

Brevard
Public
Schools



2020-2021



DISTRICT BUDGET

July 1, 2020 - June 30, 2021

Mark W. Mullins, Ed.D.
Superintendent

Tina Descovich
District 3

Misty Belford
Chair - District 1

Matt Susin
Vice Chair - District 4

Cheryl McDougall
District 2

Katye Campbell
District 5



School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, FL 32940
www.brevardschools.org

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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

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



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MISSION STATEMENT

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

District Budget 2020-21

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 11th largest district in Florida. As the largest employer in Brevard County, BPS employs approximately 9,331 staff members serving over a projected 76,275 students annually. With 84 schools, 14 special centers, 12 charter schools and 5 Adult Education Centers, the district educates its students in 23 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



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Executive Summary





School Board of Brevard County

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

Mark W. Mullins, Ed.D., Superintendent



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

Enclosed is the Brevard County School District budget for 2020-21. Building a budget for a new school year is always vital to delivering an excellent education for all of our students. And in the wake of COVID-19 challenges, the 2020-21 budget is critical to ensuring students' academic and social-emotional needs are met through new school models that adhere to physical distancing requirements which keep our students and teachers safe. As a community, we stood together and met these unprecedented challenges with immediate and thoughtful solutions.

In response to growing expenditures, including significant health plan costs, we took immediate and necessary action to decrease spending by \$5,919,067, while maintaining excellent education for EVERY student. In addition, we successfully charted the way for distance learning for our students within two weeks of school closures in March 2020.

The 2020-21 budget will support a blended combination of face-to-face, e-learning, and virtual education options. As complicated and challenging as it is going to be, we are committed to approaching the 2020-21 school year with grace and flexibility as we travel this new territory together, in a strong partnership with our students, parents, teachers, staff, and community.

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 our school faculty, staff, and administrators, in cooperation with the departmental staff members who play such an important role in helping to bring this budget together. An immense amount of dedication and hard 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.

The district's 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. It 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 historical 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 the Brevard County School District is structured, how the financial system functions, and what significant internal processes are. This section informs the reader about major Board goals and strategies to accomplish these goals, financial controls and policies, the budget development process, and budget administration and management processes.

Financial Section: The Financial Section is 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.

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 round out this section.

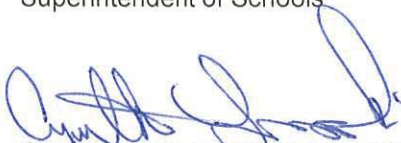
Reporting Achievement: The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award to the School Board of Brevard County for its annual budget for the fiscal year ending June 30, 2020. This award recognizes excellence in school budget presentation.

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, Leading & Learning, Food Services, and Human Resources. We thank you for your dedicated service.

Respectfully submitted,



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



Cynthia Lesinski, 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 2019–2020.

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



A handwritten signature in black ink that reads 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



Organizational Summary

Background on the Brevard County School District

Brevard Public Schools (BPS) 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 BPS 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, BPS operated 115 schools and centers. Of this number, there are 84 traditional schools, including 57 elementary schools, 11 middle schools, 5 junior/senior high 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 2020-21 is 76,275, which equates to approximately 73,689 unweighted full-time equivalent students for funding purposes. The Brevard County School District is considered to be the 11th largest of 67 school districts in the State of Florida, and the 49th largest school district in the nation. BPS is the single largest employer in Brevard with over 9,300 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 11th most populous county in Florida, with 2.8% of the population. The county's current population is estimated at 584,509, with a growth rate of 1.3%. If this same growth rate is used to project future increases, then Brevard's population could increase to 609,013 by calendar year 2020 and 631,123 by calendar year 2030. The unemployment rate has continued in a favorable trend, decreasing from 4.4% in June 2017, to 3.9% in June 2018, to 3.2% in June 2019. The median age of the county's population is approximately 47 years young, and the median household income is \$54,359, 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.

Organizational Summary

Brevard County's Economic Conditions and Outlook

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

One of the largest segments of the Space Coast economy is the local tourism market and it has taken a heavy hit due to the coronavirus pandemic. Tourism has been a \$2.1 billion-dollar-a-year industry for Brevard County, and has been responsible for roughly 26,000 jobs, making it one of the county's biggest job creators. However, the ban on renting hotel rooms except for legitimate business and medical purposes caused room rentals to decrease by 90%, causing many workers to be laid off or to have their work hours reduced. But the Florida Governor has since granted approval to reopen vacation rental operations. And, the Space Coast Office of Tourism has created a robust post-coronavirus comeback strategy, and anticipates a steady rebound once travelers feel that it is safe to start traveling again.

Aside from what is hoped to be a short lived downturn due to the coronavirus pandemic, Brevard County has many positive economic attributes that over time should allow the county's economy to trend upward, and align closely with the overall growth in the State of Florida. Examples of Brevard County economic highlights include:

- One of the main reasons that people and companies are drawn to the Space Coast is because Brevard County is a leader in education. BPS 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. Our universities are joined by such technical institutions as Embry-Riddle University.
- 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.
- 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 talent 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.
- Brevard County has a very attractive tax and wage climate that is very beneficial for companies. 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, art galleries and a thriving retail and restaurant scene.

Organizational Summary

Brevard County's Economic Conditions and Outlook (cont.)

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 are coming out to NASA's Kennedy Space Center in Cape Canaveral to watch the frequent rocket launches that are having huge impacts on America's space capabilities. The crowds consist of tourists from around the United States and other countries coming to the Space Coast to watch rocket launches that are reminiscent of the days of the Apollo lunar missions, and the Space Shuttle flights.

Many of the rocket launches are on United Launch Alliance's (ULA) Delta IV Heavy rocket that lifts off from Cape Canaveral. The Delta IV Heavy rocket is an expendable heavy-lift launch vehicle, the largest type of the Delta IV family and the world's second highest-capacity rocket in operation, behind SpaceX's Falcon Heavy rocket. The Delta IV Heavy consists of a central Common Booster Core (CBC), with two additional CBCs as liquid rocket boosters. The Delta IV Heavy is America's workhorse heavy-lift rocket that is used for our national security space missions. Below is a picture of the Delta IV Heavy standing tall on its Cape Canaveral launch pad.



This August 26, 2020 mission utilized a ULA Delta IV Heavy NROL-44 rocket to launch a classified spy satellite for the National Reconnaissance Office (NRO).

Military officials say the NRO payloads that are launched on the Delta IV Heavy rockets are unable to launch into their targeted orbits on any other rocket that is currently operational. Many of the NRO's satellites are heavy and large — comparable to the size of a school bus — and are designed to be integrated with their rockets in a vertical configuration, rather than horizontally.

Organizational Summary

Brevard County's Economic Conditions and Outlook (cont.)

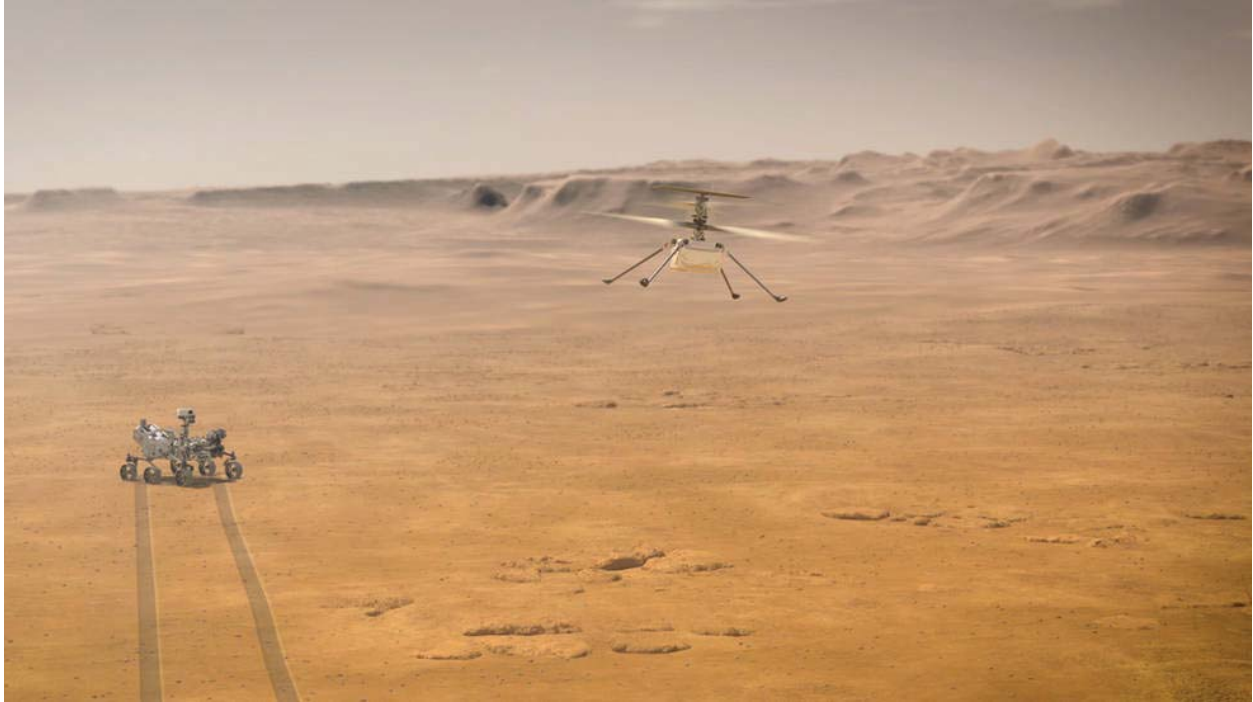
Another major space program that launches rockets out of Cape Canaveral is NASA's Commercial Crew Program. NASA is working with several American aerospace industry companies to facilitate the development of U.S. human spaceflight systems. The goal is to have safe, reliable and cost-effective access to and from the International Space Station and foster commercial access to other potential low-Earth orbit destinations. NASA selected Boeing and SpaceX to transport the crew to the International Space Station. These integrated spacecraft, rockets and associated systems will carry up to four astronauts on NASA missions, maintaining a space station crew of seven to maximize time dedicated to scientific research on the orbiting laboratory. NASA certification of SpaceX's crew transportation system allows the agency to regularly fly astronauts to the space station, ending sole reliance on Russia for space station access.



NASA's SpaceX Crew-1 crew members are seen seated in the company's Crew Dragon spacecraft during crew equipment interface training. From left to right are NASA astronaut Shannon Walker, mission specialist; Victor Glover, pilot; and Mike Hopkins, Crew Dragon commander; and JAXA astronaut Soichi Noguchi, mission specialist. Photo credit: SpaceX

NASA and SpaceX are targeting October 23, 2020 for the first operational flight with astronauts of the Crew Dragon spacecraft and Falcon 9 rocket to the International Space Station as a part of the agency's Commercial Crew Program. NASA's SpaceX Crew-1 mission will be the first of regular rotational missions to the space station following completion of NASA certification.

There are constantly exciting new rocket launches from Cape Canaveral, but one especially awesome space mission that launched from Cape Canaveral is the return to Mars mission on July 30, 2020, which included both NASA's Mars 2020 Perseverance Rover and the Ingenuity Mars Helicopter. The Perseverance Rover carries with it a sophisticated sampling system with drill bits, a coring arm, and sample tubes that are the cleanest hardware ever sent to space. Perseverance will collect samples from several spots on Mars for return to Earth, so scientists can determine if ancient microbial life was ever present on the red planet.



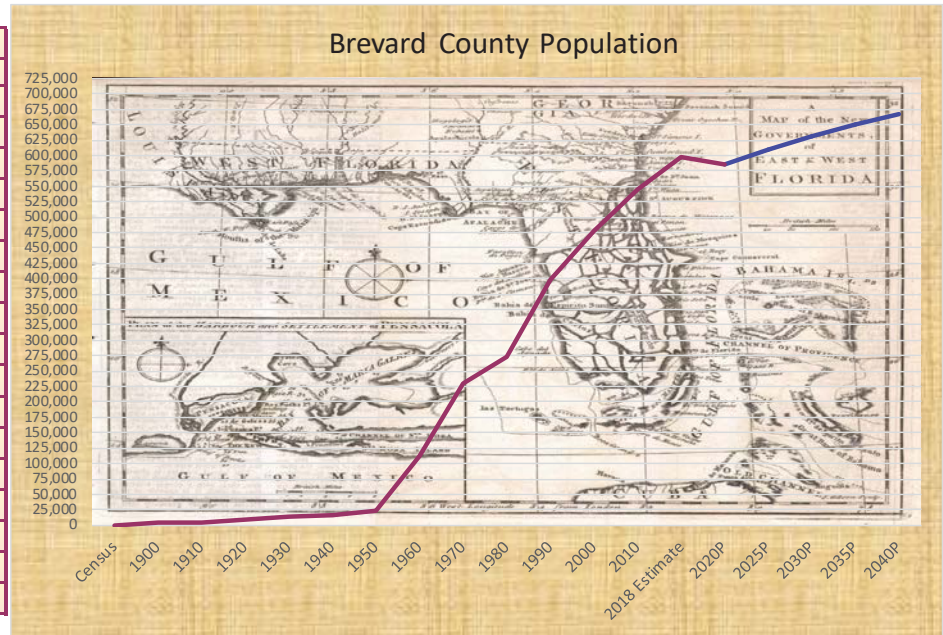
When NASA's Ingenuity Mars Helicopter attempts its first test flight on the Red Planet, the agency's Mars 2020 Perseverance rover will be close by, as seen in this artist's concept. *Credits: NASA/JPL-Caltech*

NASA's Mars 2020 Perseverance Rover will store rock and soil samples in sealed tubes on the planet's surface for future missions to retrieve, as seen in this illustration. And NASA's Ingenuity Mars Helicopter will make history's first attempt at powered flight on another planet in the spring of 2021. The robotic helicopter is planned to be used to test the technology to scout interesting targets on Mars and help plan the best driving route for future Mars rovers.

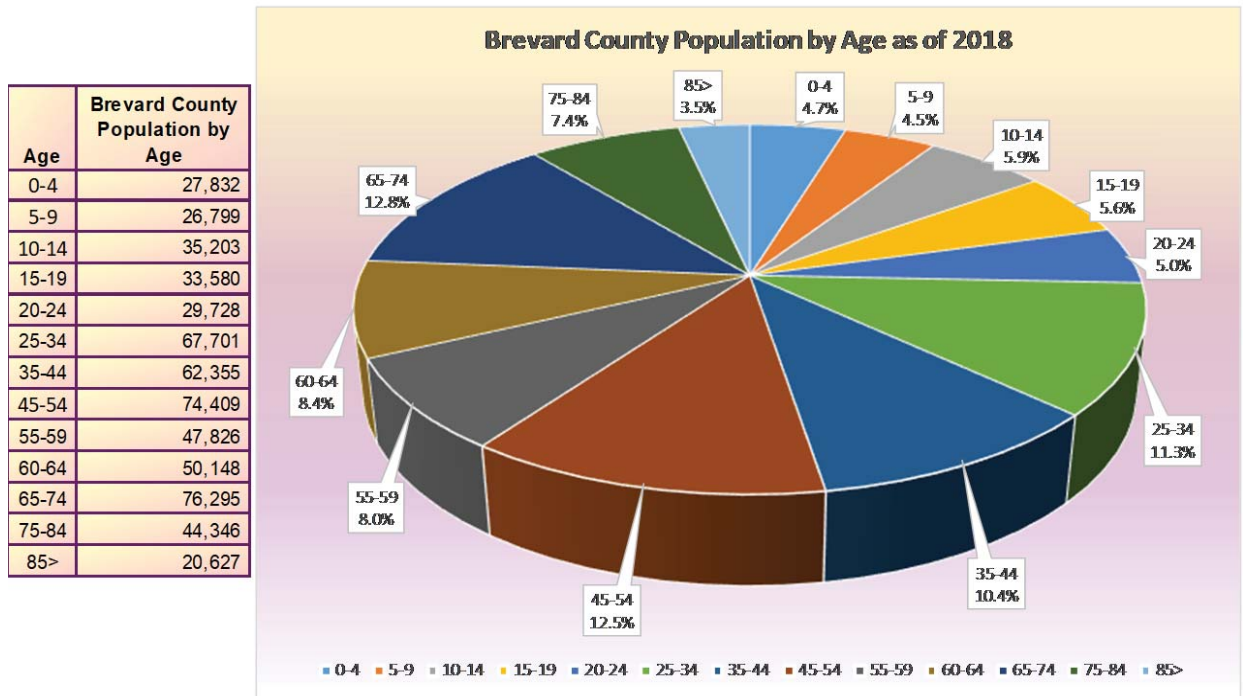
Organizational Summary

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
2018 Estimate	596,849
2020P	584,509
2025P	609,013
2030P	631,123
2035P	650,734
2040P	668,020



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



https://data.census.gov/cedsci/table?q=0100000US_0500000US12009&tid=ACSDP1Y2018.DP05&hidePreview=true

Organizational Summary

School Board Members

District 1

Ms. Misty Belford (Chair) was elected to the Brevard County 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, spent eleven years working in the public-school system, the last 6 of those as a school social worker, where she worked to remove barriers that prevented children from receiving an education. Prior to becoming a social worker, she worked ten years in a managed mental health corporation as a registered nurse. She spent six of those years as a director where she negotiated contracts and supervised a staff of eleven. She received her bachelor's degree in social work from Colorado State University-Pueblo and her master's degree in social work from Newman University. She has worked most of her life in a helping capacity. It is her goal to help children reach their full potential. Ms. McDougall was elected to the Brevard County 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 was elected to the Brevard County 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 Communications. 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 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 first elected to the District 4, School Board seat in 2016. He is a husband, father, former educator, and businessman. Mr. Susin has invested in the education of Brevard students for over a decade. Drawing from his passion for service and private business partnership connections, he has begun to tackle the absence of a trade school program for manufacturing in Brevard. As a board member of the Economic Development Council, and a board member of the Space Coast Tech Council, he has begun to interconnect many of the local manufacturers with our local schools to strengthen our career ready workforce in Brevard, and provide attainable career paths for our students. Mr. Susin 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. | Eau 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 Elem. | Viera High | Williams, Ralph M. Jr. Elem. |

Organizational Summary

School Board Members

District 5

Ms. Katy 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. Katy 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. Katy taught her favorite age group - middle school - for 7 years in public schools in Kentucky and Texas.



Katy and her husband, Jim, have been married for 21 years. They have three children ages 14, 12, and 9. Katy “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. Ms. Campbell assumed her position as the BPS District 5 School Board member in 2019.

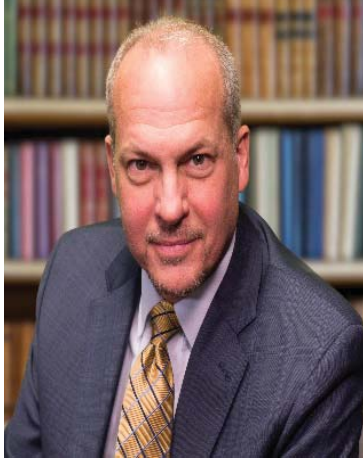
Schools Represented:

Bayside High | Central Middle | Columbia Elem. | Discovery Elem. | Heritage High | Jupiter Elem. | Lockmar Elem. | Christa 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

Superintendent of Schools



Mark W. Mullins, Ed.D. was appointed as Superintendent in July 2018 and began serving in that capacity 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. The 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
Cynthia Lesinski	Chief Financial Officer
Russell Cheatham	Assistant Superintendent/Chief Information Officer
Jane Cline	Assistant Superintendent/Elementary Office of Leading & Learning
Susan Hann	Assistant Superintendent/Facilities Services
Christine Moore	Assistant Superintendent/Student Services
Dr. Stephanie Soliven	Assistant Superintendent/Secondary Office of Leading & Learning
Robin Novelli	Chief Operating Officer

Organizational Summary

Student Performance

Due to COVID 19, the Florida Department of Education canceled all Spring 2020 assessments, as well as the release of school grades and district grades. Therefore, there are no changes to the school grade components listed below. All information found in this document pertaining to student performance is based on the 2018-19 school year.

In 2019, Brevard Public Schools (BPS) earned an 'A' grade and was 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.

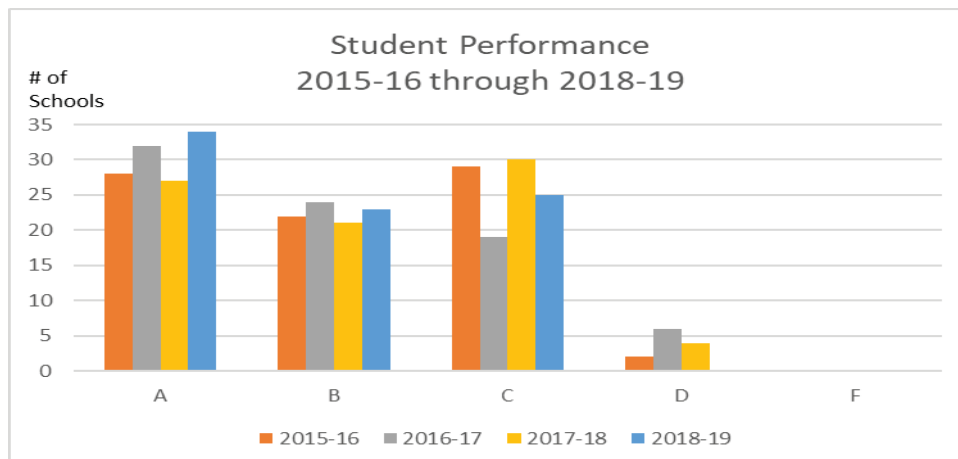
2019 Highlights from the school grades released last year by the Florida Department of Education:

- BPS has been rated as an A district since 2017
- Out of 67 districts, BPS ranks 14th 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 difficulties 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. <https://edudata.fldoe.org>

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		



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 2018-19 and 2019-20 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 5 High School VPK classes. Additional students are also served through Prekindergarten VE, as well as drive-in school based and community-based services.
- 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 and social emotional learning support/ district procedures.
- Data meetings occurred with administrators to review and discuss training and resources to support the 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, the IA visited each classroom multiple times during the school year, reading and inspiring our early readers.
- A minimum of two-family conferences was 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 last spring included the development and dissemination of a BPS Preschool to Kindergarten Transition Form. This initiative was continued with the goal of expanding participation throughout the prekindergarten provider community this year. 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.)
- A districtwide initiative called **Brevard Thrive by Five** was developed 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. The full launch of the initiative will be delayed due to COVID-19 in this school year.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Title I

- Title I services were provided at 40 public schools and 18 private schools.
- The Title I office worked closely with Patrick Air Force Base to offer a federally funded program called Starbase. PAFB received a grant to renovate their activity center on South Housing to house two STEM classrooms and start the Starbase program. The goal of the Starbase program is to motivate students to explore Science, Technology, Engineering and Math (STEM) as they continue their education. The program engages students through the inquiry-based curriculum with its “hands-on, mind-on” experiential activities taught by trained Starbase teachers. It also includes opportunities for students to explore STEM related careers. This STEM experience spans across five school days for five hours each day. In March, Cape View, Christa McAuliffe, and Sherwood were able to participate in the Starbase program as pilot schools for a limited time prior to all field trips being cancelled. The experience will be extended to all Title I schools for the 2020-2021 school year.
- The Title I office had a unique opportunity starting with the 2020-2021 school year to expand an existing program in the district referred to as Academic Parent-Teacher Teams or APTT. APTT is a model of family engagement that is grounded in the notion that schools can thrive when families and teachers work together, as genuine partners, to maximize student learning inside and outside of school. The model is research-based and aligned to grade level learning concepts, student performance data, and family-teacher communication and collaboration. The developer of the program received a Carnegie Foundation grant that will totally fund the program for 8 Title I schools during the 20-21 and 21-22 school years and 6 additional schools for the 22-23 and 23-24 school years. An orientation for the Title I schools was offered in February, and through an application process, the initial 8 schools to participate in the program were chosen to include: Atlantis, Columbia, Creel, Golfview, Saturn, Sherwood (Title I at time of application), Turner, and University Park.
- The Title I office to include the Title I Director, School Improvement Resource Teacher, MTSS district Trainers, and ELA/Math Instructional Coaches participated in instructional reviews at fourteen Title I schools (Cambridge, Coquina, Creel, Discovery, Endeavour, Fairglen, Golfview, Mims, Oak Park, Palm Bay, Sabal, Saturn, Turner, and University Park) and followed up with support and guidance in response to classroom observation debriefings and next steps.
- The Title I office assisted with the development of the Principal Focus Document, a quarterly guide that provides administrators with a compilation of links to documents that support the instructional focus and list the standards to be taught according to the district's pacing guides.
- The Title I office re-established the Elementary Mathematics Coach Pool through an application and interview process to assist schools in choosing a Math Coach.
- The Title I office provided ongoing professional development to the district Math Coaches by offering a week-long Summer Institute and 4 full day sessions during the 2019-2020 school year.
- The Title I office Instructional Math Coaches supported collaborative planning sessions for 191 teachers, classroom demonstration lessons to support 138 teachers, and professional development and materials to foster student engagement and increased achievement to 100 teachers.
- The Title I office Instructional Math Coaches provided training for private schools serving 8 teachers, and the Instructional ELA Coaches provided a “Literacy Centers for Reading Skills” professional development workshop for private schools serving 13 teachers.
- The Title I office Instructional ELA Coaches supported collaborative planning sessions for 108 teachers, classroom observations and feedback sessions for 169 teachers, and professional development on ELA core instruction and interventions to 836 teachers.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Title I (cont.)

- The Title I office offered the following district level ELA trainings: 2 days of Guided Reading training, 2 days of Phonics training, and three 2-hour series training on Phonics Lessons Library, 6 Types of Syllables, and PASI/PSI to 116 teachers.
- The Title I office planned researched and prepared for a 1st grade summer phonics program across all Title I schools and will be implemented next summer due to COVID-19.
- The Title I office provided iReady subgroup analysis training for all elementary principals, assistant principals and literacy coaches resulting in the development of school-level plans to address subgroup students not making adequate progress.
- The Title I office facilitated six Poverty Simulations for Title I schools: Take Stock in Children mentors, local community members, and Brevard Partners in Education.
- The Title I office presented at over 15 faculty and staff meetings on the topic of Family and Community Engagement.
- The Title I office facilitated monthly parenting workshops for local families in homeless shelters.
- The Title I office supported the monthly Parent Leadership Team meetings, Parent University, and the district-wide parent survey.
- The Title I office worked with KSC to choose 20 Title I students to receive a scholarship allowing them to attend Space Camp in the summer.
- The Title I office provided 13 MTSS district trainings for both elementary and secondary Title I schools, which included an overview of the MTSS framework, the 4-step problem-solving model, implementing interventions, and data-based decision-making.
- The Title I office provided updated MTSS resources such as Brevard's MTSS Guidebook, Brevard's MTSS Share Point, and Brevard's MTSS Quick Guide to support Title I MTSS Facilitators for implementation fidelity of the MTSS framework.
- The Title I office mentored an MTSS Facilitator at each Title I school to ensure a knowledgeable stakeholder with current expertise surrounding infrastructure and implementation of a comprehensive Multi-Tiered System of Supports at each school site.
- The Title I office met with the School-Based Leadership Teams of Title I schools to assist with the infrastructure and implementation of a comprehensive Multi-Tiered System of Supports.
- The Title I office conducted two trainings for Title I contacts (principals optional) to support the responsibilities associated with their role.
- The Title I office conducted a beginning of the year principal and contact FY20 Title I Program Overview webinar.
- The Title I office met with the Title I Leadership Teams at 35 school sites to discuss budgets, plans, and to give individual assistance related to Title I issues and compliance.
- The Title I office visited multiple schools to fulfill additional individual requests for on-site visits to support new staff, problem areas, and inventory issues, as well as ensure the alignment of staffing plans with personnel usage.
- The Title I office provided services at 18 private schools. 419 at-risk private school students received tutoring services in reading and/or math. In addition, the parents of these eligible students were offered family engagement activities and information throughout the school year. Teachers from the participating private schools were offered professional development opportunities that aligned with meeting the needs of the at-risk students who received tutoring services.
- The Title I office provided 87 homeless students with academic support through the Title I Academic Support Program for Students-in-Transition.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Title I (cont.)

- The Title I office provided 135 homeless students with backpacks and/or school uniforms through the Title I Homeless Program.
- The Title I office assisted with creating, implementing, and supporting the BPS Instructional Continuity Plan for distance learning due to COVID-19.

Elementary

- Training related to Florida Standards was offered throughout the year and summer. These trainings focused on curriculum, standards-aligned instruction and research-based practices.
- Standards aligned workshops were held in the summer to create instructional resources for classroom teachers.
- A conference-like Professional Development Day was held in August 2019 at grade-level sites for all K-6 teachers and specialized teachers. District resource teachers and content specialists led teams of trainers who provided over 100 sessions per grade level throughout the day in all core subject areas, art, music, physical education, media, technology and other areas of interest.
- In the spring of 2020, district resource teachers and content specialists designed and implemented remote learning opportunities for all students K-6 during COVID-19 stay-at-home orders. District staff provided lesson plans weekly, offered support and training sessions to teachers and coaches, and communicated with vendors to provide as many learning opportunities as possible to students.
- Library Media Specialists continue to focus on increasing the average book checkout per student to meet the goal of at least 20 books per student, specifically focusing on early literacy, K-2. Each nine weeks, the resource teacher compiles data and comparisons and shares with each school.
- Overdrive/Sora was added during the 2019-2020 school year to provide access to more eBooks' and audiobooks.
- Library Media Specialist cadre developed lesson plans and instructional materials for K-6 media courses aligned with the ELA Standards Focus Document.
- Library Media Specialist cadre developed instructional materials for the thirty Sunshine State Young Readers' Award titles, and activities and materials for the Sunshine Literacy Adventures in Media (SLAM) literacy event.
- Members of the Elementary Science Leadership and Training Cadre developed resources, curriculum guides and assessments for grades K-6. This cadre provided training to teachers throughout the school year and held grade-specific science live helpline video chats for one hour a week during the last 9 weeks of school.
- The Destination Space Coordinating Team revised the 6th grade study trip to the Kennedy Space Center. In addition, this team created lesson plans, modified the student guidebook, and updated pre-existing resources.
- 5,377 sixth graders, 360 teachers, and 265 chaperones participated in Destination Space, an instructional program that includes a day-long study trip to the Kennedy Space Center Visitor Complex.
- The annual exhibition of 6th grade artwork was also displayed at the KSCVC IMAX theatre during Destination Space. This year, we had 64 collaborative school pieces entered.
- Year 2 of the Destination Mars program, which was developed as an extension to the Destination Space program to challenge and inspire students to pursue STEM-related careers, had 22 schools participate with 350 students from 5th & 6th grade and 44 teachers. It is a collaborative project between BPS Elementary Learning and Learning & Instructional Technology, the Brevard Schools Foundation and Boeing. The culminating event/competition was to be held in March. However, due to COVID-19 school closures the event was canceled. Instead, a virtual event was held in May with 98 students and 22 teachers.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Elementary (cont.)

- Two Science Point of Contacts (POCs) were identified at each elementary school, a K-2 and a 3-6 teacher. These contacts received training to build science expertise, develop teacher leaders, and build capacity at the school level. POCs provided ongoing training, guidance, mentoring and resources at their schools.
- Science Saturdays were offered to 7 schools this year. It is a joint effort between Brevard Public Schools, Brevard Schools Foundation, and L3Harris which uses high interest standards-based STEM lessons to provide instruction to students in high-poverty, low-performing schools.
- Members of the Science and Engineering Fair Coordinating Team revamped the district science fairs to better align with the International Science and Engineering Fair guidelines. The fair was expanded to include computer science and engineering projects. In addition, this committee standardized the building level procedures and guidelines for the school-based fairs.
- An Elementary Regional Art Fair and a Science, & Engineering Fair were held in the spring for grades 4-6. There were 671 science, computer science & engineering fair entries and 780 grade K-6 student school art representatives competed for awards.
- 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 BPS Art Show.
- New curriculum resources were created, and the Eureka Math Pacing and Sequencing Guide was revised in June for use by classroom teachers.
- Grade level specific Eureka Math trainings were conducted in June for grades K-5.
- Based on the governor's executive order suspending the math textbook adoption, the district worked with each elementary school to implement Eureka K-5 with Big Ideas in 6th or MAFS K-2, enVision 3-5, and Big Ideas in 6th.
- Professional development on literacy topics including Subgroup Data Analysis, Effective Coaching Practices, Science Integration into the Reading Block, Morphology, FSA Writing, and The Writing Revolution was provided to literacy coaches through cadre meetings.
- Elementary social studies teachers developed formative assessments and instructional materials for 4th and 5th grade aligned with the ELA Standards in order to support SS in the ELA block.
- Social studies website resources were updated as needed.
- Training was offered to school administrators and 3rd grade teachers to support the process of developing progression portfolios for 3rd Grade Good Cause Exemption.
- The lowest 14 schools were prioritized for instructional reviews either monthly or quarterly. These schools were assigned resource teachers or content specialists to provide intensive instructional support with planning and resources.
- Elementary resource teachers and content area specialists had over 1,517 school visits. Some of the visits were for entire instructional staffs and others were grade level specific or individual.
- Third grade summer camp provided students performing in the bottom quintile on FSA in Reading the opportunity for intensive reading instruction to address deficiencies.
- Elementary physical education teachers continued to implement a 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 as well as met the substance use prevention requirement as per the new state board rules.
- 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.
- Tabitha Best, physical education teacher at Manatee Elementary, received the SHAPE Florida and SHAPE America Southern District Elementary Physical Education Teacher of the Year.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Elementary (cont.)

