any lines in excess of what is deemed necessary, Educational Technology should be notified to have the number of telephone lines at the school decreased.
4. Copy Machines project should be used to budget and track **all** expenses related to copy machines and **is considered a part of the school's base budget**. Costs included in this project are for items such as printing (copying and supplies, including paper).

**All expenditures reported in the Operating strings are the responsibility of the principal.** Bookkeepers are to cover negatives with other positive balances within the project throughout the school year in order to help eliminate the chance of overspending

## Operating Budget Allocations by Schools

ELEMENTARY SCHOOLS		2019-20 Operating	2019-20 Substitutes	Total 2019-20 School Allocation
0051	Oak Park Elementary	\$43,086	\$41,183	\$84,269
0061	Apollo Elementary	51,014	39,498	90,512
0091	Coquina Elementary	24,919	26,165	51,084
0101	Mims Elementary	23,074	25,919	48,993
0122	South Lake Elementary	19,839	17,639	37,478
0151	Imperial Estates Elementary	36,964	28,807	65,771
0181	Pinewood Elementary	27,045	23,226	50,271
0191	Challenger Elementary	33,289	25,251	58,540
0201	Atlantis Elementary	40,711	34,276	74,987
0301	Enterprise Elementary	35,099	28,879	63,978
1041	Cambridge Elementary	35,113	32,709	67,822
1051	Endeavour Elementary	35,552	37,258	72,810
1071	Golfview Elementary	29,064	30,955	60,019
1091	Fairglen Elementary	37,495	34,363	71,858
1131	Saturn Elementary	49,201	40,046	89,247
1141	Andersen Elementary	41,552	31,418	72,970
1151	Williams Elementary	35,228	30,427	65,655
1161	Manatee Elementary	52,500	38,877	91,377
2031	Meadowlane Intermediate Elementary	48,715	36,913	85,628
2041	Meadowlane Primary Elementary	38,289	34,738	73,027
2042	West Melbourne Elementary	31,905	23,705	55,610
2051	University Park Elementary	26,250	29,043	55,293
2061	Port Malabar Elementary	36,846	32,704	69,550
2081	Palm Bay Elementary	34,447	32,995	67,442
2111	Lockmar Elementary	42,125	35,287	77,412
2121	Turner Elementary	30,362	27,997	58,359
2131	Columbia Elementary	25,023	24,074	49,097
2151	Discovery Elementary	36,035	31,428	67,463
2161	Mcauliffe Elementary	44,154	36,409	80,563
2171	Riviera Elementary	37,828	33,601	71,429
2191	Jupiter Elementary	37,350	34,224	71,574
2212	Westside Elementary	40,419	31,667	72,086
2221	Sunrise Elementary	46,584	37,536	84,120
3041	Sherwood Elementary	23,197	23,103	46,300
3061	Harbor City Elementary	20,984	20,001	40,985
3071	Sabal Elementary	33,954	29,250	63,204
3091	Croton Elementary	30,345	26,050	56,395



## Operating Budget Allocations by Schools

ELEMENTARY SCHOOLS		2019-20 Operating	2019-20 Substitutes	Total 2019-20 School Allocation
3101	Allen Elementary	39,278	31,339	70,617
3121	Suntree Elementary	38,795	30,118	68,913
3131	Longleaf Elementary	38,497	29,948	68,445
3151	Quest Elementary	65,580	46,934	112,514
4031	Mila Elementary	27,255	28,553	55,808
4041	Tropical Elementary	48,193	36,330	84,523
4051	Audubon Elementary	31,950	27,989	59,939
4071	Stevenson Elementary	29,043	21,952	50,995
4121	Carroll Elementary	38,223	30,126	68,349
5012	Roosevelt Elementary	20,591	18,036	38,627
5021	Freedom 7 Elementary	24,571	18,273	42,844
5031	Cape View Elementary	20,832	20,180	41,012
6013	Holland Elementary	30,776	24,136	54,912
6051	Sea Park Elementary	19,076	17,646	36,722
6061	Surfside Elementary	26,152	20,535	46,687
6071	Ocean Breeze Elementary	32,868	26,058	58,926
6081	Indialantic Elementary	42,833	33,663	76,496
6101	Gemini Elementary	27,352	22,434	49,786
6141	Creel Elementary	52,023	45,158	97,181
<b>TOTAL ELEMENTARY</b>		<b>1,969,445</b>	<b>1,677,029</b>	<b>3,646,474</b>
<b>MIDDLE SCHOOL</b>				
0052	Madison Middle	28,274	28,942	57,216
0141	Jackson Middle	30,307	24,301	54,608
1081	McNair Middle	31,874	30,712	62,586
1101	Kennedy Middle	35,735	31,539	67,274
2071	Stone Middle	45,703	44,663	90,366
2122	Southwest Middle	47,389	45,425	92,814
3021	Central Middle	66,463	58,946	125,409
3031	Johnson Middle	42,051	40,254	82,305
4111	Jefferson Middle	37,112	33,754	70,866
6012	Delaura Middle	46,125	41,616	87,741
6082	Hoover Middle	29,225	26,890	56,115
<b>TOTAL MIDDLE</b>		<b>440,258</b>	<b>407,042</b>	<b>847,300</b>

## Operating Budget Allocations by Schools

<b>SENIOR HIGH</b>		<b>2019-20 Operating</b>	<b>2019-20 Substitutes</b>	<b>Total 2019-20 School Allocation</b>
0011	Titusville High	71,100	60,538	131,638
0161	Astronaut High	58,432	51,909	110,341
1011	Rockledge High	80,324	66,989	147,313
1171	Viera High	113,707	88,182	201,889
2011	Melbourne High	111,617	85,429	197,046
2021	Palm Bay High	85,128	77,266	162,394
2211	Bayside High	87,340	29,718	117,058
2311	Heritage High	95,443	74,133	169,576
3011	Eau Gallie High	93,723	74,736	168,459
4011	Merritt Island High	79,899	64,446	144,345
6011	Satellite High	70,004	55,042	125,046
<b>TOTAL SENIOR HIGH</b>		<b>946,717</b>	<b>728,388</b>	<b>1,675,105</b>
<b>SPECIAL SCHOOLS</b>				
1002	Group Treatment Home	1,853	1,990	3,843
1017	North/Central Alt. Learning Ctr	2,843	7,750	10,593
1018	South Alternative Learning Center	3,458	7,750	11,208
1021	Pre-K ESE Services	1,141	0	1,141
1025	Detention Center	1,698	5,425	7,123
1073	Project Search	3,279	5,425	8,704
7004	Brevard Virtual	53,280	23,045	76,325
<b>TOTAL SPECIAL SCHOOLS</b>		<b>67,552</b>	<b>51,385</b>	<b>42,612</b>
<b>TOTAL ALL SCHOOL SITES</b>		<b>\$3,755,301</b>	<b>\$3,165,406</b>	<b>\$6,844,382</b>

## Operating Budget Allocations by Schools

### Various State and Local Funding

State categorical and local project funds, some of what are listed below, will be allocated throughout the year when specific program requirements are determined by Leading & Learning, Budgeting, and other offices.

**Technology Funds** - Technology funds are the funds provided to the schools by the Education Technology (ET) department to purchase computer hardware, software, peripherals, and supplies.

**Teacher Classroom Supply Assistance Program** - These funds are provided to the classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public-school students assigned to them.

**Instructional Materials Categorical** - Instructional materials funds are used to purchase textbooks and other related instructional materials for the schools. The state-adopted textbook funds are used to pay for textbook adoptions, and the non-state adopted funds are used to purchase other textbooks and instructional materials chosen for use by the school district.

**Discretionary Lottery Funds** - The Discretionary Lottery Funds are received from the State for distribution to the schools who have been awarded School Recognition moneys. If there are Discretionary Lottery Funds remaining after the School Recognition awards have been distributed, then the remainder is distributed to all of the schools for use by their School Advisory Committee (SAC).

**Advanced Placement Allocations** - These funds are for supplies, testing materials, and statutorily mandated teacher bonuses for Advanced Placement classes offered at Senior High Schools. Bonuses are based on student performance on Advanced Placement examinations.

**Advanced International Certificate of Education (AICE) & International Baccalaureate (IB) Allocations**  
The AICE and IB funds are used for supplies, testing materials, and statutorily mandated teacher bonuses for AICE and IB classes offered at Senior High Schools. Bonuses are based on student performance on the AICE and IB examinations.

**Music Project Allocations** - Band, orchestra, and choral programs receive an additional allocation to help purchase music-related supplies and equipment, as well as help pay for uniforms and music-related travel, dues and fees, and workshop expenses.

**Dual Enrollment Tuition** - Legislation passed in 2013-14 requires schools to cover dual enrollment tuition fees for students taking courses for college credit on participating College campuses.

**Summer School and Academic Support Program (Supplemental Academic Instruction Categorical)**  
These funds are used for after school and weekend tutoring, and summer school.

**CAPE (Career and Professional Education Act)** - These funds are used for expenses related to Career Academy programs on the school campuses. Bonuses are based on students earning certifications in the various academies.

**Department of Juvenile Justice (DJJ) Centers and Contracted Sites** - Students participating in a detention, or rehabilitation program which is sponsored by a community-based agency or is operated or contracted by the Department of Juvenile Justice shall receive educational programs according to the rules of the State Board of Education.

## Fund Balance Reporting

GASB Statement No. 54, *Fund Balance Reporting and Fund Balance Definitions* (GASB 54 establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has prepaid and inventory items that are considered nonspendable. The District has no nonspendable funds related to endowment.

In addition to the nonspendable fund balances, GASB 54 has provided a hierarchy of *spendable* fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balances of the general fund that are not constrained for any particular purpose.

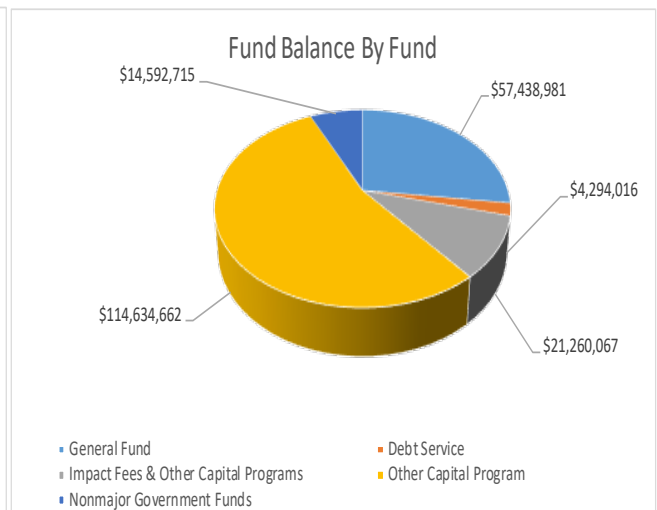
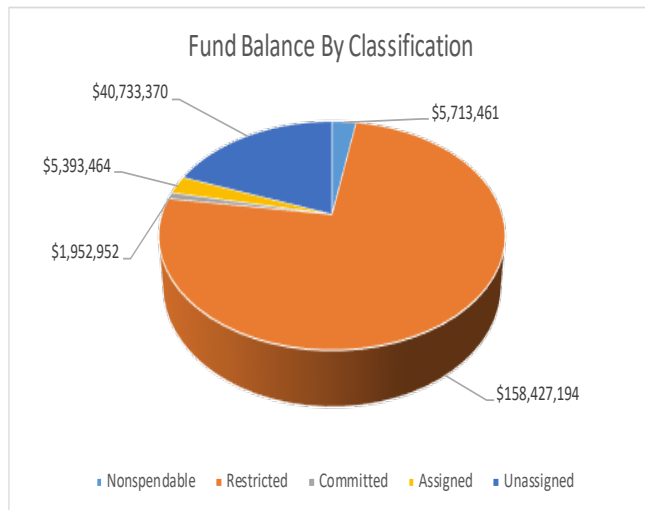
The District has classified its fund balance with the following hierarchy:

- Nonspendable: The District has a total of \$5,713,461 classified as nonspendable which consists of \$2,004,699 for inventory and \$3,708,762 for prepaid.
- Spendable: The District has classified the spendable fund balances as *Restricted*, *Committed*, *Assigned*, and *Unassigned* and considers each to have been spent when expenditures are incurred. The District does not have a policy regarding either committed or assigned fund balances. When assigned and unassigned balances are available for use, assigned resources will be used first and then unassigned resources will be used as needed.
- Restricted for Capital Projects, State Categoricals, Debt Service, and Food Services: Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements, certain designated state categorical spending and other earmarked spending programs, and food services. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, debt service, and food services total \$139,478,234, \$5,653,290, \$4,326,932, and \$8,968,738 respectively.
- Committed to Funding Priorities: The District has set aside certain fund balances through board action for funding priorities. For fiscal year 2018-19, the total committed fund balance was \$1,952,952.
- Assigned for School Operations and Capital Projects: The School Board has set aside certain fund balances for school operations and capital projects. For fiscal year 2018-19, the assigned fund balance was \$5,393,464 of which \$4,955,452 is for school operations and \$438,012 is for capital projects not restricted for a particular purpose.
- Unassigned: The unassigned fund balance for the general fund is \$40,733,370 of which \$19,880,369 is School Board Contingency Reserves per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year's budget adoption.

## Fund Balance Reporting

The table below is a summary of the fund balance classifications for the District as of June 30, 2019:

Fund Balance Description	General Fund	Debt Service Fund - Other	Local Capital Improvement	Impact Fees & Other Capital Programs	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund balances</b>						
<b>Nonspendable:</b>						
Inventory	\$435,155	\$0	\$0	\$0	\$1,569,544	\$2,004,699
Prepaid	3,708,762	0	0	0	0	3,708,762
<b>Restricted:</b>						
Capital projects	0	0	21,260,067	114,196,650	4,021,517	139,478,234
State categoricals	5,653,290	0	0	0	0	5,653,290
Debt service	0	4,294,016	0	0	32,916	4,326,932
Food Services	0	0	0	0	8,968,738	8,968,738
<b>Committed:</b>						
Funding priorities	1,952,952	0	0	0	0	1,952,952
<b>Assigned:</b>						
School operations	4,955,452	0	0	0	0	4,955,452
Capital projects	0	0	0	438,012	0	438,012
<b>Unassigned:</b>						
School Board Contingency	19,880,369	0	0	0	0	19,880,369
Other	20,853,001	0	0	0	0	20,853,001
<b>Total Fund Balances</b>	<b>\$57,438,981</b>	<b>\$4,294,016</b>	<b>\$21,260,067</b>	<b>\$114,634,662</b>	<b>\$14,592,715</b>	<b>\$212,220,441</b>

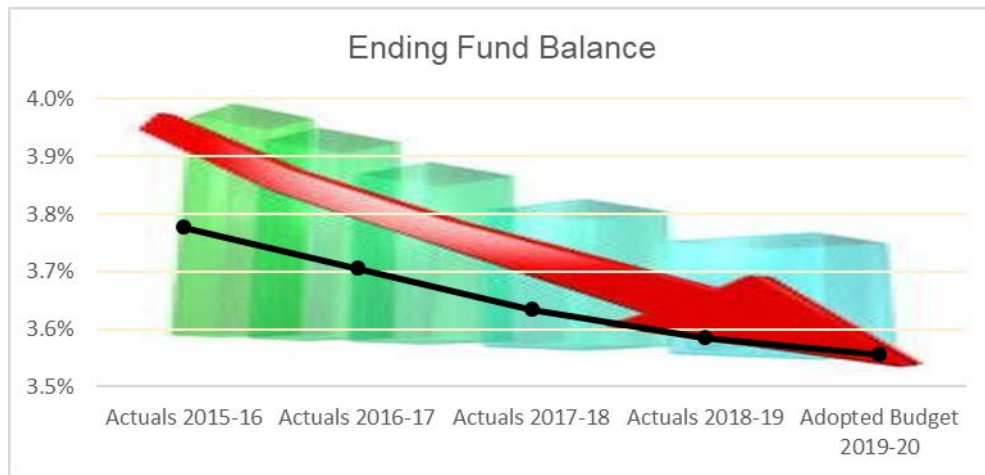


## Fund Balance Reporting

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$40,733,370.

### General Fund-Percentage of Ending (Unassigned) Fund Balance and School Board Contingency to Revenue 5-Year History

	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Adopted Budget 2019-20
Total Revenues	\$526,250,000	\$536,434,271	\$547,030,406	\$554,481,106	\$559,078,690
Ending Fund Balance	40,640,305	47,642,853	41,888,590	40,733,370	54,686,860
Percentage of Ending Fund Balance to Revenue	7.72%	8.88%	7.66%	7.35%	9.78%
School Board Contingency	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369
Percentage of School Contingency to Revenue	3.78%	3.71%	3.63%	3.59%	3.56%



## Capital Projects and the Educational Plant Survey

The Educational Plant Survey (EPS) is a document containing all of the facility improvements (new construction and remodeling/renovation of existing space) that have been approved by the FLDOE. The EPS is also the basis of the School District's annual Five-Year District Facilities Work Program. The purpose of the EPS is to document the facility needs of the School District on a school-by-school basis, and to identify which capital projects may be initiated. It is important to note that a facility improvement must be contained in the approved EPS in order to be financed using "state" funds (COP, RAN, PECO, or 1.5-mill ad valorem tax). Improvements funded with locally generated revenue (impact fees, sales tax, local bonds) do not need to be in the approved EPS.

By statute, a new EPS supersedes all previous EPSs. Recommendations in the previous EPS that have not been implemented are not eligible for the expenditure of state capital outlay funds unless recommended in the new Survey. The EPS must be prepared and submitted for approval every five years at a minimum, but intermediate updates, called "spot surveys" may be submitted at any time in order to obtain FLDOE approvals for changes to the plan. Brevard County must complete a new EPS by the end of the 2019-20 school year.

In November 2014, the Brevard County voters approved a half cent sales surtax to be used for facility renewal, education technology, and school security. Items to be funded with the sales surtax revenue are included in the current EPS in order to document the work. Additionally, including these projects in the EPS gives the District flexibility to utilize state funds if there are projects that must be completed before sales surtax revenue is available.

The construction, renovation, and maintenance of educational facilities are the largest capital investment of a public-school system. To achieve the greatest benefit, school administrators must ensure that:

- The investment reflects the strategic direction of the School Board
- Master plans, designs, and capital improvement funding initiatives meet the functional requirements to provide the desired services
- All work performed meets regulatory standards

The validity of an EPS is dependent upon:

- An accurate inventory of existing facilities in the Florida Inventory of School Houses (FISH)
- Accurate school-by-school membership projections
- Facility lists which reflect the curriculum priorities of the District, the intentions of the Board, and compliance with the State Requirements for Educational Facilities (SREF)

This document reflects input from:

- Planners in the Facilities Planning Department who validated the FISH data and met with school-based management teams to determine the capital requirements at each school
- Inspectors from the Plant Operations and Maintenance Department who performed individual school condition assessments to identify deferred maintenance tasks that would extend the useful life of these assets, if they were completed
- School-based management teams
- Consultants who provided a statewide perspective as well as technical assistance and coordination

Based on the "state" capital funding projected to be available during the next five fiscal years, the focus of the School District will be the projects in this document that address the needs associated with:

- Health and Safety – Removing or correcting structural and environmental conditions that threaten or imperil occupants to include mandated improvements required by regulatory agencies
- Maintenance and Repair – Completing deferred maintenance projects that will extend the useful life of existing facilities

## **Board Priorities for Capital Outlay**

The School Board adopted priorities for facility capital investment. These priorities, their definitions, and criteria are as follows:

### **Priority 1: Health and Safety**

Definition: Removing or correcting structural and environmental conditions that threaten or imperil occupants to include mandated improvements required by regulatory agencies.

Criterion A: The condition has been responsible for accident/injury documented by District reporting systems.

Criterion B: The condition has been noted in the District's annual Comprehensive Safety Inspection Report as a fire or life/safety hazard or has been otherwise reported as a hazard and a subsequent investigation has verified the report.

Criterion C: The condition has been documented by test results, acquired via generally accepted professional practice, reporting inappropriate environmental conditions for occupants.

### **Priority 2: Maintenance and Repair**

Definition: Correcting conditions due to deteriorating components or materials that do not represent health or safety threats.

Criterion A: The condition directly affects educational quality or the continuation of instruction.

Criterion B: The condition will become a threat to health or safety.

Criterion C: The condition is progressively leading to significantly increased costs.

Criterion D: The condition detracts from the appearance of the facility.

### **Priority 3: Renewal**

Definition: Rebuilding, replacing, or adding to existing environments by bringing them up to current standards.

Criterion A: The existing environment(s) is(are) inadequate compared to current standards.