- A 10-lesson sequence (full lesson plans included standards and state board rule aligned activities, text materials, worksheets and videos) was developed for 6th grade to address the new state board rule requiring 5 hours of instruction in mental health education. District resource teacher did multiple in-person training sessions for 6th grade teachers across the county.
- BPS partnered with United Way of Brevard to provide grant funding for elementary schools to begin or enhance morning running/walking programs. All 25 schools that applied were funded.
- A special website was created to house lessons/activities for at-home physical education instruction during the COVID-19 shutdown.
- Elementary physical education teachers in collaboration with the district resource teacher created games, activities and instructional videos that were placed on the At-Home PE website during the COVID-19 shutdown.
- 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.
- 66 Students from Brevard Public Schools, Charter Schools, and Private Schools participated in the Brevard County Spelling Bee.
- 5,963 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 198 5th and 6th grade students, a beginning orchestra with 50 5th grade students and an intermediate orchestra with 49 6th grade students.
- The North-Central Elementary Music Festival featured performances by a chorus of 227 5th and 6th grade students, a beginning orchestra with 51 5th grade students and an intermediate orchestra with 49 6th 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 5th and 6th grade students.
- Columbia and Roy Allen Elementary increased their school grade by 2 letter grades.
- The CogAT was administered at all elementary schools and 2 charter schools; completed 2,941 eight-year-old screenings, 11 ten-year-old screenings (school-based decision), and 79 nine-year-old screenings (multiple school-based decisions).
- The NNAT was completed with all 3rd and 4th grade identified ELL students; 315 completed screenings.
- Enrichment opportunities available for students increased this year with every elementary school participating in one option: Canine Commandos, Future Problem Solving, Odyssey of the Mind, or LEGO Robotics.
- The gifted programs increased during the school year from 1,648 to 2,206 students.

Secondary

- The BPS Secondary Math Website continues to be an important curriculum and professional development resource for secondary math teachers. Resources available on the site include Curriculum Resources, Content and Pedagogy Resources, FSA/EOC information, Math Standards, Math Progression/Readiness, and Summer Learning resources for students and parents.
- BPS implemented MAP Growth monitoring of student learning in the following secondary math courses: Grade 7 Math, Grade 7 Math Advanced, Grade 8 Pre-Algebra, Algebra 1 (and equivalent courses), Geometry (and equivalent courses), and Liberal Arts Math 1.
- Secondary Math department chairs met face-to-face and virtually for professional development and curriculum updates.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary (cont.)

- Targeted support was offered to math teachers in the five district priority schools as well as the math priority schools.
- Support was provided upon specific request by secondary schools for math walk-throughs and professional development.
- BPS mathematics teacher teams met during the summer to develop updated curriculum resources.
- BPS continues to host the regional Math Counts tournament.
- BPS hosts annual Secondary Math Tournaments at the Educational Services Facility in Viera.
- All BPS high school HOPE classes learn compression-only CPR.
- 10 BPS Secondary Schools participated in a grant from Health First to improve health, fitness and social/emotional learning.
- 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.
- BPS maintained 9 teachers/staff who are certified First Aid/CPR/AED instructors via the Title IV grant and partnership with American Red Cross.
- Patricia Edwards, PE teacher at Heritage High, was selected as the Society of Health and Physical Educators (SHAPE) America Southern District High School Physical Education Teacher of the Year.
- A Virtual Classroom was established to support student and family engagement in physical activity through the summer.
- An updated Health & Wellness Curriculum was implemented at all middle schools to address required instruction in comprehensive health education.
- Health education teachers, district resource teachers, district community relations staff, BFT and several community partners collaborated on content utilized to meet the new state board rules for mental health, substance use prevention and human trafficking. Lessons, including videos and facilitator guides, were developed to meet the full requirements.
- Driver Education is being offered at seven school sites during our summer program with a capacity to serve almost 450 students.
- The BPS Secondary ILA Website was updated to bring all secondary intensive language arts curriculum materials and intervention resources into one location to provide a one-stop location with links to other critical intervention resources created by the district and state, and to add six on-demand PD module resources accessible to teachers and literacy coaches.
- 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 Literacy Facilitator collaborated with new teachers and new literacy coaches at all secondary schools, with a primary focus on the six priority schools, to support their transition into their new role.
- Experimental Science Research Programs are available at 22 public secondary schools.
- Secondary science teachers participated in many different summer professional development sessions, in 2019 including a Brevard version of a DOE STEMposium training. Skills Day documents were created in summer 2019, with updates planned for June 2020.
- Over 900 secondary students competed in the three Regional Science and Engineering Fairs, with 80 students receiving invitations to compete at the State Science and Engineering Fair and 8 students received bids to compete at the Intel International Science and Engineering Fair.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary (cont.)

- 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 1st, 2nd, and 3rd respectively in the overall Challenge results. The second annual Harris Middle School STEM Challenge is being held at ESF in April 2021.
- At least 10 secondary schools implemented monthly biology or middle school 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 or Grade 8 SSA were targeted in a pull-out model to experience targeted instruction around heavily assessed content and skills from the EOC/SSA. The secondary science resource teacher and instructional coach worked with the teachers to plan skills days and in some cases pulled small groups of “bubble students” to work directly with them in the intervention model.
- The secondary science resource teacher presented the skills day model developed by Kimberly Garton and modified for science to the Florida Association of Science Supervisors and collaborated to plan other intervention models across the state.
- The secondary science resource teacher, a West Shore science teacher, and a Bayside science teacher were selected to write content for the FDOE July 2019 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. The 2020 FDOE STEAMposium was planned to be held at Eau Gallie High School, and there are hopes to bring this event to Brevard in 2021 since it was canceled due to COVID19 closures.
- Three teachers were sent to a professional learning collaboration opportunity between the education and legal communities provided to secondary social studies teachers.
- Continued long-term planning with other resource teachers on alignment of K-12 social studies.
- District curriculum instructional guides were updated for all required secondary social studies courses in the format of Inquiry Design with added formative assessment questions.
- Secondary social studies teachers attended the Secondary Leading & Learning Conference on Professional Development Day in August 2019, with workshops serving over 250 teachers.
- Twelve out of 16 high schools and one middle school had students participate in Model Student Senate, with over 125 total students participating district wide.
- Eight 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, Astronaut High School, Cocoa High School, and Stone Middle School, for the U.S. History/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.
- Jennifer Jolley and Theodore Woodbury, social studies teachers at Palm Bay High School and Melbourne High 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 Heritage High School, Central Middle School, and Johnson Middle School 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 effective use of primary sources in social studies classrooms.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary (cont.)

- The secondary social studies resource teacher was chosen to be on the K-12 Civics & Government Standards Revision project with the DOE.
- Instructional Continuity Plans for Distance Teaching & Learning were developed for all social studies courses during the COVID-19 pandemic.
- Secondary social studies teachers received training and support on digital pedagogical tools for distance teaching and learning during the COVID-19 pandemic.
- Developed and implemented a Career & College curriculum for 8th Grade U.S. History classrooms that allowed for collaboration between social studies, CTE, and guidance counselors.
- Collected birthday cards from secondary Social Studies classrooms for the 100th birthday of a WWII veteran.
- Kennedy Middle school received three more years of National Demonstration status.
- There were 113 AVID seniors graduating this year.
- The BPS World Language program awarded 412 Seals of Bi-Literacy to graduating seniors this year.
- The BPS World Language program offered the Avant Stamp Bi-Literacy Test to all seniors not earning the Seal of Bi-Literacy the traditional way. Twenty additional seniors will receive the Seal of Bi-Literacy by passing this test.
- Six schools now offer 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. Stone Middle School will be offering this course next year.
- Viera High School competed in the Florida State Spanish Conference and once again won first place in their division; Satellite High also participated, taking 14 students.
- Eight High Schools have a chapter of the National Spanish Honor Society.
- 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. There were two district speech and debate tournaments at Edgewood Jr./Sr. High School and Melbourne High School.
- 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.
- Targeted support was offered to ELA departments in the five priority schools and upon request for others.
- The Writing Revolution, a method to teach teachers how to teach writing, was shared with most of the secondary ELA departments.
- Model Lessons were created to support best practices in the ELA classroom.
 - ✓ Support was provided upon specific request by secondary schools for ELA walk-throughs and professional development.
- Resources were gathered for ELA teachers to support distance learning.
- Google classes were formed by ELA course to share resources during distance learning.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Career and Technical Education (CTE)

- Seven high schools offer Nutrition & Food Science as an option for the 4th science credit.
- * Over 125 middle school students earned an industry certification and almost 1,200 digital tools were earned in 2019-2020.
- * Over 3,200 industry credentials were earned by high school students in 2019-20.
- 72 CTE teachers in Brevard earned an industry credential in 2019-2020. At the end of the year, 91% of the CTE teachers held at least one industry credential.
- * The district pass rate for all industry certifications was 52%.
- * 39% of the BPS 2019-2020 graduates left high school with at least one industry certification.
- All six automotive service technology programs are certified through the ASE Education Foundation. To achieve this certification, required in Florida statutes, the automotive program underwent rigorous evaluation and met the standards of excellence in instruction, facilities and equipment.
- BPS offers 16 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.
- Five high schools offer Applied Engineering Technology as an option for the 4th science credit.
- Digital Information Technology was available at all 11 middle schools, plus three (3) J/S high schools, providing the opportunity for 8th graders to earn high school elective credit as well as certification.
- 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.
- Seven (7) new certifications were offered to CTE students in 2019-2020: Autodesk Certified User – 3ds Max, Autodesk Certified Professional – 3ds Max, Autodesk Certified User – Fusion 360, Microsoft MTA – Intro to Programming Using Python, Microsoft MTA – Intro to Programming Using Java, Unity Certified Associate, and Unity Certified User: Programmer.
- Four additional middle schools offered coding, resulting in nine schools offering coding.
- Over 300 students and chaperones from nine 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 Viera High School senior.
- The historic flight that took Americans to space on the first commercial American made space craft from American soil in 10 years carried equipment made by EGHS students. 200 extravehicular tie-wires for spacewalking and five food/experiment lockers signed by our students flew on the Falcon 9/Dragon carrying NASA Astronauts.
- CTE Students at PBHS, SCHS, EGHS, and BHS worked on NASA projects for the International Space Station through the HUNCH program (High School Students United with NASA to Create Hardware). Certificates of Appreciation & Accomplishment were mailed by NASA in lieu of an in-person ceremony.
- Planning took place throughout the school year to implement a new Welding program at AHS this fall.
- A \$100,000 legislative grant was awarded to equip the new construction program at Cocoa High School.
- A legislative grant of \$500,000 was awarded to renovate Astronaut High School for a new welding lab.
- Community Church in Titusville awarded two \$250 scholarships to two female students enrolled in a non-traditional CTE program. A student in the HVAC program at Space Coast Jr/Sr High and one in the Titusville High Automotive program were awarded these scholarships.
- Shannon Lee, VHS student, was named as a semifinalist for the 2020 U.S Presidential Scholars, CTE student, selected from 5,600 candidates.

** Industry certification results as of June 15, 2020. Students will be allowed to take certification assessments through September 30, 2020.*

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education

Pre-K ESE Services

- The Pre-K ESE Services Program served students in over 100 community sites, including approximately 22 public schools. 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 are in 31 elementary schools. Continuum of services environments include: 15 blended classrooms (Ten VPK students, eight ESE students), 16 Step FOURward VPK classrooms, 19 Head Start classrooms and 49 Pre-K VE classrooms.
- Training 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 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 2019 LEA Profile exceeded the state 85% expectation. BPS Pre-K reported 86.6% parent satisfaction with their involvement.
- On Indicator 6 of the 2019 LEA Profile, BPS reported 61.40% for a Free Appropriate Public Education (FAPE), exceeding the State target of 48.0%.

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

FDLRS Child Find Services

- 1180 children ages 3-5 were referred by parents, grandparents, daycare providers, social services, and pediatricians for full developmental screenings, including vision and hearing. Child Find screenings were held both at the Educational Services Facility building and in three elementary schools across the district to make appointments more accessible to parents.
- Created and implemented a virtual screening process that continued the mission to find children who were potentially in need of services.
- Reached out to 28 daycare providers that remained opened during the pandemic (list provided by ELC) to let them know that Child Find remained open and available for referrals. Daycare directors shared information about specific concerns and resources on those topics was disseminated.
- Participated in Parenting in Today's World (for parents and community agencies), and the Early Learning Coalition of Brevard Providers Conference (for daycare providers, owners, directors, and teachers).
- Child Find Specialists used The Children's Registry and Information System data to analyze referral patterns from daycare providers located in neighborhoods that feed all district-identified priority elementary schools. Targeted outreach and awareness activities were conducted as needed to support increased utilization of Child Find services.
- Provided yearlong training and coaching to district school-based teams of PreK ESE teachers, instructional assistants, and Speech Language Pathologists on MELD (Multisensory Early Language Development).

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

FDLRS Child Find Services (cont)

- Collaborated and shared information with the Interagency Council of Brevard.
- Provided "Active Parenting Training, Birth to Five" to mothers at Brevard Rescue Mission both in person and via Zoom.
- Provided information on Child Find screenings, developmental norms, hearing and vision, transition activities, and court papers needed for legal guardianship at Grandparents Raising Grandchildren Support Groups meetings.

FDLRS Parent Services

- Increased enrollment of parents and families in Special Ed Connect by 98.
- Distributed the Florida Bureau of Exceptional Education and Student Services parent survey to schools in Brevard County.
- Provided two parent production labs focused on communication supports, visual schedules, and social narratives.
- Provided support to 385 families through the "Parent U" and "Focus on the Future" conferences, "Active Parenting," "Grandparents Raising Grandchildren," and "Positive Approach to Challenging Behavior" trainings.
- Increased parent knowledge of best practices, policies, and procedures through the development of materials to share at initial eligibility meetings for Pre-K and K-12 students.

FDLRS Human Resource Development and Florida Inclusion Network (FIN)

- Provided or facilitated a total of 49 workshops that served 845 participants.
- Collaborated with the Resource Teacher for Gifted Programs to create a Google Classroom for Teachers of the Gifted and to facilitate an online book study for those teachers on the book, "Differentiation for Gifted Learners: Going Beyond the Basics."
- Provided CHAMPS/Discipline in the Secondary Classroom trainings to support Tier One classroom and behavior management that served 136 teachers.
- 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 seven Professional Development Alternatives (PDA) online courses that served 98 Brevard participants.
- Provided four SIM Learning Strategy Professional Development opportunities that served 29 Brevard participants.
- Facilitated the collaboration between Brevard County and the State Personnel Development Grant to plan the implementation of Check and Connect and Strategic Instruction Model (Learning Strategies and Content Enhancement Routines).
- Provided professional development for "Standing Up for Me" in an online platform to meet the needs of the teachers during remote learning.
- FIN disseminated 55 current or new products to educators, families, and community members.
- FIN coordinated and facilitated 15 Co-Teach/Team Teach trainings for 325 teachers.
- FIN provided technical assistance to build capacity for inclusion at multiple schools reaching 389 faculty members.
- FIN established a Peers as Partners in Learning pilot school in Brevard County.
- FIN facilitated review of district-level Plan for Inclusive Education for Brevard County.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

FDLRS Technology Services

FDLRS Technology supports the areas of Assistive/Instructional Technology (AT/IT), Accessible Instructional Materials (AIM), Augmentative/Alternative Communication (AAC), and Universal Design for Learning (UDL). Innovative professional learning and responsive technical assistance were provided to meet the diverse needs of our instructional staff and families.

Assistive Technology (AT)/Instructional Technology (IT) to Support All Students

- Piloted *Snap & Read*, an online literacy tool to support all students, for selected sites, including the development of a district website to organize resources for staff and families.
- Addressed the immediate technology needs of both educators and parents during the COVID-19 pandemic by creating specialized digital resources including the online resource guide, *Technology Tools for Remote Learning Success*, as well as providing training and technical assistance that supported the district's Instructional Continuity Plans.
- Provided specially designed training and technical assistance for the district's *Extended School Year (ESY)*, *Summer Reading Camp*, conducted virtually for the first time. Specific platforms/tools included but were not limited to Microsoft Teams, Flipgrid, and Immersive Reader.
- Hands-on training for ESE teachers to enhance collaboration with general education through Google Classroom and Google Apps for Education, including digital tools to support all students.
- Provided technical assistance to the district's Assistive Technology team and collaborated for topics related to the district AT process, professional development, and support.

Accessible Instructional Materials (AIM)

- Piloted the *Universal Protocol for Accommodations in Reading (uPAR)* at four elementary schools for 1066 students in grades 3-6. The purpose of the uPAR is to identify students who would benefit from audio-supported text to access grade level content.
 - Of those students, 380 students who could not read independently on grade level were able to reach grade level with audio support with additional students accessing above grade level content.
 - An additional 31 students were able to read above their independent reading level, while not yet reaching their grade level.
 - Participating schools were provided with an overview on how to understand their data with each teacher receiving their own copies of their student data.
- Collaborated with the Educational Technology department regarding accessibility for websites, documents, and presentations.
- Provided information to BPS district 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.
- Supported the implementation of the FLDOE: Learning through Listening program utilizing *Learning Ally*, an online library of human-narrated audiobooks provided for students with print disabilities. Both training and technical assistance have been provided to educators and families.
 - Professional development was provided ranging from trainings for school contacts as well as small group sessions for Literacy Coaches, Media Specialists, and ESE teachers. Online resources have been developed including screencast videos and documents that have been placed in Microsoft Teams for easy access.
 - Parent training on Learning Ally has been provided through webinars.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

FDLRS Technology Services (cont.)

- Technical assistance has been provided for both educators and technology specialists requesting assistance with a dedicated Learning Ally district email address for support.
- Progress monitoring occurs monthly with 23 schools receiving notification that they have at least 1 student to be considered 'reading with frequency,' indicated at 33 days of reading in Learning Ally and an infographic created recognizing top educators using Learning Ally with students.
- Collaborated with Leading and Learning/Media to identify resources for accessing SSYRA and FTR titles in Learning Ally.

As of July 2020, the Learning Ally data for the 2019-2020 school year reflects the following:

- Over 600,000 pages read by students.
- Over 7000 BPS public/charter students enrolled (check this line for a mistake in the original).
- Over 200 students "Reading with Frequency" (sustained reading over 30 days).
- Over 800 educators logged in this year.

Augmentative/Alternative Communication (AAC)

- Facilitated year-long cohort, *PreK and Core Communication (PACC)*, for PreK ESE teachers, SLPs, and assistants to address communication and literacy for PreK students using core vocabulary.
- Facilitated year-long cohort on *Environmental Communication Teaching (ECT)* provided to four school-based teams including an ESE teacher, SLP, and assistant to support students with significant communication needs.

Universal Design for Learning

- In collaboration with the Educational Technology department, provided *Learner Variability: We've Got Tools for That* blended professional learning for 3-6th grade general education teachers to review and revise standards based lesson plans to include technology tools to address learner variability based on the UDL principles.

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 2019-20 school year, reaching the needs of 403 students. There were 191 students north of the Pineda Causeway and 211 in the south. These students were supported in one or more of the following domains:

- Communication, reading, writing, organization, and computer access.

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, ESE Contacts, speech language pathologists, and occupational therapists on the assistive technology consideration process.
- In-service training to target high incidence needs and low incidence needs (Boardmaker Visual Supports, Adapted Literature).

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

Local Assistive Technology Specialists (LATS) (cont.)

- Training Pre – K ±75 teachers attended on Theory of Mind: Adapting Books for Beginner Readers.
- Required trainings / workshops for ± 75 supported and participatory ESE teachers:
 - Pre – Intentional and Intentional Beginner Communicators
 - Introduction and Overview of Augmentative and Alternative Communication
 - Pre-Symbolic Unconventional and Conventional Communicators

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 four elementary schools working with students with little or no verbal ability (SLPs and classroom teachers).
- *Environmental Communication Training (ECT)* a collaborative effort including LATS and FDLRS. Facilitated training and weekly PLCs with school-based teams consisting of speech language pathologists, teachers, occupational therapists, and instructional assistants in four elementary schools.

Remote Learning: The LATS team continued to support students and staff using platforms such as Google Classroom, Skype, and Microsoft Teams to support students during this time. Students were also supported with access to Learning Ally and Bookshare. On-line resources were created and shared with other stakeholders for use with students by parents, teachers, and therapists.

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.
- The 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.

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 were held throughout the county at non-profit agencies who support individuals with disabilities, the last three meetings were held virtually.
- COVID 19 Response Team, a special task force, was created to develop community resources.
- Active membership of 40 participants attend monthly meetings (range is currently 20-40).
- Funded with a \$750.00 mini-grant through Project 10 Connect Transition Education Network.
- Task Force Committees: Employment and Parent Community Outreach and Networking.

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

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 transition skills needed for school to post-school opportunities.
- Countywide transitional 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 housed on the campus of Palm Bay Magnet High School that focuses on employment and provides a one-year non-paid community-based training. 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.

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.
- Community based instruction opportunities are available 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.
- 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
 - Access Points Training – Access Points/Resources Training
 - FDLRS Curriculum & Instructional Support Lab Supporting Teachers of Access Points
 - Initial Florida Standards Alternate Assessment Training – Individuals administering the FSAA
 - Before the Core – Communication Instruction for Teachers of students with limited/no response mode

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

Autism Programs

- Nine VE-SC (Social Communication) elementary classrooms and four middle school VE hybrid classroom supported directly through Autism Program Support.
- Specialize focus trainings each semester for VE SC and VE hybrid classrooms.
- Support UCF Project ASD Mentor Demonstration Classroom, Coquina Elementary, Alicia McMahon
- 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
- Year-long cohort training done 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, instructional assistants, support specialist, and guidance counselors
- School based faculty trainings on supporting students with autism
- School based book studies- Zones of Regulation
- Presentations to parents include the START Conference in February, ESE Parent Advisory Committee, and series of lunch and learns for SOAK
- CPI Trainings with focus on individuals with autism and cognitive disabilities
- 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.
- Provide autism program support at IEP's, team meetings, eligibility meetings, and parent conferences
- Monthly collaboration meetings with UCF Center for Autism and Related Disabilities
- 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

- 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

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Exceptional Student Education (cont.)

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
- Trained elementary and secondary leading and learning resource teachers/directors in digital tools and accommodations
- Provide a Microsoft Teams virtual 3-day training for new VE K-6 teachers

Organizational Summary

Highlights of Brevard Public Schools' Instructional Programs

Office of Adult and Community Education

- Implemented AVID training and strategies in adult education classes.
- Hosted our 4th 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.
- 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, conversational Spanish, and French.
- Literacy for Adults in Brevard (LAB) is a tutoring service now available to the students at all the Adult Education centers.
- Brevard Adult Education offers an eight-week cohort programs for our GED classes on all 4 campuses.
- 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 offers corporate trainings to clients including CareerSource.
- Brevard After-School was awarded a 21st 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.
- Adult Education classes are offered at Golfview and Endeavor Elementary Schools. We are offering GED, ESL, and workforce education offerings.
- Brevard Adult Education served 300 students through their online adult education programs.
- Credit Recovery Lab Programs are offered at nine high schools.
- The Center for Advanced Manufacturing and Welding is set up open in the Fall of 2020 at Clearlake.
- Offers a registered pre-apprenticeship program for the construction trades on our Palm Bay and Cocoa campuses.
- Received \$50,000 in grants from CareerSource Brevard to expand ESL and apprenticeship trainings for our students.
- Awarded two Career Pathways grants totaling \$145,000 to expand our pre-apprenticeship programs.

Organizational Summary

Brevard Public Schools' Response to Coronavirus

On the Friday before Spring Break last March, Florida Governor Ron DeSantis announced state-wide school closures due to the spread of COVID-19. Brevard Public Schools (BPS) had been anticipating the unknown, working daily to revise the Pandemic Response Plan (PRP) the district already had in place. Following is a timeline of district actions from the announcement of school closures through the end of the 2019-2020 school year.

March 13: Friday before Spring Break, BPS announces cancelation of state field trips and athletic travel at the direction of the state.

Governor DeSantis announces that all Florida schools will remain closed to students.

At the direction of the state, schools will remain closed to students for an additional week following spring break. Students will not return before March 30, 2020.

BPS launches COVID-19 crisis response page to provide community with ongoing updates: <https://www.brevardschools.org/COVID-19>

March 16-20: Spring Break (March 16-20)

March 17: Governor announces schools will remain closed until April 15.

March 18: Superintendent Mullins announces instructional learning will resume beginning on March 30 via distance learning.

District working to develop distance learning curriculum and access platforms.

BPS launches meal service sites at an initial 13 schools.

March 24: BPS and BFT teachers' union agree on remote-work conditions for nearly 5,000 teachers.

BPS distributes 15,000 devices to students and teachers and some 1,200 paper and pencil packets for those students unable to access/use remote curriculum due to varying situations.

March 30: BPS launches distance learning for grades PreK-12 (nearly 70,000 students).

Governor extends school closures through May 1.

BPS expands number of meal service sites by 14 (to 27 total).

April 1: Governor DeSantis declares stay-at-home order for the State of Florida except for essential businesses. BPS closes schools and reduces on-site workplace staffing by 30%. All employees will remain employed with zero furloughs or layoffs.

April 3: BPS announces an estimated 60,000 students per day were successfully logging into the online Focus platform as of the end of week one of distance learning (90% utilization).

April 16: Superintendent Mullins convenes student government leaders (via conference call) to discuss pros and cons of delaying graduation ceremonies.

April 17: BPS announces graduation back-up plans should May ceremonies be canceled.

Organizational Summary

Brevard Public Schools' Response to Coronavirus

- April 18: Governor announces all Florida schools will remain closed and distance learning will continue the remainder of the 2019-20 school year.
- April 28: BPS announces it has received more than \$100,000 in financial and in-kind donations from business and community partners to establish hot spots for student and teacher connectivity.
- May 4: BPS determines no May graduation ceremonies; back up plans target June or July dates.
BPS establishes Re-Opening Task Force to focus on re-opening of schools in August.
- May 19: BPS announces results of survey on how parents are coping during school closures and distance learning.
BPS announces it will not be holding summer camps or offering school-based full-time child-care through Brevard After Care.
Schools will remain closed to extra-curricular and athletic programs, and facilities use for enrichment programs or religious services is suspended at least through the month of June and the district will reassess the ability to conduct these types of activities in July based on the status of the virus and re-opening phase.
- May 25: BPS launches extended elementary and secondary summer learning opportunities.
- May 26: Superintendent Mullins updates school board on district's COVID-19 response and distance learning and next steps for planning to re-open schools in August.
- May 27: BPS announces summer meal service schedule and new school sites for June 1-30.
- May 28: Last day of the 2019-20 school year and distance learning.
- May 29: Superintendent Mullins briefs Community Ambassadors Council on district's COVID-19 response and distance learning and next steps for planning to re-open schools in August.
BPS announces it will hold graduation ceremonies in July, pending status of COVID-19.

Feeding Sites

BPS serves approximately 68,000 students, 58-percent of which receive Free-and-Reduced Lunch. The Food & Nutrition Services Department spent the week of Spring Break organizing 14 feeding sites throughout the county. During the first week, more than 122,000 meals were distributed to families, drive-through style, where parents were able to drive up to a designated location at sites, and meals were placed in the trunk of their car by a volunteer wearing gloves and a mask.

Before the end of the first week of food distribution, the number of BPS sites grew to 27. Breakfasts and lunches were provided Monday – Friday by BPS staff and volunteers, and with the help of the Children's Hunger Project, some sites were able to distribute weekend meal packs on Fridays.

Organizational Summary

Brevard Public Schools' Response to Coronavirus

Distance Learning

Weeks before the governor announced the state-wide closure of schools, BPS' Educational Technology Services Department was working feverishly on a plan for what remote learning would look like for the district's 66,000 students and 4,500 teachers. Over 15,000 district laptops and more than 2,000 hotspots (remote Wi-Fi connectivity) were dispersed to students and households that lacked the resources to participate in online learning. Online learning began the week of March 30 and continues through the governor's mandated stay-at-home order.

Community Supports

Providing safe sustainable measures for feeding thousands of students daily, revising curriculum for grades K-12 to be taught online, ensuring students with additional needs continue to receive the support they rely on – how is this all possible? Brevard Public Schools is surrounded by one outstanding community.

Organizations like The Children's Hunger Project Love INC., the Junior League of South Brevard, several local churches and more stepped up to help elevate the number of BPS feeding sites from 14 to 27 – in one week. School board members to school resource officers made themselves available to assist with the high demand for food distribution.

The Brevard Schools Foundation and local non-profit, e-Angels, immediately began assembling hygiene and school supply kits for students-in-transition (homeless students), to be distributed throughout the county. Global aerospace and defense organizations Northrop Grumman Corp and Lockheed Martin Corp., and local businesses and faith based groups such as The Viera Company, Alpizar Law, Brilliant Smiles, State Farm Insurance and others committed more than \$100,000 to fund the hotspots needed for students without access to the internet. [Read more here](#) and [here](#).

During an uncertain financial time, businesses continued to give, and give, and give. Domino's, Beef O'Brady's and more brought meals to essential staff members at multiple BPS campuses. Beach Organic Skin Care in Cocoa donated lip balms and hand soaps to show their appreciation to the cafeteria workers keeping BPS food sites running. Parrish Medical in Titusville donated 20 boxes of latex gloves for the health and safety of cafeteria workers, and the families they are serving. Local businesses, donors, volunteers and staff members were made aware of the need and did not miss a beat stepping in to bridge the gap.

#OneBrevard

In times of such uncertainty, one thing is for sure – Brevard is a community that cares, comes together in times of trial and works together to stay strong. There are dozens of accounts of community connectedness that may go unmentioned, but not unappreciated. To the teachers, families, community members, partners and more that are contributing to the success of students and staff during this time – you truly are the heart of Brevard.

With the health and safety of its 9,000+ employees and 70,000 students top of mind, Brevard Public Schools stood ready to reconnect with students on August 24th and inspire a renewed commitment to learning.

Organizational Summary

Brevard Public Schools' Response to Coronavirus

Reopening Schools

With students, teachers and 10-month employees on summer break, the district moved quickly from closing out the school year to planning for reopening.

In June, the district formed a Reopening Task Force and launched a web page to solicit public input on a return to schools. The page received more than 13,000 responses from BPS families, teachers and staff and community members. Their feedback was reviewed and considered in the development of a comprehensive reopening plan, which was approved unanimously by the school board on July 14th and subsequently by the Florida Department of Education a few weeks later.

The distance learning launched by the school district back in March was no easy accomplishment, but pales in comparison to the level of planning and logistics necessary to re-open schools and prepare them to begin receiving students in late August, still in the midst of a pandemic.

BPS' innovative Re-Opening Plan allows for both an eLearning and face-to-face option to ensure the district is meeting the needs of its families while de-densifying schools at the same time. The full-time eLearning from home option offers students the ability to still be part of their enrolled school (including choice schools) and participate in live instruction and peer interaction from home. This option mirrors the school day where students are present online for its duration.

Some of the safety measures being instituted throughout BPS' 84 schools are documented in fact sheets and videos produced by the district which take students and parents through a typical school day to familiarize themselves with new protocols. These and other important information and resources can be found on the COVID-19 resource and re-opening information page located at www.brevardschools.org/COVID-19.

Schools reopened on Monday, August 24th.

Organizational Summary

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

At the beginning of the 2019-2020 school year, we began the year with boundless optimism and determination. Brevard Public Schools once again was named an A-rated school district with a record high graduation rate, and for the first time in five years, no "D" or failing traditional public schools.

To build on the progress we have made, our team worked diligently to update and revise our strategic plan, and by December, we delivered a five-year strategic plan centered on four guiding principles.