Criterion B: The age of the existing environment(s).

Criterion C: The existing environment(s) date of last renovation.

### **Priority 4: New Construction**

Definition: Providing additional space to address growth.

Criterion A: The current student population is in excess of the permanent capacity of the school.

Criterion B: The projected student population is sufficient to maintain a membership within plus or minus ten percent of the new capacity over the next five years.

Criterion C: The relative ranking of the school compared to other schools in need of additional space using the projected rate of student growth over the next five years.

Criterion D: The current facility is less than the Board-established student population capacity parameter for the grades/programs served.

Sales Surtax funds will be used to address the needs associated with:

Priority 3: Renewal – Rebuilding, replacing, or adding to existing environments by bringing them up to current standards.



## Capital Impact on the Operating Fund

The capital budget is separate and distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Capital infrastructure expansion and improvements are funded through pay as you go Capital Funds from diverse sources, including capital outlay property taxes, sales surtax, school impact fees designated for capital projects, and long-term liabilities such as COPs (Certificates of Participation) and bonds. The principal and interest due on the long-term debt is paid through the Debt Service Fund which is funded by transfers from the Capital Projects Fund. These revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent controls and accountability. Finally, several capital revenue sources such as the sales surtax, school impact fees, and state PECO funds are, by statute or other legal restriction, limited to use on capital improvements.

There is a direct relationship between the Capital Projects Fund budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, custodial expenditures, maintenance, and utility costs all increase. The cost of operating and maintaining new infrastructures is always considered in the operating budget. Therefore, it is important to budget for this increased cost in the General Fund in the fiscal year the asset becomes operational.

In some cases, the operational impact may be absorbed gradually starting with when the new school is under construction. As a school's population increases beyond capacity, additional staff, supplies, and equipment are provided; thus, spreading the operating impact over a number of years rather than all at once when the new school is complete. The need for additional instructional units and material for supplies is projected at the time of the new school opening and is adjusted as needed based on actual operational needs.

An indirect impact to the operating budget is a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades, and flooring improvements at various facilities. While it is harder to quantify, these types of capital improvements impact the operating fund in a positive way, meaning less money is spent on labor and repairs for the first few years after the replacement or improvement. Many benefits, such as improved educational productivity and student and staff morale, are not readily quantifiable in financial terms, but represent a major tangible impact on school and District operations resulting from facility improvements.

For several years, the District experienced an ever-increasing shortfall in capital funding that left little room for needed building repairs and improvements. The District's capital funding stream is anticipated to be \$198 million in 2019-20, but, does not include any PECO maintenance funding for the District's schools in 2019-20. The ½ cent sales tax referendum, which was passed by the voters in 2014, has helped alleviate a large portion of that shortfall, accounting for \$47.4 million in 2018-19, and another \$43.5 million anticipated in 2019-20. Historically, funding shortfalls were caused due to legislative changes in the capital funding formula (down from 2.0 mills to 1.75 mills, with a second 0.25 mill being flexible – the School Board annually adopts the second 0.25 mill to be utilized within the Operating Fund) and declining local property values. Now the capital outlay millage is at 1.500, without the option for the additional 0.25 mill. Fortunately, property values state-wide are finally recovering, which is providing some relief.



# INFORMATIONAL SECTION





## **FEFP Revenue**

Article IX, section 1 of the Florida Constitution establishes the State of Florida's commitment to funding grades K-12 education, as follows: "The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure and high-quality system of free public schools that allows students to obtain a high-quality education..."

In 1973 the Florida Legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding to guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

To equalize educational opportunities, the FEFP formula recognizes: (1) varying local property tax bases; (2) varying education program costs; (3) varying costs of living; and (4) varying costs for equivalent educational programs due to sparsity and dispersion of the student population.

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As noted herein, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and Exceptional Student Education (ESE) Guaranteed Allocation.



## FEFP Revenue

**Legal Authorization** Part II of chapter 1011, F.S.; chapter 2017-70, Laws of Florida (L.O.F.) (2017- 18 General Appropriations Act); chapter 2017-234, L.O.F.; chapter 2017-71, L.O.F.

Each district participating in the state appropriations for the FEFP must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the requirements cited below:

1. Maintain adequate and accurate records, including a system of internal accounts for individual schools and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code.
2. Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the Florida State Board of Education may prescribe procedures for altering this requirement.
3. Provide written contracts for all instructional personnel.
4. Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board in accordance with Florida Statutes and the Florida Administrative Code.
5. Observe all requirements of the Florida State Board of Education relating to the preparation, adoption and execution of budgets for the district school system.
6. Levy the required local effort millage rate on the taxable value for school purposes of the district.
7. Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.

The FEFP is calculated five times for each year's appropriation. These calculations are as follows:

1. **First Calculation** – This calculation is completed by the Florida Legislature. **Also known as FINAL CONFERENCE REPORT.**
2. **Second Calculation** – This calculation is made upon receipt of the certified tax roll from the Florida Department of Revenue as provided for in Section 1011.62(4), F.S. Districts' allocations for July-January are based on this calculation.
3. **Third Calculation** – This calculation is made upon receipt of districts' October survey FTE counts. District allocations for January through April are based on this calculation. (Districts' current year July and October and prior year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.
4. **Fourth Calculation** – This calculation is made upon receipt of districts' February FTE counts and estimated June FTE. District allocations for April-June are based on this calculation.
5. **Final Calculation** – This calculation is made upon receipt of districts' June survey FTE, reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation to the Fourth Calculation.

## FEFP Formula

FTE Students 72,836.64	x	Program Weights	=	Weighted FTE Students 80,091.02	x	Base Student Allocation (BSA) 4,279.49	x	District Cost Differential (DCD) 0.9875	=
Base Funding 338,464,360	+	Declining Enrollment Supplement 0	+	Compression Adjustment 7,816,100	+	DJJ Supplemental Funding 174,722	+	Safe Schools 4,537,461	+
Mental Health 1,854,484	+	ESE Guarantee Supplement 29,552,869	+	Supplemental Academic Instruction 20,096,429	+	Instructional Materials 6,114,868	+	Student Transportation 10,807,667	+
Teacher Classroom Supply Assistance 1,403,156	+	Reading Allocation 3,189,005	+	Virtual Education Contribution 0	+	Digital Classroom Allocation 298,504	+	Federally Connected Supplement 2,712,823	+
Total Funds Compression 1,897,879	+	Best and Brightest Teacher/Principal Allocation 7,111,333	+	Turnaround Supplemental Services Allocation 745,984	=	Gross State and Local FEFP 436,777,644	-	Required Local Effort (167,480,525)	+
Prior Year Adjustment 0	=	Net State FEFP 269,297,119	+	Discretionary Lottery/School Recognition 2,950,924	+	Class-Size Reduction Allocation 79,515,253	=	Total State Funding 351,763,296	



## FEFP Revenue Summary

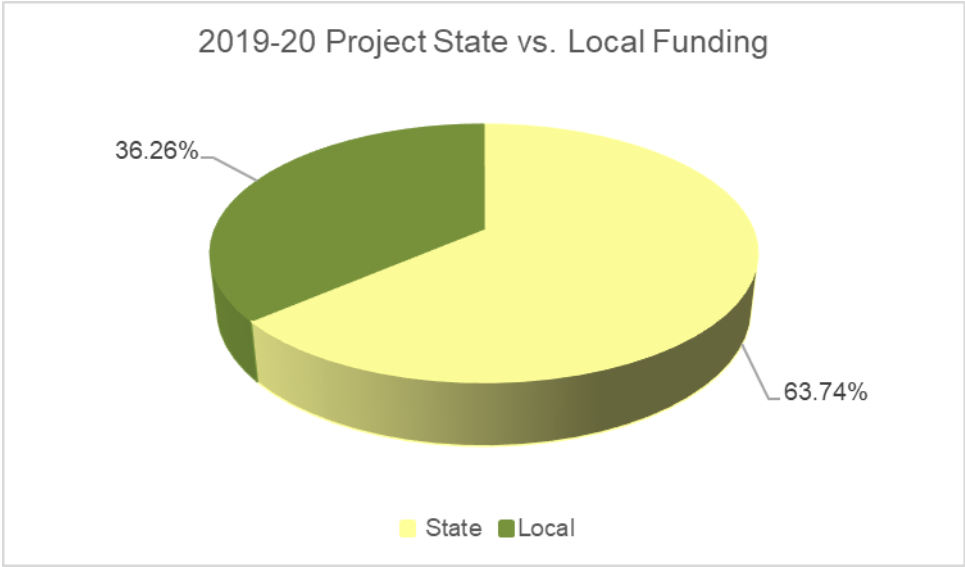
Formula Components	2018-19 4th Calc.	2019-20 2nd Calc.	Difference
Unweighted FTE	72,687.83	72,836.64	148.81
Weighted FTE	79,477.96	80,091.02	613.06
School Taxable Value	42,240,075,281	45,455,674,986	3,215,599,705
Required Local Effort Millage	4.051	3.838	(0.213)
Discretionary Millage	0.748	0.748	0.000
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>0,000</u>
<b>Total Millage</b>	<b>6.299</b>	<b>6.086</b>	<b>(0.213)</b>
Base Student Allocation	4,204.42	4,279.49	75.07
District Cost Differential	0.9875	0.9875	0.0000
WFTE x BSA x DCD	329,981,741	338,464,360	8,482,620
0.748 Compression	7,693,280	7,816,100	122,820
DJJ Supplement	176,503	174,722	(1,781)
Safe Schools	4,051,258	4,537,461	486,203
Mental Health Allocation	1,709,483	1,854,484	145,001
ESE Guarantee	29,486,151	29,552,869	66,718
Supplemental Academic Instruction	20,058,479	20,096,429	37,950
Instructional Materials	6,108,271	6,114,868	6,597
Student Transportation	10,756,545	10,807,667	51,122
Teachers Classroom Supply Assistance	1,399,335	1,403,156	3,821
Reading Allocation	3,195,766	3,189,005	(6,761)
Virtual Education Contribution	20,405	0	(20,405)
Digital Classroom Allocation	1,414,010	298,504	(1,115,506)
Federally Connected Supplement	2,608,107	2,712,823	104,716
Total Funds Compression Allocation	1,219,979	1,897,879	677,900
Best and Brightest Teacher/Principal Allocation	0	7,111,333	7,111,333
Turnaround Supplemental Services Allocation	0	745,984	745,984
<b>Gross State and Local FEFP</b>	<b>419,879,313</b>	<b>436,777,644</b>	<b>16,898,332</b>
Required Local Effort Taxes	(164,269,963)	(167,480,525)	(3,210,562)
Proration to Funds Available	0	0	0
Prior Year Adjustment	<u>(324,502)</u>	<u>0</u>	<u>324,502</u>
<b>Net State FEFP</b>	<b>255,284,848</b>	<b>269,297,119</b>	<b>14,012,272</b>
Class-Size Reduction Allocation	79,274,715	79,515,253	240,538
District Lottery/School Recognition Allocation	<u>2,951,472</u>	<u>2,950,924</u>	<u>(548)</u>
<b>Total State Funding</b>	<b>337,511,035</b>	<b>351,763,296</b>	<b>14,252,262</b>
McKay Scholarships	(10,254,864)	(10,254,864)	0
McKay Scholarships Prior Year Adjustment	(2,998)	0	2,998
<b>Local Funding</b>			
Required Local Effort Taxes	164,269,963	167,480,525	3,210,562
Potential Discretionary Local Effort	<u>30,331,753</u>	<u>32,640,811</u>	<u>2,309,058</u>
<b>Total Local Funding</b>	<b>194,601,716</b>	<b>200,121,336</b>	<b>5,519,620</b>
<b>TOTAL STATE AND LOCAL FUNDING</b>	<b>\$532,112,751</b>	<b>\$551,884,632</b>	<b>\$19,771,882</b>

2018-19 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/24/2019

2019-20 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/19/2019

**FEFP Revenue Summary**

The state portion of the FEFP includes base funding (per student) and numerous categoricals such as a Reading, Teachers Classroom Supply Assistance, Digital Classrooms, Student Transportation, Instructional Materials, Safe Schools and Mental Health. The total Net State FEFP funding for the district in 2019-20 is \$269.3 million compared to \$255.3 million in 2018-19, a 5.48% increase. In addition, the district will receive \$79.5 million in a Class Size Reduction Allocation and \$2.95 million in a District Lottery/School Recognition Allocation for a total of \$351.7 in State Funding of which \$10.3 million is earmarked for McKay Scholarships. Local funding is projected to increase 2.8% for a total of \$200.1 million.

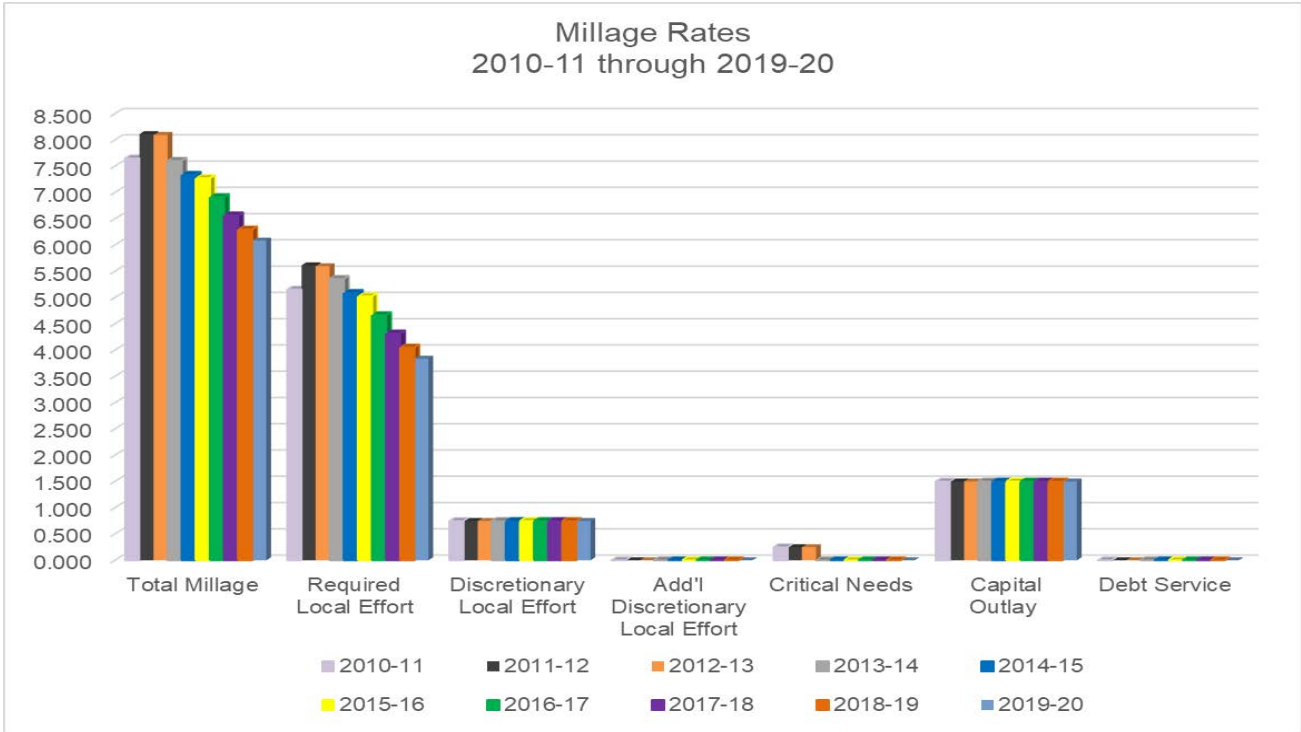


### Millage Rate Trends

The proposed millage rate for 2019-20 is 6.086 mills, which is a drop of 3.38%. The 3.838 local effort mills for 2019-20 is a level set by the state for local districts to participate in the Florida Education Finance Program (FEFP). The additional discretionary millage is capped by statute also. Florida Statute requires the computation of a percentage increase over the rolled-back millage rate. The rolled-back millage rate is defined as the property tax levy that would, after the value of new construction is deducted, produce the same amount of revenue as last year.

<u>Fiscal Year</u>	<u>Total Millage</u>	<u>Required Local Effort</u>	<u>Discretionary Local Effort</u>	<u>Add'l Discretionary Local Effort</u>	<u>Critical Needs</u>	<u>Capital Outlay</u>	<u>Debt Service</u>
2010-11	7.653	5.155	0.7480	0.0000	0.2500	1.500	0.000
2011-12	8.112	5.614	0.7480	0.0000	0.2500	1.500	0.000
2012-13	8.096	5.598	0.7480	0.0000	0.2500	1.500	0.000
2013-14	7.606	5.358	0.7480	0.0000	0.0000	1.500	0.000
2014-15	7.339	5.091	0.7480	0.0000	0.0000	1.500	0.000
2015-16	7.275	5.027	0.7480	0.0000	0.0000	1.500	0.000
2016-17	6.916	4.668	0.7480	0.0000	0.0000	1.500	0.000
2017-18	6.568	4.320	0.7480	0.0000	0.0000	1.500	0.000
2018-19	6.299	4.051	0.7480	0.0000	0.0000	1.500	0.000
2019-20	6.086	3.838	0.7480	0.0000	0.0000	1.500	0.000

A mill represents one thousandth of a dollar



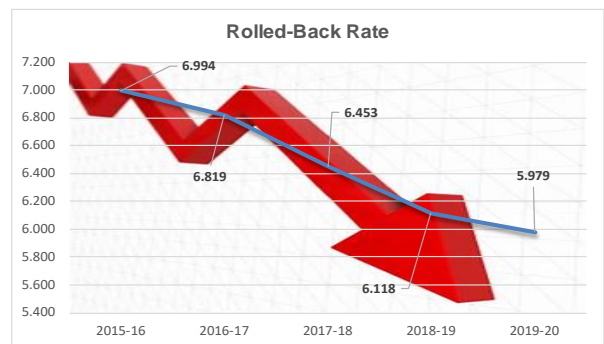
## Roll-Back Rates

The roll-back rate is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what, in Florida, is called the Truth in Millage process, or TRIM.

Under the law in Florida and a few other states, if a local government adopts the roll-back rate, that government is not increasing taxes, even if the rate itself increases. That's because the roll-back rate calculates taxable property values in relation to the total revenue they generate for a government. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied.

When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease. If, however, as has been the case since the Great Recession, especially in states such as Florida, property values decrease, the tax rate must increase to keep total revenue generated at the same level, year over year. Even though the tax rate will increase, it does not mean necessarily that taxes have increased, because the typical property that has seen its property value drop will end up paying the same amount, when the roll-back tax rate is applied. The chart and graphs below examine the changes over the last five years and the upcoming year projections.

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Current Year Gross Taxable Value	33,184,902,204	35,873,682,910	38,759,682,715	42,240,075,281	45,455,674,986
Current Year Net New Taxable Value	410,907,161	510,486,362	380,749,910	582,744,368	879,099,568
Current Year Adjustable Taxable Value	32,773,995,043	35,363,196,548	38,378,932,805	41,657,330,913	44,576,575,418
Prior Year FINAL Gross Taxable Value	31,232,317,152	33,145,486,378	35,807,243,742	38,803,031,716	42,311,450,495
Prior Year Millage Levy	7.339	7.275	6.916	6.568	6.299
Prior Year Ad Valorem Proceeds	229,213,976	241,133,413	247,642,898	254,858,312	266,519,827
Current Year Rolled-Back	6.994	6.819	6.453	6.118	5.979
Current Year Proposed Millage Rate	7.275	6.916	6.568	6.299	6.086
Current Year Proposed State Law Rate as % Change of State Law Rolled-	3.62%	-0.93%	-0.81%	0.67%	-0.19%
Current Year Total Proposed Rate as a % Change of Rolled-Back Rate	4.02%	1.43%	1.79%	2.96%	1.79%



## Property Tax Levies & Millage Rates

<b>Comparison of 2015-16 to 2019-20 Homeowner's Property Taxes</b>										
Taxable Value	\$100,000									
	2015-16		2016-17		2017-18		2018-19		2019-20	
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes
Operating										
Required Local Effort	5.027	502.70	4.668	466.80	4.320	432.00	4.051	405.10	3.838	383.80
Discretionary Local Levy	0.748	74.80	0.748	74.80	0.748	74.80	0.748	74.80	0.748	74.80
Discretionary Supplemental Local Levy	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Discretionary Critical Needs (Operating)	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Capital Outlay	<u>1.500</u>	<u>150.00</u>	<u>1.500</u>	<u>150.00</u>	<u>1.500</u>	<u>150.00</u>	<u>1.500</u>	<u>150.00</u>	<u>1.500</u>	<u>150.00</u>
<b>Total</b>	<b>7.275</b>	<b>727.50</b>	<b>6.916</b>	<b>691.60</b>	<b>6.568</b>	<b>656.80</b>	<b>6.299</b>	<b>629.90</b>	<b>6.086</b>	<b>608.60</b>

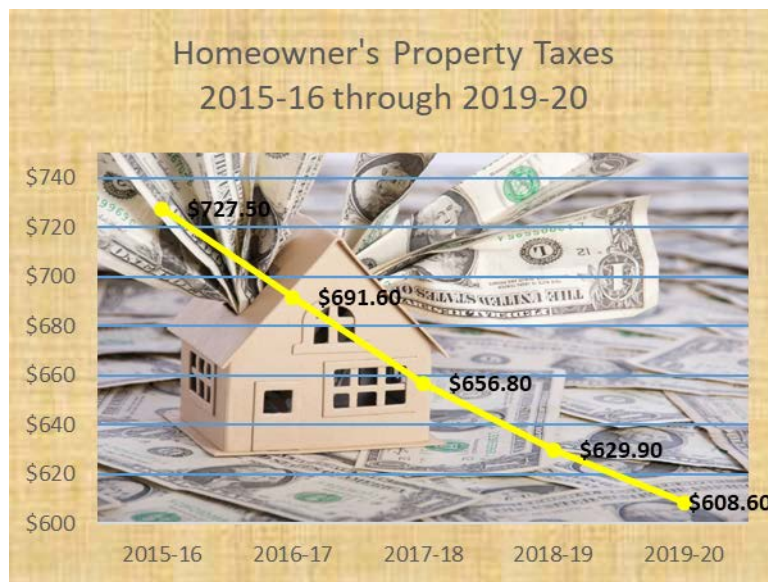
\* Additional exemptions due not apply to the calculation of the School Board taxes.

State law sets the property tax assessment rate. In the 2019-20 collection year, homeowners will pay an estimated assessment rate of 6.086 mills, a 3.4% decrease compared to 2018-19 and a 16.3% decrease since 2015-16. The definition of a mill related to a home's value is 1.00 mill = \$1 per \$1,000

The example above explains the impact of Brevard County residents with taxable home value of \$100,000

- 1.000 = \$100 in property taxes
- 6.086 mills = \$608.60 in property taxes

Source: District Records  
 Brevard County Tax Collector  
 Brevard County Property Appraiser (post VAB assessments for 2006-07 to present)



## Student Membership Trends & Forecasts

Brevard County Schools grew by 6,371 students during the ten-year period of 1998-99 through 2007-08, or 9.25%. In 1998-99, the growth rate was 1.30%. The growth rate slowed after 1998-99, to less than 2%. During the 2005-06 school year, we recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district finally had a small increase of 68 students, and we have continued to steadily grow since then. The membership for 2018-19 was 75,138, but we are projecting 75,423 for 2019-20, an increase of 285 over 2018-19 actuals. The chart below examines the changes beginning with the 2000-01 school year.

Below are a few of the occurrences that affect student growth:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School
- Housing and jobs
- Birthrate
- Driver's License requirements
- Graduation requirements
- High School credit requirements/retention rate
- Growth of high tech jobs

School Year	Students	Actual Change	Percent Change	Cumulative Gain/Loss
2000-01	70,658	655	0.94%	8,481
2001-02	71,570	912	1.29%	9,393
2002-03	72,533	963	1.35%	10,356
2003-04	73,912	1,379	1.90%	11,735
2004-05	75,216	1,304	1.76%	13,039
2005-06	76,062	846	1.12%	13,885
2006-07	75,676	-386	-0.51%	13,499
2007-08	75,235	-441	-0.58%	13,058
2008-09	74,000	-1,235	-1.64%	11,823
2009-10	73,352	-648	-0.88%	11,175
2010-11	72,913	-439	-0.60%	10,736
2011-12	72,906	-7	-0.01%	10,729
2012-13	72,526	-380	-0.52%	10,349
2013-14	72,594	68	0.09%	10,417
2014-15	73,685	1,091	1.50%	11,508
2015-16	74,224	539	0.73%	12,047
2016-17	75,014	790	1.06%	12,837
2017-18	75,050	36	0.05%	12,873
2018-19	75,138	88	0.12%	12,961
2019-20P	75,423	285	0.38%	13,246
2020-21P	77,168	1,745	2.31%	14,991
2021-22P	79,064	1,896	2.46%	16,887
2022-23P	80,727	1,663	2.10%	18,550

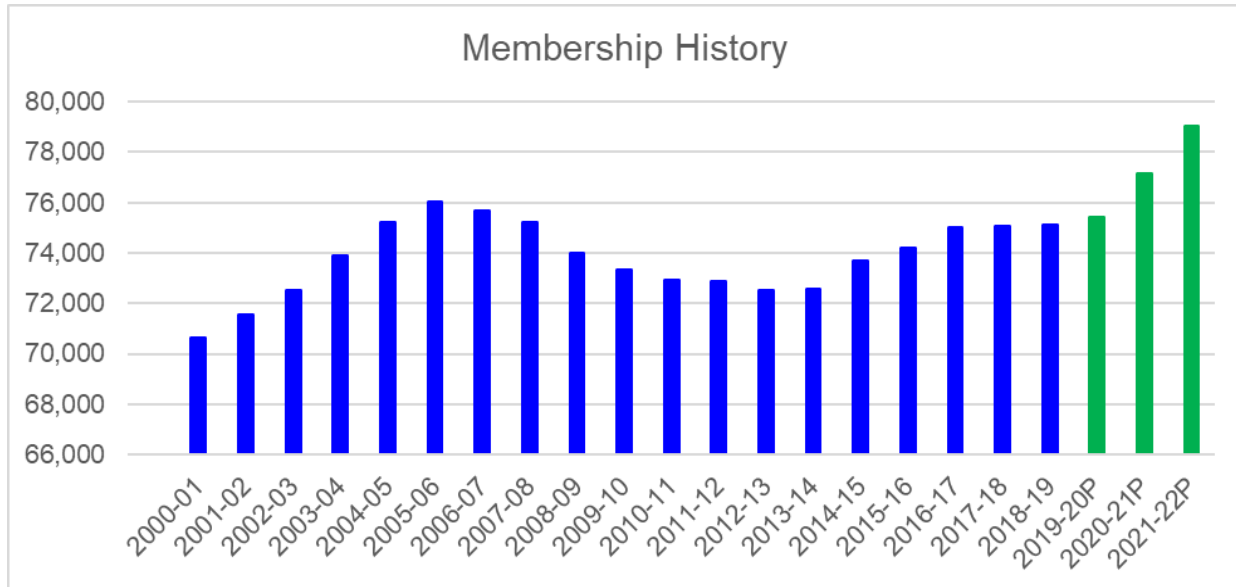
Note: Figures reflect district membership for each year, which includes basic, exceptional, vocational, and dropout programs, but does not included adult education programs

2000-01 through 2017-18 was from student membership analysis for October.

Beginning in 2012-13 Head Start students were included in the total for the first time.

The membership numbers above include students receiving McKay Scholarships, students participating in Brevard Virtual Instruction and Home Education along with those students attending various Special Centers and Charter Schools.

## Student Membership Trends & Forecasts



### Student Membership Projections Forecast Methodology

Student membership projections are an essential component of facilities planning. The membership projection process begins in October of each year to develop student projections for the following school year. Financial Services develops the student membership projections for the next school year based on trend analyses of cohort survival data and feeder chains. These preliminary projections are modified based on input from the school Principals and Assistant Superintendents, then finalized at a Management Conference on Student Projections. The final student membership projections are converted to student Full Time Equivalent (FTE) values and submitted to the FLDOE for their planning and budgeting purposes.

Facilities Services uses geospatial analysis of the local government development data, birth rate data, mobility rates and matriculation rates to calculate student membership projections for the following ten years. Further analysis takes into account any potential redistricting or grandfathered students from previous redistricting. A five-year student enrollment projection is then created by using the Financial Services projections for the next school year, then indexing the Facilities Services projections for the following four years. This unified set of projections is used for all School District purposes (including FLDOE reporting and school concurrency).

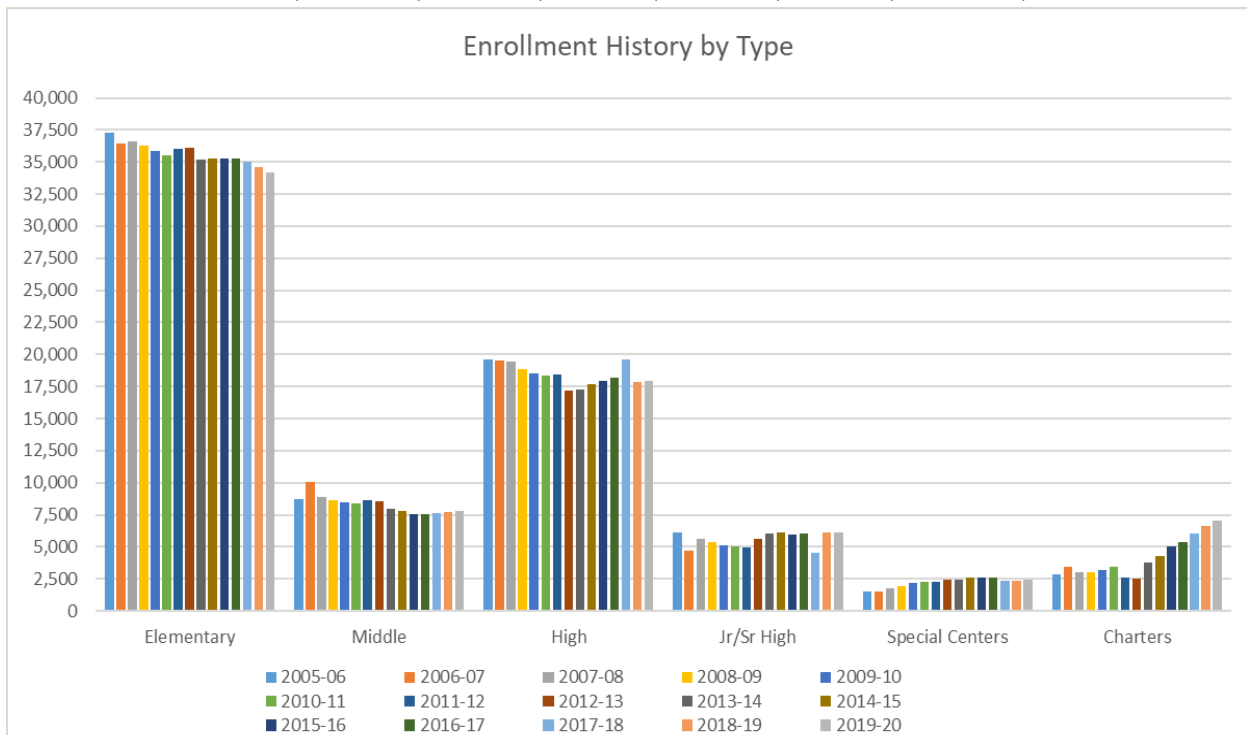
These projections may be modified in the spring to reflect any changes due to redistricting, but the total number of students forecast will remain the same since that figure was used to develop the FTE estimates provided to the FLDOE to determine the District's budget for the next fiscal year.

While no forecast is 100% accurate, Brevard has an excellent track record of being extremely accurate in predicating both student membership and FTE.

## October Enrollment History by Type

During the 2005-06 school year, Brevard County Schools recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district had a slight increase of 68 students, and we have continued to steadily grow. A projected membership of 75,423 for 2019-20, a projected increase of 285, brings us to our highest membership since 2007-2008.

Year	Elementary	Middle	High	Jr/Sr High	Special Centers/ Other	Charters	Total
2005-06	37,269	8,704	19,611	6,108	1,538	2,832	76,062
2006-07	36,420	10,079	19,559	4,659	1,493	3,466	75,676
2007-08	36,605	8,855	19,429	5,590	1,736	3,020	75,235
2008-09	36,274	8,610	18,814	5,336	1,917	3,049	74,000
2009-10	35,868	8,458	18,527	5,150	2,149	3,200	73,352
2010-11	35,482	8,385	18,322	5,030	2,240	3,454	72,913
2011-12	36,063	8,600	18,432	4,945	2,283	2,583	72,906
2012-13	36,127	8,587	17,192	5,649	2,442	2,529	72,526
2013-14	35,152	7,954	17,276	6,021	2,418	3,773	72,594
2014-15	35,296	7,757	17,694	6,084	2,574	4,280	73,685
2015-16	35,249	7,549	17,888	5,980	2,565	4,993	74,224
2016-17	35,293	7,542	18,213	6,058	2,559	5,349	75,014
2017-18	34,976	7,627	19,589	4,499	2,363	5,996	75,050
2018-19	34,615	7,669	17,869	6,077	2,324	6,584	75,138
2019-20P	34,207	7,823	17,900	6,085	2,398	7,010	75,423





## School Listing

<b>ELEMENTARY</b> <b>Jane Cline, Assistant Superintendent</b>
--

Allen Elementary	Golfview Elementary	Quest Elementary
Andersen Elementary	Harbor City Elementary	Riviera Elementary
Apollo Elementary	Holland Elementary	Roosevelt Elementary
Atlantis Elementary	Imperial Estates Elementary	Sabal Elementary
Audubon Elementary	Indialantic Elementary	Saturn Elementary
Cambridge Elementary	Jupiter Elementary	Sea Park Elementary
Cape View Elementary	Lockmar Elementary	Sherwood Elementary
Carroll Elementary	Longleaf Elementary	Southlake Elementary
Challenger-7 Elementary	Manatee Elementary	Stevenson Elementary
Columbia Elementary	McAuliffe Elementary	Sunrise Elementary
Coquina Elementary	Meadowlane Primary Elementary	Suntree Elementary
Creel Elementary	Meadowlane Interm. Elementary	Surfside Elementary
Croton Elementary	Mila Elementary	Tropical Elementary
Discovery Elementary	Mims Elementary	Turner Elementary
Endeavour Elementary	Oak Park Elementary	University Park Elementary
Enterprise Elementary	Ocean Breeze Elementary	West Melbourne Elementary
Fairglen Elementary	Palm Bay Elementary	Westside Elementary
Freedom 7 Elementary	Pinewood Elementary	Williams Elementary
Gemini Elementary	Port Malabar Elementary	

<b>SECONDARY</b> <b>Dr. Stephanie Soliven, Assistant Superintendent</b>
--

Astronaut High	Hoover Middle	Palm Bay High
Bayside High	Jackson Middle	Rockledge High
Central Middle	Jefferson Middle	Satellite High
Cocoa Beach Jr./Sr. High	Johnson Middle	Southwest Middle
Cocoa High	Kennedy Middle	Space Coast Jr./Sr. High
DeLaura Middle	Madison Middle	Stone Middle
Eau Gallie High	McNair Middle	Titusville High
Edgewood Jr./Sr. High	Melbourne High	Viera High
Heritage High	Merritt Island High	West Shore Jr./Sr. High

## Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2015	October 2016	October 2017	October 2018	October 2019
<b><u>ELEMENTARY</u></b>					
Allen Elementary	605	632	669	711	717
Andersen Elementary	705	701	736	720	706
Apollo Elementary	857	815	877	847	861
Atlantis Elementary	582	648	675	713	693
Audubon Elementary	644	599	566	536	538
Cambridge Elementary	666	640	680	661	659
Capeview Elementary	426	426	380	381	368
Carroll Elementary	638	660	652	664	661
Challenger 7 Elem	514	525	551	571	577
Columbia Elementary	577	544	514	478	449
Coquina Elementary	553	523	590	515	462
Creel Elementary	931	940	888	845	853
Croton Elementary	665	615	578	552	538
Discovery Elementary	634	625	572	644	606
Endeavour Elementary	836	890	817	662	649
Enterprise Elementary	539	543	560	599	620
Fairglen Elementary	691	703	686	681	675
Freedom 7 Elementary	413	409	408	387	414
Gemini Elementary	483	451	430	468	467
Golfview Elementary	647	619	588	555	517
Harbor City Elementary	434	401	391	371	365
Holland Elementary	432	466	485	497	510
Imperial Estates Elementary	650	718	682	639	630
Indialantic Elementary	753	751	746	740	737
Jupiter Elementary	810	793	755	728	686
Lockmar Elementary	721	728	743	699	674
Longleaf Elementary	631	683	613	647	646
Manatee Elementary	846	864	914	949	950
McAuliffe Elementary	744	786	794	777	763
Meadowlane Elementary-Interm	1,003	1,010	1,002	868	847
Meadowlane Elementary Prim	740	748	749	626	637
Mila Elementary	495	534	494	465	449
Mims Elementary	517	485	510	479	472
Oak Park Elementary	856	922	892	723	675
Ocean Breeze Elementary	532	519	527	532	524
Palm Bay Elementary	815	799	632	615	607
Pinewood Elementary	479	530	503	517	506
Port Malabar Elementary	761	741	729	688	682
Quest Elementary	848	900	1,000	1,089	1,144

**Student Membership – Four Year History with Projections by School**

	ACTUALS				PROJECTED
	October 2015	October 2016	October 2017	October 2018	October 2019
<b><u>ELEMENTARY (CONT.)</u></b>					
Riviera Elementary	690	647	681	692	687
Roosevelt Elementay	375	359	390	380	360
Sabal Elementary	565	550	544	538	533
Saturn Elementary	785	763	764	853	877
Sea Park Elementary	330	339	317	321	333
Sherwood Elementary	518	485	460	456	442
South Lake Elementary	0	0	0	311	348
Stevenson Elementary	489	484	495	506	509
Sunrise Elementary	844	841	839	820	800
Suntree Elementary	649	657	686	675	655
Surfside Elementary	449	475	455	460	456
Tropical Elementary	766	787	797	825	821
Turner Elementary	689	631	609	562	519
University Park Elementary	617	546	514	473	489
W. Melbourne Elementary	551	550	550	553	552
Westside Elementary	700	712	733	769	724
Williams Elementary	<u>559</u>	<u>581</u>	<u>564</u>	<u>582</u>	<u>568</u>
<b>TOTAL ELEMENTARY</b>	<b>35,249</b>	<b>35,293</b>	<b>34,976</b>	<b>34,615</b>	<b>34,207</b>