1. Academic excellence
2. Exceptional workforce
3. Connection to the community
4. Operational sustainability

The launch of the 2019-2024 strategic plan marks an exciting new chapter for us, to help us provide a clear path forward with a positive and lasting impact on the lives we touch and the futures we affect.

It was not much later when the reality of coronavirus was at our doorstep. Never could we have imagined how this new reality would change how we would live, work and learn, at least for the foreseeable future. We received the call from the state to close our schools and plan for distance learning on the Friday before Spring Break and in less than two weeks-time, our team created remote learning curriculums for grades Pre-K through 12, and prepared our teachers to become virtual instructors nearly overnight.

In late March, BPS embarked on an unprecedented moment in our district's history as more than 70,000 students and some 5,000 teachers returned to school without stepping into a classroom. What we thought would be a temporary emergency closure extended through the last day of school.

As our team worked diligently to develop a plan for reopening, we also began preparing for the harsh economic realities that still lie ahead and came to terms with the fact that we would be opening schools in a continued pandemic. Our mission "to serve every child with excellence as the standard" and our four guiding principles mean more now than ever before.

Our children have witnessed and experienced the mental and emotional strain of these unrelenting times in ways that have yet to be fully realized. Many are returning to us with knowledge gaps and a fundamental need for the structure and social emotional supports that only a traditional school setting can provide, whether from a classroom or via a computer screen.

Much like us, they are weary, but unlike us, their resilience is still developing as it is being tested. We will be there to provide clarity, stability and safe-haven to support their needs, while delivering the high-quality education and support systems they deserve; all as we keep health and safety at the forefront of this new and very different school year.

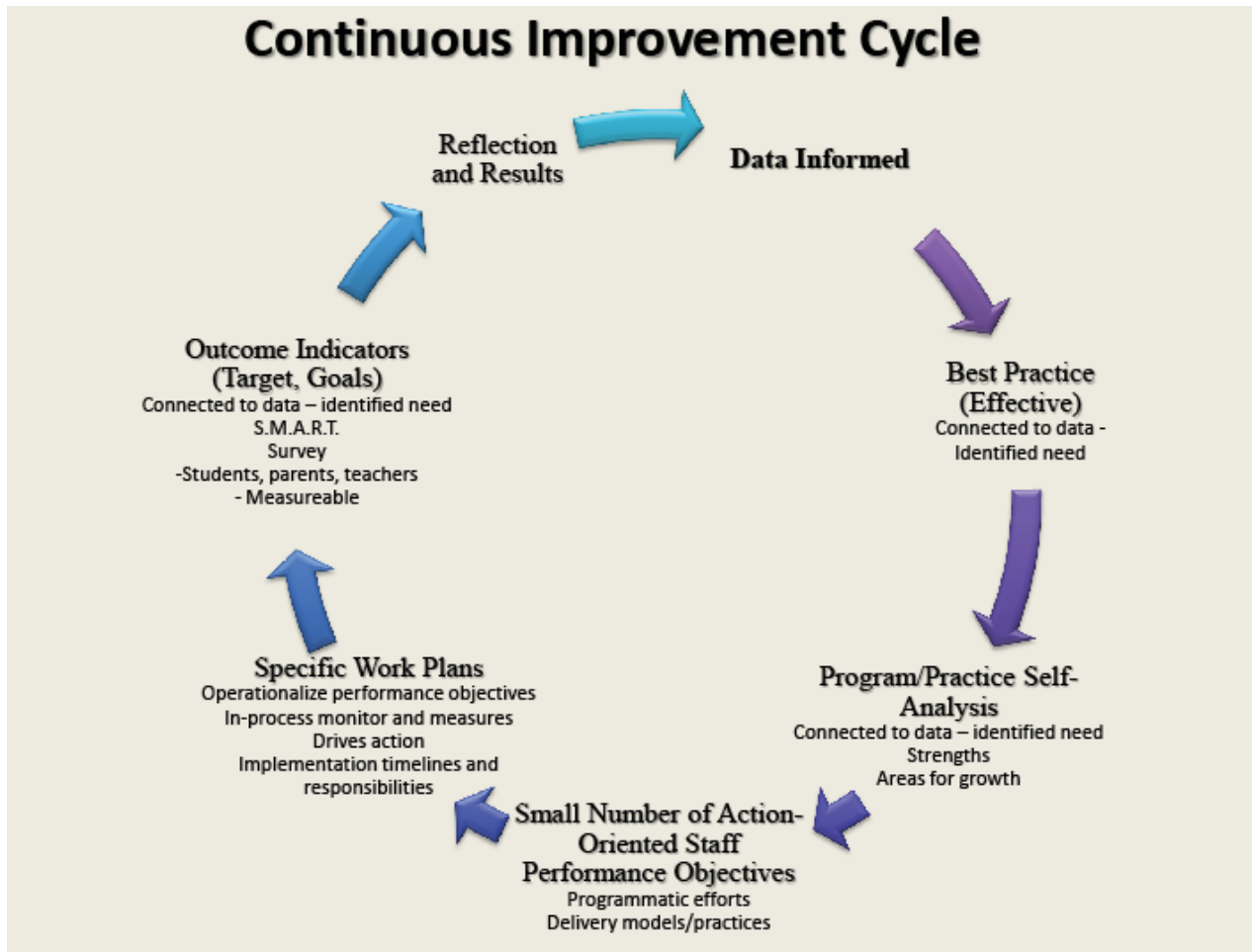
As we look ahead with optimistic to the 2020-2021 school year, our district priorities include:

- Reopening our schools safely,
- Continuing to deliver a high-quality educational experience for every student,
- Supporting our kids and each other,
- Elevating our commitment to equity, and
- Informing our employees, parents and community of the need for a sales surtax renewal in November.

Our students are resilient, our team is resourceful, our families are devoted, and our community is strong. Together, we will rise above these tough times as we strive for normalcy and brighter days ahead.

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 because **“Every student matters, every moment counts”**. That is Brevard Public Schools' guiding principle as we strive to fulfill our district's mission **“to serve every student with excellence as the standard”** with consistency, collaboration, transparency, and fidelity. The “Re-EnVISIONed” 2020-2025 Strategic Plan comes from the need to better measure and track our short-term tactics and long-range accomplishments. This plan is built on the following four goals that impact the lives we touch and the futures we affect:

1. Academic Excellence
2. Exceptional Workforce
3. Community Connection
4. Operational Sustainability

The BPS Strategic Plan serves as a five-year roadmap. Each of the four goals consists of division priorities. In each, BPS has identified objectives and performance indicators with detailed strategies and metrics, that will allow leaders to measure our progress along the way.

In order to achieve our goals, 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 to guarantee that we invest in the critical activities that will impact the quality of our schools.

Exhibited below is the Strategic Plan Summary. Included in this summary is the cabinet member's responsibilities with each objective (A=Accountable) and the Board Member assigned as Champion for the particular goal. The Strategic plan can be found, in its entirety, on the Brevard County School District Website: <https://www.brevardschools.org/Domain/10401>.

Organizational Summary

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

Strategic Plan (2020-25) Objective Profile Summary

Goal	Goal Statement	Objectives	Theady	Moore	Cifone	Solliven	Novelli	Lesinski	Cheatham	Hann	TBD	Board Champion		
ACADEMIC EXCELLENCE 	Provide every student a learning environment that empowers them to reach their full potential.	A1. Ensure every student has daily engagement with complex, grade- appropriate curriculum.			A	A						Belford/McDougal		
		A2. Provide students with certified, skilled teachers who hold high expectations for all learners.	A	A	A	A								
		A3. Provide equitable supports in a safe learning environment for every student's social, emotional, and behavioral development.		A										
		A4. Ensure a quality education for all students to include the achievement of disadvantaged students by establishing innovative programs of study within schools, open enrollment opportunities to other schools, and other pathways towards graduation.				A								
		A5. Support early literacy through school readiness initiatives and provide all families access to literacy support for young children.				A								
EXCEPTIONAL WORKFORCE 	Attract, develop, and retain exceptional talent to impact academic excellence.	E1. Fully staff all school and district positions with qualified employees.	A									Descovich		
		E2. Ensure all employees receive meaningful and relevant professional development, including understanding opportunities for growth.	A											
		E3. Retain a highly developed and skilled workforce that is engaged in serving every student with excellence as the standard.	A					A						
		E4. Provide competitive salaries for all employees.	A					A						
COMMUNITY CONNECTION 	Engage stakeholders as advocates and partners to further academic excellence for all students.	C1. Ensure public awareness and trust of BPS to sustain support.						A			A	Campbell		
		C2. Expand parents' and external stakeholders' engagement to improve academic achievement.											A	
		C3. Develop government-relations agenda that supports excellent education and strengthens district finances.												A
		C4. Improve external and internal customer service and satisfaction.	A				A		A	A	A			
OPERATIONAL SUSTAINABILITY 	Ensure sustainable district operations that contribute to the success of academic excellence.	O1. Provide safe, healthy, and fully equipped working and learning environments.					A		A	A		Susin		
		O2. Transport students safely, efficiently, and on time.					A							
		O3. Incorporate sustainable financial and procurement practices in all financial processes and decisions.					A	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.

Goal: ACADEMIC EXCELLENCE

Ensure a quality education for all students to include the achievement of disadvantaged students by establishing innovative programs of study within schools, open enrollment opportunities to other schools, and other pathways towards graduation	\$0.788 m
Support early literacy through school readiness initiatives and provide all families access to literacy support for young children	\$3.691 m

Goal: EXCEPTIONAL WORKFORCE

Fully staff all school and district positions with qualified employees	\$ 0.187 m
Ensure all employees receive meaningful and relevant professional development, including understanding opportunities for growth	\$2.199 m

Goal: COMMUNITY CONNECTION

Develop government-relations agenda that supports excellent education and strengthens district finances	\$.060 m
Improve external and internal customer service and satisfaction	\$.72 m

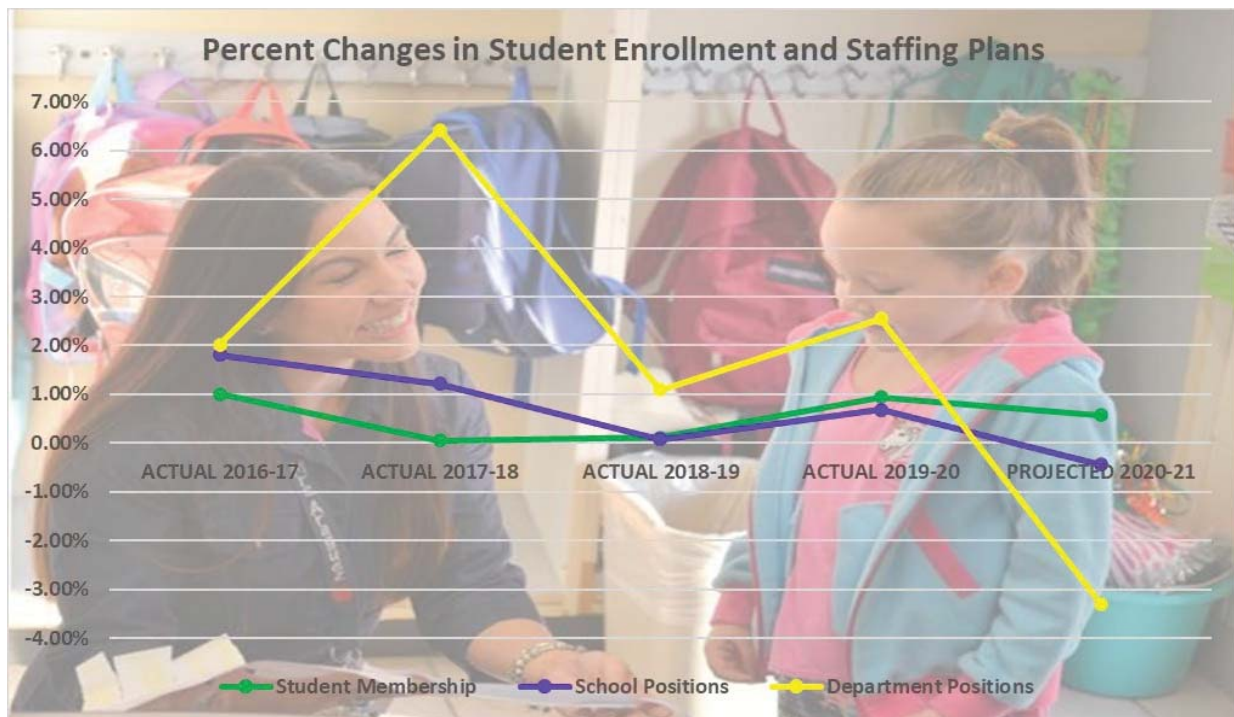
Goal: OPERATIONAL SUSTAINABILITY

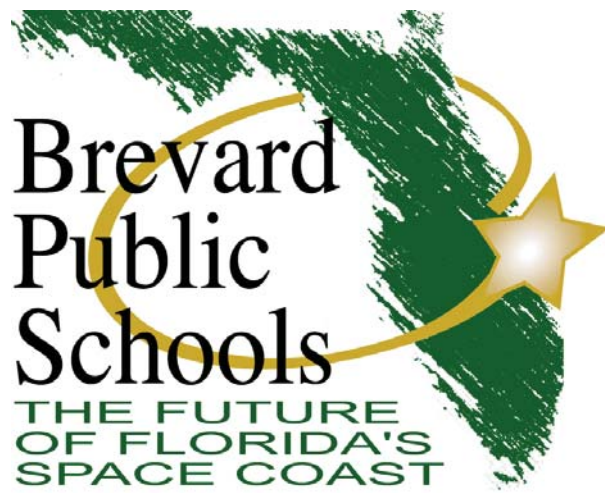
Provide safe, healthy, and fully equipped working and learning environments	\$8.180 m
Transport students safely, efficiently, and on time	\$18.914 m

Organizational Summary

District Positions

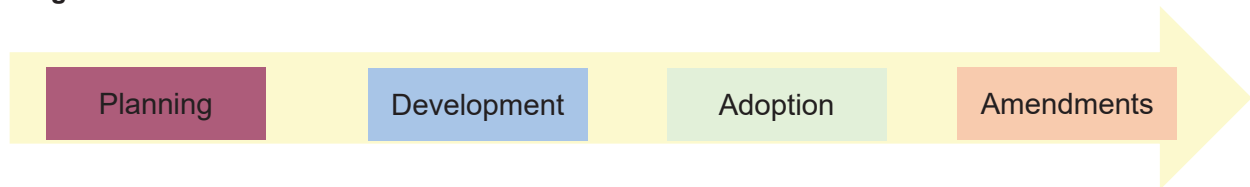
Positions	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	PROJECTED 2020-21
Schools					
Classroom Teachers	4,683.49	4,715.17	4,536.81	4,529.89	4,549.66
Other Teachers	463.38	486.42	568.46	572.81	563.60
Instructional Support	40.52	40.52	44.52	44.52	44.52
Administrative	232.18	232.18	237.18	234.18	236.43
Support Services	3,509.29	3,559.10	3,642.96	3,625.38	3,521.53
Total For Schools	8,928.86	9,033.39	9,029.93	9,006.78	8,915.74
Departments					
Administrative	39.00	41.00	40.00	41.00	40.00
Support Services	356.27	374.77	379.77	386.52	375.52
Total for Departments	395.27	415.77	419.77	427.52	415.52
District Total	9,324.13	9,449.16	9,449.70	9,434.30	9,331.26
	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	PROJECTED 2020-21
Student Membership	75,014	75,050	75,138	75,845	76,275
Difference	747	36	88	707	430
Percent Change	1.01%	0.05%	0.12%	0.94%	0.57%
School Positions	8,928.86	9,033.39	9,029.93	9,006.78	8,915.74
Difference	71.16	104.53	(3.46)	(23.15)	(91.04)
Percent Change	0.80%	1.17%	-0.04%	-0.26%	-1.01%
Department Positions	395.27	415.77	419.77	427.52	415.52
Difference	0.84	20.50	4.00	7.75	(12.00)
Percent Change	0.21%	5.20%	1.01%	1.86%	-2.86%





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 latter 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 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

General Fund Budget Process

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

September 2019: The Florida Board of Education submits their budget request to the governor.

November 2019: The governor submits their budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS). The Membership Management Conference is held, and enrollment projections are finalized for the upcoming school year.

December 2019: 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 2020: The legislative session begins. The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE.

March 2020: 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. The legislative session ends. The district's revenue figures are established based on final state appropriations.

2020-21	
September, 2019	Florida Board of Education submits their budget request
Nov 18, 2019	Governor submits budget proposal
Nov 20, 2019	Membership Management Conference
Dec 10, 2019	Finalized FTE projections reviewed by assistant superintendents
Jan 14, 2020	Legislative session begins
Jan 24, 2020	FTE projections transmitted to FLDOE
March, 2020	Schools and departments begin to develop budgets
Mar 15, 2020	Florida Education Finance Program based on final state appropriations
Mar 19, 2020	Legislative session ends
April, 2020	Schools and departments submit their budgets
Jun 16, 2020	Board workshop to review preliminary budget
Jun 25, 2020	Property appraiser certifies the tax roll
Jul 17, 2020	FLDOE computes required local effort millage
Jul 30, 2020	Board approves staffing plan, and holds Public Hearing to Adopt Tentative Budget
Sep 10, 2020	Public Hearing and Adoption of Final Budget
Sep 14, 2020	Submit budget to FLDOE
October, 2020	Board adopts District Facilities Work Program (5-Year Plan)

April 2020: School and department budgets are returned to budgeting for processing.

June 2020: The Property Appraiser certifies the tax roll. A workshop is conducted with the board to review the preliminary budget.

July 2020: No later than July 19th, the Commissioner of Education certifies the Required Local Effort (RLE) 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 2020: 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.

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 50% of the district's revenue produced by 1.5 mills capital tax levy and approximately 30% 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.

April-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.

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.

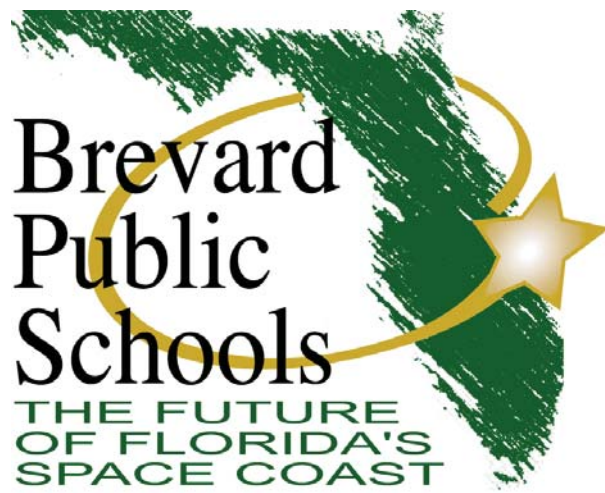
September:

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. The Financial Services Department 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.

2020-21	
Dec 2019	Financially Feasible Capacity Plan updated
Jan 2020	Begin the Student Accommodation Plan process
Mar 2020	Student Accommodation Plan approved by the Board
Mar-Apr 2020	Capital Allocation Committee reviews and prioritizes requests for capital funding
April 2020	Budget Workshop
Apr-May 2020	Committee recommendations prioritized based on funding availability
Jul 2020	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2020	Public Hearing and Proposed Tentative Budget
Sep 2020	Public Hearing and Adoption of Final Budget
Sep 2020	Budget submitted to FLDOE (within three days of adoption)
Oct 2020	Five-Year District Facilities Work Program approved by the Board and 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. BPS’s Special Revenue Fund includes “Other” for special programs, Food Services and CARES Act.

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.

Financial Summary

Budget Highlights

General Fund

The district General Fund (Operating Fund) budget is funded 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 38% 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 state legislature provided a net increase in 2020-21 of \$7.27 million of state funding. The increase in funding is the primarily the result of adding a Teacher Salary Increase Allocation in the amount of \$12.6 million and a total increase of \$862,604 in the Mental Health Allocation and ESE Guarantee. In addition, the State Legislature increased the Base Student Allocation (BSA) from \$4,279.49 to \$4,319.49, a \$40 per student increase. The 2020-21 budget came with the end of Best and Brightest funding and realigning funds into the teacher salary increase allocation. The Best and Brightest and School Recognition allocations, totaling \$11.1 million was eliminated. Additional cuts include \$118,594 in Digital Classroom Allocation, \$1.08 million in the Total Funds Compression Allocation, and \$200,874 was cut from the Turnaround Supplemental Services Allocation. The governor also vetoed the school recognition program to help offset the loss of general revenue due to Covid-19.

The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2020-21. "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 \$2.8 million in its General Fund from Federally Connected Students funds, which is approximately what was received in 2019-20. The entire FEFP formula can be found in the Information Section of this document.

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. $\text{Multiplying WFT} \times \text{BSA} \times \text{DCD} = \text{Base Funding}$.

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 2020-21 from 2019-20, therefore there is no expected funding from this source.

The following page presents the General Fund 2020-21 Budget vs. 2019-20 Actuals, displayed by object.

Financial Summary

Budget Highlights

General Fund

General Fund In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
Federal Sources	\$4.17	\$2.58	(\$1.59)
State Sources	349.67	352.06	2.39
Local Sources	213.40	217.58	4.18
Total Revenues	567.25	572.23	4.98
Other Financing Sources			
Transfers In	20.98	21.05	0.07
Loss Recoveries	0.03	0.00	(0.03)
Total Other Financing Sources	21.01	21.05	0.04
Beginning Fund Balance-July 1	57.44	63.13	5.69
Total Revenues, Other Financing Sources and Fund Balance	645.70	656.40	10.70
Expenditures			
Salaries	352.49	339.10	(13.39)
Benefits	101.83	102.98	1.15
Purchased Services	91.36	91.93	0.56
Energy Services	13.20	14.10	0.91
Materials & Supplies	11.71	14.71	3.00
Capital Outlay	4.74	4.25	(0.49)
Other Expenses	7.24	6.11	(1.13)
Total Expenditures	582.57	573.18	(9.40)
Other Financing Uses			
Transfers Out	0.00	0.00	0.00
Total Financing Uses	0.00	0.00	0.00
Ending Fund Balances			
Nonspendable	4.03	4.03	0.00
Restricted	7.33	20.14	12.81
Committed	1.02	1.02	0.00
Assigned	5.00	5.19	0.20
Unassigned	45.74	52.84	7.10
Total Ending Fund Balances	63.13	83.23	20.10
Total Expenditures, Other Financing Uses & Fund Balance	\$645.70	\$656.40	\$10.70

Financial Summary

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 was \$761,986 in 2017-18, \$435,774 in 2018-19 and \$342,046 in 2019-20. This source of debt service funding is projected to decrease to \$323,597 in 2020-21. Lease payments for the Certificates of Participation are payable semiannually, on July 1 and January 1.

Certificates of Participation

In prior years, the District defeased certain certificates of participation, in substance, by placing the proceeds of new certificates of participation in an irrevocable trust to provide for all future debt service payments on the old debt. Accordingly, the trust account assets and liabilities for the defeased debt are not included in the District's financial statements. As of June 30, 2020, all certificates of participation previously held in escrow were called during previous fiscal years and there have been no changes since.

State School Bonds

The State Board of Education issued Capital Outlay Refunding Bonds, Series 2020A, on January 14, 2020 for \$20,530,000. The proceeds of the 2020A Bonds was used to refund the outstanding Capital Outlay Bonds, 2010 Series A, and to pay certain costs of issuance.

The District's portion of the Series 2020A bonds totaled \$57,000 and was used to refund, on a current basis, \$60,000 of the District's portion of the Series 2010A bonds. The District's pro rata share of the net proceeds of the 2020A bonds totaled \$59,958 (including a premium of \$3,079 after deduction of \$333 by the Department for the District's pro rata share of underwriting fees, insurance, and other issuance cost plus an additional \$212 of the District's portion of the sinking funds available) was placed in a trust account to refund the Series 2010A. The refunded 2010A bonds were called for redemption on January 15, 2020. As a result, \$60,000 of the Series 2010A bonds are legally as well as economically defeased.

The District's portion of the Series 2020A bonds resulted in a reduction in total debt service of \$3,553 over the next two years and \$3,106 in economic gain.

The following page presents the Debt Service Fund 2020-21 Budget vs. 2019-20 Actuals, displayed by object.

Financial Summary

Budget Highlights

Debt Service Fund (cont.)

Debt Service Fund In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
State Sources	\$0.34	\$0.32	(\$0.02)
Local Sources	0.13	0.00	(0.13)
Total Revenues	0.48	0.32	(0.15)
Other Financing Sources			
Transfers In	36.58	35.34	(1.24)
Other Sources	0.06	0.00	(0.06)
Total Other Financing Sources	36.64	35.34	(1.30)
Beginning Fund Balance-July 1	4.33	0.03	(4.30)
Total Revenues, Other Financing Sources and Fund Balance	41.44	35.69	(5.75)
Expenditures			
Redemption of Principal	23.37	18.29	(5.08)
Interest	17.95	17.33	(0.62)
Dues and Fees	0.04	0.05	0.01
Total Expenditures	41.36	35.67	(5.69)
Other Financing Uses			
Transfers Out	0.06	0.00	(0.06)
Total Other Financing Uses	0.06	0.00	(0.06)
Ending Fund Balance			
Nonspendable-June 30	0.00	0.00	0.00
Restricted-June 30	0.03	0.03	0.00
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.00	0.00	0.00
Unassigned-June 30	0.00	0.00	0.00
Total Ending Fund Balance	0.03	0.03	0.00
Total Expenditures, Other Financing Uses and Fund Balance	\$41.44	\$35.69	(\$5.75)

Financial Summary

Budget Highlights

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

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 the need 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 but will expire December 2020, however it will be placed back on the 2020 November ballot for the citizens to vote to extend it another 6 years. If it does pass, the state has changed the law whereas this funding will also need to be shared with the charter schools.

The sales tax revenue has proven to be greater each year than the original estimates. During 2016-17 revenue proceeds came in at \$44.9 million, increased to \$45.8 million in 2017-18 and \$47.4 million but dropped to \$45.7 million in 2019-20 and will end in December 2020 with a projected \$23.7 million. 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. 2019-20 was the first year that all PECO maintenance funding (\$3.5 million) was, as directed by the state, to be given to the Charter Schools through the District, without providing any PECO funding for use by the District's Public Schools. Projected PECO for 2020-21 is approximately the same as 2019-20.

The following page presents the Capital Project Fund 2020-21 Budget vs. 2019-20 Actuals, displayed by object.

Financial Summary

Budget Highlights

Capital Projects Fund

Capital Projects Fund In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
State Revenues			
CO&DS Distributed To District	\$2.32	\$2.32	(\$0.01)
Interest On Undistributed CO&DS	0.07	0.07	0.00
Public Education Capital Outlay (PECO)	3.58	3.58	0.00
Other State Sources	2.45	3.50	1.05
Total State Revenues	8.43	9.47	1.04
Local Revenues			
Ad Valorem Taxes-School Capital Outlay	65.61	70.19	4.58
Additional School Capital Outlay Tax>96%	0.46	0.62	0.16
Interest Income	2.82	0.38	(2.44)
Sales Surtax	45.73	23.73	(22.00)
Impact Fees	16.00	14.24	(1.77)
Local Grants and Other Local Sources	0.41	0.24	(0.17)
Total Local Revenues	131.04	109.40	(21.64)
Other Financing Sources			
Transfers In and Other Sources	1.58	1.00	(0.58)
Beginning Fund Balance-July 1	139.76	133.72	(6.04)
Total Revenues, Other Financing Sources and Fund Balance	280.81	253.59	(27.22)
Expenditures			
Library Books (New Libraries)	0.00	0.00	0.00
Audio Visual Materials	0.00	0.00	0.00
Buildings and Fixed Equipment	21.15	20.57	(0.58)
Furniture, Fixtures, and Equipment	8.61	9.05	0.44
Motor Vehicles (Including Buses)	3.66	6.26	2.59
Land	0.48	0.00	(0.48)
Improvements Other Than Buildings	2.50	0.70	(1.79)
Remodeling and Renovations	54.48	81.84	27.36
Computer Software	0.00	1.07	1.07
COBI Bonds Dues & Fees	0.00	0.00	0.00
Total Expenditures	90.88	119.49	28.60
Other Financing Uses			
Transfers Out	56.20	54.09	(2.11)
Ending Fund Balance			
Nonspendable-June 30	0.00	0.00	0.00
Restricted-June 30	133.22	80.01	(53.20)
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.51	0.00	(0.51)
Unassigned-June 30	0.00	0.00	0.00
Total Ending Fund Balance	133.72	80.01	(53.71)
Total Expenditures, Other Financing Uses and Fund Balance	\$280.81	\$253.59	(\$27.22)

Financial Summary

Budget Highlights

Special Revenue Fund

The Special Revenue Funds are used to account for the financial resources of most federal grant programs including the Food and Nutrition Services program and the new CARES Act. Although there are some state and local resources, the largest source of revenue for the Special Revenue Fund is federal which includes the federal passed through the state. This federal funding represented 91% of the budget in 2019-20 and is projected to increase to 93.7% in 2020-21. The Special Revenue section is presented in the following order: Special Revenue-Food Services, Special Revenue-Other and Special Revenue-CARES Act.

Special Revenue – Food and Nutrition Services, represents 33.5% of the fund with a \$41.34 million overall budget in 2020-21, is funded through federal, state, and local reimbursements for meals served to students and from direct payments received from students and adults. Below are the 2019-20 statistics for FNS.

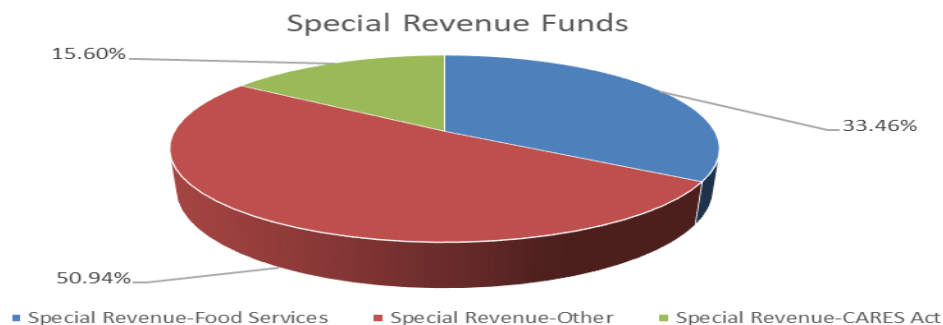
Numbers are based on 2019-20 data for NSLP:

Reimbursable Lunch served	4,474,030
Reimbursable Breakfast served	2,822,397
A la Carte meals served	1,211,720
Student membership	66,806
Lunch participation rate	55%
Free and Reduced percentage	50.66%
Number of full & Part-time employees	663
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 50.94% of the fund with a \$62.9 million budget for 2020-21, and is 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.

Special Revenue – CARES Act represents 15.6% of the Special Revenue Fund with a \$19.27 million budget funded from the federal government through the State of Florida. The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020 provides funding and flexibilities for states to respond to the COVID-19 emergency in K-12 schools.

The following pages presents the Special Projects Fund 2020-21 Budget vs. 2019-20 Actuals, displayed by object.



Financial Summary

Budget Highlights

Special Revenue Fund

Special Revenue Fund-Food Services In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
Federal Direct Sources	\$0.00	\$0.00	\$0.00
Federal Through State Sources	26.36	23.29	(3.06)
State Sources	0.35	0.34	(0.01)
Local Sources	7.43	6.74	(0.69)
Total Revenues	34.13	30.37	(3.76)
Beginning Fund Balance-July 1	10.54	10.96	0.43
Total Revenues and Fund Balance	44.67	41.34	(3.33)
Expenditures			
Salaries	10.35	9.87	(0.49)
Benefits	3.33	3.45	0.12
Purchased Services	0.84	0.86	0.02
Energy Services	0.48	0.61	0.13
Materials & Supplies	15.21	12.87	(2.35)
Capital Outlay	1.26	1.67	0.41
Other Expenditures	0.94	1.05	0.11
Total Expenditures	32.42	30.38	(2.04)
Transfers Out	1.29	1.00	(0.29)
Ending Fund Balance			
Nonspendable-June 30	2.27	1.62	(0.64)
Restricted-June 30	8.70	8.33	(0.36)
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.00	0.00	0.00
Unassigned-June 30	0.00	0.00	0.00
Total Ending Fund Balance	10.96	9.96	(1.01)
Total Expenditures, Other Financing Uses and Fund Balance	\$44.67	\$41.34	(\$3.33)

Financial Summary

Budget Highlights

Special Revenue Fund (cont.)