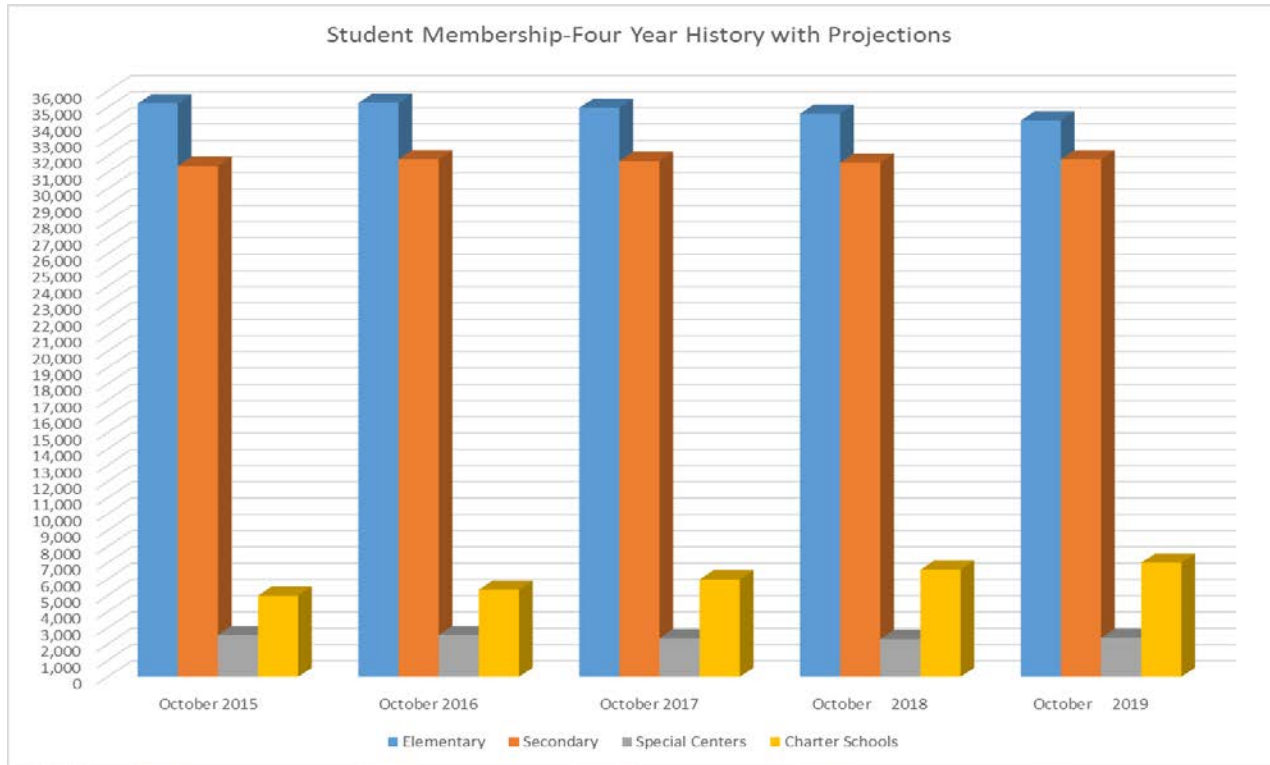
## Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2015	October 2016	October 2017	October 2018	October 2019
<b><u>SECONDARY</u></b>					
Astronaut High	1,108	1,132	1,070	1,076	1,081
Bayside High	1,687	1,712	1,718	1,706	1,650
Central Middle	1,142	1,098	1,121	1,193	1,195
Cocoa Beach Jr/Sr High	1,102	1,064	1,004	1,577	1,007
Cocoa High	1,498	1,572	1,599	1,013	1,582
DeLaura Middle	686	703	801	819	828
Eau Gallie High	1,713	1,672	1,657	1,676	1,687
Edgewood Jr/Sr. High	949	948	943	948	950
Heritage High	1,851	1,855	1,778	1,831	1,807
Hoover Middle	507	509	533	506	500
Jackson Middle	578	584	548	548	548
Jefferson Middle	615	606	629	660	662
Johnson Middle	785	791	803	736	746
Kennedy Middle	608	632	682	611	621
Madison Middle	438	444	460	492	496
McNair Middle	472	456	386	480	565
Melbourne High	2,227	2,304	2,217	2,113	2,134
Merritt Island High	1,545	1,574	1,569	1,542	1,555
Palm Bay High	1,570	1,637	1,587	1,543	1,583
Rockledge High	1,447	1,460	1,537	1,516	1,520
Satellite High	1,345	1,356	1,336	1,328	1,345
Southwest Middle	882	880	842	833	838
Space Coast Jr/Sr High	1,474	1,519	1,597	1,586	1,590
Stone Middle	836	839	822	791	824
Titusville High	1,393	1,394	1,412	1,381	1,343
Viera High	2,002	2,117	2,109	2,157	2,195
Westshore Jr/Sr High	<u>957</u>	<u>955</u>	<u>955</u>	<u>953</u>	<u>956</u>
<b>TOTAL SECONDARY</b>	<b>31,417</b>	<b>31,813</b>	<b>31,715</b>	<b>31,615</b>	<b>31,808</b>

## Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2015	October 2016	October 2017	October 2018	October 2019
<b><u>SPECIAL CENTERS</u></b>					
Prek ESE Services	257	187	191	221	224
Riverview School	132	128	0	0	0
South Area Head Start	32	32	34	32	34
North/Ctl Alter. Learning Center	44	47	48	54	53
South Alternative Learning Ctr	44	34	54	70	63
Brevard County Jail	8	9	5	9	7
Detention Center	40	50	29	29	30
Group Treatment Home	30	30	31	30	30
Halfway House	18	0	0	0	0
Melb Ctr For Personal Growth	29	29	32	32	32
Outward Bound	11	5	13	17	16
Project Search	41	43	43	37	39
Devereux	40	56	59	54	58
Fieldston Preparatory	109	107	106	111	115
Riverdale Country Day	112	111	87	74	69
Brevard Virtual Instruction	121	140	139	166	175
Home Education	112	134	141	141	141
McKay Scholarships	<u>1385</u>	<u>1417</u>	<u>1,351</u>	<u>1247</u>	<u>1312</u>
<b>TOTAL SPECIAL CENTERS</b>	<b>2,565</b>	<b>2,559</b>	<b>2,363</b>	<b>2,324</b>	<b>2,398</b>
<b><u>Charter Schools</u></b>					
Campus Charter	135	112	97	0	0
Educ. Horizons W. Melbourne	109	112	117	124	131
Emma Jewel	317	312	355	358	358
Imagine Schools	246	343	409	438	467
Legacy Charter	0	0	166	234	302
Odyssey	1,026	1,170	1,403	1,447	1,491
Odyssey Prep Academy	266	319	374	405	414
Palm Bay Academy	623	597	540	560	530
Pineapple Cove Academy	421	531	602	602	806
Pineapple Cove West Melbourne	0	0	0	474	564
Royal Palm	344	344	335	335	335
Sculptor	545	546	551	553	553
Viera Charter	<u>961</u>	<u>963</u>	<u>1,047</u>	<u>1,054</u>	<u>1,059</u>
<b>TOTAL CHARTER SCHOOLS</b>	<b><u>4,993</u></b>	<b><u>5,349</u></b>	<b><u>5,996</u></b>	<b><u>6,584</u></b>	<b><u>7,010</u></b>
<b>TOTAL</b>	<b>74,224</b>	<b>75,014</b>	<b>75,050</b>	<b>75,138</b>	<b>75,423</b>

## Student Membership – Four Year History with Projections





# BREVARD PUBLIC SCHOOLS

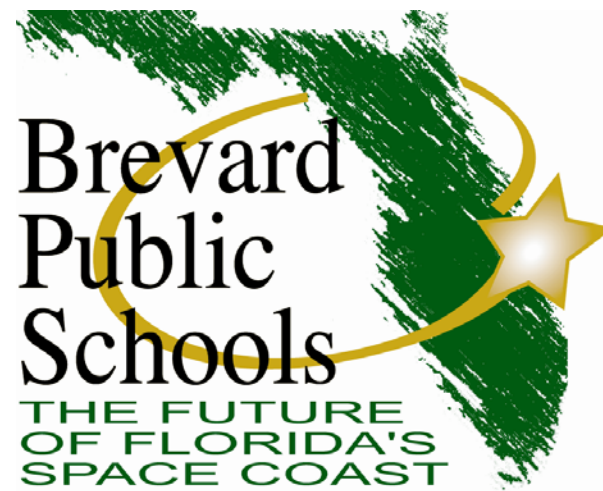
## 2019-2020 PERSONNEL ALLOCATIONS MANUAL

*To Serve Every Student with Excellence as the Standard*





Introduction \_\_\_\_\_ 1  
Instructional Unit Allocation Factors \_\_\_\_\_ 2  
Service Units \_\_\_\_\_ 4  
Clerical Staff \_\_\_\_\_ 5  
Building Level Staffing Flexibility \_\_\_\_\_ 6  
Custodial Allocations \_\_\_\_\_ 8  
Food Service Allocations \_\_\_\_\_ 9  
Brevard After School Personnel Allocations \_\_\_\_\_ 12  
Special Allocations \_\_\_\_\_ 14  
Staffing a New School \_\_\_\_\_ 18  
Non-Discrimination Notice \_\_\_\_\_ 19  
Company Information \_\_\_\_\_ 20



# Introduction

The major part of any school District budget is the manpower associated with operating schools. The staffing plan is a guide to provide for an equitable distribution of manpower resources. The staffing plan provides advanced information for planning in relation to staff levels, assignments, program planning, reappointment recommendations, and budget development. Approximately eighty-four percent of the operating budget is spent on salaries and fringe benefits.

Once all the variables have been considered regarding available revenues and the manpower resources have been allocated, it is the responsibility of the principals to use these resources in a manner which will meet the standards of the Southern Association of Colleges and Schools, and accomplish the District objectives identified in the educational plan.

It is important to recognize that every condition cannot be provided for in a staffing plan and that periodic adjustments on an individual school basis must be made. The staffing plan is designed to contain a level of flexibility which will allow for District-level responsiveness to schools having unique problems. The superintendent may make adjustments based upon an evaluation of all allocations and financial resources.

The basis for this allocation process is the projected membership for the 2019-20 school year. In previous years these projections have been accurate and the need for allocation adjustments is minimal. Typically, allocations are adjusted based upon the sixth day membership count during the fall and at the beginning of the second semester, as appropriate; however, enrollment is monitored year round to respond to class size requirements and population changes.

## *An Equal Opportunity Employer*

### **BREVARD PUBLIC SCHOOLS SCHOOL BOARD MEMBERS**



**District 1**  
Misty Belford



**District 2**  
Cheryl McDougall



**District 3**  
Tina Descovich



**District 4**  
Matt Susin



**District 5**  
Katy Campbell



**District Superintendent**  
Mark W. Mullins,  
Ed. D.

# Instructional Unit Allocation Factors

## PROCEDURES FOR DETERMINING INSTRUCTIONAL ALLOCATIONS

The Office of Budgeting, Cost Accounting, and FTE will calculate each school’s projected membership based on October’s FTE. Once the projections have been reviewed and adjusted by the Assistant Superintendents, Leading and Learning and Principals, instructional allocations will be distributed using the parameters below.

## BASIC FTE GENERATED INSTRUCTIONAL UNITS

Basic instructional units will be calculated based on Florida State Statute 1003.03, which determines the maximum class size for each grade level.

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
PK – 3 <sup>rd</sup> Grade	51001	101/111/130	18.000
4 <sup>th</sup> – 6 <sup>th</sup> Grade	51002	102/112/130	22.000
7 <sup>th</sup> – 8 <sup>th</sup> Grade	51003	102/112/130	22.000
9 <sup>th</sup> – 12 <sup>th</sup> Grade	51004	103/113/130	25.000
CTE/Vocational	53003	300	22.000

Basic instructional units includes Units that provide other basic programs such as Art, Music, Physical Education, Computer instruction, etc. Elementary schools will be required to allocate a minimum of 0.500 teacher unit to the Art program ([POS NO. 51019](#)), 1.000 teacher unit to the Music program ([POS NO. 51020](#)) and 1.000 unit to the PE program ([POS NO. 51018](#)).

### FTE Generated ESOL Units

ESOL units are prorated based on Basic and ExEd FTE combined:

**ELEMENTARY UNITS:** FTE for program 101 and 111 are added together then divided by 18.000  
 FTE for program 102 and 112 are added together then divided by 22.000

**MIDDLE UNITS:** FTE for program 102 and 112 are added together then divided by 22.000

**JR/SR HIGH & SR HIGH UNITS:** FTE for program 102 and 112 are added together then divided by 22.000  
 FTE for program 103 and 113 are added together then divided by 25.000

### EXCEPTIONAL EDUCATION FTE GENERATED INSTRUCTIONAL UNITS

Exceptional Education FTE generated units are calculated a second time as Exception Education only based on the factors below.

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
PK – 3 <sup>rd</sup> Grade Basic with ESE Services	52001	111	30.000
4 <sup>th</sup> – 8 <sup>th</sup> Grade Basic with ESE Services	52002	112	35.000
9 <sup>th</sup> – 12 <sup>th</sup> Grade Basic with ESE Services	52003	113	32.000
Support Level 4	52004	254	7.000
Support Level 5	52005	255	6.000

### OTHER FTE GENERATED INSTRUCTIONAL UNITS

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
Abeyance		Alternative Ed	15.000
DJJ		Alternative Ed	15.000
Early Teen Pregnancy (ETP)		Secondary	15.000
Hearing/Speech/Language Therapy	Various		6.000
Hearing/Speech/Language Therapy PT	Various		3.000
Hospital/Homebound	52040		1.500
Physical/Occupational Handicapped	52011/12		1.200
Pre-School Handicapped	52014		8.820
TDK		Elementary	18.000
Visually Handicapped	52051		1.000

Additional adjustments will be made if necessary to ensure that schools with 90% or greater Free or Reduced lunch counts, or D/F schools meet or exceed the District percentage average of highly effective or effective teacher rating, in accordance with state and federal guidelines.

# Service Units

CLASSIFICATION	POSITION NO.	ELEMENTARY	MIDDLE	SENIOR
Principal	73001/02/03	1.000 per school	1.000 per school	1.000 per school
Assistant Principal 10M	73010	1-1099 = 1.000 1100-1319 = 1.500 1320+ = 2.000	N/A	N/A
Assistant Principal 12M	73013/16	N/A	1.000 per school	1-749 = 1.000 750+ = 2.000
Assistant Principal/Dean 10M	73012/14/15	N/A	1-1500 = 1.000 1501-2500 = 2.000 2501-2800 = 3.000 2800+ = 4.000	1-1500 = 1.000 1501-2500 = 2.000 2501-2800 = 3.000 2800+ = 4.000
Guidance Counselor	61215/16/17/18	1-749 = 1.000 750-999 = 1.500 1000+ = 2.000	1-637 = 1.000 638-1062 = 2.000 1063-1487 = 3.000 1488-1912 = 4.000 1913-2337 = 5.000 2338+ = 6.000	1-637 = 1.000 638-1062 = 2.000 1063-1487 = 3.000 1488-1912 = 4.000 1913-2337 = 5.000 2338+ = 6.000
Guidance Service Professional	61229	N/A	1.000 per school	N/A
Media Specialist	62015/16/17	1.000 per school	1.000 per school	1.000 per school
Student Activities Coordinator	63085	N/A	N/A	1.000 per school

## Summer School

Elementary schools will be allocated one Assistant Principal for one week at 32.00 hours per week (4 days) for curriculum update meetings. Secondary schools will be allocated additional Guidance Counselor (80.00 hours per counselor) and Guidance Service Professional (80.00 hours per GSP) to be used at the Principal's discretion.

## Clerical Staff

CLASSIFICATION	POSITION NO.	ELEMENTARY	MIDDLE	SENIOR
Bookkeeper	73043/44/45	1.000 per school	1.000 per school	1.000 per school
Guidance Data Clerk 12M	61237	N/A	1.000 per school	N/A
Media Assistant 9M	62039	1-499 = 0.000 500 + = 1.000	1.000 per school	1.000 per school
School Office Clerk 9M	73041	N/A	N/A	1-1249 = 0.000 1250-1749 = 1.000 1750 + = 2.000
School Office Clerk 10M	73033	1-899 = 0.000 900 + = 1.000	1-749 = 0.000 750-1499 = 1.000 1500 + = 2.000	1.000 per school
School Office Clerk 11M	73035	1.000 per school	1-1249 = 1.000 1250 + = 2.000	1-1499 = 1.000 1500 + = 2.000
School Office Clerk 12M	73036	N/A	N/A	1.000 per school
School Secretary	73030	1.000 per school	1.000 per school	1.000 per school

NOTES: One 10M or 12M School Office Clerk position may be converted to one 10M or 12M School Data Clerk position (POS NO. 73037/39).

### SPECIAL PROVISIONS

#### *Teacher on Assignment*

Allocations based on Membership and Free and Reduced Lunch percentage. With the Superintendent's approval, the first 4.00 allocations will be funded, any additional allocations will be supported from District reserves.

CLASSIFICATION	POSITION NO.	MEMBERSHIP	FREE & REDUCED LUNCH
Elementary Schools	63062	500 +	80% or above
Middle Schools	63062	750 +	60% or above
Senior High Schools	63062	1500 +	60% or above

#### *Additional 9M Clerks and 10M Assistant Principals*

Additional 9M Clerks and 10M Assistant Principals are placed on an individual basis by the division of Leading and Learning.

# Building Level Staffing Flexibility

## FRACTIONALIZATION OF INSTRUCTIONAL UNITS

Instructional units are allocated to schools in full unit equivalencies by major program category. Schools have the option to fractionalize a unit as follows:

<b>3 CLASSES</b>	0.500 Units	4.00 Hours
<b>3 or 4 CLASSES</b>	0.600 Units	4.80 Hours (4hrs, 48min)
<b>5 CLASSES</b>	0.800 Units	6.40 Hours (6hrs, 24min)
<b>6 CLASSES</b>	1.000 Units	8.00 Hours

## SHORT TERM CONTRACTS

Throughout the school year, schools may experience vacancies as a result of requests of leave of absence. To ensure the principal maximum flexibility in selecting a candidate to fill these positions, a short-term contract may be issued for a minimum of twenty paid days. Employment may be any number of days between 20 and 99 ([POS NO. STCXX](#)).

## TEMPORARY SUPPORT UNITS

Throughout the school year, schools may experience vacancies as a result of requests of leave of absence. To ensure the principal maximum flexibility in selecting a candidate to fill these positions, a temporary support employee may be placed in a position a minimum of twenty paid days. Employment may be any number of days between 20 and 119 ([POS NO. TEMPX](#)).

## VOCATIONAL EDUCATION

In the vocational education area, Principals may:

- use vocational allocation to employ only vocational teachers, or
- employ basic and vocational teachers from allocation when class size and eighty percent (80%) expenditure requirements are met.

## INSTRUCTIONAL UNIT CONVERSION

A Principal may request an instructional unit be used in a form other than the typical allocation as long as class size requirements are satisfied.

## DIFFERENTIATED STAFFING PLAN

Principals may develop a differentiated staffing plan, provided the total cost, does not exceed the vacant base salary, plus fringe, for the unit(s) that is (are) being replaced. As a part of an approved differentiated staffing plan, personnel may be employed for less than a full day.



**HEALTH PROFESSIONALS**

All schools will be provided a health support tech. All health professionals will be employed through the Brevard County Health Unit. Health professionals available are registered nurses, licensed practical nurses and health support technicians.

**ROTC ALLOCATIONS**

Schools with single ROTC units have one officer that may be converted to two enlisted personnel - (one enlisted staff member for the first 150 students and one additional enlisted staff member for each additional 100 students enrolled in ROTC). These units must be accounted for in the school's instructional units. Multiple units will not exceed the above formula. A school will be charged one-half of an instructional unit for each ROTC instructor. In a multiple unit configuration, each school will be charged one-half of an instructional unit allocation for each ROTC instructor, and a pro-rata share of the one-half of an instructional unit for the officer.

<b>AIR FORCE</b>	POS NO. 51050	11 Months	218 Days
<b>ARMY</b>	POS NO. 51052	10 Months	196 Days
<b>ARMY (Grandfathered)</b>	POS NO. 51050	12 Months	246 Days
<b>MARINES</b>	POS NO. 51050	12 Months	246 Days
<b>NAVY</b>	POS NO. 51050	12 Months	246 Days

# Custodial Allocations

## CUSTODIAL STAFFING

The number of units allocated to schools is shown without any specific mention of classifications. Based upon the allocated units, the principal will establish the composition of the custodial staff to meet the unique requirements of the building plant. Following are the custodial allocations in unit equivalencies:

<b>CLASSIFICATION</b>	<b>HOURS</b>	<b>UNITS</b>	
Custodian – Job 30	0.50	0.062	Units less than 0.500 for Job 30 only
	1.00	0.125	
	1.50	0.187	
	2.00	0.250	
	2.50	0.312	
	3.00	0.375	
	3.50	0.437	
Custodian – Job 01	4.00	0.500	Units greater than 0.500 for Job 01 only
	4.50	0.562	
	5.00	0.625	
	5.50	0.687	
	6.00	0.750	
	6.50	0.812	
	7.00	0.875	
	7.50	0.937	
	8.00	1.000	

*NOTE: A School Principal may employ personnel in one-half hour increments from 4.00 to 8.00 hours.*

## HEAD CUSTODIANS

**HEAD CUSTODIAN I**      1.276 Unit equivalent      1.000 Unit to School      0.270 Units to District reserves  
[POS NO. 79034](#)

**HEAD CUSTODIAN II**      1.400 Unit equivalent      1.000 Unit to School      0.400 Units to District reserves  
[POS NO. 79033](#)

## DISTRICT STAFFING

The level of staffing for divisions are controlled through the budgeting process and are based upon the level of desired services. Allocations may be periodically adjusted by the superintendent, based upon need and financial resources.

# Food Service Allocations

The Food Service Staffing Plan is based upon meal equivalents which are a calculation that recognizes both the actual number of reimbursable meals and local revenue at the respective schools. The calculated meal equivalent is used to help establish the number of labor hours needed at each cafeteria site. The meal equivalent is a method that allows the District to equate all meals to one standard, the student lunch. The calculation illustrated below is provided by the National Food Service Management Institute.

1. Regardless of the size of the basic food program, it appears that a minimum requirement exists. The requirement is established at 23.0 hours for elementary schools with 320 meal equivalents and 33.0 hours for secondary schools with 400 meal equivalents in order to have a full kitchen staff. Elementary schools with meal equivalents less than 320 and secondary schools with meal equivalents less than 400 may operate as a finishing kitchen fed from a satellite site and/or have a Dual Cafeteria Manager with limited staff.
2. The number of serving lines used in the cafeteria has to be considered when establishing the required number of labor hours.
3. Schools serving satellite locations present an unusual situation and must be examined on an individual basis. Adjustments are made at the direction of the Superintendent.
4. Elementary schools with an average meal equivalent below 999 meals are staffed with at Cafeteria Manager. Elementary schools with an average meal equivalent above 1000 meals and secondary schools with an average meal equivalent above 500 meals are staffed with a Senior Cafeteria Manager.