Special Revenue Fund-Other In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
Federal Direct Sources	\$5.96	\$7.00	\$1.04
Federal Through State Sources	46.60	55.88	9.27
State Sources	0.04	0.05	0.01
Local Sources	0.00	0.00	0.00
Total Revenues	52.61	62.93	10.32
Beginning Fund Balance-July 1	0.00	0.00	0.00
Total Revenues and Fund Balance	52.61	62.93	10.32
Expenditures			
Salaries	31.12	33.99	2.87
Benefits	8.66	10.54	1.89
Purchased Services	4.63	7.17	2.54
Energy Services	0.01	0.15	0.14
Materials & Supplies	2.33	3.56	1.22
Capital Outlay	3.26	3.83	0.57
Other Expenditures	2.59	3.68	1.09
Total Expenditures	52.61	62.93	10.32
Transfers Out	0.00	0.00	0.00
Ending Fund Balance			
Nonspendable-June 30	0.00	0.00	0.00
Restricted-June 30	0.00	0.00	0.00
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.00	0.00	0.00
Unassigned-June 30	0.00	0.00	0.00
Total Ending Fund Balance	0.00	0.00	0.00
Total Expenditures, Other Financing Uses and Fund Balance	52.61	62.93	10.32

Financial Summary

Budget Highlights

Special Revenue Fund (cont.)

Special Revenue Fund-Cares Act In Millions	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenues			
Federal Direct Sources	\$0.00	\$0.00	\$0.00
Federal Through State Sources	0.00	19.27	19.27
State Sources	0.00	0.00	0.00
Local Sources	0.00	0.00	0.00
Total Revenues	0.00	19.27	19.27
Beginning Fund Balance-July 1	0.00	0.00	0.00
Total Revenues and Fund Balance	0.00	19.27	19.27
Expenditures			
Salaries	0.00	8.67	8.67
Benefits	0.00	1.99	1.99
Purchased Services	0.00	3.55	3.55
Energy Services	0.00	0.00	0.00
Materials & Supplies	0.00	1.38	1.38
Capital Outlay	0.00	3.11	3.11
Other Expenditures	0.00	0.57	0.57
Total Expenditures	0.00	19.27	19.27
Transfers Out	0.00	0.00	0.00
Nonspendable-June 30	0.00	0.00	0.00
Restricted-June 30	0.00	0.00	0.00
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.00	0.00	0.00
Unassigned-June 30	0.00	0.00	0.00
Total Ending Fund Balance	0.00	0.00	0.00
Total Expenditures, Other Financing Uses and Fund Balance	\$0.00	\$19.27	\$19.27

Financial Summary

Budget Highlights

Enterprise Fund

The district has established an Enterprise Fund to account for the School Age Childcare Program, which are provided by all of the district's elementary schools. This fund is intended to be self-supporting through various customer charges such as registration fees, weekly tuition, daily drop-in fees, and late payment penalty fees. A full fee schedule for 2020-21 can be found at: <https://fl02201431.schoolwires.net/Page/7448>

The Enterprise Fund Revenue for 2019-20 dropped considerably because schools closed after spring break due to COVID-19 and did not reopen. 2020-21 is expected to increase by \$690,846 due to increase in fees. Expenditures consist primarily of labor and supply costs related to this program.

Beginning in 2014-15, the district was required to record the net pension liability for this fund directly to this fund rather than recording it on the Statement of Net Position, under the Governmental Activities section, which had been our practice prior. That action continues to show this fund to have a negative balance. If that practice were not required, the fund would present a better starting and ending position.

The following page presents the Enterprise Fund 2020-21 Budget vs. 2019-20 Actuals, displayed by object.

Financial Summary

Budget Highlights

Enterprise Fund (cont.)

Enterprise Fund (in millions)	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenue			
Charges for Services	\$6.43	\$7.87	\$1.43
Other Local Revenue	0.01	0.01	0.00
Total Revenue	6.44	7.87	1.43
Beginning Fund Balance-July 1	(2.78)	(3.53)	(0.74)
Total Revenue and Fund Balance	3.66	4.35	0.69
Expenditures			
Salaries	4.08	4.65	0.57
Employee Benefits	1.02	1.01	(0.01)
Purchased Services	0.33	0.49	0.16
Energy Services	0.00	0.00	0.00
Material and Supplies	0.30	0.42	0.12
Capital Outlay	0.05	0.08	0.04
Other Expenses	0.04	0.02	(0.02)
Total Expenditures	5.82	6.68	0.86
Other Financing Uses			
Transfers Out	1.36	2.30	0.94
Total Other Financing Uses	1.36	2.30	0.94
Ending Fund Balances			
Nonspendable-June 30	0.00	0.00	0.00
Restricted-June 30	0.00	0.00	0.00
Committed-June 30	0.00	0.00	0.00
Assigned-June 30	0.00	0.00	0.00
Unassigned-June 30	(3.53)	(4.64)	(1.11)
Total Ending Fund Balances	(3.53)	(4.64)	(1.11)
Total Expenditures, Other Financing Uses and Fund Balance	\$3.66	\$4.35	\$0.69



Financial Summary

Budget Highlights

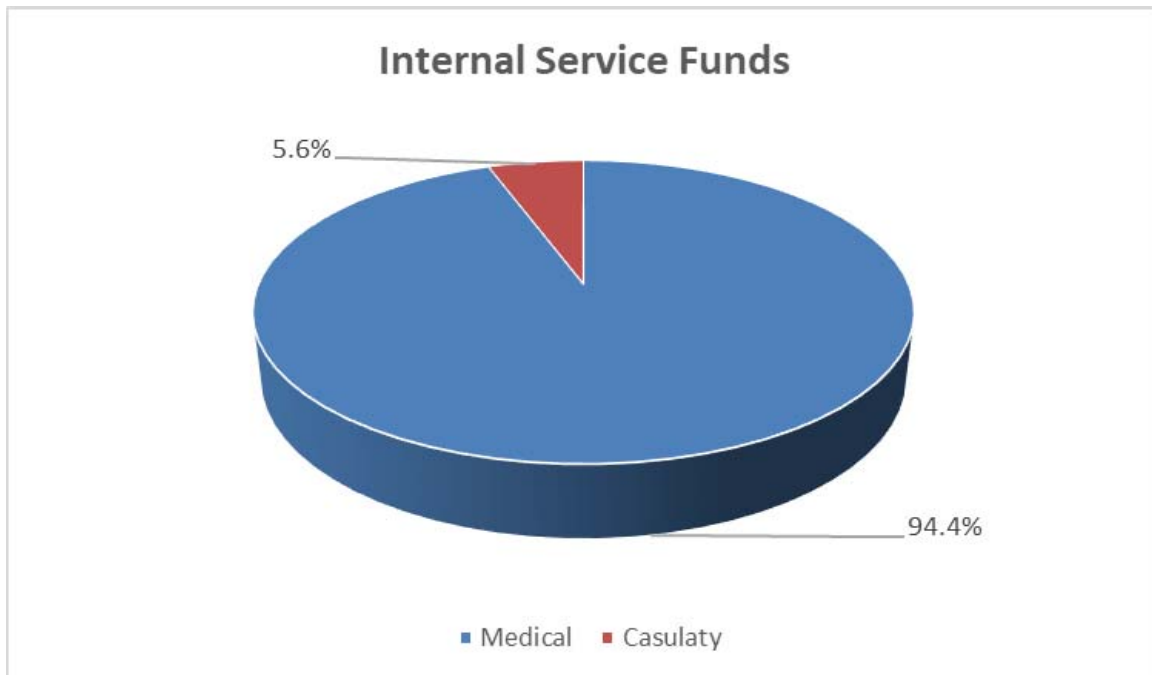
Internal Service Fund

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 budget portion of this is approximately 94.4% of the entire budget and the casualty portion is 5.6%.

The Medical Insurance funds revenue for 2020-21 is expected to increase slightly from 2019-20, with the 2020-21 projected revenue at \$67.05 million, compared to the \$66.88 million in revenue in 2019-20. However, the expenditures are projected to increase from \$74 million in 2019-20, to \$76.87 million in 2020-21, a \$2.9 million increase or approximately 4%.

Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by approximately \$530,631 from 2019-20 to 2020-21. Expenditures are also expected to decrease by \$1.1 million from 2019-20 to 2020-21.

The following pages presents the Internal Service Funds 2020-21 Budget vs. 2019-20 Actuals, displayed by object.



Financial Summary

Budget Highlights

Internal Service Fund (cont.)

Internal Service Fund-Medical Revenues (in millions)	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenue			
Premium Revenue	\$66.34	\$66.44	\$0.10
Interest	0.54	0.61	0.07
Total Revenue	66.88	67.05	0.17
Other Financing Sources			
Other Miscellaneous Sources	0.00	0.00	0.00
Transfer from General Fund	0.00	0.00	0.00
Insurance Loss Recovery	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00
Beginning Fund Balance	17.22	10.09	(7.13)
Total Revenue, Other Financing Sources and Fund Balance	84.10	77.14	(6.96)
Expenditures			
Salaries	0.55	0.55	0.00
Benefits	0.16	0.17	0.01
Purchased Services	1.44	1.45	0.01
Energy Services	0.01	0.01	0.00
Materials and Supplies	0.03	0.02	(0.01)
Capital Outlay	0.00	0.01	0.01
Other	71.83	74.66	2.84
Total Expenditures	74.01	76.87	2.87
Other Financing Uses			
Transfers Out	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00
Ending Fund Balances			
Nonspendable	0.00	0.00	0.00
Restricted	0.00	0.00	0.00
Assigned	0.00	0.00	0.00
Unassigned	10.09	0.27	(9.82)
Total Ending Fund Balances	10.09	0.27	(9.82)
Total Expenditures, Other Financing Uses and Fund Balance	\$84.10	\$77.14	(\$6.96)

Financial Summary

Budget Highlights

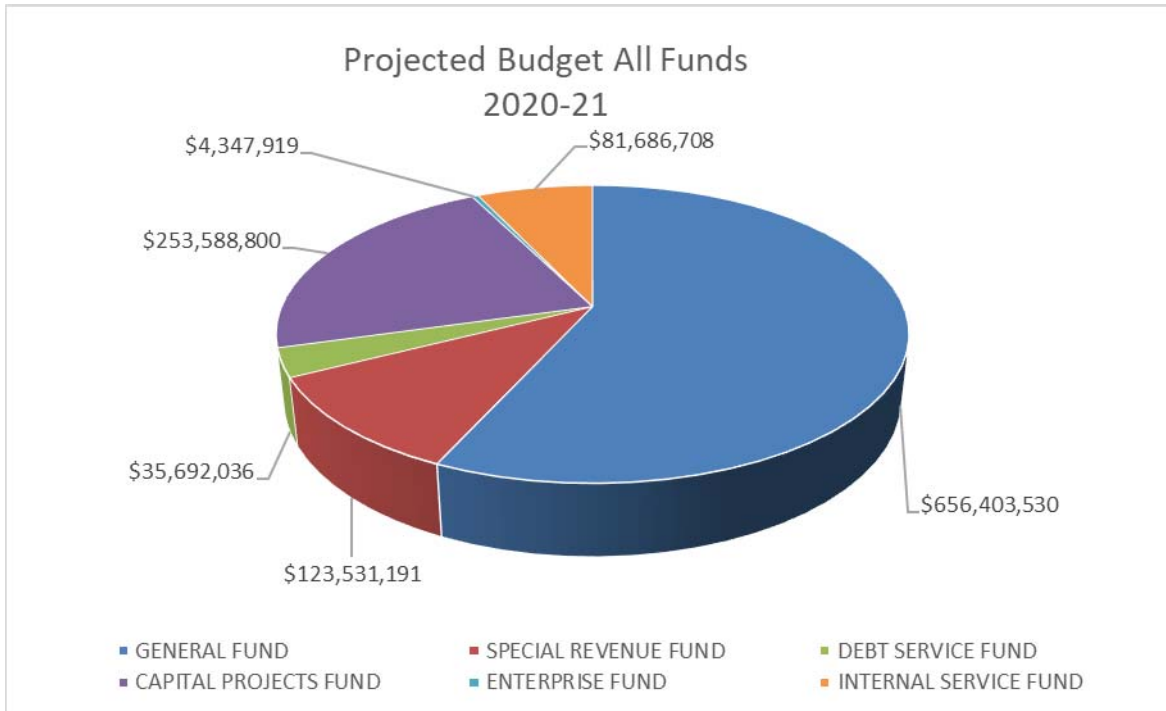
Internal Service Fund (cont.)

Internal Service Fund-Casualty Revenues (in millions)	Actuals 2019-20	Adopted Budget 2020-21	Increase (Decrease)
Revenue			
Premium Revenue	\$4.59	\$4.31	(\$0.28)
Interest	0.65	0.40	(0.25)
Total Revenue	5.24	4.71	(0.53)
Other Financing Sources			
Other Miscellaneous Sources	0.00	0.00	0.00
Transfer from General Fund	0.00	0.00	0.00
Insurance Loss Recovery	0.00	0.00	0.00
Total Other Financing Sources	0.00	0.00	0.00
Beginning Fund Balance	2.46	(0.16)	(2.62)
Total Revenue, Other Financing Sources and Fund Balance	7.69	4.55	(3.15)
Expenditures			
Salaries	0.15	0.13	(0.02)
Benefits	0.05	0.04	(0.01)
Purchased Services	0.07	0.07	0.00
Energy Services	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00
Capital Outlay	0.00	0.01	0.00
Other	7.59	6.50	(1.08)
Total Expenditures	7.85	6.75	(1.11)
Other Financing Uses			
Transfers Out	0.00	0.00	0.00
Total Other Financing Uses	0.00	0.00	0.00
Ending Fund Balances			
Nonspendable	0.00	0.00	0.00
Restricted	0.00	0.00	0.00
Assigned	0.00	0.00	0.00
Unassigned	(0.16)	(2.20)	(2.04)
Total Ending Fund Balances	(0.16)	(2.20)	(2.04)
Total Expenditures, Other Financing Uses and Fund Balance	\$7.69	\$4.55	(\$3.15)

Financial Summary

Budget Summary: 2020-21 Budget Highlights

All Funds-Budget Summary



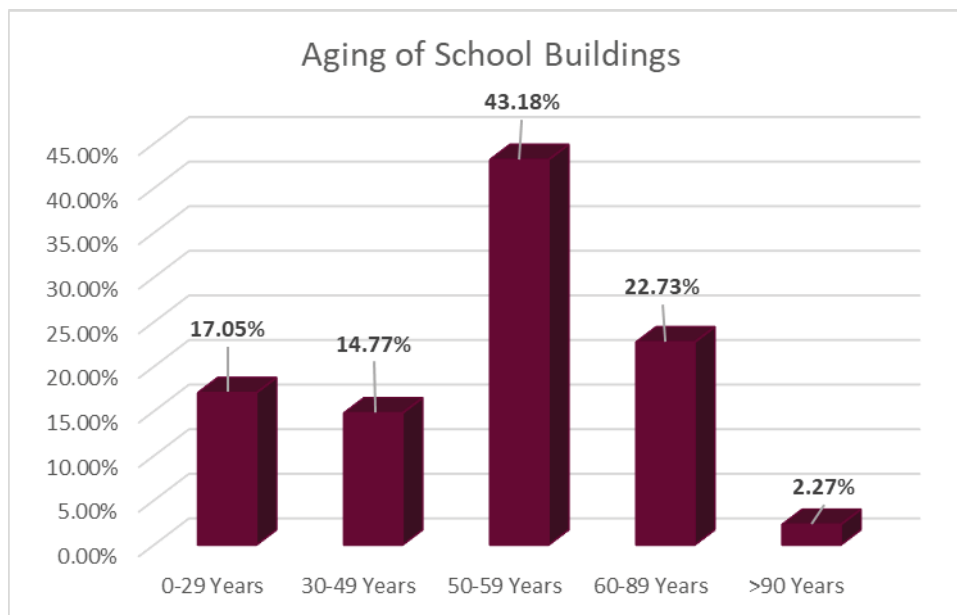
Informational Summary

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 ensure buildings functionality for their useful life. Currently we have 88 school buildings with only 28 under 50 years old. 75% 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 percentage of schools within the school’s respective age.





Informational Summary

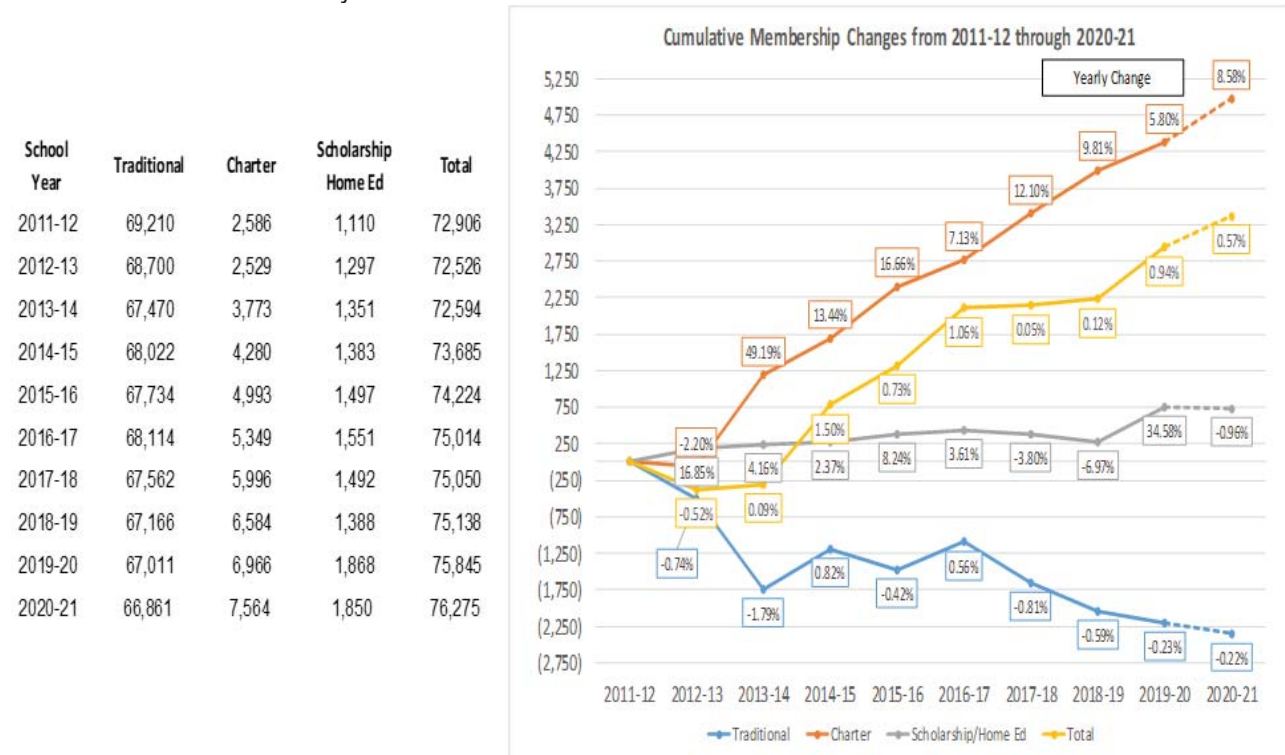
Significant Trends

Student Enrollment Trends

The projected membership for 2020-21 is 76,275, an increase of 430 students. Growth in membership is largely attributed 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.

Below is a chart and graph showing the breakout of the total student enrollment by category. The graph shows cumulative changes in membership since school year 2012 (line) and the percent change in membership from year to year (boxed). Additionally, this graph shows that, while total membership has been steadily increasing since 2013, membership in traditional programs has been declining. The net increase is primarily due to an increase in charter school membership and participation in scholarship programs.

While looking at the 2020-21 projection, we can see that traditional public schools have had a loss of 2,349 students since 2011-12, whereas Charter Schools have increased by 4,978 and Scholarship/Home Education have increased by 740 students.



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, however this took place prior to the outbreak of COVID-19. 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. 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

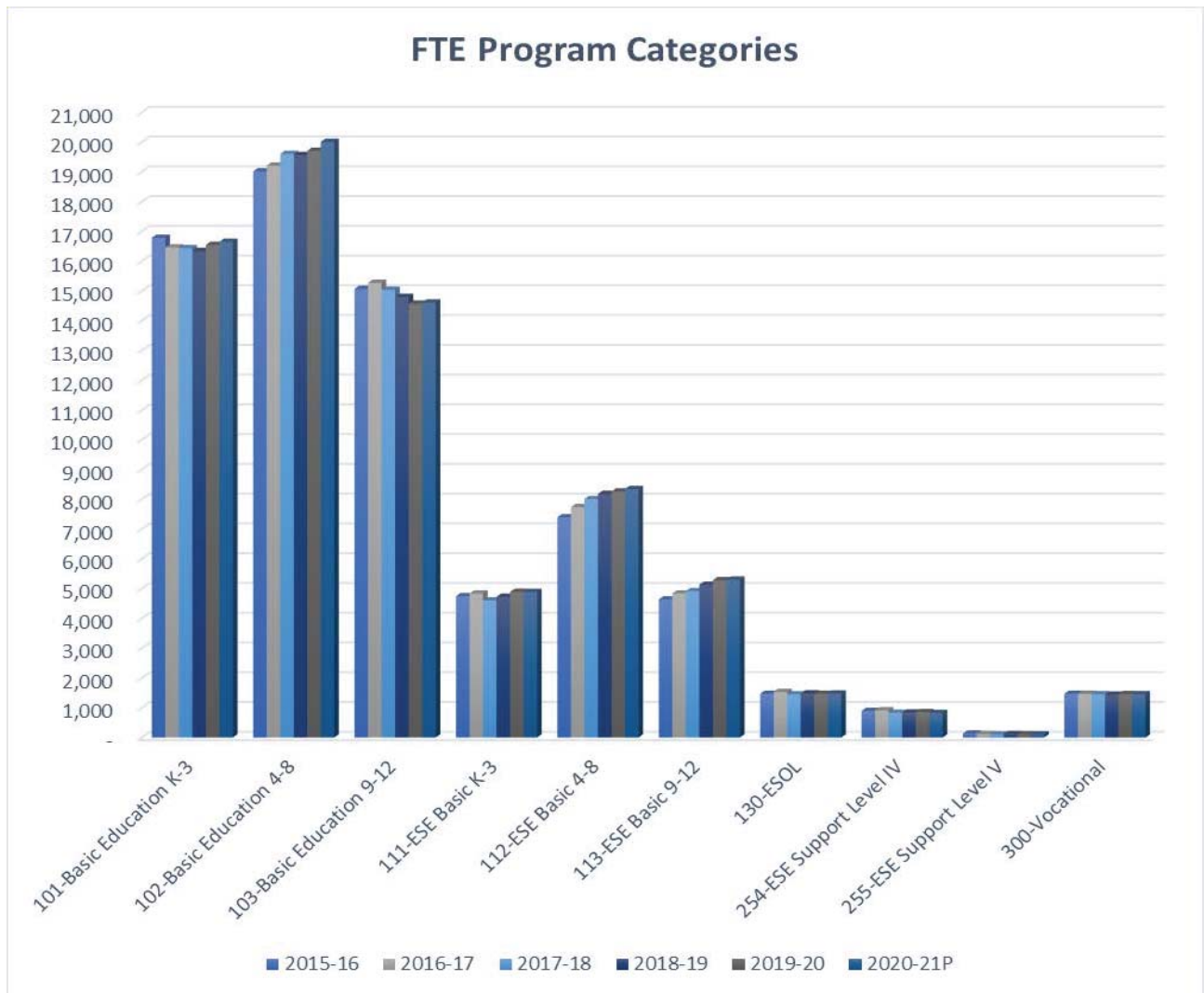
Significant Trends

Student Full-Time Equivalent (FTE) Program Category Trends

Full-Time Equivalent (FTE) students are the driving factor in Florida Education Finance Program (FEFP) calculations. 1.0 Unweighted FTE represents one student enrolled in a K-12 program for a traditional school year.

Programs, and eligible grade levels (in parentheses), Include:

- Basic Education: 101(K-3), 102(4-8), 103(9-12)
- Basic Education with Exceptional Student Education (ESE) Services: 111 (K-3), 112(4-8), 113(9-12)
- English for Speakers of Other Languages (ESOL)/Intensive English: 130(K-12)
- ESE Support Level IV: 254(K-12)
- ESE Support Level V: 255(K-12)
- Career Education: 300(9-12)

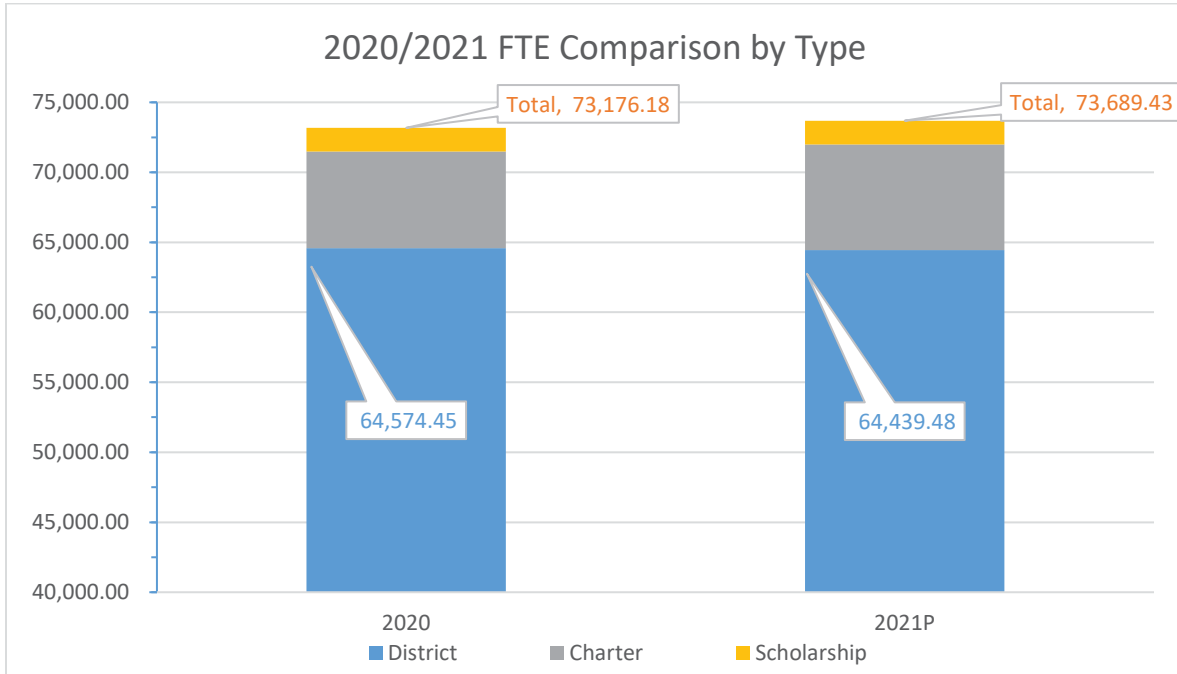


Informational Summary

Significant Trends

Student Full-Time Equivalent (FTE) Categories

The chart below separates FTE into the following categories: District, Charter, and Scholarship. District FTE is earned by students who are enrolled in BPS Schools, Brevard Virtual School, and our special centers. Charter and Scholarship FTE is separated because, while we report FTE on behalf of these entities, the FEFP revenue generated from them is not part of our Budget.



Informational Summary

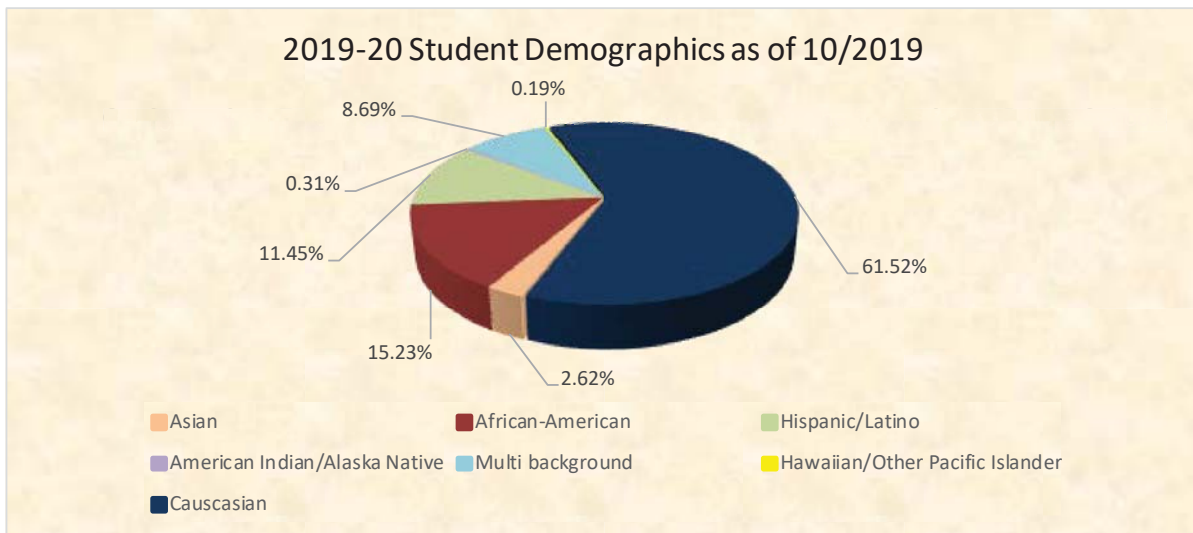
Significant Trends

Student Demographic Trends

This chart represents changes in student demographics, including charter schools, from October 2018 to October 2019. There was a 2.7% decrease in the Hispanic population but increases in all other populations.

Student Demographics 10/2018 vs. 10/2019

<u>Ethnicity</u>	<u>10/2018</u>	<u>10/2019</u>	<u>Difference</u>	<u>% change</u>	<u>% of Total Population</u>
Asian	1,918	1,988	70	3.65%	2.62%
African-American	11,440	11,549	109	0.95%	15.23%
Hispanic/Latino	8,922	8,683	(239)	-2.68%	11.45%
American Indian/Alaska Native	217	232	15	6.91%	0.31%
Multi background	6,158	6,594	436	7.08%	8.69%
Hawaiian/Other Pacific Islander	137	142	5	3.65%	0.19%
Caucasian	<u>46,346</u>	<u>46,657</u>	<u>311</u>	<u>0.67%</u>	<u>61.52%</u>
Total	75,138	75,845	707	0.94%	100.00%



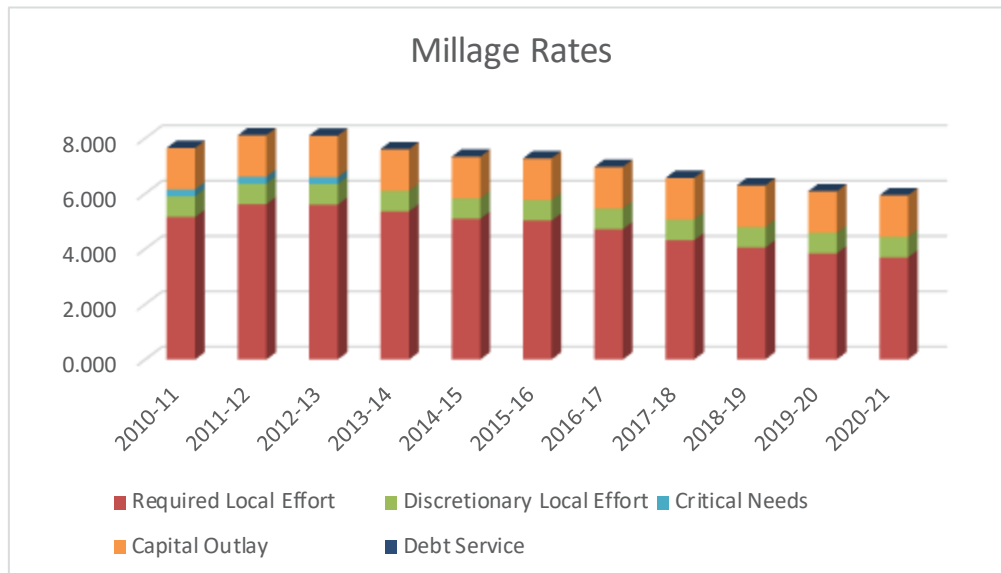
Informational Summary

Significant Trends

Tax Base and Rate Trends

The proposed millage rate for 2020-21 is 5.942 mills. The 3.694 local effort mills for 2020-21 is 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		Critical Needs	Capital Outlay	Debt Service
				Discretionary Local Effort	Local Effort			
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	
2020-21	5.942	3.694	0.7480	0.0000	0.0000	1.500	0.000	



Informational Summary

Significant Trends

District Positions

	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	ACTUAL Alloc Units 2019-20	PROJECTED Alloc Units 2020-21	Difference	Percent of Total
INSTRUCTIONAL CLASSROOM							
Classroom Teachers	4,613.95	4,648.43	4,536.81	4,529.89	4,549.66	19.77	48.76%
Staffing Specialist	79.00	81.01	78.31	78.80	79.30	0.50	0.85%
Resource Teachers	97.36	108.66	120.85	125.29	121.45	(3.84)	1.30%
Adult Ed Resource Teachers	8.50	8.50	7.00	7.00	7.00	0.00	0.08%
Adult Ed Teachers	69.54	66.74	68.84	68.84	68.84	0.00	0.74%
SUB-TOTAL	4,868.35	4,913.34	4,811.81	4,809.82	4,826.26	16.44	51.72%
INSTRUCTIONAL - OTHER TEACHERS							
Guidance	195.95	205.63	210.50	209.75	203.00	(6.75)	2.18%
Media Specialists	82.57	82.63	82.96	83.13	84.00	0.88	0.90%
SUB-TOTAL	278.52	288.26	293.46	292.88	287.00	(5.88)	3.08%
INSTRUCTIONAL SUPPORT							
Psychologists	35.72	35.72	39.72	39.72	39.72	0.00	0.43%
Child Find Specialists	4.80	4.80	4.80	4.80	4.80	0.00	0.05%
SUB-TOTAL	40.52	40.52	44.52	44.52	44.52	0.00	0.48%
ADMINISTRATIVE							
Principals	83.13	84.13	84.13	85.13	85.25	0.13	0.91%
Assistant Principals/12 months	49.80	48.80	48.80	48.80	49.80	1.00	0.53%
Assistant Principals/Dean-10 month	37.00	36.00	38.00	37.00	37.00	0.00	0.40%
Assistant Principals Elem/10 month	62.25	63.25	66.25	63.25	64.38	1.13	0.69%
SUB-TOTAL	232.18	232.18	237.18	234.18	236.43	2.25	2.53%
EXECUTIVE/ADMIN/PROFESSIONAL							
Adult Ed Coordinators	1.00	1.00	2.00	2.00	2.00	0.00	0.02%
SUPPORT SERVICES							
Specialists School Safety	0.00	0.00	0.00	35.00	34.00	(1.00)	0.36%
Campus Monitors	0.00	0.00	0.00	13.50	13.50	0.00	0.14%
Paraprofessionals	1,235.59	1,236.92	1,300.31	1,216.85	1,141.01	(75.84)	12.23%
Bus Drivers/Attendants	300.66	301.72	301.72	301.72	297.02	(4.70)	3.18%
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	17.00	16.00	17.00	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	85.50	85.50	86.00	87.00	82.00	(5.00)	0.88%
Cafeteria	434.50	445.88	483.00	493.25	490.25	(3.00)	5.25%
Custodial	578.93	581.10	552.47	552.55	561.05	8.50	6.01%
Class Crafts and Services	220.20	218.20	219.20	220.20	213.20	(7.00)	2.28%
Clerical	434.13	442.49	438.41	440.14	427.27	(12.87)	4.58%
Child Care Coord/Asst	193.78	222.29	234.84	238.17	235.23	(2.94)	2.52%
SUB-TOTAL	3,508.29	3,558.10	3,640.95	3,623.38	3,519.53	(103.85)	37.72%
SCHOOLS TOTAL	8,928.86	9,033.40	9,029.92	9,006.78	8,915.74	(91.04)	95.55%

Informational Summary

Significant Trends

District Positions

	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	ACTUAL Alloc Units 2019-20	PROJECTED Alloc Units 2020-21	Difference	Percent of Total
NON-SCHOOLS (DEPARTMENTS)							
ADMINISTRATIVE							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents, CFO, CHR, OOC	11.00	11.00	11.00	12.00	11.00	(1.00)	0.12%
Directors	27.00	29.00	28.00	28.00	28.00	0.00	0.30%
SUB-TOTAL	39.00	41.00	40.00	41.00	40.00	(1.00)	0.43%
SUPPORT SERVICES							
Executive/Administ/Professional	180.00	186.00	192.50	198.25	193.25	(5.00)	2.07%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	147.00	158.50	156.00	157.00	150.00	(7.00)	1.61%
Classified Crafts and Services	24.27	25.27	26.27	26.27	27.27	1.00	0.29%
SUB-TOTAL	356.27	374.77	379.77	386.52	375.52	(11.00)	4.02%
NON-SCHOOL TOTAL	395.27	415.77	419.77	427.52	415.52	(12.00)	4.45%
DISTRICT TOTALS	9,324.13	9,449.17	9,449.69	9,434.30	9,331.26	(103.03)	100.00%

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 BPS implemented in 2018-19, the overall staffing levels have remained relatively the same.

Looking back to 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).

And, 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.

For 2019-20 there was projected staffing decrease of 87.84 from 2018-19, but it only turned out to be a decrease of 15.39. The main reason for this is because the small projected decrease in teacher positions was even less than expected, and the district added 35 School Safety Specialists and 13.50 campus monitors as a result of a state-wide effort to increase security within the schools

As it relates to the staffing projections for 2020-21, the projected decrease of 103.03 is mostly due to a carefully laid out plan to reduce positions to absorb an expected funding reduction, but to do it in a way where few employees will actually lose their jobs. Although the Media Assistant positions will go away in 2020-21, funding has been secured to keep the incumbents employed until they find new jobs. Additionally, the other limited position losses were applied to vacant positions.

Informational Summary

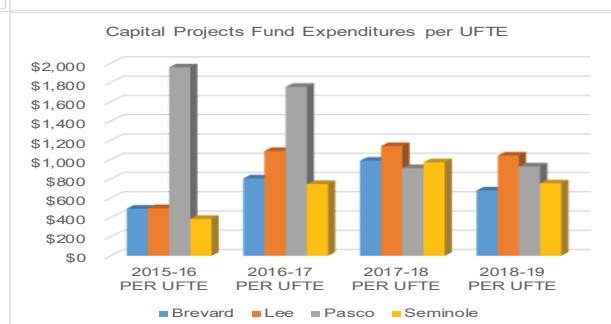
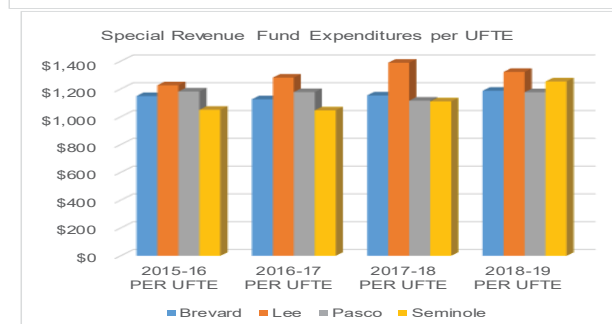
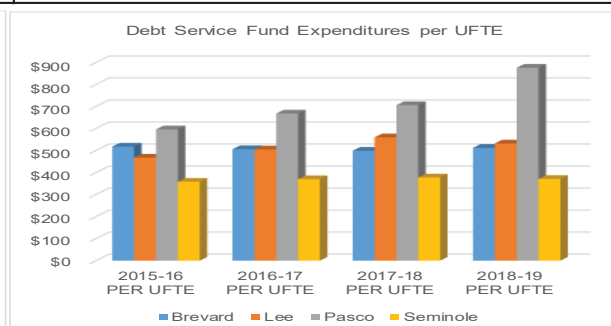
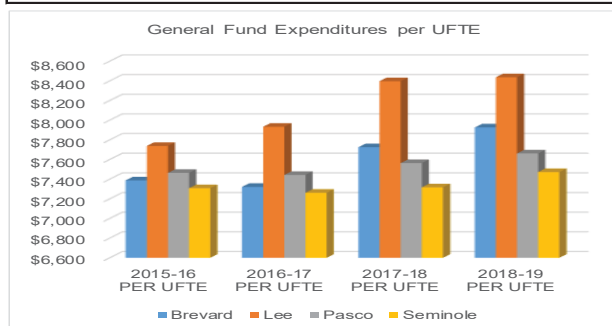
Expenditures per Unweighted FTE by Fund

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.

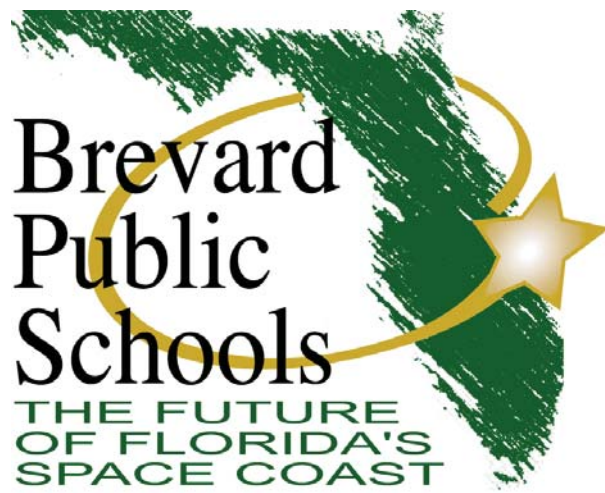
Presented below are four years of expenditures per Unweighted FTE by General, Special Revenue, Debt Service and Capital Projects Fund. This information, obtained by the State of Florida Department of Education, is based on the district's Program Cost Report submitted to the state at the beginning of 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	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	2018-19 PER UFTE	County	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	2018-19 PER UFTE
Brevard	\$7,387	\$7,321	\$7,725	\$7,926	Brevard	\$518	\$506	\$499	\$512
Lee	7,738	7,933	8,397	8,437	Lee	468	505	560	532
Pasco	7,464	7,443	7,564	7,662	Pasco	596	668	706	876
Seminole	7,308	7,261	7,317	7,472	Seminole	358	370	378	371
Special Revenue Fund					Capital Projects Fund				
County	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	2018-19 PER UFTE	County	2015-16 PER UFTE	2016-17 PER UFTE	2017-18 PER UFTE	2018-19 PER UFTE
Brevard	\$1,149	\$1,126	\$1,154	\$1,187	Brevard	\$490	\$803	\$987	\$679
Lee	1,227	1,282	1,389	1,323	Lee	495	1,088	1,140	1,041
Pasco	1,182	1,178	1,116	1,177	Pasco	1,957	1,755	911	928
Seminole	1,050	1,046	1,111	1,254	Seminole	383	745	970	752



Organizational Section





Brevard Public School Board by District

District 1

Ms. Misty Belford
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District 4

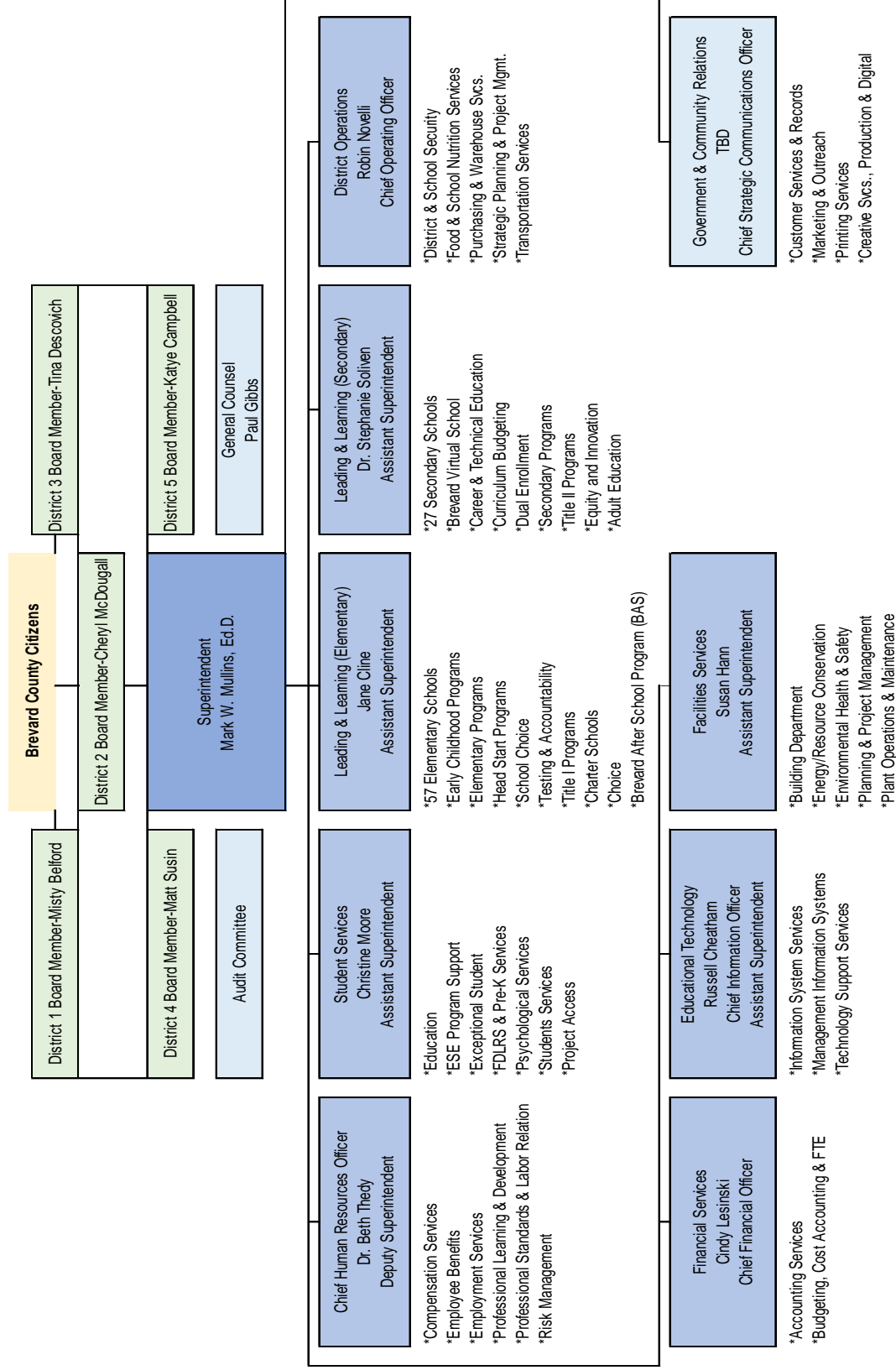
Mr. Matt Susin
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District 5

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ORGANIZATIONAL CHART

BREVARD PUBLIC SCHOOLS, BREVARD COUNTY, FLORIDA ORGANIZATIONAL CHART



Operational Expectations – Key Goals as Outlined in Brevard County Schools’ Strategic Plan

Brevard Public Schools is committed to improving outcomes for all students and ensuring that we are a district that prepares students for the future because **“Every student matters, every moment counts”**. That is our guiding principle as we strive to fulfill our district’s mission **“to serve every student with excellence as the standard”** with consistency, collaboration, transparency, and fidelity. The “Re-EnVISIONed” 2020-2025 Strategic Plan comes from the need to better measure and track our short-term tactics and long-range accomplishments. This plan is built on the following four goals that impact the lives we touch and the futures we affect:

1. Academic Excellence
2. Exceptional Workforce
3. Community Connection
4. Operational Sustainability





The BPS Strategic Plan serves as a five-year roadmap. Each of the four goals consists of division priorities. In each, BPS has identified objectives and performance indicators with detailed strategies and metrics, that will allow leaders to measure our progress along the way.

In order to achieve our goals, 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 the list of objectives and strategies that the district will implement to guarantee that we invest in the critical activities that will impact the quality of our schools.

Exhibited below is the Strategic Plan Summary. Included in this summary is the cabinet member’s responsibilities with each objective (A=Accountable) and the Board Member assigned as Champion for the particular goal. The Strategic plan can be found, in its entirety, on the Brevard County School District Website: <https://www.brevardschools.org/Domain/10401> .

Brevard Public Schools Strategic Plan (2020-25) Objective Profile Summary

Goal	Goal Statement	Objectives	Theady	Moore	Cline	Soliven	Novelli	Lesinski	Cheatham	Hamm	TBD	Board Champion		
ACADEMIC EXCELLENCE 	Provide every student a learning environment that empowers them to reach their full potential.	A1. Ensure every student has daily engagement with complex, grade- appropriate curriculum.			A	A						Belford/McDougall		
		A2. Provide students with certified, skilled teachers who hold high expectations for all learners.	A	A	A	A								
		A3. Provide equitable supports in a safe learning environment for every student's social, emotional, and behavioral development.		A										
		A4. Ensure a quality education for all students to include the achievement of disadvantaged students by establishing innovative programs of study within schools, open enrollment opportunities to other schools, and other pathways towards graduation.				A								
		A5. Support early literacy through school readiness initiatives and provide all families access to literacy support for young children.				A								
EXCEPTIONAL WORKFORCE 	Attract, develop, and retain exceptional talent to impact academic excellence.	E1. Fully staff all school and district positions with qualified employees.	A									Descovich		
		E2. Ensure all employees receive meaningful and relevant professional development, including understanding opportunities for growth.	A											
		E3. Retain a highly developed and skilled workforce that is engaged in serving every student with excellence as the standard.	A					A						
		E4. Provide competitive salaries for all employees.	A					A						
COMMUNITY CONNECTION 	Engage stakeholders as advocates and partners to further academic excellence for all students.	C1. Ensure public awareness and trust of BPS to sustain support.						A			A	Campbell		
		C2. Expand parents' and external stakeholders' engagement to improve academic achievement.											A	
		C3. Develop government-relations agenda that supports excellent education and strengthens district finances.												A
		C4. Improve external and internal customer service and satisfaction.	A					A		A	A		A	
OPERATIONAL SUSTAINABILITY 	Ensure sustainable district operations that contribute to the success of academic excellence.	O1. Provide safe, healthy, and fully equipped working and learning environments.					A		A	A		Susin		
		O2. Transport students safely, efficiently, and on time.						A						
		O3. Incorporate sustainable financial and procurement practices in all financial processes and decisions.						A	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.

Goal: **ACADEMIC EXCELLENCE**

Ensure a quality education for all students to include the achievement of disadvantaged students by establishing innovative programs of study within schools, open enrollment opportunities to other schools, and other pathways towards graduation	\$0.788 m
Support early literacy through school readiness initiatives and provide all families access to literacy support for young children	\$3.691 m

Goal: **EXCEPTIONAL WORKFORCE**

Fully staff all school and district positions with qualified employees	\$ 0.187 m
Ensure all employees receive meaningful and relevant professional development, including understanding opportunities for growth	\$2.199 m

Goal: **COMMUNITY CONNECTION**

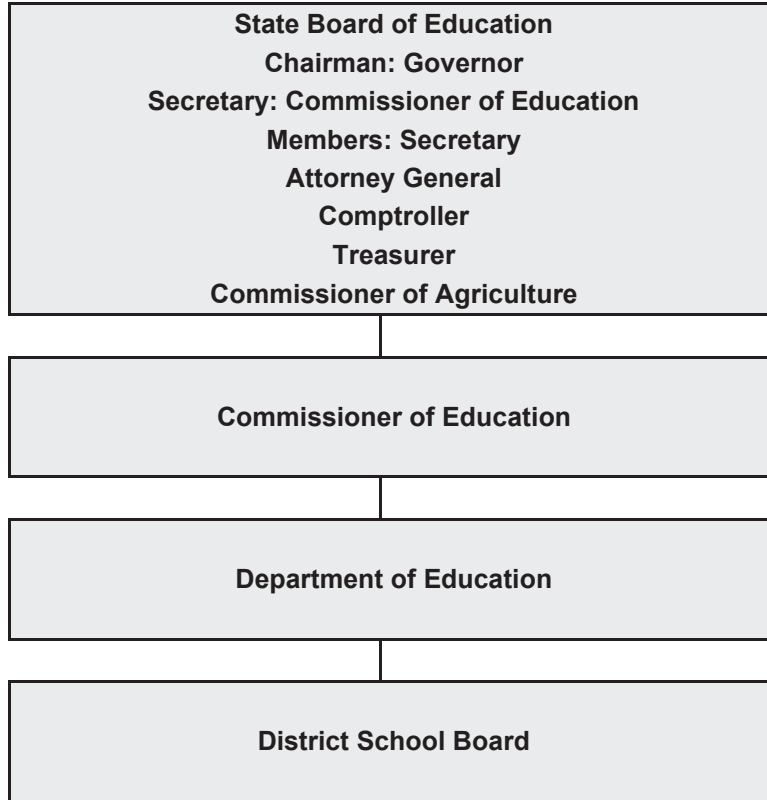
Develop government-relations agenda that supports excellent education and strengthens district finances	\$.060 m
Improve external and internal customer service and satisfaction	\$.72 m

Goal: **OPERATIONAL SUSTAINABILITY**

Provide safe, healthy, and fully equipped working and learning environments	\$8.180 m
Transport students safely, efficiently, and on time	\$18.914 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

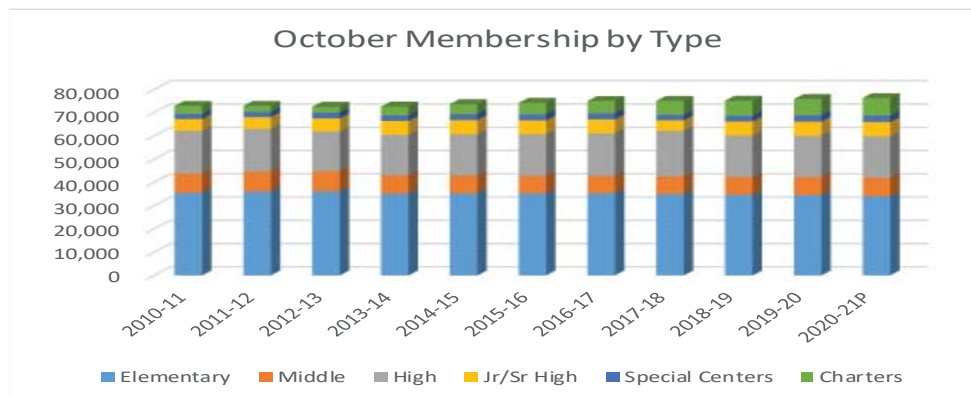
Brevard County School District is the 11th largest district in the state with 115 schools and centers with a projected 2020-21 membership of 76,275 students enrolled in Pre-Kindergarten to twelfth grade including Charter Schools and Special Centers.

Elementary Schools	57
Middle Schools	11
Jr/Sr High Schools	5
High Schools	11
Special Centers	14
Charter Schools	12
Adult Education Centers	<u>5</u>
Total	115

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, including the end of the Space Shuttle program. The decline became so great the district had to close three schools beginning in the 2013-14 school year. Brevard County population stabilized and began to grow again due to new industries moving into the area beginning in 2013. Since the 2012-13 school year's decade low enrollment numbers, our projected 2020-21 enrollment will show growth of 3,749 students: an increase of 5.2%. This growth includes a decrease of 2,077 in elementary schools, an increase of 490 in secondary schools, an increase of 301 in Special Centers and an increase of 5,035 in Charter Schools.

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
2019-20	34,469	7,830	17,764	6,090	2,726	6,966	75,845
2020-21P	34,050	7,941	17,860	6,117	2,743	7,564	76,275



Financial Controls and Policies

The Department of Financial Services is led by a Chief Financial Officer and oversees the offices of Accounting Services and Budgeting, Cost Accounting and FTE. 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 Brevard Public Schools policies and procedures. These bylaws and policies, in accordance with Florida Law, Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB), are continuously reviewed and updated, and can be found at <https://go.boarddocs.com/fl/brevco/Board.nsf/Public#>.

6000 - FINANCES

6100	Uniform Records and Accounts
6105	Facsimile Signature
6107.01	Electronic Funds Transfers
6110	Federal Funds
6120	Fund Balance
6140	Public Depository
6144	Investments
6145	Borrowing - Short/Long Term
6145.01	Lease-Purchase Agreements - Debt Service Ratio
6150	Nonresident Tuition
6152	Student Fees, Fines, and Charges
6180	Sales Surtax
6180.01	Allocation and Use of Sales Surtax Contingency
6180.02	Allocation and Use of Sales Surtax Revenue in Excess of Estimate
6180.03	Temporary Transfer of Sales Surtax Cash Between Groups
6233	District Budgets
6320	Procurement and Contracting
6340	Modifications and Alterations to School Buildings
6470	Payment of Claims
6480	Expenditures
6510	Payroll Authorization
6520	Payroll Deductions
6521	Tax Sheltered Annuity Plans and Accounts
6530	Unemployment Compensation
6550	Authorized Travel Reimbursements
6610	Internal Accounts
6680	Recognition
6700	Audit Committee
6705	Charter of Internal Audit

Financial Controls and Policies

Basis of Budgeting

The school board follows procedures established by state statutes and State of Florida 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 adhering to 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. 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 specialist 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, Internal Service Funds, and the Enterprise Fund are included in the annual appropriated budget. Project-length financial plans are adopted for 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 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 Public Schools 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 policies 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.

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 Brevard Schools Foundation, a direct support non-profit organization, 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 (FEFP) 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 department performs certain audit 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. Florida 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 are 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 adopts the prior year's tax levy in September of that year. 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.

Fund
Cost Center
Project
Function
Object
Program

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 the FLDOE annually by September 11th.

A project is used locally by the district to further identify budget and expenditures. The General Fund currently has over 350 state and local projects. An example of some of these projects would be for textbooks, district-wide automated labor, operating supplies and substitutes.

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 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 0.250 mills be levied for use in the General Fund.

Financial Controls and Policies

Fund Structure (cont.)

Capital Projects Fund (cont.)

In 2009-10, the legislature again allowed for a reduction in the capital millage, down to 1.500 mills, designating the additional reduction of 0.250 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 directly within the 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. In addition, funds received from the sale of school board property are also available for expenditures 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 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.

- **Special Revenue Fund – CARES Act**

This fund was established due to The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020, which provides funding and flexibility for states to respond to the COVID-19 emergency in K-12 schools.

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 childcare services. Expenditures consist primarily of the labor and supply costs related to this program.

Financial Controls and Policies

Revenue and Expenditure Classifications

<u>General Fund</u>	
Federal	Medicaid, Impact Aid
State	FEFP, Categoricals, State License Tax, Racing Commission, Pre-K FLDOE Grants
Local	Property Tax, Interest Indirect Cost

<u>Debt Service Fund</u>	
State	CO & DS, Bond Interest
Local	Interest

<u>Capital Outlay Fund</u>	
State	CO & DS, Interest
Local	Property Tax, Interest, Indirect Cost

<u>Enterprise Fund</u>	
Local	Fees, Interest

<u>Special Revenue Fund-Other</u>	
Federal	Dept. of Environmental Protection Head Start, ROTC
Federal through State	Title I, Title II, Title III, Title IV, Title IX ACCESS, IDEA, Perkins, SEDNET East SEDNET Trust, Adult Ed., FDLRS, 21st Century Community Learning Perkins State Leadership ESSER, CARES Act (ESSR K-12 CTE) CARES Act (ESSR-Summer Recovery)
State	SEDNET, FDLRS-East State GAA

<u>Special Revenue Fund Food Services</u>	
Federal	Nat'l School Lunch Act, USDA, Donated Foods
State	School Lunch Supplement, Food Services Sales
Local	Interest

<u>Internal Service Fund</u>	
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
- Digital Classroom Allocation
- Federally Connected Student Supplement
- Mental Health Assistance Allocation
- Total Funds Compression Allocation
- Turnaround Supplement Services Allocation
- Teacher Salary Increase 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
- Voluntary 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 another fund, insurance loss recovery, and other loss recovery.

Financial Controls and Policies

Revenue and Expenditure Classifications

Expenditures in each fund, whether the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue Fund, Enterprise Fund and Internal Service Fund are all classified the same way. The expenditures can either be detailed through the object code or functional 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. Functions are as follows:

- | | |
|---|--|
| 5100 – Basic K-12 | 7400 – Facilities/Acquisition/Construction |
| 5200 – Exceptional Education | 7500 – Fiscal Services |
| 5300 – Vocational Education | 7600 – Food Services |
| 5400 – Adult Education General | 7710 – Research Development |
| 5500 – Pre-K | 7720 – Information Services |
| 5900 – Non-FEFP | 7730 – Staff Services |
| 6110 – Attendance/Social Work | 7731 – Admin/Classified In-Service |
| 6120 – Guidance | 7750 – Data Processing |
| 6130 – Health | 7760 – Warehouse/Purchasing |
| 6140 – Psychological Services | 7800 – Transportation |
| 6190 – Other Student Support 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 |
| | 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 of Education 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 is 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 BPS 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 Line of Duty (LOD) form must accompany the reimbursement form. Reimbursements may be requested for lodging, tolls, parking, taxis and registration fees.

The superintendent/designee may initiate the receipt, disbursement or transfer of public funds within the school district's official accounts in financial institutions by electronic, telephonic or other mediums, 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/designee 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 Brevard Public Schools' 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 needs 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 cabinet 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, and the 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 assistant 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, 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 cabinet.

Budget Adoption Phase

The preliminary All Funds Budget is presented to the school board at 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 budget is presented for official adoption at the 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.

Organizational Summary

District Budget

General Fund Budget Process

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

September 2019: The Florida Board of Education submits their budget request to the governor.

November 2019: The governor submits their budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS). The Membership Management Conference is held, and enrollment projections are finalized for the upcoming school year.

December 2019: 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 2020: The legislative session begins. The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE.

March 2020: 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. The legislative session ends. The district's revenue figures are established based on final state appropriations.

April 2020: School and department budgets are returned to budgeting for processing.

June 2020: The Property Appraiser certifies the tax roll. A workshop is conducted with the board to review the preliminary budget.

July 2020: No later than July 19th, the Commissioner of Education certifies the Required Local Effort (RLE) 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 2020: 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.

2020-21	
September, 2019	Florida Board of Education submits their budget request
Nov 18, 2019	Governor submits budget proposal
Nov 20, 2019	Membership Management Conference
Dec 10, 2019	Finalized FTE projections reviewed by assistant superintendents
Jan 14, 2020	Legislative session begins
Jan 24, 2020	FTE projections transmitted to FLDOE
March, 2020	Schools and departments begin to develop budgets
Mar 15, 2020	Florida Education Finance Program based on final state appropriations
Mar 19, 2020	Legislative session ends
April, 2020	Schools and departments submit their budgets
Jun 16, 2020	Board workshop to review preliminary budget
Jun 25, 2020	Property appraiser certifies the tax roll
Jul 17, 2020	FLDOE computes required local effort millage
Jul 30, 2020	Board approves staffing plan, and holds Public Hearing to Adopt Tentative Budget
Sep 10, 2020	Public Hearing and Adoption of Final Budget
Sep 14, 2020	Submit budget to FLDOE
October, 2020	Board adopts District Facilities Work Program (5-Year Plan)

District Budget

Capital Outlay Budget Process

Brevard 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 estimated 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 50% of the district's revenue produced by 1.5 mills capital tax levy and approximately 30 % 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.

April-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.