The method used to calculate the meal equivalent for each cafeteria is the sum of the formulas presented below:

- **Lunch:** All student reimbursable lunches and adult lunches are counted as one (1) meal equivalent for each lunch served.
- **Breakfast:** The calculation used to determine a breakfast meal equivalent specifies that three (3) breakfasts are the equivalent of two (2) lunches (divide the number of breakfast served by 1.5).
- **Snack:** The calculation used to determine a snack meal equivalent specifies that four (4) snacks are the equivalent to one (1) lunch (divide the number of snacks served by 4).
- **Other Food Sales:** *A la carte*, catered meals, and special school function revenues are divided by the sum of the free lunch reimbursement rate and the federal commodity value per meal.

## PROCEDURES FOR DETERMINING FOOD SERVICE PROJECTED ALLOCATIONS

Allocations will be based upon the average meal equivalents for a four month period (August-December), adjusted to reflect enrollment trends.

Step 1: Divide **Projected Membership** by **Actual December Membership** to determine **Next Year's Membership Ratio**.

- Step 2: Divide **YTD Meal Equivalents** by the number of **Operating Days** to determine **Average Meal Equivalents**.
- Step 3: Multiply the **Next Year's Projected Membership Ratio** by the **Average Meal Equivalents** to determine the **Projected Meal Equivalents**.
- Step 4: Refer to the Staffing Formula (see chart below) for **Allocated Hours**.
- Step 5: Divide the **Allocated Hours** by 8 to determine **Allocated Units**.

**FOOD SERVICE STAFFING FORMULA**

**Meal Equivalent Conversion Tables**

ELEMENTARY SCHOOLS AND SATELLITE PROGRAMS	
Meal Equivalents	Allocated Hours
100 – 200	12.00
201 – 269	15.00
270 – 319	19.00
320 – 375	23.00
376 – 426	24.00
427 – 477	25.00
478 – 528	26.00
529 – 579	27.00
580 – 620	31.00
621 – 720	35.00
721 – 820	39.00
821 – 920	43.00
921 – 1020	47.00
1021 – 1120	51.00
1121 +	55.00

SECONDARY SCHOOLS AND SATELLITE PROGRAMS	
Meal Equivalents	Allocated Hours
219 – 269	22.00
270 – 334	25.00
335 – 399	29.00
400 – 500	33.00
501 – 550	34.00
551 – 600	36.00
601 – 700	40.00
701 – 800	44.00
801 – 865	56.00
866 – 930	60.00
931 – 995	64.00
996 – 1120	68.00
1121 – 1245	72.00
1246 – 1369	76.00
1370 – 1494	80.00
1495 – 1654	84.00
1655 +	88.00

**CAFETERIA ALLOCATIONS**

Each cafeteria unit is equivalent of eight hours. The school principal may employ personnel as follows:

<b>CLASSIFICATION</b>	<b>POSITION NO.</b>	<b>HOURS</b>	<b>UNIT EQUIVALENT</b>
Cafeteria Worker or Cashier	76024	2.00	0.250
		2.50	0.310
		3.00	0.380
		3.50	0.440
		4.00	0.500
Baker/Cook	76024	6.00	0.750
Baker or Cook	76024	4.00	0.500
		6.00	0.750
Cafeteria Manager	76020	8.00	1.000

Elementary schools with less than 550 meal equivalents and secondary schools with less than 600 meal equivalents may be staffed with a 4.0 hour Baker, a 4.0 hour Cook and a 6.0 or 7.0 hour Cafeteria Manager. Schools impacted by these changes may be staffed with a 6.0 hour Baker/Cook instead of a 4.0 hour Baker and a 4.0 hour Cook. The labor allocation for the satellite kitchen is based upon the total meal equivalents generated at the finishing kitchens.

# Brevard After School Personnel Allocations

## COORDINATOR/SENIOR COORDINATOR (POS NO. 91084/95)

If school operates a morning and afternoon program and the average daily attendance (ADA) is less than 176 children:	1.000 Units, 8.00 Hours
If school operates a morning and afternoon program and the average daily attendance (ADA) exceeds 175 children:	2.000 Units, 8.00 Hours
If school operates and afternoon only program (closure supported for ADA less than 7 children):	0.813 Units, 6.50 Hours

## INTERN COORDINATOR (POS NO. 91063)

Unique assignments strategically allocated to specific sites to geographically meet staffing demands/progression plans.	1.000 Units, 8.00 Hours
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## GROUP LEADER I/II (POS NO. 91101)

Group Leader I/II positions are allocated based on each site's:

1. Average Daily Attendance (ADA) in the morning and the afternoon programs,
2. BAS operating and school day times/hours,
3. Total BAS enrollment,
4. 21<sup>st</sup> Community Learning Center designation, and/or
5. Special needs accommodations

CLASSIFICATION		ADA	Number of Positions
<b>GL Position A:</b> Positions that are assigned to a morning and afternoon schedule (split shift):	0.630 Units, 5.00 Hours	0 – 25	1
		26 – 50	2
		51 – 75	3
		76 – 100	4
<b>GL Position B:</b> Positions that are assigned to an afternoon only schedule:	0.563 Units, 4.50 Hours	101 – 125	5
		126 – 150	7
		151 – 175	8
		176 – 200	9
<b>GL Position C:</b> Positions that may be assigned as primary/secondary positions or for supplemental needs such as special needs accommodations or meeting ratio for minimal time requirements:	0.500 Units, 4.00 Hours	201 – 225	10
	0.438 Units, 3.50 Hours	226 – 250	12
	0.375 Units, 3.00 Hours		
	0.313 Units, 2.50 Hours		
	0.250 Units, 2.00 Hours		
	0.188 Units, 1.50 Hours		
	0.125 Units, 1.00 Hours		

NOTE: Allocations for special needs accommodation would be in addition to the number of GL I/II positions in the chart above.

**ACTIVITY LEADER I/II (POS NO. 91201)**

Activity Leader I/II positions are allocated to sites as follows: 0.630 Units, 5.00 Hours

1. School's BAS Average Daily Attendance (ADA) exceeds 85 children, or
2. 21<sup>st</sup> CCLC grant is assigned to a site (a new position would not be assigned in year five of the grant).
3. The school's BAS average daily attendance exceeds 70 children and hosts 3-4 successful fee based enrichment programs.

Activity Leader I/II positions are allocated to sites as follows: 0.813 Units, 6.50 Hours

1. School's BAS Average Daily Attendance (ADA) exceeds 135 children, or
2. The school's BAS average daily attendance exceeds 115 children and hosts 5 successful fee based enrichment programs.

*NOTE: An Activity Leader I/II position may be assigned to a morning and afternoon (split shift) position or an afternoon only position. This reduces a site's Group Leader I/II allocation by up to 5.0 hours (one GL position).*

# Special Allocations

## ELEMENTARY SCHOOL SPECIAL UNITS

Elementary Schools will be allocated the following Special Units:

<b>ART</b>	<a href="#">POS NO. 51019</a>	1.000 Unit	School funded 50% / District funded 50%
<b>MUSIC</b>	<a href="#">POS NO. 51020</a>	1.000 Unit	School funded 100%
<b>PE</b>	<a href="#">POS NO. 51018</a>	1.000 Unit	School funded 100%

### ENDEAVOR ELEMENTARY (In addition to the allocation above)

<b>MUSIC</b>	<a href="#">POS NO. 51020</a>	1.000 Unit	District funded 100%
<b>PE</b>	<a href="#">POS NO. 51018</a>	1.000 Unit	District funded 100%

## MIDDLE SCHOOL SPECIAL UNITS

Middle School Special Units will be allocated based on student membership using the formula listed below and may be used for any of the following courses:

<b>COURSES</b>	Band	Art
	Chorus	Computer Science
<b>ALLOCATIONS</b>	1 – 600 Students	4 @ 0.5000 Units per School
	601 – 800 Students	4 @ 0.7500 Units per School
	801 + Students	4 @ 1.000 Units per School

## SENIOR HIGH SCHOOL SPECIAL UNITS

Senior High School will be allocated the following Special Units:

<b>ADVANCED PLACEMENT</b> (Distribution based on AP Enrollment)	<a href="#">POS NO. 51038</a>	25.400 Units
<b>STUDENT ACTIVITIES COORDINATOR</b>	<a href="#">POS NO. 63085</a>	1.000 Units per School
<b>CAMPUS MONITORS</b> (Campus totally secured by fencing)	<a href="#">POS NO. 79050</a>	1.000 Unit Varies
<b>INTERNATIONAL BACCALAUREATE AND AICE PROGRAMS</b> (Plan must be submitted and approved by Director of Secondary Leading and Learning)	<a href="#">POS NO. 51042</a>	Allocation Varies



## **ABEYANCE CENTERS**

The North/Central Abeyance Center and The South Abeyance Center will be allocated the following positions:

ASSISTANT PRINCIPAL	1.000 Unit
DROP OUT PREVENTION TEACHERS	5.000 Units
EXCEPTIONAL EDUCATION TEACHERS	2.000 Units
GUIDANCE COUNSELORS	1.000 Unit
SCHOOL SECRETARY	1.000 Unit
SCHOOL OFFICE CLERK 10M	1.000 Unit
SOCIAL WORKER	1.000 Unit

*NOTE: Drop Out Prevention Reserves are funded by transferring 0.250 instructional units from each Secondary school as a part of the PAR building process.*

## **BLOCK SCHOOLS**

Schools currently using a Block Schedule will be assisted with additional instructional units from District reserves.

<b>TITUSVILLE HIGH SCHOOL</b>	2.000 Units
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## **DIFFERENTIATED ACCOUNTABILITY**

Differentiated accountability is a system of interventions for improving student achievement at low performing schools. Under differentiated accountability, low performing schools are categorized according to the causes and severity of substandard student achievement.

Secondary schools will be District funded for 2.00 allocations for Math/Science/Reading Coach. Elementary schools will be Title I funded for 1.50 allocations Math/Science/Reading Coach. Position number 64029

## **DISTRICT LEVEL INSTRUCTIONAL UNITS**

There will be special instructional units established and later reassigned based on the individual needs of the school. If awarded, it should be noted that any special unit allocation is made only for the current school year and must be annually requested and reviewed.

<b>CRITICAL NEEDS</b>	20.000 Units
<b>ESE CENTRALIZED UNITS</b>	8.000 Units
<b>ETP/CHILD CARE INSTRUCTIONAL ASSISTANT I/II</b>	Statute Rules
<b>EXCEPTIONAL EDUCATION LEVELS DISCRETIONARY</b>	10.000 Units
<b>INSTRUCTIONAL ASSISTANT EXED RESERVES</b>	Varies

<b>LEADING AND LEARNING DISCRETIONARY</b>	14.50 Units
<b>LEADING AND LEARNING ESE DISCRETIONARY</b>	28.00 Units
<b>PREP UNITS FOR TK/DK CLASSES</b>	2.000 Units
<b>RESERVE CLASS SIZE</b>	27.660 Units
<b>SMALL SCHOOL UNITS</b> (Schools below 475 membership)	8.500 Units
<b>SMALL SCHOOL UNITS</b> (Cocoa Beach Jr./Sr. High School)	2.000 Units
<b>SUPERINTENDENT EXED RESERVES</b>	4.000 Units

### **EXCEPTIONAL EDUCATION INSTRUCTIONAL ASSISTANTS (POS NO. 52105/52106)**

Exceptional Education Instructional Assistants are assigned by Student Services based on the individual need of the school and their student population.

### **ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)**

ESOL allocations are determined based off the total number of students defined as “LY” at each school.

<b>ESOL TEACHERS</b>	50 Students	1.000 Unit
<a href="#">POS NO. 51014</a>	100 Students	2.000 Units
	150 Students	3.000 Units
<b>ESOL INSTRUCTIONAL ASSISTANTS</b>	15 Students of One Language	1.000 Unit fluent in that language
<a href="#">POS NO. 51136</a>	50 Students of One Language	2.000 Units fluent in that language
	100 Students of One Language	3.000 Units fluent in that language

### **SPECIAL SCHOOLS**

Special Schools are defined as those schools serving Physically Handicapped, Hearing Impaired, Visually Impaired, Emotionally Handicapped (severe), Trainable/Profoundly Mentally Handicapped and the Prekindergarten Handicapped.

<b>CREEL ELEMENTARY</b>		
Adaptive PE Teacher	<a href="#">POS NO. 52010</a>	1.000 Unit
Instructional Assistant	<a href="#">POS NO. 52143/47</a>	2.000 Units
<b>LOCKMAR ELEMENTARY</b>		
Adaptive PE Teacher	<a href="#">POS NO. 52010</a>	1.000 Unit
Instructional Assistant	<a href="#">POS NO. 52147</a>	1.000 Unit

**MILA ELEMENTARY**

Adaptive PE Teacher	POS NO. 52010	1.000 Unit
Instructional Assistant	POS NO. 52147	1.000 Unit

**OAK PARK ELEMENTARY**

Adaptive PE Teacher	POS NO. 52010	1.000 Unit
Instructional Assistant	POS NO. 52143	2.000 Units

**INFANTS AND TODDLERS CENTER**

Adaptive PE Teacher	POS NO. 52010	4.000 Units
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**SUMMER PROGRAMS**

The Leading and Learning departments will be allocated a Staffing Specialist each at 1000.00 hours to be used at the Assistant Superintendent's discretion.

**TECHNOLOGY**

Schools currently employing a Teacher Technology Specialist 11 - month (POS NO. 65022) working 3.04 hours networking and 4.96 hours teaching in the classroom may continue to do so using 0.38 District funds and 0.62 classroom funds until the teacher vacates the position. All other schools will convert 0.36 teacher units to fund a 12 month Technology Associate (POS NO. 65083) or Technology Technician (POS NO. 65082), supervised by the Educational Technology Department. Schools with membership greater than 2,000 will receive 1.00 allocations for an additional Technology Technician to assist the Technology Associate.

**THEATRE TECHNICAL MANAGER (POS NO. 79095)**

The following schools will receive 1.000 Unit for a Theatre Technical Manager:

- BAYSIDE HIGH SCHOOL**
- COCOA BEACH HIGH SCHOOL**
- EAU GALLIE HIGH SCHOOL**
- MERRITT ISLAND HIGH SCHOOL**
- SATELLITE HIGH SCHOOL**
- TITUSVILLE HIGH SCHOOL**

# Staffing a New School

## NEW SECONDARY SCHOOLS

The following timeline will be utilized when allocating positions for a new secondary school:

### BEGINNING ONE YEAR PRIOR TO SCHOOL OPENING

	JUL	JAN	FEB 15 <sup>th</sup>	MAY 1 <sup>st</sup>	JUN 1 <sup>st</sup>	JUN 15 <sup>th</sup>	JUL
Principal	X						
Assistant Principal 10M						X	
Assistant Principal 12M					X		
Guidance Counselor			X				
Media Specialist					X		
School Secretary	X						
Bookkeeper		X					
Head Custodian				X			
Custodian (1)						X	
School Office Clerk OR School Data Clerk					X		
Media Assistant					X		
Cafeteria Manager							X
Tech Associate				X			

*NOTE: Cafeteria Manager will also work two weeks in May to order equipment.*

## NEW ELEMENTARY SCHOOLS

The following timeline will be utilized when allocating positions for a new elementary school:

### PRIOR TO SCHOOL OPENING

	JAN	FEB	JUN 1 <sup>st</sup>	JUL 1 <sup>st</sup>
Principal	X			
School Secretary	X			
Bookkeeper		X		
School Office Clerk				X
Media Assistant			X	
Cafeteria Manager				X
Head Custodian			X	
Tech Associate				

*NOTE: Cafeteria Manager will work two weeks in May to order equipment. In addition, this will be the only time that a Media Assistant will work in the months of June and July.*

## Personnel Allocations

	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	PROJECTED Alloc Units 2019-20	Difference	Percent of Total
<b>INSTRUCTIONAL CLASSROOM</b>							
Classroom Teachers	4,590.84	4,613.95	4,648.43	4,536.81	4,511.69	(25.12)	48.19%
Staffing Specialist	75.50	79.00	81.01	78.31	79.31	1.00	0.85%
Resource Teachers	95.37	97.36	108.66	120.85	124.30	3.45	1.33%
Adult Ed Resource Teachers	9.50	8.50	8.50	7.00	7.00	0.00	0.07%
Adult Ed Teachers	68.54	69.54	66.74	68.84	68.84	0.00	0.74%
<b>SUB-TOTAL</b>	<b>4,839.75</b>	<b>4,868.35</b>	<b>4,913.34</b>	<b>4,811.81</b>	<b>4,791.14</b>	<b>(20.67)</b>	<b>51.18%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>							
Guidance	200.00	195.95	205.63	210.50	206.25	(4.25)	2.20%
Media Specialists	82.24	82.57	82.63	82.96	83.13	0.17	0.89%
<b>SUB-TOTAL</b>	<b>282.24</b>	<b>278.52</b>	<b>288.26</b>	<b>293.46</b>	<b>289.38</b>	<b>(4.08)</b>	<b>3.09%</b>
Psychologists	35.71	35.72	35.72	39.72	39.72	0.00	0.42%
Child Find Specialists	4.80	4.80	4.80	4.80	4.80	0.00	0.05%
<b>SUB-TOTAL</b>	<b>40.51</b>	<b>40.52</b>	<b>40.52</b>	<b>44.52</b>	<b>44.52</b>	<b>0.00</b>	<b>0.48%</b>
Principals	84.24	83.13	84.13	84.13	84.13	0.00	0.90%
Assistant Principals/12 months	49.80	49.80	48.80	48.80	48.80	0.00	0.52%
Assistant Principals/Dean-10 month	38.00	37.00	36.00	38.00	38.00	0.00	0.41%
Assistant Principals Elem/10 month	62.37	62.25	63.25	66.25	63.75	(2.50)	0.68%
<b>SUB-TOTAL</b>	<b>234.41</b>	<b>232.18</b>	<b>232.18</b>	<b>237.18</b>	<b>234.68</b>	<b>(2.50)</b>	<b>2.51%</b>
Adult Ed Coordinators	1.00	1.00	1.00	2.00	2.00	0.00	0.02%
Paraprofessionals	1,232.83	1,235.59	1,236.92	1,300.31	1,235.19	(65.12)	13.19%
Bus Drivers/Attendants	300.65	300.66	301.72	301.72	301.72	0.00	3.22%
Spec ESE Transportation - EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Theatre Mgr-EAP	6.00	6.00	6.00	6.00	6.00	0.00	0.06%
Behavior Analyst-EAP	16.00	17.00	16.00	17.00	17.00	0.00	0.18%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	84.00	85.50	85.50	86.00	86.00	0.00	0.92%
Cafeteria	430.53	434.50	445.88	483.00	489.13	6.13	5.22%
Custodial	547.42	578.93	581.10	552.47	551.64	(0.83)	5.89%
Class Crafts and Services	218.17	220.20	218.20	219.20	220.20	1.00	2.35%
Clerical	432.56	434.13	442.49	438.41	436.50	(1.91)	4.66%
Child Care Coord/Asst	189.63	193.78	222.29	234.84	234.98	0.14	2.51%
<b>SUB-TOTAL</b>	<b>3,459.79</b>	<b>3,508.29</b>	<b>3,558.10</b>	<b>3,640.95</b>	<b>3,580.36</b>	<b>(60.59)</b>	<b>38.24%</b>
<b>SCHOOLS TOTAL</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.40</b>	<b>9,029.92</b>	<b>8,942.08</b>	<b>(87.84)</b>	<b>95.51%</b>
<b>Administrative</b>							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents, CFO, CHR, OOC	6.00	11.00	11.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	0.00	0.00	0.00	0.00	0.00	0.00%
Directors	28.00	27.00	29.00	28.00	28.00	0.00	0.30%
<b>SUB-TOTAL</b>	<b>38.00</b>	<b>39.00</b>	<b>41.00</b>	<b>40.00</b>	<b>40.00</b>	<b>0.00</b>	<b>0.43%</b>
<b>Support Services</b>							
Executive/Administ/Professional	174.00	180.00	186.00	192.50	193.75	1.25	2.07%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	153.16	147.00	158.50	156.00	155.00	(1.00)	1.66%
Classified Crafts and Services	24.27	24.27	25.27	26.27	26.27	0.00	0.28%
<b>SUB-TOTAL</b>	<b>356.43</b>	<b>356.27</b>	<b>374.77</b>	<b>379.77</b>	<b>380.02</b>	<b>0.25</b>	<b>4.06%</b>
<b>NON-SCHOOL TOTAL</b>	<b>394.43</b>	<b>395.27</b>	<b>415.77</b>	<b>419.77</b>	<b>420.02</b>	<b>0.25</b>	<b>4.49%</b>
<b>DISTRICT TOTALS</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.17</b>	<b>9,449.69</b>	<b>9,362.10</b>	<b>(87.59)</b>	<b>100.00%</b>



## Student Achievements/Performance Accomplishments

### FCAT Reading, Mathematics, Writing and Science

Since 1991, Florida's public-school students have participated in statewide writing assessments. Writing prompt scores ranged from 1 to 6 and were based on four criteria: focus, organization, conventions, and supporting details. The FCAT began in 1998 as part of Florida's overall plan to increase student achievement by implementing higher standards. When in full implementation, the FCAT was administered to students in grades 3-11 and consisted of criterion-referenced assessments in mathematics, reading, science, and writing, which measured student progress toward meeting the Sunshine State Standards (SSS) benchmarks. During the 2010-11 school year, Florida began the transition from the FCAT to the FCAT 2.0 and Florida End-of-Course (EOC) Assessments. Selected grades and subjects participated in FCAT assessments until the final transition was complete. In 2011-12, Florida scored the new FCAT 2.0 using a more stringent criterion but lowered the standard to the percent of students scoring 3.0 and above. In 2012-13, the more stringent scoring criteria were used, and the standard was raised to the percent of students scoring 3.5 and above. That standard became the passing score established for 2014. In spring of 2014, students in grades 3 through 10 took the Florida Comprehensive Assessment Test in reading and grades 3 through 8 took mathematics. Grades 5 and 8 took FCAT Science, and grades 4, 8, and 10 took FCAT Writing. These tests measured the students' ability to read critically, to solve real-world mathematics problems, and to apply higher-level reasoning skills.