2020-21	
Dec 2019	Financially Feasible Capacity Plan updated
Jan 2020	Begin the Student Accommodation Plan process
Mar 2020	Student Accommodation Plan approved by the board
Mar-Apr 2020	Capital Allocation Committee reviews and prioritizes requests for capital funding
April 2020	Committee recommendations prioritized based on funding availability
April 2020	Budget workshop
Jul 2020	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2020	Public Hearing and Proposed Tentative Budget
Sep 2020	Public Hearing and Adoption of Final Budget
Sep 2020	Budget submitted to FLDOE (within three days of adoption)
Oct 2020	Five-Year District Facilities Work Program approved by the board and submitted to FLDOE

July:

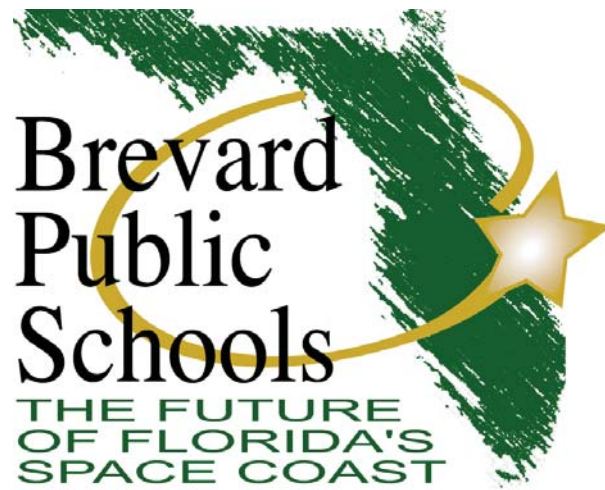
The budget is advertised in the newspaper, and the 1st public hearing is held with the board to approve the proposed tentative budget and millage rates. The Facilities Planning Department prepares the first draft of the Capital Outlay Five-Year Work Program and Five-Year Fiscal Forecast for the work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



2020-21 All Funds Summary

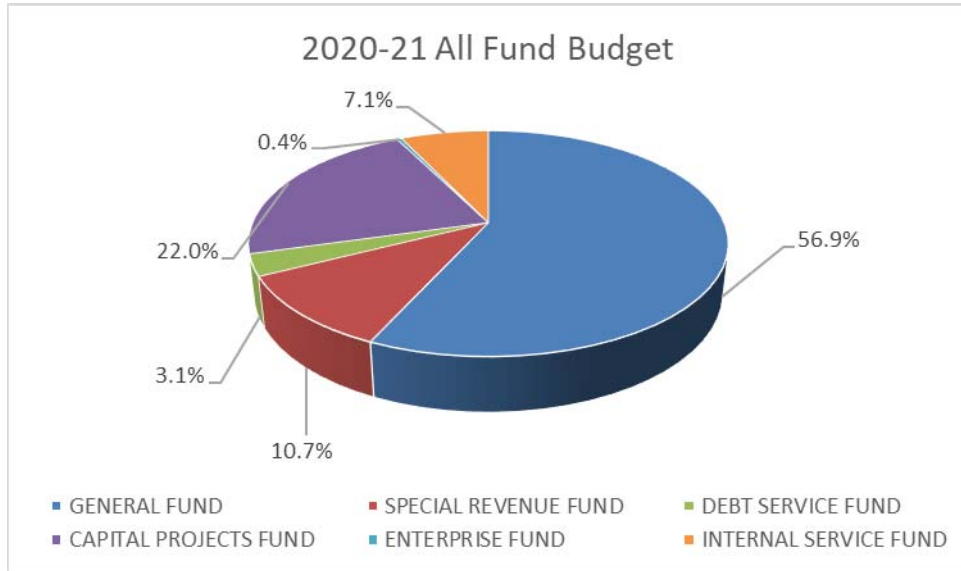
SCHOOL BOARD OF BREVARD COUNTY

BUDGET SUMMARY 2020-21

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECT FUND	TOTAL GOVERNMENTAL FUNDS	ENTERPRISE FUND	INTERNAL SERVICE FUND	TOTAL ADOPTED BUDGET
REVENUES								
Federal Sources	\$2,584,386	\$105,439,048	\$0	\$0	\$108,023,434	\$0	\$0	\$108,023,434
State Sources	352,064,708	\$388,849	323,597	9,467,924	362,245,078	0	0	362,245,078
Local Sources	217,580,353	\$6,739,243	0	109,398,387	333,717,983	7,874,000	71,757,022	413,349,005
TOTAL REVENUES	572,229,447	112,567,140	323,597	118,866,311	803,986,495	7,874,000	71,757,022	883,617,517
Transfers In	21,047,962	0	35,342,683	1,000,000	57,390,645	0	0	57,390,645
Fund Balance - July 1	63,126,120	10,964,051	25,756	133,722,489	207,838,416	(3,526,081)	9,929,686	214,242,021
TOTAL REVENUES, TRANSFERS AND FUND BALANCES	656,403,530	123,531,191	35,692,036	253,588,800	1,069,215,557	4,347,919	81,686,708	1,155,250,184
EXPENDITURES								
Instruction	375,409,713	41,487,989	0	0	416,897,702	23,191	0	416,920,893
Pupil Personnel Services	20,391,788	6,854,882	0	0	27,246,670	6,626,157	0	33,872,827
Instructional Media Services	6,154,080	18,080	0	0	6,172,160	0	0	6,172,160
Instructional & Curriculum Development	15,344,330	15,236,513	0	0	30,580,843	600	0	30,581,443
Instructional Staff Training	1,862,904	4,680,651	0	0	6,543,555	4,749	0	6,548,304
Instructional Technology	8,100,782	5,447,573	0	0	13,548,355	0	0	13,548,355
Board of Education	1,241,522	71,250	0	0	1,312,772	0	0	1,312,772
General Administration	1,320,050	3,405,530	0	0	4,725,580	0	0	4,725,580
School Administration	38,972,601	779,228	0	0	39,751,829	0	0	39,751,829
Facilities Acquisition & Construction	3,044,850	0	0	119,485,366	122,530,216	0	0	122,530,216
Fiscal Services	3,415,871	43,029	0	0	3,458,900	1,000	0	3,459,900
Food Services	108,190	29,316,406	0	0	29,424,596	0	0	29,424,596
Central Services	6,448,518	29,693	0	0	6,478,211	21,036	83,590,956	90,090,202
Pupil Transportation Services	18,900,843	583,628	0	0	19,484,471	0	0	19,484,471
Operation of Plant	53,037,651	1,036,714	0	0	54,074,365	8,155	28,263	54,110,783
Maintenance of Plant	14,787,800	1,000	0	0	14,788,800	0	0	14,788,800
Administrative Technology Services	4,424,508	1,080,076	0	0	5,504,584	0	0	5,504,584
Community Services	211,137	261,957	0	0	473,094	0	0	473,094
Debt Service	0	0	35,666,280	0	35,666,280	0	0	35,666,280
Capital Outlay	0	2,238,152	0	0	2,238,152	0	0	2,238,152
TOTAL EXPENDITURES	573,177,140	112,572,351	35,666,280	119,485,366	840,901,137	6,684,887	83,619,219	931,205,243
Transfers Out	0	1,000,000	0	54,091,610	55,091,610	2,299,035	0	57,390,645
ENDING FUND BALANCE								
Non-Spendable - June 30	4,031,107	1,624,478	0	0	5,655,585	0	0	5,655,585
Restricted - June 30	20,138,008	8,334,362	25,756	80,011,824	108,509,950	0	0	108,509,950
Committed - June 30	1,024,108	0	0	0	1,024,108	0	0	1,024,108
Assigned - June 30	5,194,302	0	0	0	5,194,302	0	0	5,194,302
Unassigned - June 30	52,838,864	0	0	0	52,838,864	(4,636,003)	(1,932,511)	46,270,350
TOTAL ENDING FUND BALANCE	83,226,390	9,958,840	25,756	80,011,824	173,222,810	(4,636,003)	(1,932,511)	166,654,296
TOTAL REVENUES, TRANSFERS AND FUND BALANCES	\$656,403,530	\$123,531,191	\$35,692,036	\$253,588,800	\$1,069,215,557	\$4,347,919	\$81,686,708	\$1,155,250,184

2020-21 All Funds Summary

The graph below illustrates the percentages for all the Brevard School Board Funds budget. General Fund is 56.9%, Capital is 22%, Special Revenue is 10.7%, Debt Service is 3.1% Enterprise Fund is 0.4% and Internal Service Fund is 7.1%



Significant General Fund 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. Federal Impact Funds are provided to assist local school districts that have lost property tax revenue due to the presence of tax-exempt federal property, or that have experienced increased expenditures due to the increased enrollment that is attributable to federally connected activities such as military installations, National Aeronautics and Space Administration, Indian lands and students who reside in federal low income housing, including children living on Indian lands. Program components are as follows:

Payments for Federal Property (Section 7002)

Payments for federal property assist local school districts that have lost a portion of their local tax base because of Federal ownership of property. To be eligible, a school district must demonstrate that the Federal Government has acquired, since 1938, real property with an assessed valuation of at least 10 percent of all real property in the district at the time of acquisition.

Basic Support Payments (Section 7003(b))

Basic support payments help local school districts that educate federally connected children. These may be the children of members of the uniformed services, children who reside on Indian lands, children who reside on Federal property or in federally subsidized low-rent housing, and children whose parents work on Federal Property. In general, to be eligible for assistance a local school district must educate at least 400 such children in average daily attendance, or the federally connected children must make up at least 3 percent of the school district's total average daily attendance. Heavily impacted districts that enroll certain percentages of federally connected children and meet other specific statutory criteria, receive increased formula payments under Section 7003(b)(2).

Children with Disabilities Payments (Section 7003(d))

Payments for children with disabilities provide additional assistance to school districts that educate federally connected children who are eligible for services under the Individuals with Disabilities Act (IDEA). These payments are in addition to Basic Support Payments and IDEA funds provided on behalf of these children. A school district that receives these funds MUST use them for the increased costs of educating federally connected children with disabilities.

Construction Grants (Section 7007)

Construction grants only go to local school districts that educate high percentages of certain federally connected children — both children living on Indian lands and children of members of the uniformed services. Brevard Public Schools does not fall under this category.

Significant General Fund Revenue Sources

Federal Sources (cont.)

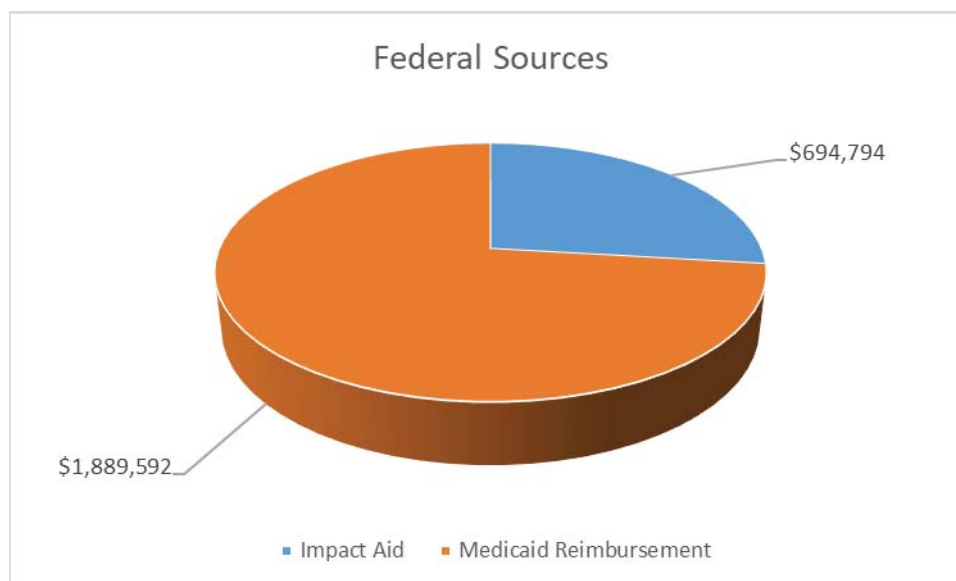
Medicaid reimbursement is available for health-related services that schools provide to address the educational needs of students. The Agency for Health Care Administration (AHCA), the Florida Department of Education (DOE) and individual school districts share in the responsibility for promoting access to health care for students in the public school system by preventing costly or long term health care problems for at risk students, and coordinating students' health care needs with other providers. Many of the activities performed by school district staff meet the criteria for Medicaid administrative claiming. The primary purpose of the Medicaid School District Administrative Claiming (SDAC) program is to reimburse school districts for these activities. By law, Medicaid claiming for Individualized Education Program (IEP) services cannot affect the student's Medicaid eligibility or benefits. Subject to parental consent, participating Florida public schools including public charter schools, may claim Medicaid reimbursement for covered IEP services, such as therapies, nursing, mental health, audiology, and specialized transportation. Federal Medicaid dollars help schools fund a variety of student supports, including specialized equipment, qualified personnel, professional development, on-site medical services, and supplies.

School districts wishing to participate in the School District Administrative Claiming (SDAC) program must meet a specific set of requirements. These requirements are as follows:

- The school district must sign an SDAC agreement with the Agency for Health Care Administration (AHCA) and a Medicaid non-institutional provider agreement.
- Staff training must be conducted.
- Time studies using samples or time logs must be kept at prescribed time intervals.
- Statistically valid time sample results must be determined.
- Cost determinations and allocations must be performed; and
- A quarterly Medicaid administrative claim must be prepared and submitted to AHCA.

Further, monitoring of administrative claiming records is required by AHCA and the federal Centers for Medicare and Medicaid Services (CMS). SDAC payments are from federal funds and school districts must make such SDAC records available for periodic AHCA and CMS audits.

The Projected Revenue from these two sources, for the 2020-21 school year is approximately \$2.6 million.





Significant General Fund Revenue Sources

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. In addition to \$4,319.49 per Funded Weighted FTE, 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 earmarked for a particular program can only be used for the programs for which the funds were provided. The following paragraphs provide background information regarding many, but not all, financial sources that the district receives for grades K-12.

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. 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 virtual system that results in mastery and certification, competency or credentials. Students are also provided counseling services in the following interrelated disciplines necessary for success in education and the work environment, including adjustment, educational, employment and mental health. These services emphasize 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

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 2020-21 school year is \$4.48 million, a \$12,552 increase over 2019-20.

Significant General Fund Revenue Sources

State Sources (cont.)

ESE Guaranteed Allocation is authorized by law to provide educational programs and services for exceptional students. Exceptional students are considered to be those students with disabilities who require low to moderate level of special services. This allocation also funds services for gifted students. These funds are provided in addition to the funds for each exceptional student in the per FTE student calculation. BPS expects to receive \$29.85 million, an increase of \$222,016 over 2019-20.

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. BPS expects to receive a small increase of \$130,268 for a 2020-21 total of \$20.22 million.

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 2020-21 allocation of \$1,230.33 per WFTE will bring approximately \$153,054 to fund this program.

Reading Allocation Funds are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. 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.

The Legislature in the General Appropriations Act provides funds to school districts and charter schools for Florida classroom teachers to purchase, on behalf of school districts or charter schools, classroom materials and supplies for the public-school students assigned to them. The Department of Education is authorized to allocate these funds to school districts and charter schools based on the district's proportionate share of the state's total unweighted FTE student enrollment. In accordance with Florida Statute 1012.71, school districts and charter schools may provide funds to classroom teachers in the form of direct deposit, check, debit or purchasing card. The Teachers Classroom Supply Assistance allocation is expected to be \$1.4 million for the 2020-21 school year.

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. The 2020-21 allocation is expected to be \$6.2 million.

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. Expected revenue from this allocation, for the 2020-21 school year is \$11,174,734.

The Digital Classrooms Allocation funds support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. Of the funds provided, 20% 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. BPS will receive \$118,087 in 2020-21, a 60.5% cut from the 2019-20 school year. A district receives a minimum of \$ 100,000.

Significant General Fund Revenue Sources

State Sources (cont.)

The Federally Connected Student Supplement Allocation is to support students connected with federally owned military installations. The 2020-21 allocation for BPS is \$2.8 million.

The Mental Health Allocation was enacted as a response to the tragedy at Marjory Stoneman Douglas High School in 2018. Funds for this allocation are to be a minimum allocation of \$100,000 and the remaining balance to be distributed to school districts proportionately based on their total unweighted full-time equivalent (FTE) student enrollment.

At least 90 percent of a district's allocation must be spent to provide mental health assessment, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses. The district is to coordinate such services with a student's primary care provider and the student's other mental health providers.

Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval. Plans approved by district school boards are due to the Commissioner of Education by August 1 of each fiscal year. The district must also include the plans approved by the governing body of each charter school in the district with its submission. The 2020-21 allocation for BPS is estimated to be \$2.5 million.

The Funds Compression Allocation was created to provide additional funding to school districts whose total funds per FTE in the prior year were less than the statewide average. 25% of the difference between the district's prior year funds per FTE and the state average shall be used to determine the allocation. A district's allocation shall not be great than \$100 per FTE. BPS' allocation is \$829, 011 for 2020-21.

Best and Brightest Teachers and Principals was an allocation that had been created to provide funds to districts to for awards to eligible teachers and principals but has been suspended for the 2020-2021 fiscal year.

The Turnaround Supplemental Services Allocation is created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a "C" and schools that improved to a "C" and are no longer in turnaround status. Funds are intended to offer services designed to improve the overall academic and community welfare of the schools' students and their families. Eligible schools earn \$500 per FTE. Endeavor Elementary, Golfview Elementary, and Palm Bay Elementary will receive their proportional share of \$541,560 in 2020-21.

Teacher Salary Increase Allocation requires districts to use 80% of their total allocation to increase the minimum base salary for full-time classroom teachers as defined in Florida Statute 1012.01(2)(a), plus certified prekindergarten teachers funded in the FEFP, but not including substitute teachers, to at least \$47,500, or to the maximum amount achievable based on the school district's allocation. The additional 20% of the allocation, plus any remaining funds from the district's share of the 80 percent, may be used towards teachers who did not receive an increase or who received less than 2 percent. It can also be used towards salary increases for instructional personnel. Brevard Public Schools allocation is expected to be approximately \$12.6 million.

The Workforce Development Programs provides funding for adult general education, technical certificate programs, approved training organization programs, apprenticeship programs, and continuing education. The 2020-21 allocation is expected to decrease \$172,354 to \$3.5 million.

Significant General Fund Revenue Sources

State Sources (cont.)

The Brevard Adults with Disabilities funds, \$199,714, are provided in Specific Appropriation 35 for the Inclusive Transition and Employment Management Program (ITEM) shall be used to provide young adults with disabilities who are between the ages of 16 and 28 with transitional skills, education, and on-the-job experience to allow them to acquire and retain permanent employment.

Capital outlay & debt service 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. The 2020-21 allocation is \$40,481.

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. The allocation for 2020-21 is projected to be \$79.95 million.

If someone lives in Florida, and their child turns four years of age on or by September 1st, the child is eligible to participate in Florida's FREE Voluntary Prekindergarten (VPK). Funding for 2020-21 is \$2.25 million, unchanged from 2019-20.

Discretionary Lottery/School Recognition funds provided 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) decides to spend these funds for any combination of these three purposes. If the school's staff and SAC could not reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. These funds were vetoed in the state budget by the governor this year.

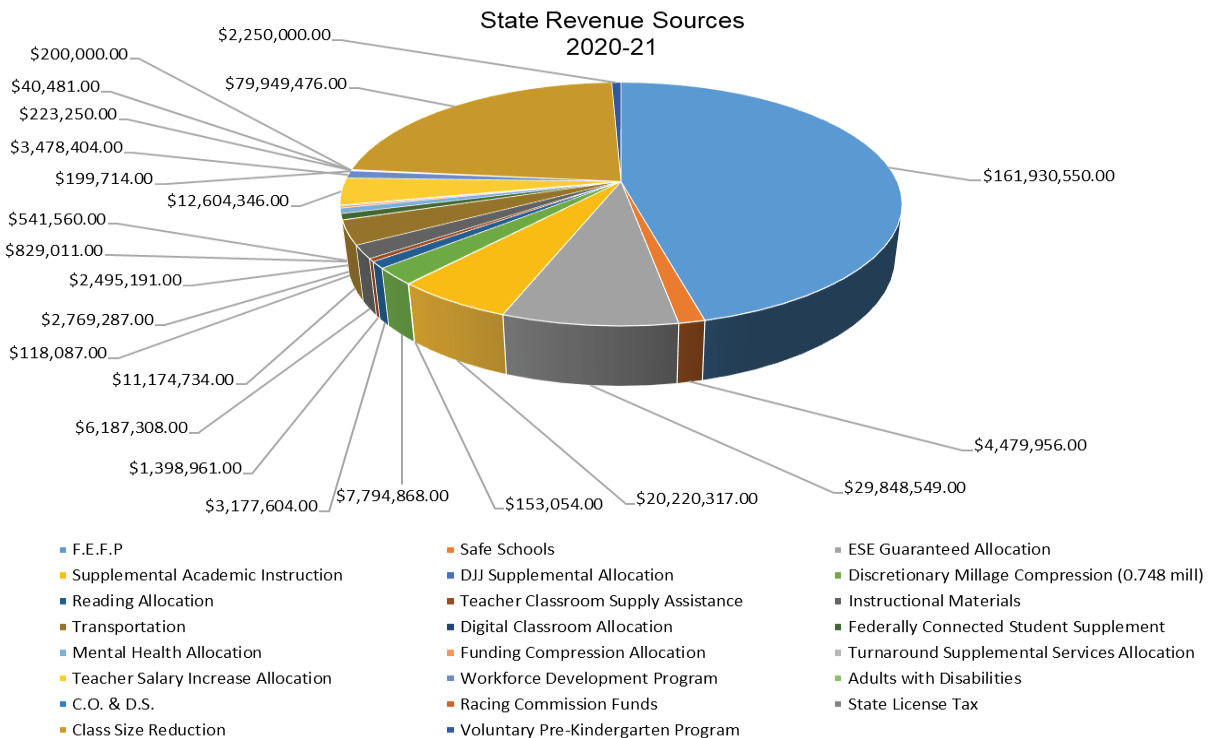
In addition, the state supplies funding from the proceeds of Racing Commission and Motor Vehicle License Tax. Each year that averages \$423,250.

Presented, is a schedule of revenue from state sources for 2020-21 for the General Fund.

Significant General Fund Revenue Sources

State Sources (cont.)

State Revenue Sources	2020-21 Amount
F.E.F.P	\$161,930,550
Safe Schools	4,479,956
ESE Guaranteed Allocation	29,848,549
Supplemental Academic Instruction	20,220,317
DJJ Supplemental Allocation	153,054
Discretionary Millage Compression (0.748 mill)	7,794,868
Reading Allocation	3,177,604
Teacher Classroom Supply Assistance	1,398,961
Instructional Materials	6,187,308
Transportation	11,174,734
Digital Classroom Allocation	118,087
Federally Connected Student Supplement	2,769,287
Mental Health Allocation	2,495,191
Funding Compression Allocation	829,011
Best and Brightest Teacher/Principal Allocation	0
Turnaround Supplemental Services Allocation	541,560
Teacher Salary Increase Allocation	12,604,346
Other State Dollars	
Workforce Development Program	3,478,404
Adults with Disabilities	199,714
C.O. & D.S.	40,481
Racing Commission Funds	223,250
State License Tax	200,000
Lottery Enhancement/School Recognition Program	0
Class Size Reduction	79,949,476
School Recognition	0
Voluntary Pre-Kindergarten Program	<u>2,250,000</u>
Total State Sources	\$352,064,708



Significant General Fund Revenue Sources

Local Sources

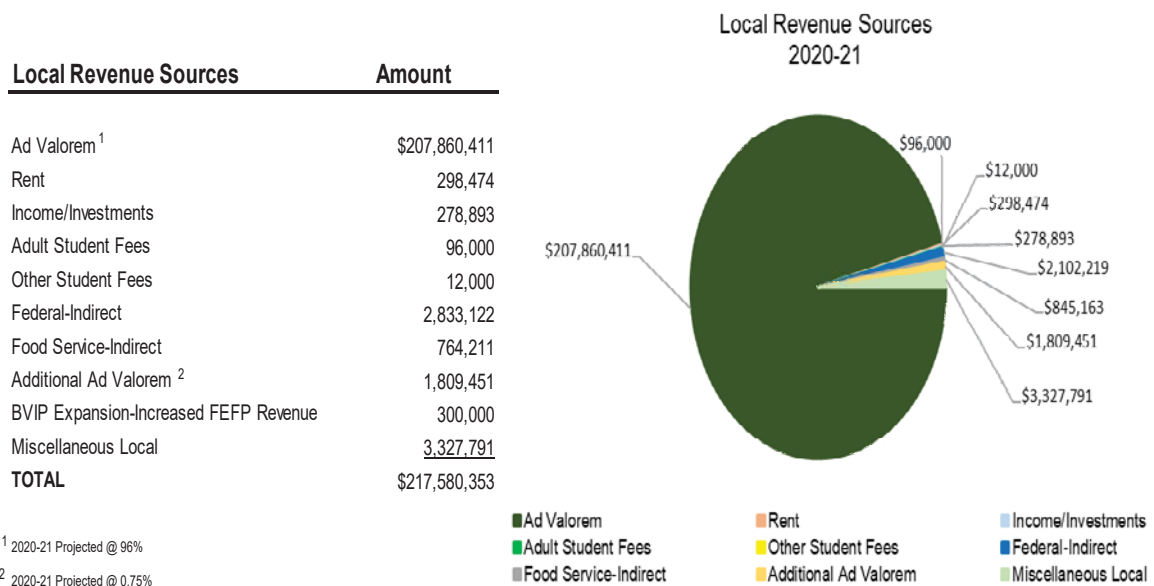
Local revenue for School District support is made up almost entirely of property taxes. Each of the 67 School Districts in the State is a county-wide entity. Each School Board participating in the State allocation for funds must levy the millage set by the State for required local effort. The Legislature set the amount of \$8.017 billion, statewide, as the adjusted required local effort for 2020-21, relatively flat from 2019-20. 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.

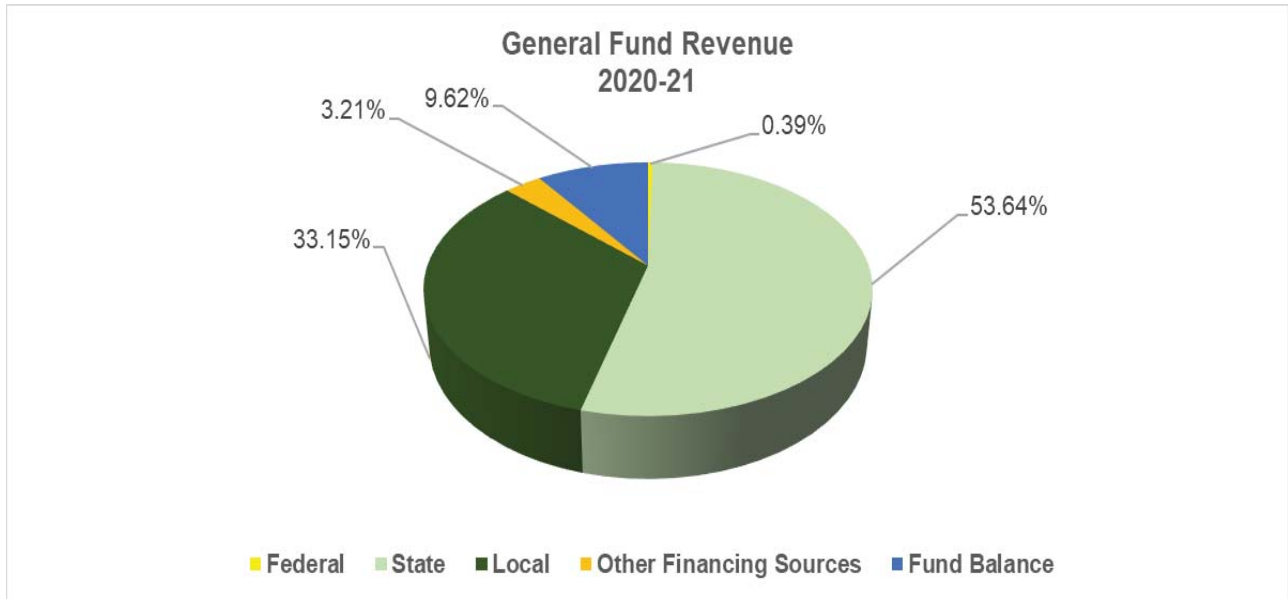
Payments for lease purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, 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 2020-21.



Significant General Fund Revenue Sources

The following graph illustrates 2020-21 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 General Fund (Operating Fund) budget is funded 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 38% 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 state legislature provided a net increase in 2020-21 of \$7.27 million of state funding. The increase in funding is the primarily the result of adding a Teacher Salary Increase Allocation in the amount of \$12.6 million and a total increase of \$862,604 in the Mental Health Allocation and ESE Guarantee. In addition, the State Legislature increased the Base Student Allocation (BSA) from \$4,279.49 to \$4,319.49, a \$40 per student increase. It is important to note that much of the teacher salary increase allocation was offset by the repeal of the Best and Brightest program. Our budget did receive reductions to include \$118,594 in Digital Classroom Allocation, \$1.08 million in the Total Funds Compression Allocation, and \$200,874 was cut from the Turnaround Supplemental Services Allocation.

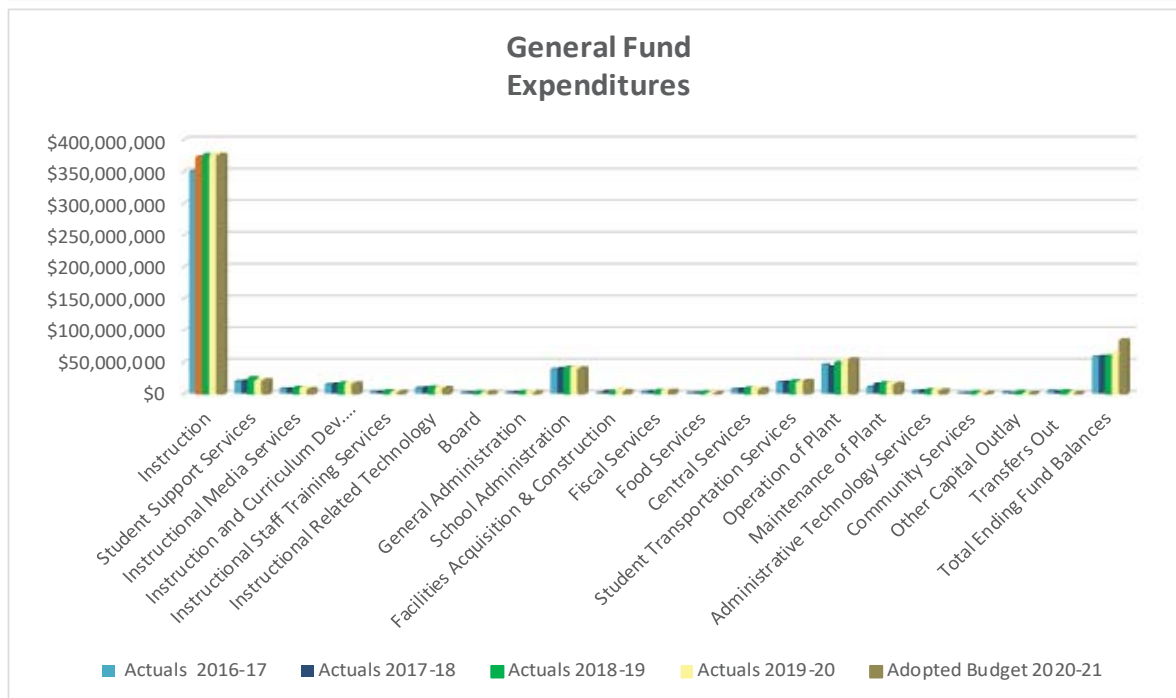
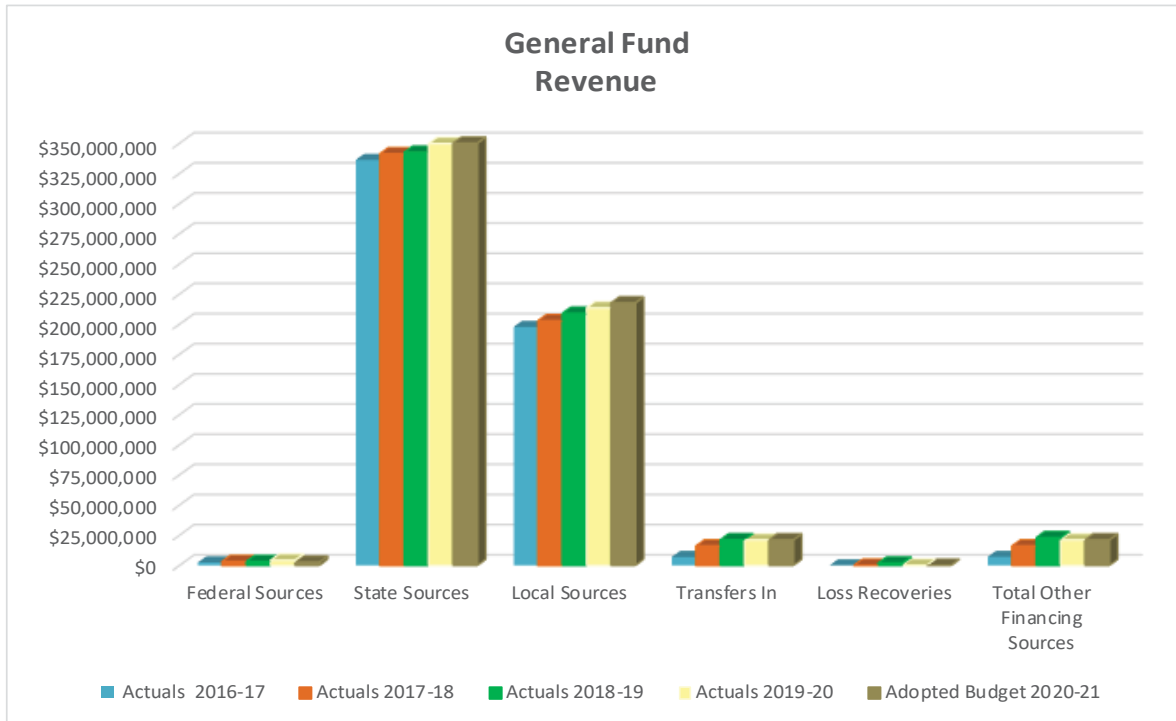
The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2020-21. "Federally Connected Students" are students whose parents work for the federal government or on federal property. A district is harmed financially when federal property is within its boundaries because those properties are not subject to local ad valorem property taxes. Brevard expects to receive approximately \$2.8 million in its General Fund from Federally Connected Students funds, which is approximately what was received in 2019-20. The entire FEFP formula can be found in the Information Section of this document.

The General Fund Budget is presented first by function, then object. Actuals from 2016-17 through 2018-19 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 actuals are obtained from the district's Annual Financial Report (AFR).

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

	General Fund				
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Revenues					
Federal Sources	\$2,469,141	\$3,038,182	\$3,065,315	\$4,171,776	\$2,584,386
State Sources	336,199,974	341,174,849	342,470,310	349,673,516	352,064,708
Local Sources	197,765,157	202,817,374	208,945,481	213,403,787	217,580,353
Total Revenues	536,434,272	547,030,405	554,481,106	567,249,079	572,229,447
Other Financing Sources					
Transfers In	6,977,756	16,038,702	21,126,147	20,979,087	21,047,962
Loss Recoveries	100,805	0	1,823,726	31,690	0
Total Other Financing Sources	7,078,561	16,038,702	22,949,873	21,010,776	21,047,962
Beginning Fund Balance-July 1	48,235,886	57,638,303	58,322,324	57,438,981	63,126,120
Total Revenues, Other Financing Sources, and Fund Balances	591,748,719	620,707,411	635,753,303	645,698,836	656,403,530
Expenditures					
Instruction	349,883,024	371,363,203	375,141,687	375,627,854	375,409,713
Student Support Services	19,121,374	19,815,951	23,438,558	20,618,885	20,391,788
Instructional Media Services	7,218,900	7,424,103	7,797,143	7,894,420	6,154,080
Instruction and Curriculum Dev. Services	14,153,827	15,079,526	15,196,882	15,571,435	15,344,330
Instructional Staff Training Services	2,276,407	2,312,280	2,653,016	2,161,301	1,862,904
Instructional Related Technology	8,796,174	8,987,569	8,561,839	8,740,241	8,100,782
Board	1,140,604	1,089,878	1,063,766	1,023,579	1,241,522
General Administration	1,161,302	1,277,642	1,354,871	1,570,889	1,320,050
School Administration	38,124,791	39,222,901	39,612,611	40,516,016	38,972,601
Facilities Acquisition & Construction	648,221	3,345,311	2,326,474	6,100,411	3,044,850
Fiscal Services	2,661,265	2,906,560	3,185,416	3,230,588	3,415,871
Food Services	233,867	489,981	491,668	330,035	108,190
Central Services	6,512,060	6,842,561	7,065,300	7,459,959	6,448,518
Student Transportation Services	17,525,480	18,103,545	18,297,498	17,896,033	18,900,843
Operation of Plant	44,924,733	41,719,909	47,367,060	52,551,967	53,037,651
Maintenance of Plant	9,984,539	15,092,502	15,468,839	16,030,768	14,787,800
Administrative Technology Services	3,561,068	4,297,921	4,379,070	4,546,677	4,424,508
Community Services	382,308	413,745	789,326	701,657	211,137
Other Capital Outlay	1,787,287	0	1,623,298	0	0
Total Expenditures	530,097,231	559,785,087	575,814,322	582,572,716	573,177,140
Other Financing Uses					
Transfers Out	4,013,185	2,600,000	2,500,000	0	0
Total Other Financing Uses	4,013,185	2,600,000	2,500,000	0	0
Ending Fund Balance					
Nonspendable-June 30	884,684	4,061,931	4,143,917	4,031,107	4,031,107
Restricted-June 30	6,519,283	5,152,248	5,653,290	7,332,267	20,138,008
Committed-June 30	0	3,905,904	1,952,952	1,024,108	1,024,108
Assigned-June 30	2,591,483	3,313,651	4,955,452	4,997,038	5,194,302
Unassigned-June 30	47,642,853	41,888,590	40,733,370	45,741,600	52,838,864
Total Ending Fund Balances	57,638,303	58,322,324	57,438,981	63,126,120	83,226,390
Total Expenditures, Other Financing Uses and Fund Balances	\$591,748,719	\$620,707,411	\$635,753,303	\$645,698,836	\$656,403,530

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



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

	General Fund				Adopted
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21
Revenues					
Federal Sources	\$2,469,141	\$3,038,182	\$3,065,315	\$4,171,776	\$2,584,386
State Sources	336,199,974	341,174,849	342,470,310	349,673,516	352,064,708
Local Sources	197,765,157	202,817,374	208,945,481	213,403,787	217,580,353
Total Revenues	536,434,272	547,030,406	554,481,106	567,249,079	572,229,447
Other Financing Sources					
Transfers In	6,977,756	16,038,702	21,126,147	20,979,087	21,047,962
Loss Recoveries	100,805	0	1,823,726	31,690	0
Total Other Financing Sources	7,078,561	16,038,702	22,949,873	21,010,776	21,047,962
Beginning Fund Balance-July 1	48,235,886	57,638,303	58,322,324	57,438,981	63,126,120
Total Revenues, Other Financing Sources, and Fund Balance	591,748,719	620,707,411	635,753,303	645,698,836	656,403,530
Expenditures					
Salaries	333,021,239	343,680,023	347,457,571	352,491,672	339,099,182
Benefits	95,011,292	98,004,779	99,371,958	101,828,345	102,978,567
Purchased Services	70,833,839	75,430,973	87,360,490	91,364,485	91,925,441
Energy Services	12,729,680	13,557,156	13,959,463	13,195,905	14,102,860
Materials & Supplies	9,705,989	17,330,172	15,471,914	11,713,307	14,711,253
Capital Outlay	5,897,088	8,604,953	5,049,792	4,736,011	4,250,104
Other Expenditures	2,898,103	3,177,031	7,143,134	7,242,990	6,109,732
Total Expenditures	530,097,231	559,785,087	575,814,322	582,572,716	573,177,140
Other Financing Uses					
Transfers Out	4,013,185	2,600,000	2,500,000	0	0
Total Other Financing Uses	4,013,185	2,600,000	2,500,000	0	0
Ending Fund Balance					
Nonspendable-June 30	884,684	4,061,931	4,143,917	4,031,107	4,031,107
Restricted-June 30	6,519,283	5,152,248	5,653,290	7,332,267	20,138,008
Committed-June 30	0	3,905,904	1,952,952	1,024,108	1,024,108
Assigned-June 30	2,591,483	3,313,651	4,955,452	4,997,038	5,194,302
Unassigned-June 30	47,642,853	41,888,590	40,733,370	45,741,600	52,838,864
Total Ending Fund Balance	57,638,303	58,322,324	57,438,981	63,126,120	83,226,390
Total Expenditures, Other Financing Uses and Fund Balance	\$591,748,719	\$620,707,411	\$635,753,303	\$645,698,836	\$656,403,530

2020-21 Ending Fund Balance Breakout

Nonspendable

Inventory	380,137
Prepaid Property Insurance	3,650,970

Restricted

Teacher Salary Increase	12,604,346
State Categoricals	7,533,662

Committed

1,024,108	1,024,108
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Assigned

School Operations	5,194,302
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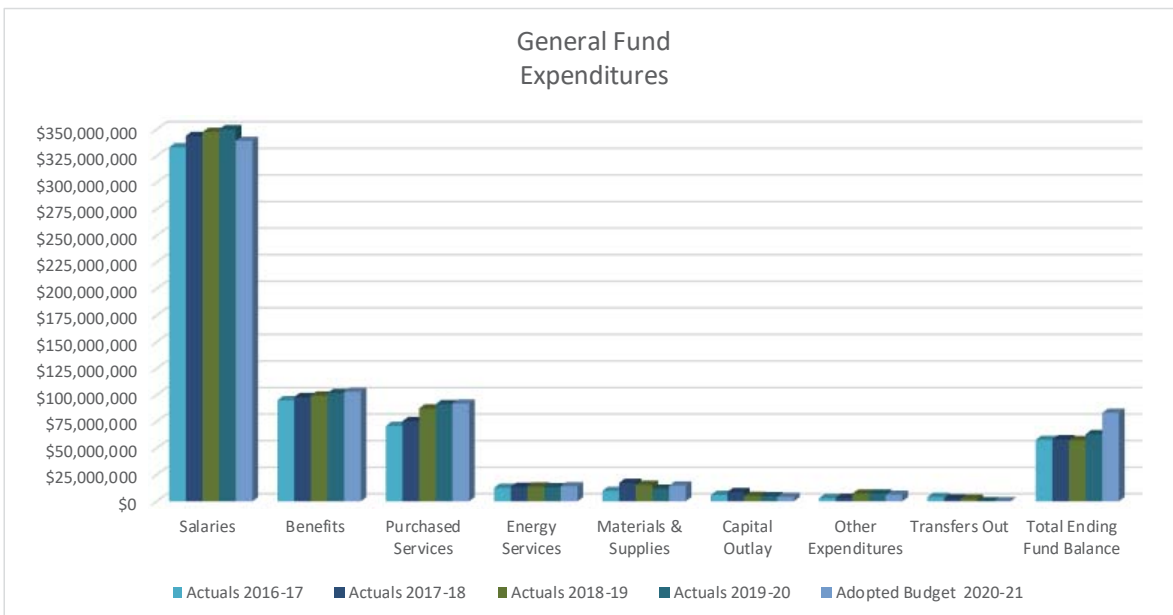
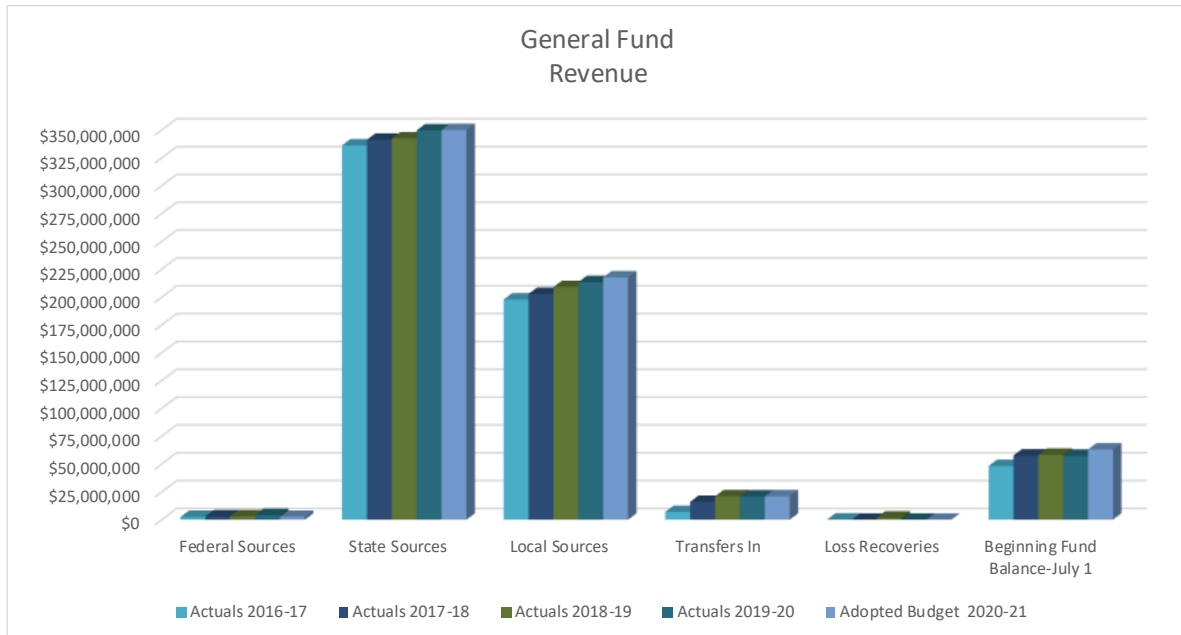
Unassigned

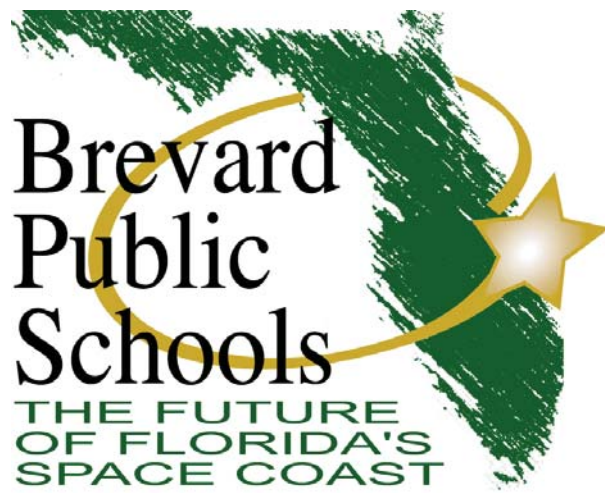
School Board Contingencies	19,880,369
Encumbrances	1,655,082
Additional Carry Forwards	7,218,968
Medical Insurance Paid From Fund Balance	3,100,000
FEFP Reserve	3,622,974
Transfer to Workers' Comp	2,900,000
Health Insurance Trust Fund	4,700,000
Additional Medical Insurance Commitment	5,000,000
Fund Media Assistants for 2020-21	1,700,000
New & Lapse Recurring Funding	2,795,923
Nonrecurring Lapse	265,548

Total Fund Balance

83,226,390

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





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.

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 was \$761,986 in 2017-18, \$435,774 in 2018-19 and \$402,125 in 2019-20. This source of debt service funding is projected to decrease to \$323,597 in 2020-21. Lease payments are payable semiannually, on July 1 and January 1.

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.

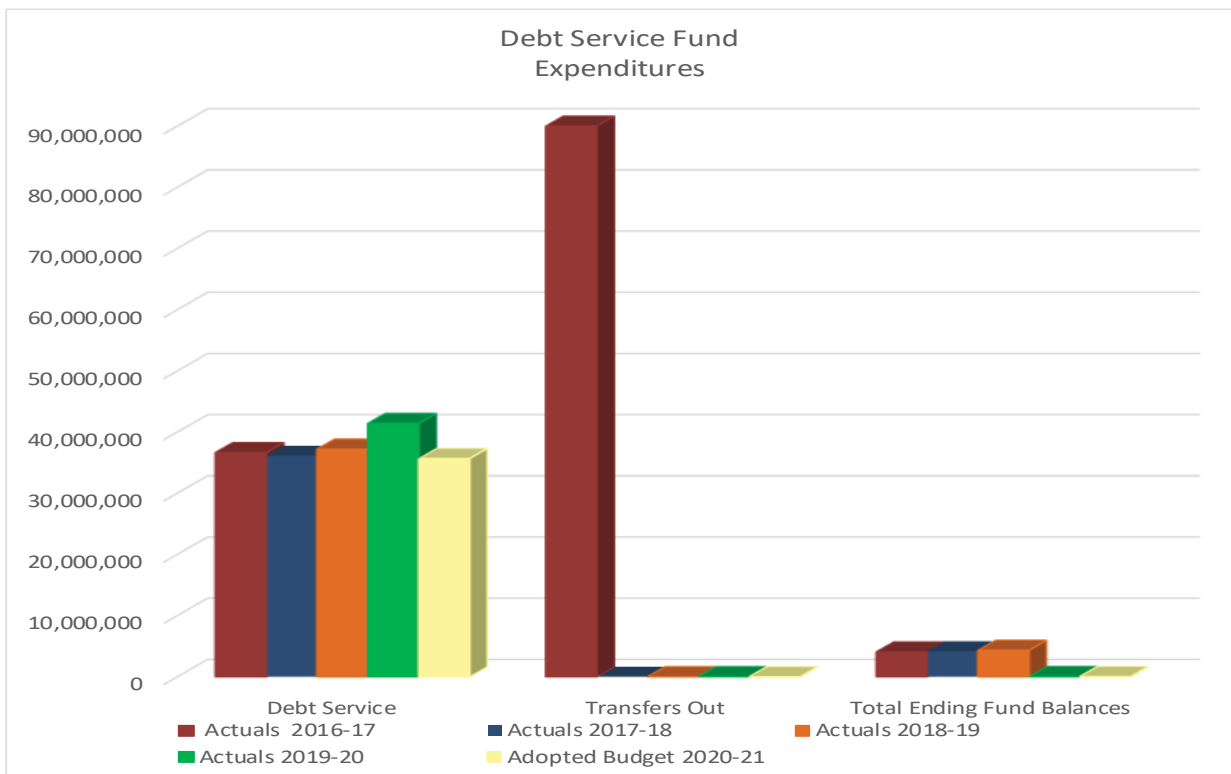
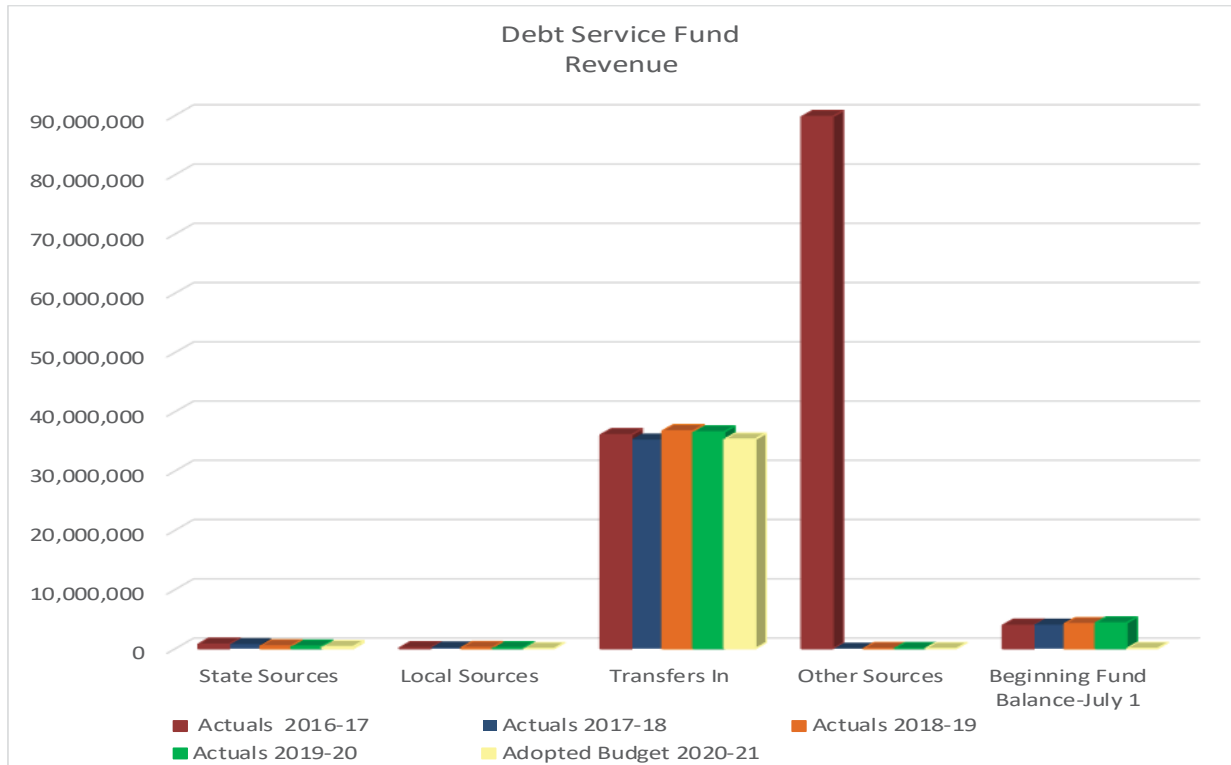
Lease payments are payable semiannually, on July 1 and January 1. The Debt Service Fund Budget is first presented by function, then object. Actuals from previous years are obtained from the district's Comprehensive Annual Financial Report (CAFR) or the district's Annual Financial Report (AFR).

The Debt Service Fund Budget is presented first by function, then object. Actuals from 2016-17 through 2018-19 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 actuals are obtained from the district's Annual Financial Report (AFR).

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

	Debt Service Fund				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
State Sources	\$749,731	\$761,986	\$435,774	\$402,125	\$323,597
Local Sources	141,862	205,875	164,729	133,368	0
Total Revenues	891,593	967,861	600,503	535,493	323,597
Other Financing Sources					
Transfers In	36,092,542	35,289,865	36,750,187	36,582,179	35,342,683
Other Sources	89,784,206	0	0	0	0
Total Other Financing Sources	125,876,748	35,289,865	36,750,187	36,582,179	35,342,683
Beginning Fund Balance-July 1	3,929,920	4,050,910	4,180,876	4,326,932	25,756
Total Revenues, Other Financing Sources and Fund Balances	130,698,261	40,308,636	41,531,566	41,444,604	35,692,036
Expenditures					
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	36,638,806	36,127,760	37,204,634	41,418,848	35,666,280
Capital Outlay	0	0	0	0	0
Total Expenditures	36,638,806	36,127,760	37,204,634	41,418,848	35,666,280
Other Financing Uses					
Transfers Out	90,008,545	0	0	0	0
Total Other Financing Uses	90,008,545	0	0	0	0
Ending Fund Balance					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	4,050,910	4,180,876	4,326,932	25,756	25,756
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balances	4,050,910	4,180,876	4,326,932	25,756	25,756
Total Expenditures, Other Financing Uses and Fund Balances	\$130,698,261	\$40,308,636	\$41,531,566	\$41,444,604	\$35,692,036

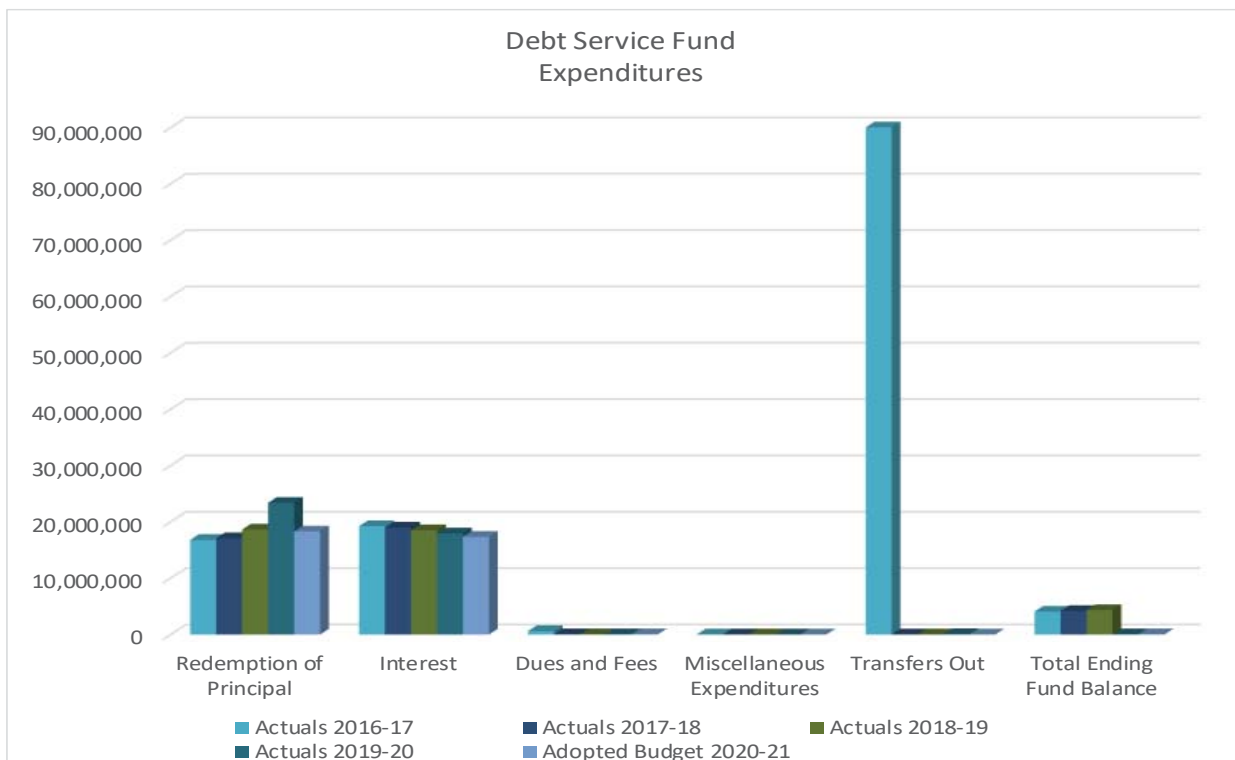
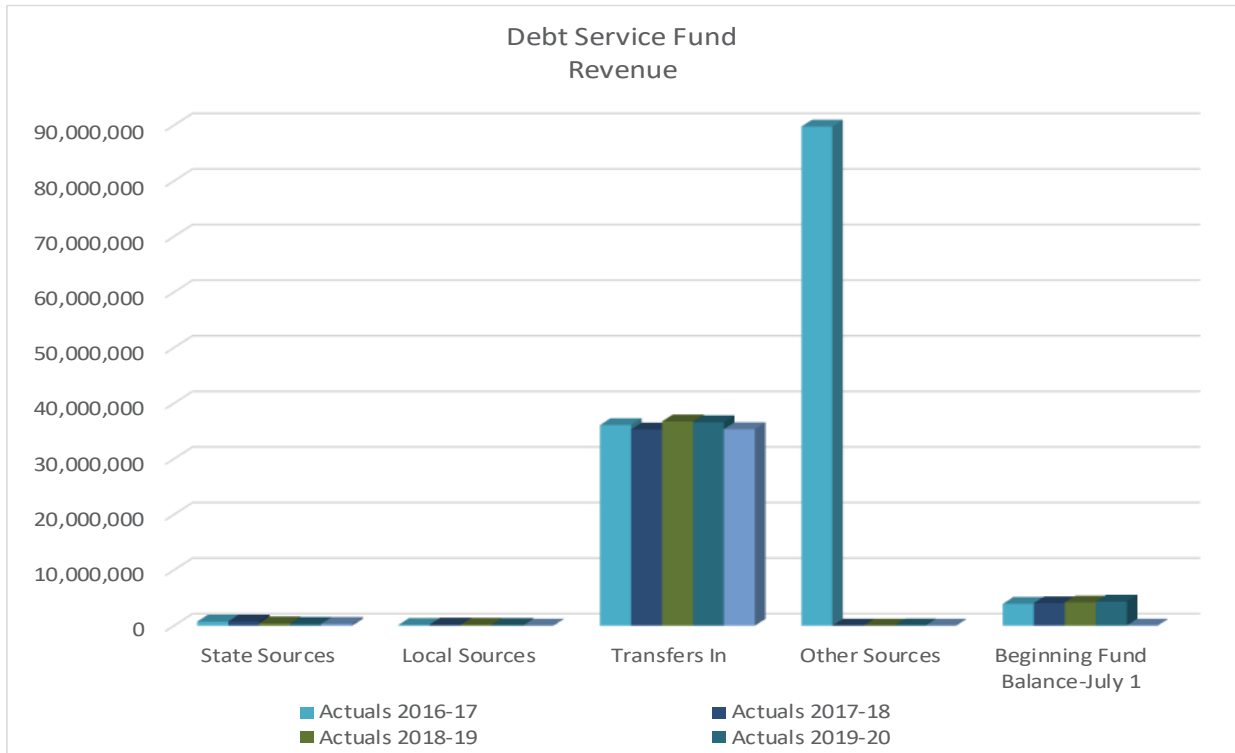
Governmental Funds 5-Year Summary (By Function)–Debt Service Funds

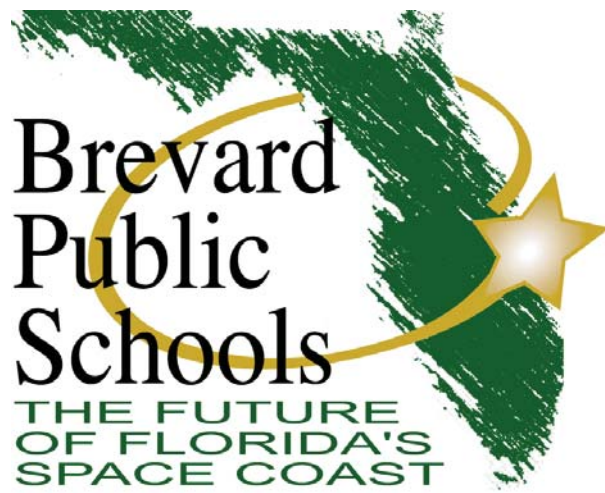


Governmental Funds 5-Year Summary (By Object)–Debt Service Fund

	Debt Service Fund				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
State Sources	\$749,731	\$761,986	\$435,774	\$342,046	\$323,597
Local Sources	<u>\$141,862</u>	<u>\$205,875</u>	<u>164,729</u>	<u>133,368</u>	<u>0</u>
Total Revenues	891,593	967,861	600,503	475,414	323,597
Other Financing Sources					
Transfers In	36,092,542	35,289,865	36,750,187	36,582,179	35,342,683
Other Sources	<u>89,784,206</u>	<u>0</u>	<u>0</u>	<u>60,079</u>	<u>0</u>
Total Other Financing Sources	125,876,748	35,289,865	36,750,187	36,642,258	35,342,683
Beginning Fund Balance-July 1	3,929,920	4,050,910	4,180,876	4,326,932	25,756
Total Revenues, Other Financing Sources and Fund Balance	<u>130,698,261</u>	<u>40,308,636</u>	<u>41,531,566</u>	<u>41,444,604</u>	<u>35,692,036</u>
Expenditures					
Redemption of Principal	16,794,000	17,094,000	18,641,000	23,368,000	18,288,000
Interest	19,242,088	18,981,051	18,517,888	17,948,145	17,326,280
Dues and Fees	602,718	52,709	45,746	42,272	52,000
Miscellaneous Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>473</u>	<u>0</u>
Total Expenditures	36,638,806	36,127,760	37,204,634	41,358,890	35,666,280
Other Financing Uses					
Transfers Out	<u>90,008,545</u>	<u>0</u>	<u>0</u>	<u>59,958</u>	<u>0</u>
Total Other Financing Uses	90,008,545	0	0	59,958	0
Ending Fund Balance					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	4,050,910	4,180,876	4,326,932	25,756	25,756
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	4,050,910	4,180,876	4,326,932	25,756	25,756
Total Expenditures, Other Financing Uses and Fund Balance	<u>\$130,698,261</u>	<u>\$40,308,636</u>	<u>\$41,531,566</u>	<u>\$41,444,604</u>	<u>\$35,692,036</u>

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





Governmental Funds 5-Year Summary–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, starting 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 has left little 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 2.000 mills with an additional 0.25 mill being optional, and the School Board would annually adopt the second 0.25 mil to be utilized within the Operating Fund. Now the capital outlay millage is at 1.500 without the option for the additional 0.25 mil. 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 having 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 half-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 continued to increase each year. The revenue increased to \$47.4 million in 2018-19, and then reduced slightly to \$45.7 million in 2019-20. And for 2020-21, because it is the last year for the sales tax, that will only be collected through December, the anticipated amount is \$23.7 million.