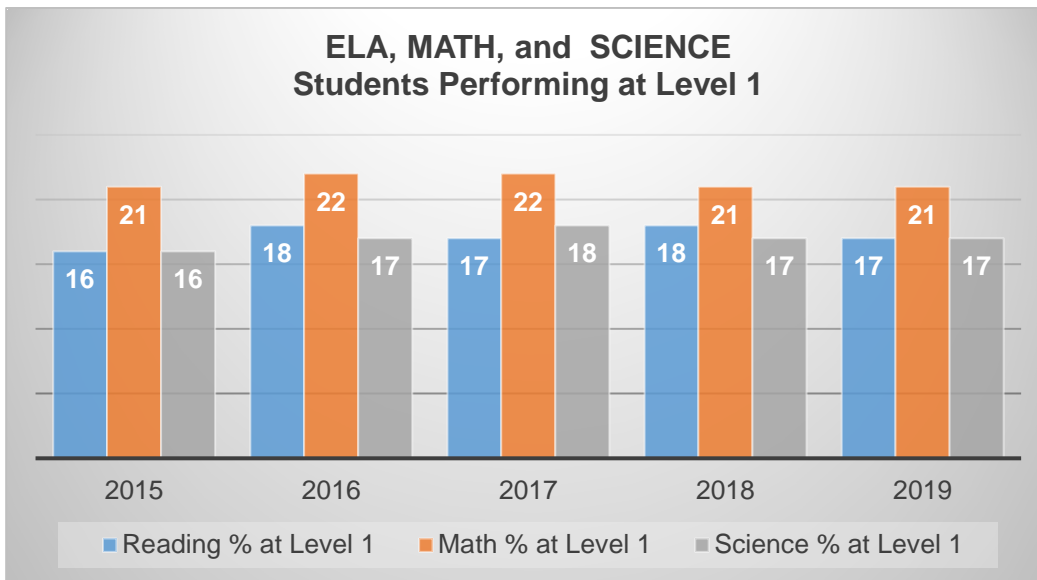
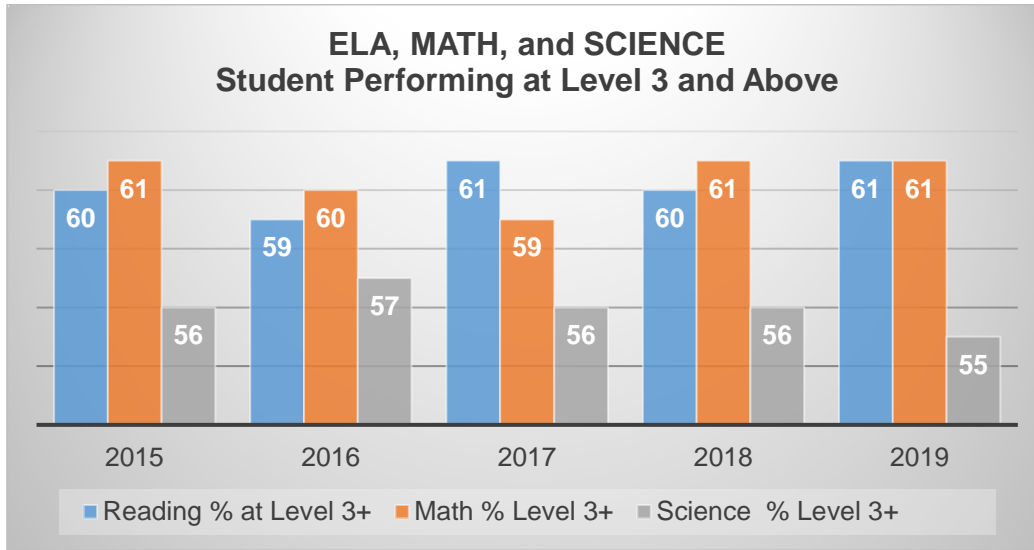
### FSA ELA, Mathematics and Science

In 2014-2015, Florida transitioned to the Florida Standards Assessment (FSA) based on the Florida Standards. Each Spring students take the FSA in English Language Arts (ELA) in grades, 3-10, Mathematics in grades, 3-8, NGSSS FCAT Science in grades 5 and 8, and End-of-Course (EOC) subjects (Algebra 1, Geometry, History, Civics, and Biology). Additionally, the writing is now a component of the FSA ELA. These assessments are used to measure educational gains, the ability to read critically, to solve real-world mathematics problems, and to apply higher-level reasoning skills.

The graph below demonstrates Brevard Public Schools students' performance in the percent scoring Level 3 and above (considered being satisfactory or better) and Level 1 scoring at the lowest level.

School Year	Reading % at Level 3+	Math % at Level 3+	Science % at Level 3+	Reading % at Level 1	Math % at Level 1	Science % at Level 1
2012	68	67	62	10	15	14
2013	66	66	65	12	16	14
2014	66	66	66	12	17	14
2015	60	61	56	16	21	16
2016	59	60	57	18	22	17
2017	61	59	56	17	22	18
2018	60	61	56	18	21	17
2019	61	61	55	17	21	17

## Student Achievements/Performance Accomplishments



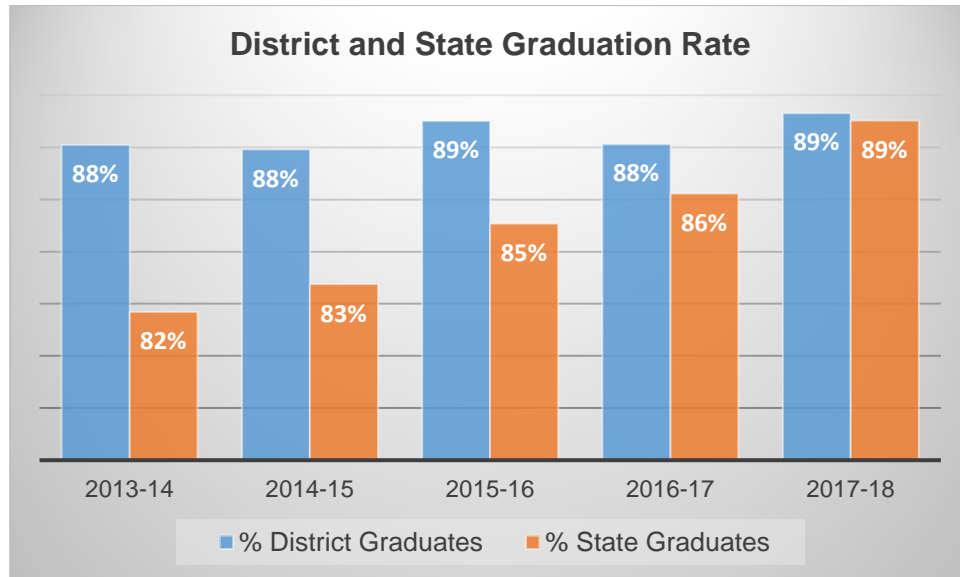
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## Student Achievements/Performance Accomplishments

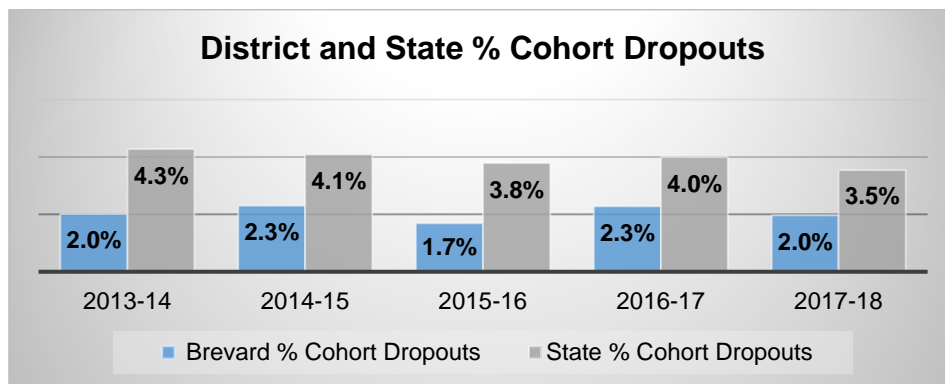
### Graduation Rates

In 2010-11, the state moved from the Florida graduation rate to the NGA (National Governor’s Association) rate, which includes both standard and special diploma recipients as graduates but excluded GEDs as graduates and excludes students who transfer to adult education from the calculation of high school grades. In 2012, the Federal Uniform Graduation Rate became the required standard for reporting to help ensure that all states use the same criteria for defining graduates. This rate is even more restrictive than the NGA rate, excluding special diploma students as graduates. The graph below depicts that 89% of BPS students are graduating. Florida’s 2018-2019 graduation rates have not been released.



### Dropout Rates

A dropout is defined as a student who withdraws from school for any of several reasons without transferring to another school, home education program, or an adult education program. The drop out data demonstrates that BPS students are dropping out 1.5 percentage points below the state average. Florida’s dropout rates for 2018-19 school year have not been released.



<https://edudata.fldoe.org/>

# Student Achievements and Performance Accomplishments

## Free and Reduced Lunch Overview

Students that attended a Brevard County School and participated in the free or reduced lunch program may eat on last year’s free or reduced status for the first 30 days of the school year or until a new lunch, application is approved. New students to a Brevard County Public School, Kindergarten or Pre- K who have siblings that participate in the Free or Reduced Lunch Program may also eat on sibling’s prior year status for the first 30 days of the school year or until a new lunch, application is processed. Once the Free or Reduced Lunch Application has been approved, the benefits begin immediately, however, parents are responsible for the cost of lunch while applications are being processed. The cost of lunch is: \$1.80 elementary, \$1.90 secondary and .40 cents for reduced. Students on the free or reduced lunch program receive a reimbursable meal. Students must choose a fruit or vegetable or both, and a choice of up to 3 sides. The sides include entree, milk and grains. For a complete meal, a vegetable or a fruit and 2 other items must be selected. Only one juice may be selected per meal. The menu, available on the web site or sent home by the school, will show parents what entrées are being offered each day.

Brevard Public Schools (BPS) Food and Nutrition Services (FNS) serves over 21,400 breakfasts and 33,900 lunches each day in the district’s 83 school cafeterias. During the 2018-19 year, more than 3.8 million breakfasts and 6.1 million lunches were served to our students. The district consisted of 66,879 students with 56 elementary schools, 11 middle schools, 5 Jr /Sr. high schools, 11 high schools, 6 alternative schools, and 2 charter schools with a lunch participation rate of 55%. The District’s Food Services operation consisted of 657 full and part-time employees.

The Brevard County School Food Service program is a self-supporting program that benefits the students, schools, and the community at large. Brevard Public Schools (BPS) Food and Nutrition Services (FNS) has participated in the Provision 2 Breakfast Program since 2001-02 which enables us to provide a no cost breakfast to all students.

Brevard County School FNS employees look forward to “Serving Up Happiness” to all our students every day.

**Numbers are based on 2018-19 data:**

Reimbursable Lunch served .....	6,105,315
Reimbursable Breakfast served .....	3,859,859
A la Carte meals served .....	1,623,934
Student membership .....	66,879
Lunch participation rate .....	55%
Free and Reduced percentage .....	52.46%
Number of full & Part-time employees .....	657
Number of Elementary Schools .....	56
Number of Middle Schools .....	11
Number of Jr/Sr. Schools .....	5
Number of High Schools .....	11
Number of Brevard Alternative sites with meal service.....	6 (Clearlake BLAST, Fieldston, Riverdale, N/C Abey, South Abey, South Area Head Start)
Number of Charter Schools with meal service .....	2 (Sculptor, Ed Horizons)

## Student Achievements and Performance Accomplishments

### College and Career Readiness

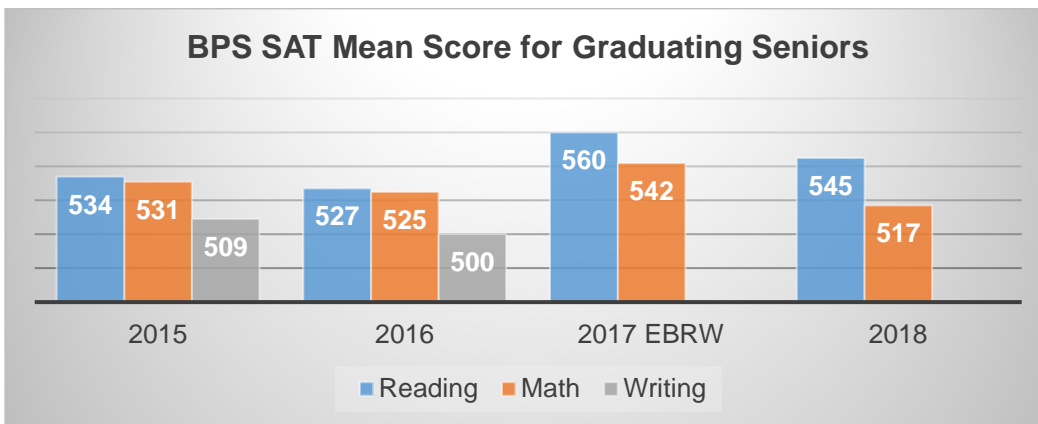
#### SAT

The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills for admission criteria to many four-year universities. Critical reading, mathematics, and writing scores range from 200 to 800 in each subject.

In 2017, BPS started administering the SAT to all grade 11 students. It provides a college-ready score for students who might not otherwise consider post-secondary education. It also provides counselors with data to help guide students into senior-level coursework that will prepare them for college or careers. The SAT is offered several times a year. However, BPS students take the SAT, at no cost to them, in the spring of their junior year. The data below are based on the highest score students achieved while in High school.

Additionally, the SAT was redesigned and different scale scores and benchmarks set. The new benchmarks are based on different methodology than the old benchmarks and therefore cannot be directly compared. The new scores are reported as Evidenced-based Reading and Writing (EBRW) 200-800 pts scale; Math 200-800 pts Scale; Total 400-1600 pts scale; Optional Essay 2-8. SAT scores are also used as concordant scores to meet the graduation requirement for FSA ELA and Math.

Average SAT Scores for Graduating Seniors			
MEAN Score			
Year	Reading	Math	Writing
2010	528	536	505
2011	522	529	501
2012	524	531	503
2013	529	529	505
2014	533	533	509
2015	534	531	509
2016	527	525	500
2017 EBRW	560	542	NA
2018	545	517	NA



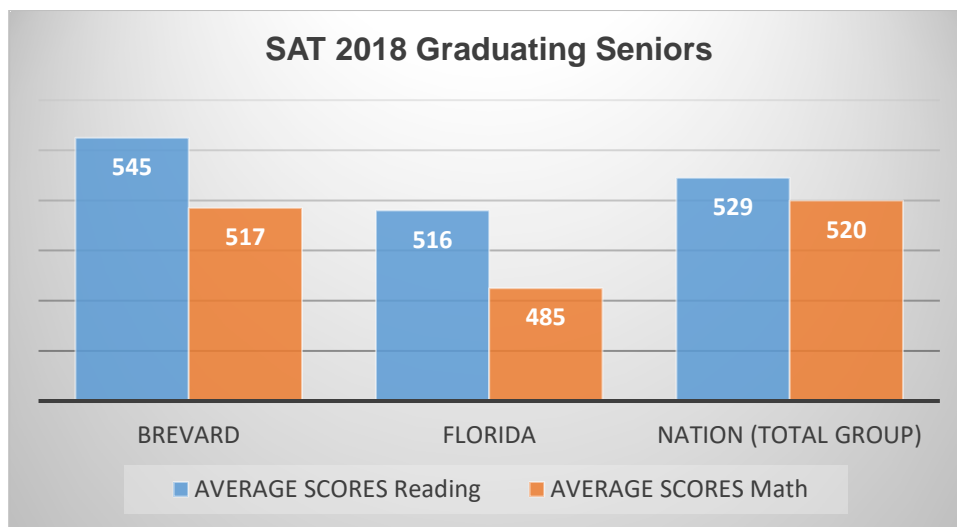
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## Student Achievements and Performance Accomplishments

### College and Career Readiness

#### SAT

SAT 2018 BREVARD GRADUATION SENIORS		
AVERAGE SCORES		
	Reading	Math
Brevard	545	517
Florida	516	485
Nation (Total Group)	529	520



<https://edudata.fldoe.org/>

# Parent Feedback

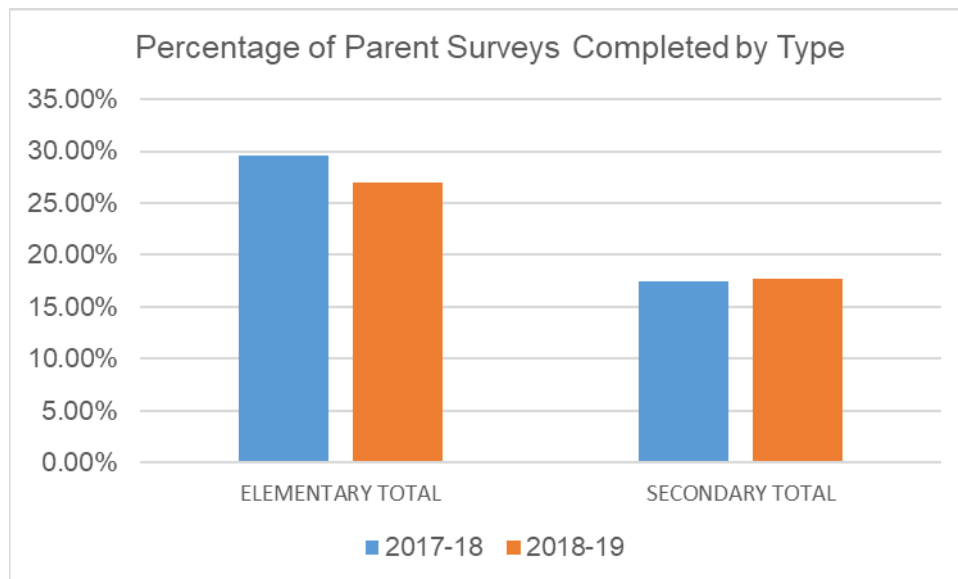


## Brevard Public Schools Parent Feedback

Yearly, schools in the system self-evaluate to determine adherence to the standards for quality schools, which require a vision and purpose, effective leadership, data based decision-making, and rigorous curricular offerings. The school district monitors compliance with the standards and provides the guidance necessary for all schools to engage in a school-based process of continuous improvement.

Schools open parent surveys individually. The district works in collaboration with schools to promote the survey through school websites, social media, parent letters, QR codes, school newsletters and email links. Schools were asked to promote the survey completion through their parent stakeholder groups including The School Advisory Council (SAC) and Parent Teacher Organization (PTO). Schools also work to engage families in multiple ways and to ensure that the surveys were representative of the district demographics. Many schools provide paper copies in multiple languages sent home with monthly newsletters to ensure maximum participation. If families do not have access to the internet, schools are asked to open school computer labs during family events on campus such as Parent Open House, Science Night, Literacy Night, SAC Meetings, etc. This accommodation ensures that the district addresses the issue of the “digital divide”. In addition, in most schools’ parents receive a minimum of two phone calls utilizing the BPS Connect automated calling system. Additionally, parents learn of the survey through communication tools such as EdLine, Me-Mail, flyers located in the front office, and messages on the school marquee.

The following pages examine, by Elementary and Secondary, the percentage/number of parents that participated in the survey. Please refer to: <https://www.brevardschools.org/Domain/2186> for the complete survey results, which can found summarized by Elementary and Secondary or individually by school.



## Brevard Public Schools Parent Feedback

### Elementary

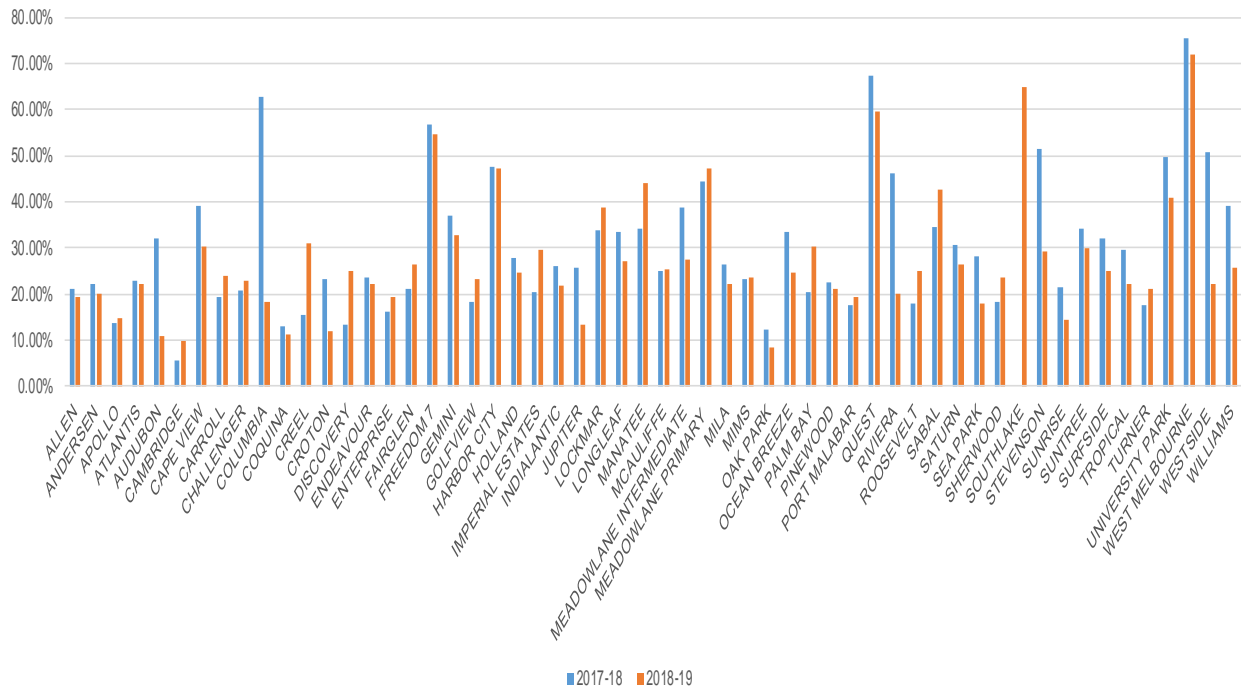
School	April 2018 Membership	2017-18 Completed Surveys	2017-18 Percentage Completed	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed
Allen	681	143	21.00%	729	141	19.34%
Andersen	736	162	22.01%	730	147	20.14%
Apollo	883	122	13.82%	863	127	14.72%
Atlantis	708	162	22.88%	723	161	22.27%
Audubon	567	182	32.10%	525	56	10.67%
Cambridge	666	36	5.41%	692	68	9.83%
Cape View	389	152	39.07%	373	113	30.29%
Carroll	647	126	19.47%	658	157	23.86%
Challenger	565	117	20.71%	577	131	22.70%
Columbia	506	318	62.85%	493	90	18.26%
Coquina	580	75	12.93%	511	57	11.15%
Creel	882	136	15.42%	858	267	31.12%
Croton	562	130	23.13%	538	63	11.71%
Discovery	599	79	13.19%	683	170	24.89%
Endeavour	822	194	23.60%	645	142	22.02%
Enterprise	585	94	16.07%	603	116	19.24%
Fairglen	685	145	21.17%	672	178	26.49%
Freedom 7	390	222	56.92%	376	206	54.79%
Gemini	440	162	36.82%	472	154	32.63%
Golfview	597	108	18.09%	564	130	23.05%
Harbor City	407	193	47.42%	384	181	47.14%
Holland	503	140	27.83%	507	124	24.46%
Imperial Estates	699	143	20.46%	639	189	29.58%
Indialantic	740	193	26.08%	743	163	21.94%
Jupiter	776	198	25.52%	761	100	13.14%
Lockmar	773	262	33.89%	734	285	38.83%
Longleaf	627	209	33.33%	635	172	27.09%
Manatee	933	319	34.19%	980	431	43.98%
Mcauliffe	813	203	24.97%	789	201	25.48%
Meadowlane Intermediate	1,019	396	38.86%	894	245	27.40%
Meadowlane Primary	748	333	44.52%	651	307	47.16%
Mila	497	131	26.36%	477	106	22.22%
Mims	524	121	23.09%	492	115	23.37%
Oak Park	910	110	12.09%	713	59	8.27%
Ocean Breeze	518	174	33.59%	541	134	24.77%
Palm Bay	660	134	20.30%	626	190	30.35%
Pinewood	508	114	22.44%	528	112	21.21%
Port Malabar	741	129	17.41%	714	137	19.19%
Quest	1,029	694	67.44%	1,130	675	59.73%
Riviera	694	320	46.11%	695	139	20.00%
Roosevelt	390	70	17.95%	383	95	24.80%

# Brevard Public Schools Parent Feedback

## Elementary

	April 2018 Membership	2017-18 Completed Surveys	2017-18 Percentage Completed	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed
Sabal	561	194	34.58%	557	238	42.73%
Saturn	778	239	30.72%	861	227	26.36%
Sea Park	315	89	28.25%	333	59	17.72%
Sherwood	452	82	18.14%	462	108	23.38%
Soutlake	0	0	0.00%	296	192	64.86%
Stevenson	493	254	51.52%	505	148	29.31%
Sunrise	850	182	21.41%	807	116	14.37%
Suntree	712	244	34.27%	686	204	29.74%
Surfside	463	149	32.18%	461	115	24.95%
Tropical	795	235	29.56%	837	185	22.10%
Turner	624	109	17.47%	593	125	21.08%
University Park	497	247	49.70%	484	197	40.70%
West Melbourne	541	408	75.42%	543	391	72.01%
Westside	761	385	50.59%	794	177	22.29%
Williams	603	235	38.97%	604	156	25.83%
<b>Elementary Total</b>	<b>35,444</b>	<b>10,503</b>	<b>29.63%</b>	<b>35,124</b>	<b>9,472</b>	<b>26.97%</b>

Percentage of Elementary Parent Survey Completed by School

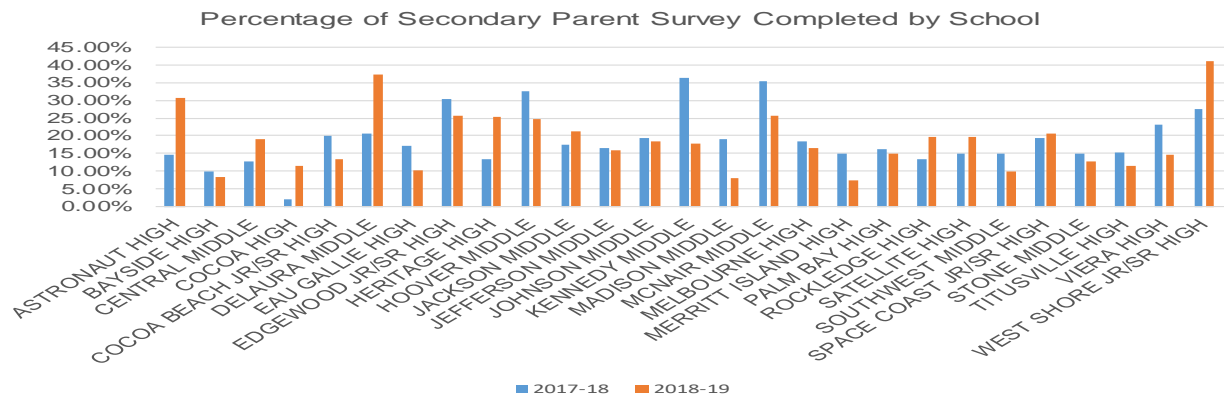




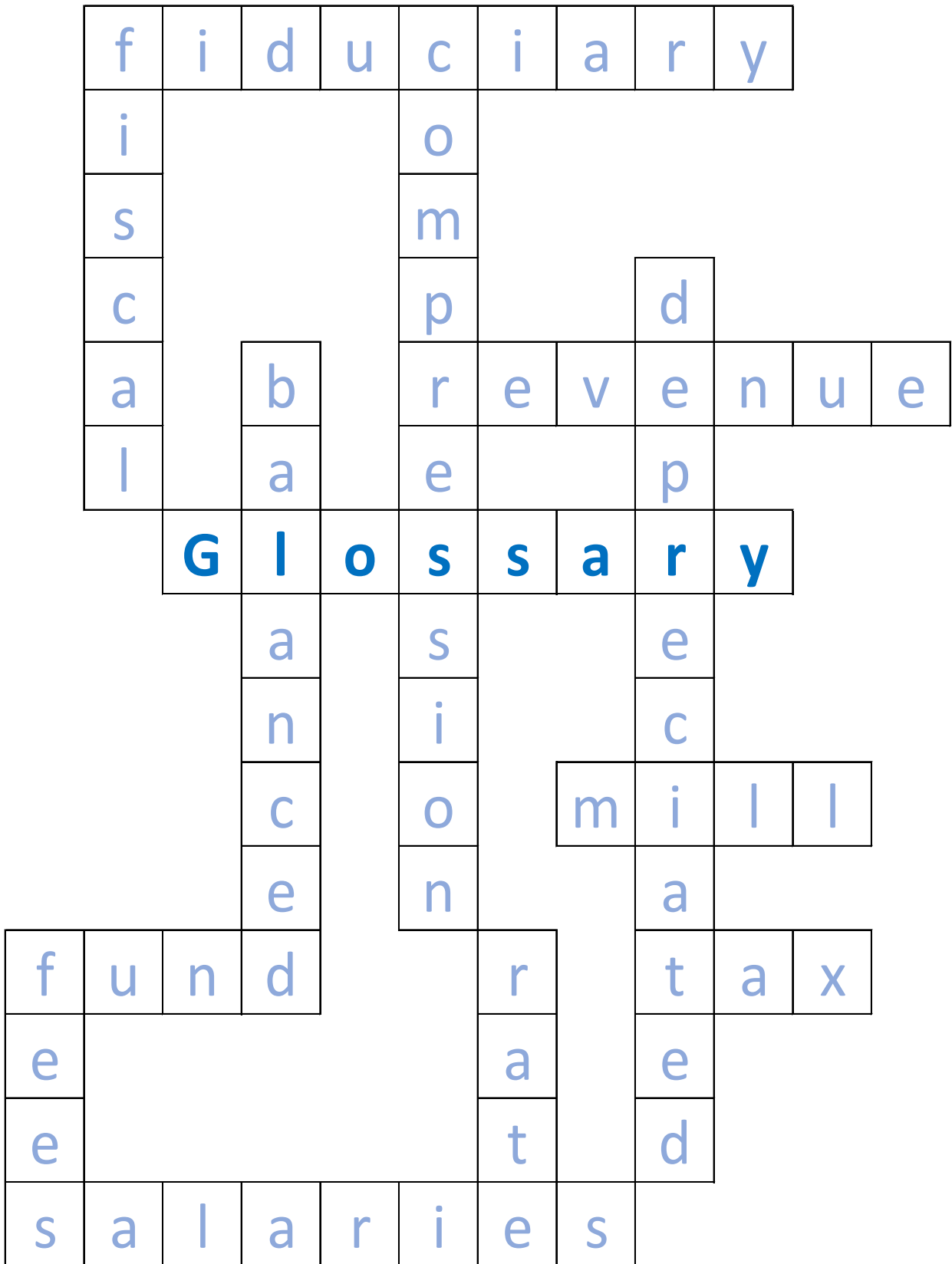
# Brevard Public Schools Parent Feedback

## SECONDARY

School	April 2018 Membership	2017-18 Completed Surveys	2017-18 Percentage Completed	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed
Astronaut High	1,045	154	14.74%	1,028	314	30.54%
Bayside High	1,673	164	9.80%	1,661	137	8.25%
Central Middle	1,125	143	12.71%	1,166	221	18.95%
Cocoa High	1,550	32	2.06%	1,528	175	11.45%
Cocoa Beach Jr/Sr High	993	200	20.14%	1,003	134	13.36%
Delaura Middle	811	168	20.72%	812	303	37.32%
Eau Gallie High	1,577	270	17.12%	1,623	167	10.29%
Edgewood Jr/Sr High	921	280	30.40%	934	239	25.59%
Heritage High	1,757	237	13.49%	1,781	453	25.44%
Hoover Middle	520	170	32.69%	500	124	24.80%
Jackson Middle	536	94	17.54%	525	111	21.14%
Jefferson Middle	622	102	16.40%	663	106	15.99%
Johnson Middle	780	152	19.49%	735	136	18.50%
Kennedy Middle	693	251	36.22%	608	108	17.76%
Madison Middle	459	88	19.17%	505	41	8.12%
McNair Middle	388	137	35.31%	479	123	25.68%
Melbourne High	2,150	393	18.28%	2,050	336	16.39%
Merritt Island High	1,560	233	14.94%	1,502	111	7.39%
Palm Bay High	1,551	251	16.18%	1,476	222	15.04%
Rockledge High	1,510	201	13.31%	1,490	293	19.66%
Satellite High	1,314	198	15.07%	1,308	257	19.65%
Southwest Middle	844	126	14.93%	833	82	9.84%
Space Coast Jr/Sr High	1,561	301	19.28%	1,519	313	20.61%
Stone Middle	807	120	14.87%	785	99	12.61%
Titusville High	1,347	206	15.29%	1,316	150	11.40%
Viera High	2,082	485	23.29%	2,129	313	14.70%
West Shore Jr/Sr High	<u>943</u>	<u>260</u>	<u>27.57%</u>	<u>942</u>	<u>386</u>	<u>40.98%</u>
<b>Secondary Total</b>	<b>31,119</b>	<b>5,416</b>	<b>17.40%</b>	<b>30,901</b>	<b>5,454</b>	<b>17.65%</b>









## Glossary

**Accrual Basis of Accounting:** A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

**Adequate Yearly Progress (AYP):** Measures the progress of all public schools enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students at grade level by 2014.

**Administrative Technology Services:** Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.

**Allocation:** Component of an appropriation earmarking expenditures for a specific purpose.

**Amortization:** Process of decreasing or accounting for, an amount over a period.

**Ad Valorem Tax (property tax):** Taxes that are levied against the just value of non-exempt property. By the Florida Constitution, ad valorem taxes are reserved for local governmental bodies.

**Amendment:** A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

**Annual Financial Report (AFR):** A financial report required by State Board of Education Rule 6A-1.0071, Florida Administrative Code and Section 1001.51 (12) (b), Florida Statutes. And is due September 11<sup>th</sup> of each year.

**Appropriation:** An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

**Assessed Valuation:** The estimated value placed upon real property by the County Property Appraiser as the basis for levying property taxes.

**Balanced Budget:** As required by Florida Law, a balanced budget is a situation in financial planning or the budgeting process where total revenues are equal to or greater than total expenses.

**Bond (Debt Instrument):** A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specified capital expenditures.

**Base Student Allocation (BSA):** The dollar amount of revenue allocated by the Legislature at a base funding amount per FTE (full time equivalent) student.

**Beginning Balance:** Unexpended appropriations carried forward from one school year into the next, district reserves and contingencies.

**Budget Amendment:** A formal document approved by the School Board to change the adopted budget.

**Budget Calendar:** A schedule of dates used in the preparation and adoption of the annual budget.

**Budget (Tentative):** The budget advertised in the newspaper and formally adopted by the School Board in July and the first publishing in August.

## Glossary

**Budget (Adopted):** The budget formally adopted by the School Board at the final public hearing in September.

**Capital Outlay (object of expenditure):** Expenditures for the acquisition of fixed assets or additions to existing fixed assets. Examples include land, buildings, and improvements of grounds, construction, remodeling and equipment. Typically, new construction and land acquisition are budgeted in the Capital Projects Funds. Typical capital outlay items included in the operating fund are vehicles, library books, audio-visual equipment, computers, software, and furniture.

**Capital Outlay Bond Issue (COBI):** The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

**Capital Outlay & Debt Service (CO&DS):** A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

**Capital Outlay Funds:** A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, lottery, impact fee, classrooms first, property taxes and sales tax.

**Career Academies:** Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

**Categoricals:** State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals include Class Size Reduction Allocation, Safe Schools, Reading and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

**Central Services:** Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

**Certificate of Participation (COP):** A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing; however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a general obligation bond.

**Certified Taxable Value:** The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

**Charter Schools:** Charter schools are public schools operating under a performance contract with the local School Board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return they are held accountable for the academic and financial performance of the school.

## Glossary

**Class Size Amendment:** Voter-approved amendment to reduce class size in the State of Florida. Beginning in 2010, class sizes will be capped at 18 students in kindergarten through grade 3, 22 students in grades 4 through 8, and 25 students in grades 9 through 12. Districts now must reduce their average class size in each grade group by 2 students, until they meet the required class sizes.

**Common Core State Standards (CCSS):** Is a progression of learning expectations in English language arts and mathematics designed to prepare K-12 students for college and career success.

**Community Services:** Community Services consist of those activities that are not related to providing education for pupils 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 community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**Comprehensive Annual Financial Report (CAFR):** A financial report, required in accordance with Section 216.102 (3), Florida Statutes (F.S.) filed at the close of the fiscal year consisting of a complete set of financial statements presented in conformity with General Accepted Accounting Principles as prescribed the Governmental Accounting Standards Board (GASB).

**Compression Adjustment:** Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

**Cost Center:** A school or department to which fiscal responsibility is assigned.

**Declining Enrollment Supplement:** Additional funds provided to districts whose student population has decreased from the previous year.

**Debt Service Fund:** A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

**Depreciation:** A method of allocating the cost of a tangible asset over its useful life.

**Discretionary Equalization:** A supplement given to districts that generate less than \$100 per FTE from their Additional Discretionary Millage Levy to ensure \$100 per FTE.

**Discretionary Grants:** (competitive) Federal and State programs in which each governing agency may choose to fund only those project applications that best satisfy the funding criteria determined by each division.

**Discretionary Lottery:** An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund and allocated to support School Recognition and School Improvement Plans.

**Discretionary Millage:** The portion of the ad valorem (property) tax rate that is normally a local School Board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue." Discretionary millage rates are capped by annual legislature action.

**District Cost Differential (DCD):** The factor used to adjust funding to reflect differing cost of living levels in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

**District Wide Budget:** Allocations budgeted in departments for the benefits of the district as a whole (e.g. Property Insurance, Employee Tuition, etc.)

## Glossary

**DJJ Supplement:** An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

**Dollar Value of One FTE:** The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost Differential equals the dollar value of WFTE.

**DOR:** Department of Revenue (a state agency).

**Educational Technology:** An allocation to provide new hardware and software to students and programs.

**Effort Index Grant:** A special grant provided by the Florida Legislature from lottery funds. These funds can be used for new permanent student stations at new or existing schools as well as core facilities associated with construction of new student stations.

**Employee Benefits** (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Examples are the district's share of costs for Social Security and the various pension, medical and life insurance plans.

**Encumbrances:** Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an expenditure.

**End of Course (EOC) Assessments:** Part of Florida's Next Generation Strategic State Standards for the purpose of increasing student achievement and improving college and career readiness. Algebra I End of Course Assessments (EOC) replaced the 10<sup>th</sup> grade FCAT math assessments.

**Ending Balance:** Unexpended appropriations at the end of the school year, district reserves and contingencies. This school year's ending balance becomes next year's beginning balance.

**Energy Services** (object of expenditures): These expenditures include electricity, diesel fuel, heating oil, gasoline, and bottled and natural gas.

**Enterprise Fund:** Establishes a separate accounting and financial mechanism for municipal services for which a fee is charged in exchange for goods and services. The School District School Age Childcare Program is an example of an Enterprise Fund.

**Entitlement Grants:** Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.

**ESE Guarantee Allocation:** A special allocation added to the FEFP for students in FEFP Program Categories 111, 112, and 113. It is based upon projected FTE multiplied by the program cost factors, minus basic cost factors, adjusted for workload and prevalence. The allocation is not recalculated after each FTE Survey.

**English for Speakers of Other Languages (ESOL):** Instruction provided to English Language Learners (ELL) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.



## Glossary

**Exceptional Student Education (ESE):** In the State of Florida, ESE is the designation for special education for students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

**Expenditures:** Decreases in net financial resources under the current resource's measurement focus.

**Facilities Acquisition and Construction:** Consists of the activities concerned with the acquisition of land, buildings, remodeling, construction of additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

**Fiduciary Funds:** Used to report resources held by a governmental unit in a trustee or agency capacity for others and therefore, cannot be used to support the government's own programs.

**Fiscal Services:** Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

**Fiscal Year (FY):** The twelve-month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2018 is Fiscal Year 2018.

**FLDOE:** Department of Education (generally refers to the Florida Department of Education (FDLOE) unless otherwise specified).

**Florida Education Finance Program (FEFP):** The system, established in 1973, of financing the operation of Florida public schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes. The FEFP funding formula can be separated into two parts. The first is the calculation of total FTE dollars (state and local) and the second is the calculation and deduction of the required local effort (local contribution).

**Florida Retirement System (FRS):** A retirement plan offered by the State of Florida to Florida state and local government employees. The School District and employees are assessed a contribution amount to help fund the system

**Florida Standards Assessment:** Central Florida Public School Board members believe in valid, reliable, consistent statewide measure that document student growth. In order to restore confidence in Florida's assessment and accountability program, provide accurate information related to student achievement, and implement a fair teach evaluation system, it is essential that the Florida Department of Education collects Florida Standards Assessment (FSA) data for three years prior to setting standards for calculating learning gain, issuing any form of school grades and impacting teacher performance.

**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. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

**FTE Dollars:**  $FTE\ Dollars = WFTE \times BSA \times DCD + Various\ Allocations - RLE$ . BSA = Base Student Allocation. This amount of money is established by the legislature each year and is the dollar basis for funding. DCD = District Cost Differential. This represents a cost of living index based on a market basket study in all Florida counties.

## Glossary

**Full Time Equivalent (FTE) Enrollment:** An FTE is defined as one student in membership in an FEFP program or a combination of programs. For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 180 days = 900 hours). For students in grades K-3, a full-time student is one receiving at least 720 contact hours of instruction per year (4 hours per day X 180 days = 720 hours). The main FTE surveys occur in October and February.

**Full Time Equivalent (FTE) Position:** A Full Time Equivalent Position, sometimes referred to as “FTE unit”, is equal to an individual working the full number of daily allotted hours for the full number of workdays in a work year for a given position classification.

**Function:** The action or purpose for which a person or item is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers/Overhead.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., categoricals) for specific purposes.

**General Administration (Superintendent’s Office):** Consists of those activities performed by the superintendent, deputy superintendents, area superintendents and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called the Operating Fund.

**Governmental Accounting Standards Board (GASB):** A private not-for-profit organization that seeks to establish and improve the standards of accounting and financial reporting for U.S. state and local governments.

**Governmental Funds:** These are the funds often referred to as “source and use” funds. The fund types included are general, special revenue, capital projects, debt service and special assessment.

**Homestead Exemption:** Reduction of \$25,000 applied to the assessed value of a home used as the primary residence of a taxpayer, for purposes of school district tax levies only.

**Impact Fees:** The County of Brevard imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every five years.

**Indirect Costs:** Costs associated with, but not directly attributable to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Individuals with Disabilities Education Act (IDEA):** A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

## Glossary

**Instruction & Curriculum Development Services:** 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 pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

**Instructional Materials Allocation:** An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, as well as manipulative and learning laboratories that will assist in the instruction of a subject or course.

**Instructional Media Services:** Consists of those activities concerned with the use of teaching and learning resources, including hardware and content materials. Educational media include printed and non-printed sensory materials.

**Instructional Related Technology:** Technology activities and services for the purpose of supporting instruction.

**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 Board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves.

**Instructional Support Services:** Provides administrative technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Instructional Support Services exists as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis. The district's self-insured plans are accounted for as an Internal Service Fund.

**Internal (School) Funds:** These funds are used to account for assets held by Internal Accounts-administration and control of internal funds which are commonly described as monies collected at various schools in connection with school and student organization activities.

**Just value:** The monetary market value established by the property appraiser for all real and tangible properties within the district.

**Lapse Factor:** Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.98 million, which is utilized in budgeting for other line items.

**Lease Purchase Agreement:** School Boards are authorized to lease-purchase educational facilities, sites, equipment, vehicles and buses. Prior to entering into such agreement, the Board must consider it at a public meeting after due notice as required by law. The term of any lease-purchase agreement shall expire on June 30 of each fiscal year but may be automatically renewed annually.

**Levy:** Taxes imposed for the support of governmental activities.

**Liability Insurance:** Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgements awarded against the system. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance.

**Local Capital Improvement Revenue (LCIR):** Per HB 7069, school districts are to distribute to eligible charter school's local capital improvement revenue (LCIR) from the discretionary millage.

## Glossary

**Major Fund:** Major funds represent the government's most important funds and are determined by a mathematical calculation.

**Market Value:** The Property appraiser's opinion of what a willing buyer would have paid a willing seller for property as of January 1. Other factors considered include economic conditions and improvements.

**Materials and Supplies:** Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included

**McKay Scholarships:** A voucher program where exceptional student education (ESE) students apply for the "scholarships" from the Florida Department of Education. The amount of the voucher is deducted from the public-school district's Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

**Membership:** A student is enrolled in his home school for funding purposes. The student is in membership until he withdraws or is withdrawn. Funding is based on Full-Time Equivalent Students (FTE) in membership during the survey periods. Four surveys are conducted a year.

**Mill:** One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten-mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

**Millage Rate:** The ad valorem (property) tax rate. See Mill.

**No Child Left Behind (NCLB) Act:** This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

**Object of Expenditure:** The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include Salaries, Employee Benefits, Purchased Services, Materials, and Capital Outlay.

**Operation of Plant:** Consists of 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 costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

**Program Cost Factor (Program Weight):** A numeric value of the relative cost of providing an instructional program. The "Base Program", Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years' historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

## Glossary

**Property Insurance:** Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also included are costs for appraisals of property for insurance purposes.

**Public Education Capital Outlay (PECO):** A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities. In the current year the legislature provided funding only to the Florida College System, State University System and Charter Schools.

**Pupil Personnel Services:** Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement and Other Pupil Personnel Services.

**Proprietary Funds:** Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains an Enterprise Fund and Internal Service Fund to accumulate revenue and allocate costs. The Enterprise Fund is associated with the District's School Age Child Care Program (before and after school childcare program). The Internal Service Fund is also used to account for the District's self-insurance programs.

**Pupil Transportation Services:** Transportation of the pupils to and from school activities, either between home and school, school and school or on a trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

**Reading Allocation:** For the current year, the Legislature provided \$130 million for a K-12 comprehensive, district-wide system of research-based reading instruction. Each year districts submit a plan in a format prescribed by the Department of Education.

**Recalibration:** Beginning in 2013-14 Unweighted (FTE) and Weighted FTE (WFTE) have been adjusted to reflect the application of a revised FTE calculation methodology. This methodology limits FTE for each student to a maximum of 1.0, whereas in the past districts and FLVS (Florida Virtual School) each earned a piece and a student could earn more than 1.0 FTE.

**Required Local Effort (RLE):** The combination of ad valorem (property) taxes which the school district is required to impose in order to receive state FEFP funds. Florida Statutes require a local effort equal to 3.838 mills in ad valorem taxes.  $RLE = \text{assessed value of non-exempt properties} \times 96\% \times 0.003838$

**Revenue:** Monies received which are used to operate a system of schools within the district.

**Revenue Anticipation Notes (RANS):** These notes may be issued by the District in anticipation of the receipt of current funds. These notes may not exceed one year but may be extended on a year to year basis for a total of five years. These obligations may not exceed one-fourth of the District's tax revenue for operations for the preceding year.

**Rolled-Back Rate:** A calculation mandated by the state which produces an ad valorem (property) tax rate for comparison purposes. This rolled-back rate is the rate that would generate the same amount of revenue in the new fiscal year as was produced in the previous fiscal year, less new construction and other adjustments.

**Safe Schools:** An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, school resource officers and other improvements to enhance the learning environment.

## Glossary

**Salaries (object of expenditure):** Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

**SBC/COBI Bonds:** State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

**School Administration:** Directs and manages the operation of a particular school. This 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 of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities of the school system.

**School Advisory Council (SAC):** SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

**School Board:** The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of the Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

**School Improvement Plan:** A plan to improve student performance at an individual school. These plans, designed to implement state education goals, Next Generation Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, and indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board. The schools are allocated up to \$5 per student for School Improvement from the "Lottery" trust fund.

**School Recognition Money:** A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. Each qualifying school receives an allocation of up to \$100 per student from the "Lottery" trust fund if available.

**Self-Insurance Funds:** Funds used to account for and finance uninsured risks of loss for workers' compensation, property, liability and fleet claims.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In the School District of Brevard County, most federal funds, and the food service program, are treated as special revenue funds.

**Supplemental Academic Instruction (SAI):** A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

**Surtax:** Revenue secured through the One-half Cent School Capital Outlay Surtax Referendum. Funds provide the District with Additional capital funding for major remodeling/renovations, District Security, and educational technology for six years which began January 2015 and will end December 2020.

## Glossary

**Tax Anticipation Note (TAN):** A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year, and repayment is based on specific future tax collection.

**Teacher Supply Assistance Program:** A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

**Title I:** A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

**Title II:** Increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classrooms.

**Title III:** The program helps eligible IHEs to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

**Transportation Allocation:** A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district School Board, a private provider, or with parents.

**TRIM:** The "Truth in Millage" incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on "tentative" budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

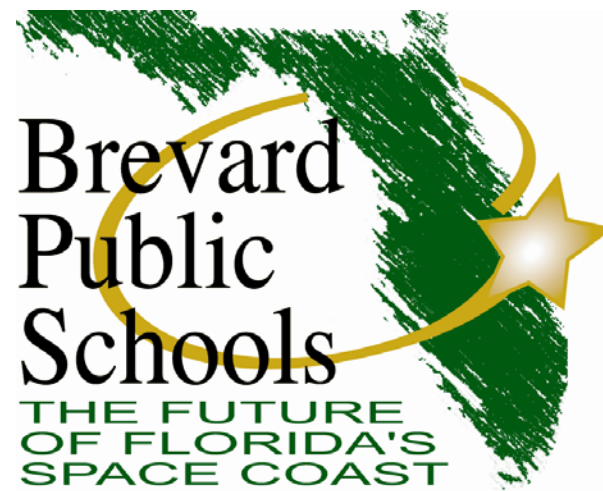
**Unweighted FTE:** Full time equivalent students not multiplied by cost factors relating to the higher/lower costs associated with certain programs.

**Value Adjustment Board (VAB):** A Value Adjustment Board (VAB) is made up of five members; two members from the county governing board, one from the school board, and two citizen members. If a Brevard County citizen believes that their property has been assessed at a value greater than just value, they may schedule a meeting with a staff member of the Property Appraiser or petition the assessment to the VAB. Many counties use special magistrates to conduct hearings and recommend decisions to their board. Special magistrates are professionals qualified in property valuation, exemptions, or classifications. In all cases, the VAB makes a final decision.

**Voluntary Pre-Kindergarten:** A constitutional amendment passed by Florida's voters in Nov. 2002 required a voluntary pre-kindergarten program (VPK) designed to prepare four-year-olds for kindergarten and build the foundation for their educational success. The program is voluntary for children and providers and is provided at no cost to participants.

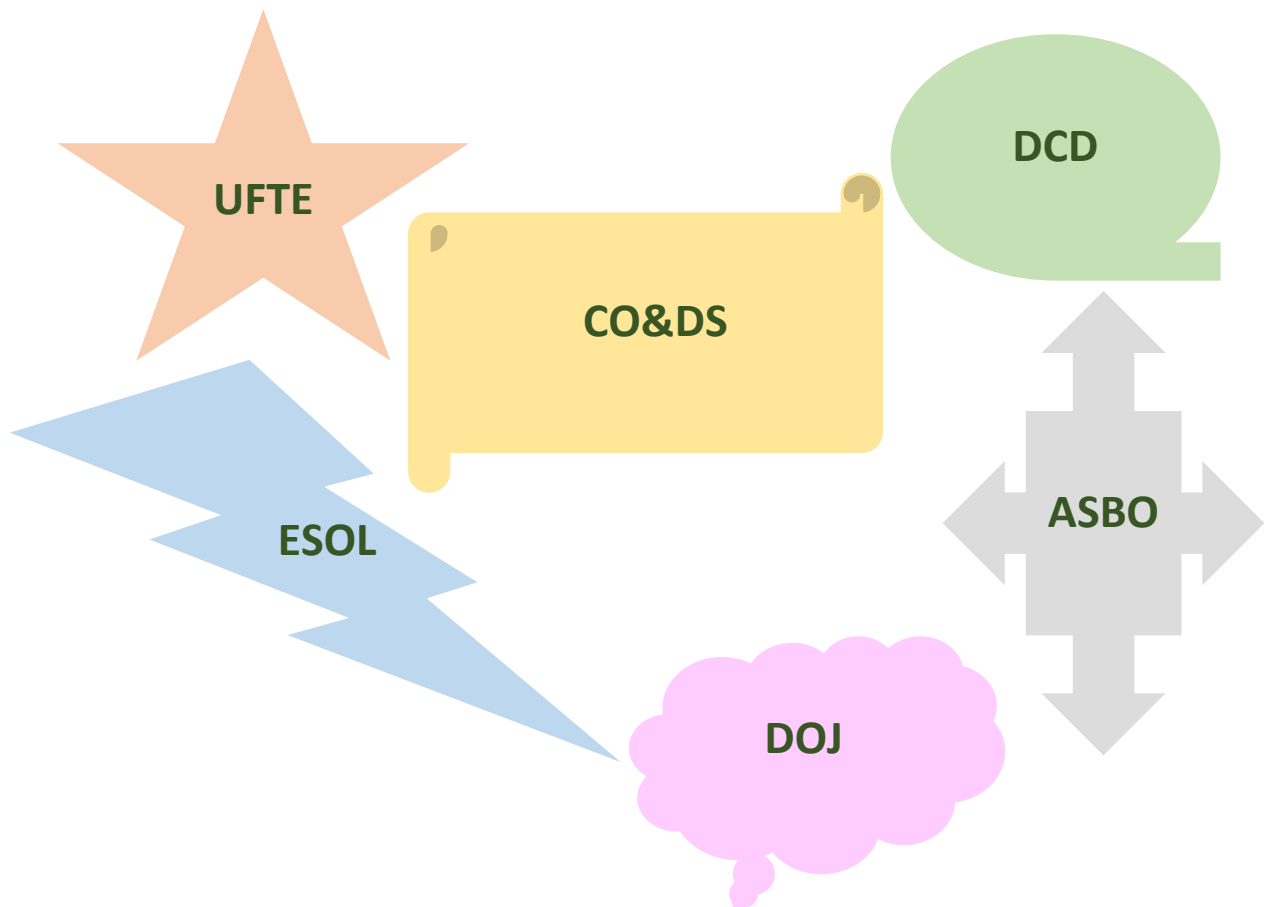
**Weighted FTE:** Categories of students are weighted for funding purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.587

**Workforce Development:** Refers to a set of formulas used to fund adult programs in Florida, which replaced FEFP funding for those students. These formulas were developed to shift funding incentives from mere enrollment of adults in educational programs to successful fulfillment of established occupational completion points and actual job placement.





# Acronyms



## Acronyms

ACCESS	Access to The Common Core for Exceptional Student Success
ACE	Adult and Community Educator
ACT	American College Testing
ADA	American Disability Act
AFR	Annual Financial Report
AICE	Advanced International Certificate of Education
ALC	Alternative Learning Center
AMO	Annual Measurable Objectives
AP	Advanced Placement
ASBO	Association of School Business Officials
ASD	Autism Spectrum Disorder
ASP	Academic Support Program
AVID	Advancement Via Individual Determination
BAC	Brevard Achievement Center
BAS	Brevard After School
BPS	Brevard Public School
BSA	Base Student Allocation
BVIP	Brevard Virtual Instructional Program
CAFR	Comprehensive Annual Financial Report
CAPE	Career and Professional Education Act
CAPOR	Cost as Percentage of Revenue
CARD	Center for Autism and Related Disorders
CCSS	Common Core State Standards
CLASS	Classroom Assessment Scoring System
CO & DS	Capital Outlay & Debt Service
COABE	Coalition on Adult Basic Education National Board
COBI	Capital Outlay Bond Issues
COP	Certificates of Participation
CPI	Crisis Prevention Intervention
CPT	Certified Production Technician
CTE	Career and Technical Education
DCD	District Cost Differential
DECA	Devereaux Early Childhood Assessment
DJJ	Department of Juvenile Justice
DOE	Department of Education
DOJ	Department of Justice
DROP	Deferred Retirement Option Program
EAP	Employee Assistance Program
EBRW	Evidenced-Based Reading and Writing
EFSC	Eastern Florida State College
ELA	English Language Arts

## Acronyms

ELL	English Language Learner
EOC	End Of Course
EPS	Educational Plant Survey
ERP	Enterprise Resource Planning
ESE	Exceptional Student Education
ESF	Educational Services Facility
ESOL	English For Speakers of Other Languages
ET	Educational Technology
FAMS	Florida Arts Model School
FAPE	Free Appropriate Public Education
FASFA	Free Application for Federal Student Aid
FCAT	Florida Comprehensive Assessment Test
FDLRS	Florida Diagnostic and Learning Resource System
FEFP	Florida Education Finance Program
FEITF	Florida Education Investment Trust Fund
FIN	Florida Inclusion Net
FISH	Florida Inventory of School Houses
FLDOE	Florida Department of Education
FNS	Food and Nutrition Services
FPLI	Florida Price Level Index
FRS	Florida Retirement System
F.S.	Florida Statute
FSA	Florida Standard Assessment
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GED	General Educational Development
HB	House Bill
HIS	Health Insurance Subsidy Program
HMH	Houghton Mifflin Harcourt
IB	International Baccalaureate
ICB	Interagency Council of Brevard
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LAB	Literacy for Adults in Brevard
LATS	Local Assistive Technology Specialists
LCIR	Local Capital Improvement Revenue
LEAP	Learner Empowerment Through Agency Partnerships
LRE	Least Restrictive Environment
MPA	Music Performance Assessments
MSAP	Magnet Schools Assistance Program

## Acronyms

MTSS	Multi-Tiered System of Student Support
NATEF	National Automotive Technicians Education Foundation
NCAN	The National College Access Network
NCLB	No Child Left Behind
NGA	National Governor's Association
NGSSS	Next Generation Standards and Common Core Standards
OPEB	Other Post-Employment Benefits
PACE	Practical Application of Career Explorations
PECO	Public Education Capital Outlay
PBIS	Positive Behavioral Interventions and Support
PDA	Professional Development Alternatives
PFEP	Parent and Family Engagement Plans
PFIN	Pilot Florida Implementation Network
PLCs	Professional Learning Communities at Work
POC	Point of Contacts
QZAB	Qualified Zoned Academy Bond
PR	Public Relations
PSAV	Post-Secondary Adult Vocational Program
PTO	Parent Teacher Organization
RAN	Revenue Anticipation Note
RLE	Required Local Effort
ROTC	Reserve Officer Training Corps
RTW	Ready to Work
S.M.A.R.T.	Secondary Mathematics Avenue of Resources for Teachers
SAC	School Advisory Council
SAI	Supplemental Academic Instruction
SAT	Scholastic Assessment Test
SCSEA	Space Coast Science Education Alliance
SEDNET	Severely Emotionally Disturbed Network
SESIR	School Environment Safety Incident Report
SIM	Strategic Instruction Model
SIP	School Improvement Plans
SREF	State Requirements for Educational Facilities
SRO	School Resource Officer
SSNP	Secondary Schools of National Prominence
STEAM	Science, Technology, Engineering, Arts and Math
STEM	Science, Technology, Engineering and Math
TRIM	Truth In Millage
UFTE	Unweighted Full Time Equivalent
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full Time Equivalent