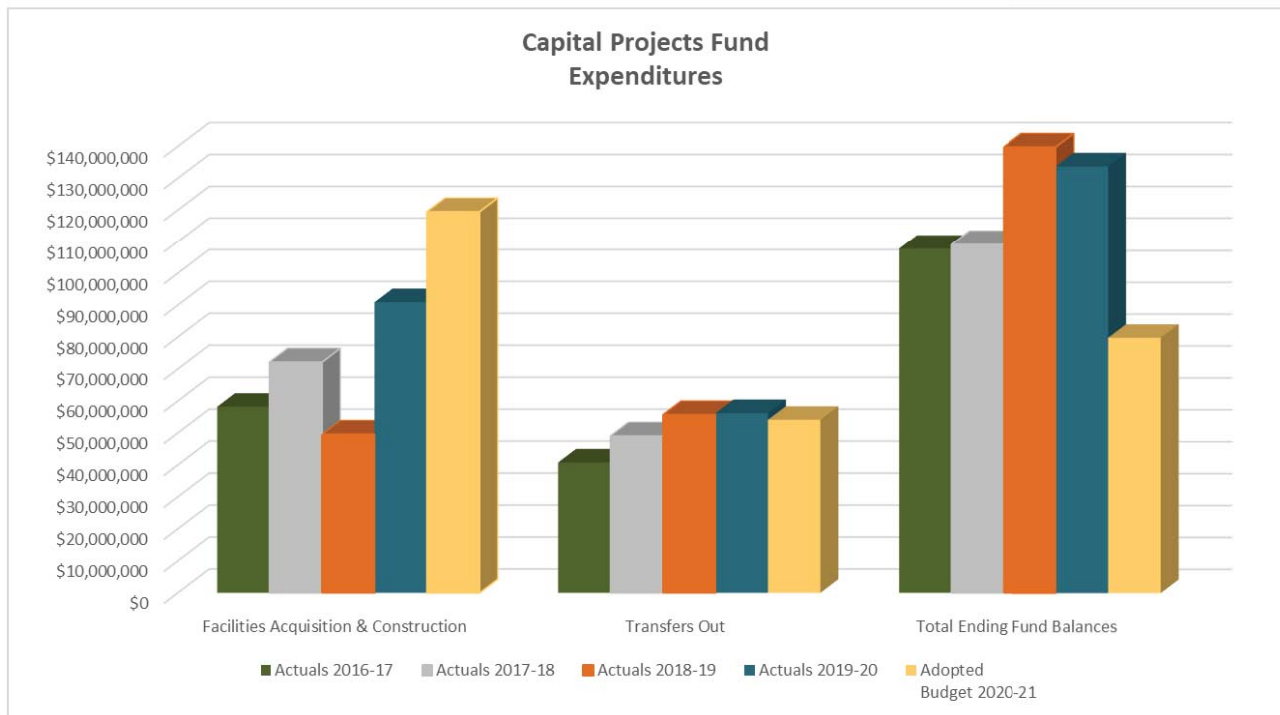
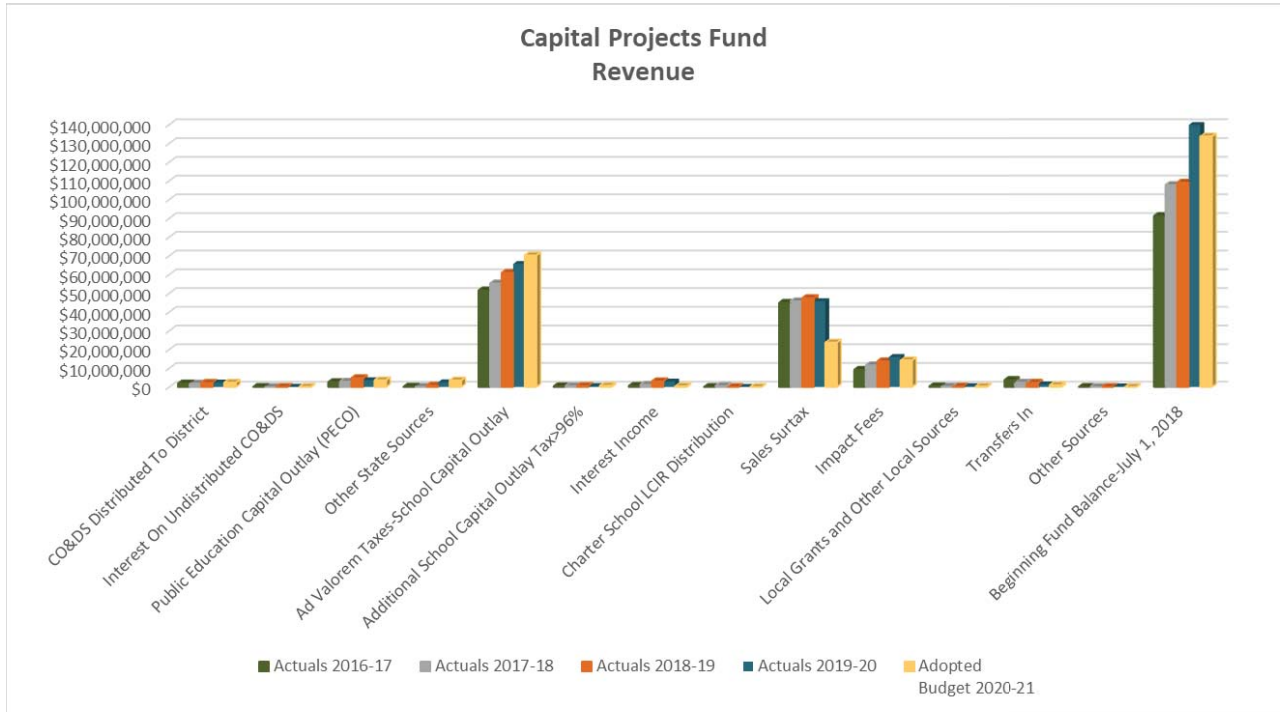
The influx of sales surtax generated capital funding has been extremely beneficial, allowing the school district to make much needed building repairs, security upgrades and technology purchases. However, despite this level of effort and investment, the sales surtax program only addressed approximately 25% of facility renewal needs identified in 2014. Renewing the half-cent surtax is essential to address the next phase of critical infrastructure repairs that includes roofs, electrical and plumbing; as well as enhancing outdated classrooms and providing safe and secure learning environments for our students. Therefore, the School Board plans on putting the sales surtax renewal on the ballot for November 3rd, 2020.

The Capital Projects Fund Budget is presented first by Function then Object, Project and Cost Center (for Sales Surtax Projects). Actuals for 2016-17 through 2018-19 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 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 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Revenues					
State Sources					
CO&DS Distributed To District	\$1,908,756	\$1,900,837	\$2,223,446	\$2,321,914	\$2,316,713
Interest On Undistributed CO&DS	44,369	32,968	50,017	73,965	71,176
Public Education Capital Outlay (PECO)	2,616,664	2,857,788	4,750,036	3,580,967	3,580,967
Other State Sources	153,421	142,986	720,332	2,451,230	3,499,068
Total State Sources	4,723,210	4,934,579	7,743,831	8,428,076	9,467,924
Local Sources					
Ad Valorem Taxes-School Capital Outlay	51,562,431	55,305,915	60,928,489	65,606,673	70,191,494
Additional School Capital Outlay Tax>96%	398,420	501,855	553,189	459,113	621,487
Interest Income	588,322	1,236,694	3,062,580	2,824,008	379,360
Charter School LCIR Distribution	0	570,451	0	0	0
Sales Surtax	44,914,836	45,767,671	47,429,873	45,733,641	23,729,046
Impact Fees	9,186,001	11,602,549	13,734,323	16,004,661	14,237,000
Local Grants and Other Local Sources	356,689	238,966	189,337	414,030	240,000
Total Local Sources	107,006,699	115,224,101	125,897,791	131,042,126	109,398,387
Other Financing Sources					
Transfers In	3,733,605	2,311,333	2,269,437	1,288,430	1,000,000
Other Sources	0	0	0	287,962	0
Total Other Financing Sources	3,733,605	2,311,333	2,269,437	1,576,392	1,000,000
Beginning Fund Balance-July 1, 2018	91,262,443	107,777,623	109,078,890	139,761,095	133,722,489
Total Revenues, Other Financing Sources and Fund Balances	206,725,957	230,247,636	244,989,949	280,807,689	253,588,800
Expenditures					
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	58,177,071	72,139,214	49,566,984	90,884,103	119,485,366
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
Total Expenditures	58,177,071	72,139,214	49,566,984	90,884,103	119,485,366
Other Financing Uses					
Transfers Out	40,771,263	49,029,532	55,661,870	56,201,097	54,091,610
Total Other Financing Uses	40,771,263	49,029,532	55,661,870	56,201,097	54,091,610
Ending Fund Balance					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	101,214,283	107,595,637	139,323,083	133,216,600	80,011,824
Committed-June 30	0	0	0	0	0
Assigned-June 30	6,563,340	1,483,253	438,012	505,889	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balances	107,777,623	109,078,890	139,761,095	133,722,489	80,011,824
Total Expenditures, Other Financing Uses and Fund Balances	\$206,725,957	\$230,247,636	\$244,989,949	\$280,807,689	\$253,588,800

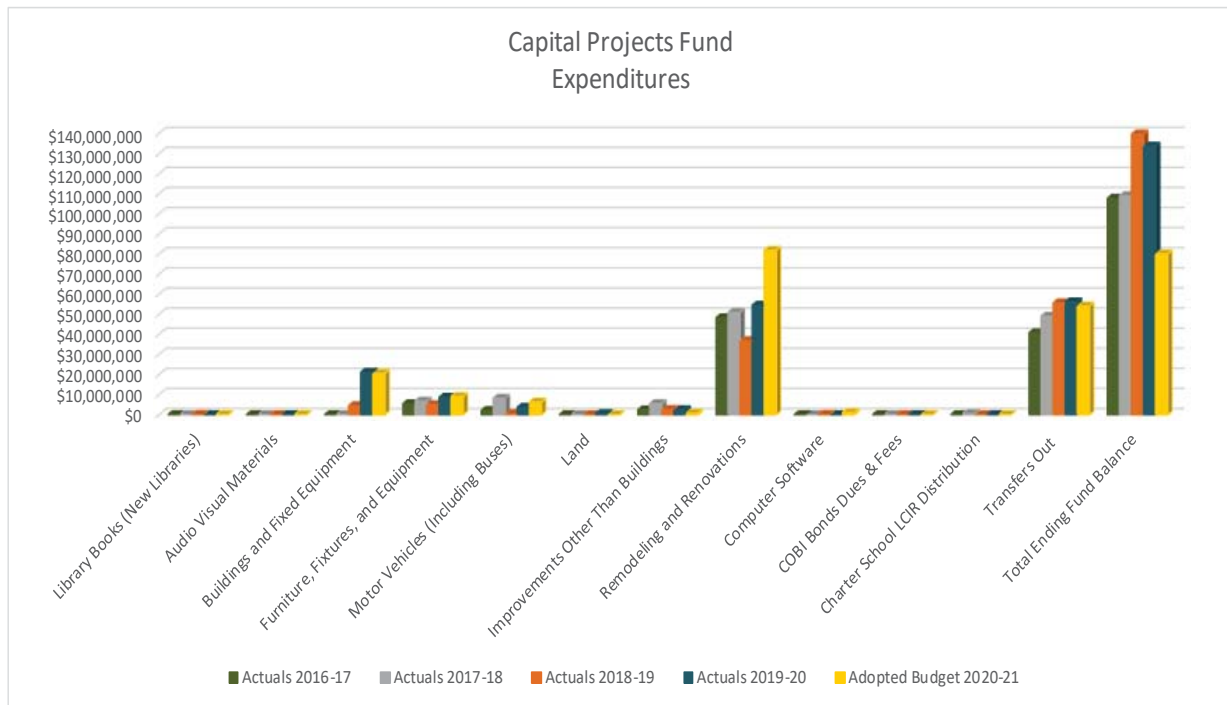
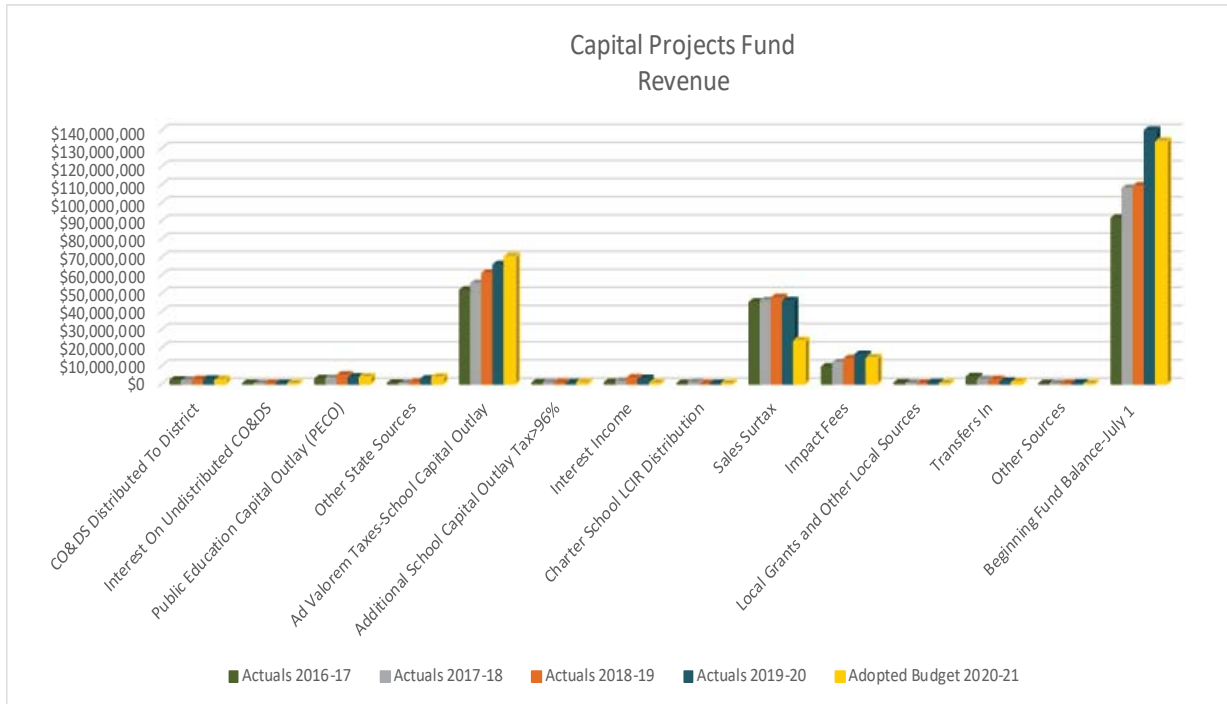
Governmental Funds 5-Year Summary (By Function)–Capital Projects Fund

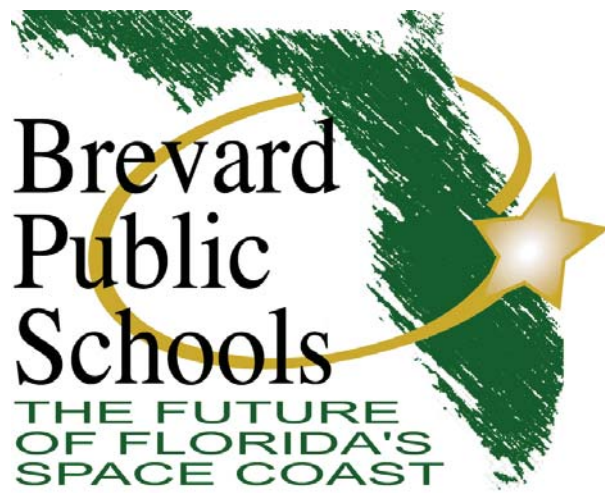


Governmental Funds 5-Year Summary (By Object)–Capital Projects Fund

	Capital Projects Fund				Adopted Budget 2020-21
	Actuals	Actuals	Actuals	Actuals	
	2016-17	2017-18	2018-19	2019-20	
Revenues					
State Revenues					
CO&DS Distributed To District	\$1,908,756	\$1,900,837	\$2,223,446	\$2,321,914	\$2,316,713
Interest On Undistributed CO&DS	44,369	32,968	50,017	73,965	71,176
Public Education Capital Outlay (PECO)	2,616,664	2,857,788	4,750,036	3,580,967	3,580,967
Other State Sources	153,421	142,986	720,332	2,451,230	3,499,068
Total State Revenues	4,723,210	4,934,579	7,743,831	8,428,076	9,467,924
Local Revenues					
Ad Valorem Taxes-School Capital Outlay	51,562,431	55,305,915	60,928,489	65,606,673	70,191,494
Additional School Capital Outlay Tax>96%	398,420	501,855	553,189	459,113	621,487
Interest Income	588,322	1,236,694	3,062,580	2,824,008	379,360
Charter School LCIR Distribution	0	570,451	0	0	0
Sales Surtax	44,914,836	45,767,671	47,429,873	45,733,641	23,729,046
Impact Fees	9,186,001	11,602,549	13,734,323	16,004,661	14,237,000
Local Grants and Other Local Sources	356,689	238,966	189,337	414,030	240,000
Total Local Revenues	107,006,699	115,224,101	125,897,791	131,042,126	109,398,387
Other Financing Sources					
Transfers In	3,733,605	2,311,333	2,269,437	1,288,430	1,000,000
Other Sources	0	0	0	287,962	0
Total Transfers and Other Financing Sources	3,733,605	2,311,333	2,269,437	1,576,392	1,000,000
Beginning Fund Balance-July 1	91,262,443	107,777,623	109,078,890	139,761,095	133,722,489
Total Revenues, Other Financing Sources and Fund Balance	206,725,957	230,247,636	244,989,949	280,807,689	253,588,800
Expenditures					
Library Books (New Libraries)	0	0	92,074	0	0
Audio Visual Materials	0	0	941	0	0
Buildings and Fixed Equipment	0	0	4,468,363	21,149,507	20,565,012
Furniture, Fixtures, and Equipment	5,457,735	6,779,211	5,001,666	8,609,378	9,049,823
Motor Vehicles (Including Buses)	2,084,186	8,236,742	457,945	3,664,057	6,255,302
Land	0	0	3,015	479,902	0
Improvements Other Than Buildings	2,373,375	5,568,785	2,615,118	2,495,483	702,249
Remodeling and Renovations	48,241,006	50,981,809	36,810,804	54,482,986	81,844,980
Computer Software	18,715	0	114,469	0	1,068,000
COBI Bonds Dues & Fees	2,054	2,216	2,589	2,790	0
Charter School LCIR Distribution	0	570,451	0	0	0
Total Expenditures	58,177,071	72,139,214	49,566,984	90,884,103	119,485,366
Other Financing Uses					
Transfers Out	40,771,263	49,029,532	55,661,870	56,201,097	54,091,610
Total Other Financing Uses	40,771,263	49,029,532	55,661,870	56,201,097	54,091,610
Ending Fund Balance					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	101,214,283	107,595,637	139,323,083	133,216,600	80,011,824
Committed-June 30	0	0	0	0	0
Assigned-June 30	6,563,340	1,483,253	438,012	505,889	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balance	107,777,623	109,078,890	139,761,095	133,722,489	80,011,824
Total Expenditures, Other Financing Uses and Fund Balance	\$206,725,957	\$230,247,636	\$244,989,949	\$280,807,689	\$253,588,800

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





Capital Projects Fund (All Funds)

CAPITAL PROJECTS BUDGET PROJECTED REVENUE AND OTHER FINANCING SOURCES 2020-21 ALL FUNDS

ESTIMATED REVENUES YR END	A PECO	B CO&DS	C TAX LEVY	D MISC	E FUEL TX	F IMPACT FEES	G SURTAX	H PROJ. REV.
STATE SOURCES								
CO & DS DISTRIBUTED TO DISTRICT	0	2,316,713	0	0	0	0	0	2,316,713
INTEREST - CO & DS	0	71,176	0	0	0	0	0	71,176
CHARTER SCHOOLS CAPITAL OUTLAY (PECO)	3,580,967	0	0	0	0	0	0	3,580,967
OTHER STATE	0	0	0	3,499,068	0	0	0	3,499,068
TOTAL STATE	3,580,967	2,387,889	0	3,499,068	0	0	0	9,467,924
LOCAL SOURCES								
SCHOOL CAPITAL OUTLAY TAX	0	0	70,191,494	0	0	0	0	70,191,494
CAPITAL OUTLAY TAX> 96%	0	0	621,487	0	0	0	0	621,487
SALES SURTAX	0	0	0	0	0	0	23,729,046	23,729,046
INTEREST ON INVESTMENTS	0	0	163,017	0	0	82,361	133,982	379,360
IMPACT FEES	0	0	0	0	0	14,237,000	0	14,237,000
MISCELLANEOUS LOCAL	0	0	0	90,000	150,000	0	0	240,000
TOTAL LOCAL	0	0	70,975,998	90,000	150,000	14,319,361	23,863,028	109,398,387
OTHER FINANCING SOURCES								
TRANSFERS FROM FOOD SERVICE	0	0	0	1,000,000	0	0	0	1,000,000
TOTAL OTHER FINANCING SOURCES	0	0	0	1,000,000	0	0	0	1,000,000
TOTAL REVENUE & OTHER FINANCING SOURCES	3,580,967	2,387,889	70,975,998	4,589,068	150,000	14,319,361	23,863,028	119,866,311
FUND BALANCE - JULY 1								
RESTRICTED/RESERVED:								
ENCUMBRANCES	7,705	818,819	6,744,753	1,746,431	0	2,280,233	28,656,344	40,254,285
ALLOCATED TO PROJECTS, BUT NOT YET ENCUMBERED	73,961	3,756,349	9,526,903	1,590,608	102,669	18,612,516	2,328,164	35,991,170
FUEL TAX	0	0	0	0	929,852	0	0	929,852
NEW STUDENT CAPACITY- IMPACT FEES	0	0	0	0	0	9,732,593	0	9,732,593
SURTAX COLLECTIONS	0	0	0	0	0	0	43,625,902	43,625,902
UNALLOCATED FUND BALANCE	0	0	6,100,759	(2,912,072)	0	0	0	3,188,687
TOTAL FUND BALANCE - JULY 1	81,666	4,575,168	22,372,415	424,967	1,032,521	30,625,342	74,610,410	133,722,489
GRAND TOTAL	3,662,633	6,963,057	93,348,413	5,014,035	1,182,521	44,944,703	98,473,438	253,588,800

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 IMPACT FEES

G SURTAX - VOTER APPROVED SALES TAX

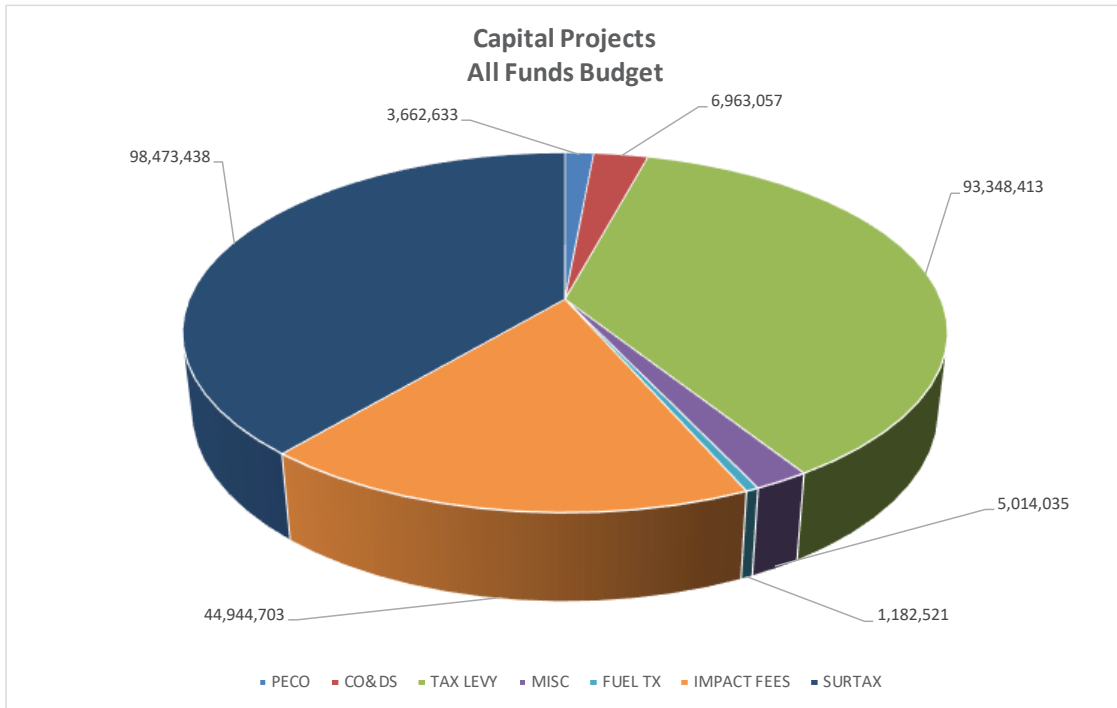
Capital Projects Fund (All Funds)

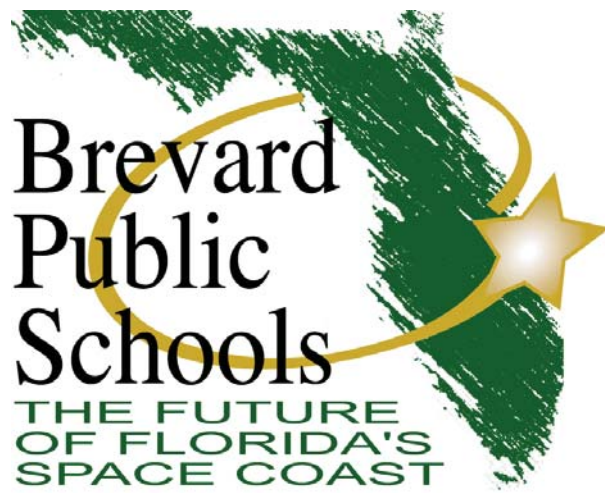
	A PECO	B CO&DS	C TAX LEVY	D MISC	E FUEL TX	E IMPACT FEES	F SURTAX	G PROJ. TOTAL
EXPENDITURES:	0	0	0				0	0
ADA PROJECTS	0	0	184,137	0	0	0	0	184,137
AHS WELDING	0	0	93,362	301,328	0	0	0	394,690
CAFETERIA PROJECTS	0	0	0	1,748,882	0	0	0	1,748,882
CAPITAL RENEWAL - FACILITIES	0	2,393,090	10,270,581	7,995	102,669	0	0	12,774,335
CHS ADDITION/RENOVATE	0	0	0	0	0	767,076	0	767,076
CLEARLAKE ADV MANUFACTURING	0	0	0	724,185	0	0	0	724,185
CODE COMPLIANCE	0	0	1,390	0	0	0	0	1,390
CUSTODIAL EQUIPMENT	0	0	75,047	0	0	0	0	75,047
DEM - GENERATOR ENCLOSURE	0	0	0	186,811	0	0	0	186,811
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	4,871,116	0	0	0	0	4,871,116
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	743,774	0	0	0	0	743,774
ENDEAVOUR ELEM FACILITY RENEWAL	0	0	112,540	0	0	0	0	112,540
ENERGY CONSERVATION - FACILITIES	0	0	201,250	2,338	0	0	0	203,588
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	1,050,000	0	0	0	0	1,050,000
EQUIPMENT - DISTRICTWIDE	0	0	710,000	0	0	0	0	710,000
FUEL TANK SAFETY ENHANCEMENTS	0	0	735,492	0	0	0	0	735,492
FURNITURE & EQUIPMENT REPLACEMENT	0	0	501,480	0	0	0	0	501,480
GROUNDS EQUIPMENT	0	0	29,105	0	0	0	0	29,105
HVAC - SYSTEMS UPGRADES	0	0	300,000	0	0	0	0	300,000
LAUNCH INSTITUTE - SPACE COAST JR/SR	0	0	51,378	0	0	0	0	51,378
MAINT PAINTING & CORROSION CONTROL	25,441	0	122,430	0	0	0	0	147,871
LOCKER ROOM AC UPGRADES	0	0	685,000	0	0	0	0	685,000
MAINTENANCE VEHICLES	0	0	150,000	0	0	0	0	150,000
MHS/SHS REPLACEMENT	0	0	492,262	0	0	0	0	492,262
MIMS CAFÉ EXPANSION	0	0	0	0	0	1,896,467	0	1,896,467
NETWORK INFRA REFRESH	0	0	797,760	0	0	0	0	797,760
NEW CENTRAL AREA ELEM SCHOOL	0	0	0	0	0	3,453,209	0	3,453,209
NEW CENTRAL AREA SECONDARY SCHOOL	0	0	0	0	0	5,544,918	0	5,544,918
NEW SOUTH AREA ELEM SCHOOL	0	0	0	0	0	7,959,295	0	7,959,295
NORTH AREA - CLASSROOM ADDITIONS	0	0	0	0	0	1,271,784	0	1,271,784
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	20,992	0	0	0	0	20,992
PORTABLE RELOCATION	0	0	267,380	96,045	0	0	0	363,425
PROGRAM-RELATED FACILITY NEEDS	0	0	764,415	0	0	0	0	764,415
REPLACEMENT AT FAILURE	17,629	0	989,794	6,703	0	0	0	1,014,126
SAFETY TO LIFE	38,596	0	324,413	0	0	0	0	363,009
SALES SURTAX PROJECTS - SURTAX FUNDS	0	0	0	0	0	0	54,189,420	54,189,420
SALES SURTAX PROJECTS - OTHER FUND SUPPORTED	0	2,182,078	875,844	1,244,751	0	0	0	4,302,673
SCHOOL BUS REPLACEMENT	0	0	5,750,000	0	0	0	0	5,750,000
SCHOOL INITIATED PROJECTS - MATCH	0	0	292,122	0	0	0	0	292,122
SECURITY ENHANCEMENTS	0	0	2,936,361	0	0	0	0	2,936,361
SOUTH AREA ALC	0	0	45,000	0	0	0	0	45,000
SOUTH LAKE RE-OPENING	0	0	41,093	0	0	0	0	41,093
SPECIAL CAPITAL PROJECTS	0	0	115,473	18,000	0	0	0	133,473
SUNRISE STANDARD CLASSROOM	0	0	335,665	0	0	0	0	335,665
21ST CENTURY CLASSROOMS	0	0	300,000	0	0	0	0	300,000
TRACK RESURFACING DESIGN	0	0	70,000	0	0	0	0	70,000
TOTAL EXPENDITURES	81,666	4,575,168	35,306,656	4,337,038	102,669	20,892,749	54,189,420	119,485,366
TRANSFER TO DEBT SERVICE FUND	0	0	35,342,683	0	0	0	0	35,342,683
TRANSFER TO GENERAL FUND - CHARTER SCHOOLS C/O	3,580,967	0	0	0	0	0	0	3,580,967
TRANSFER TO GENERAL FUND - MAINTENANCE CHARGEBACK	0	0	10,300,000	0	0	0	0	10,300,000
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	0	4,867,960	0	0	0	0	4,867,960
TOTAL EXPENDITURES AFTER TRANSFERS	3,662,633	4,575,168	85,817,299	4,337,038	102,669	20,892,749	54,189,420	173,576,976
RESTRICTED/RESERVED:								
FUEL TAX	0	0	0	0	1,079,852	0	0	1,079,852
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	24,051,954	0	24,051,954
SURTAX COLLECTIONS	0	0	0	0	0	0	44,284,018	44,284,018
UNALLOCATED FUND BALANCE	0	2,387,889	7,531,114	676,997	0	0	0	10,596,000
TOTAL RESERVED FUND BALANCE	0	2,387,889	7,531,114	676,997	1,079,852	24,051,954	44,284,018	80,011,824
GRAND TOTAL	3,662,633	6,963,057	93,348,413	5,014,035	1,182,521	44,944,703	98,473,438	253,588,800

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21 TENTATIVE
<u>ALLOCATED</u>			
<u>EDUCATIONAL TECHNOLOGY</u>			
ANDERSEN ELEMENTARY	39,717	58,195	18,478
APOLLO ELEMENTARY	26,398	65,385	38,987
ASTRONAUT HIGH	35,069	80,250	45,181
ATLANTIS ELEMENTARY	54,161	69,523	15,362
AUDUBON ELEMENTARY	38,037	40,533	2,496
BAYSIDE HIGH SCHOOL	1,548,791	235,903	(1,312,888)
CAMBRIDGE ELEMENTARY	35,605	43,700	8,095
CAPE VIEW ELEMENTARY	35,602	30,842	(4,760)
CENTRAL MIDDLE SCHOOL	86,668	105,993	19,325
CHALLENGER ELEMENTARY	97,751	60,419	(37,332)
CLEARLAKE MIDDLE SCHOOL	29,186	8,458	(20,728)
COCOA BEACH JR/SR HIGH	192,872	219,041	26,169
COCOA HIGH	116,819	117,694	875
COLUMBIA ELEMENTARY	92,990	67,589	(25,401)
COQUINA ELEMENTARY	25,796	44,272	18,476
DR. W. J CREEL ELEMENTARY	42,092	69,274	27,182
CROTON ELEMENTARY	39,688	47,947	8,259
DELAURA MIDDLE SCHOOL	42,625	69,282	26,657
DISCOVERY ELEMENTARY	32,973	41,931	8,958
EAU GALLIE HIGH	106,237	137,744	31,507
EDGEWOOD JR/SR SCHOOL	28,751	67,140	38,389
ENDEAVOUR ELEMENTARY	47,758	51,888	4,130
ENTERPRISE ELEMENTARY	45,013	46,657	1,644
FAIRGLEN ELEMENTARY	42,464	57,631	15,167
FREEDOM SEVEN ELEM	86,092	29,656	(56,436)
GEMINI ELEMENTARY	33,441	32,597	(844)
GOLFVIEW ELEM MAGNET SCHO	35,838	36,890	1,052
HARBOR CITY ELEMENTARY	67,292	31,592	(35,700)
HERITAGE HIGH SCHOOL	45,924	150,277	104,353
HOLLAND ELEMENTARY	52,622	44,038	(8,584)
HOOVER MIDDLE SCHOOL	38,893	42,831	3,938
IMPERIAL ESTATES ELEM	66,104	58,595	(7,509)
INDIALANTIC ELEMENTARY	87,612	51,541	(36,071)
JACKSON MIDDLE	43,070	49,799	6,729
JEFFERSON MIDDLE SCHOOL	37,875	49,296	11,421
JOHNSON MIDDLE SCHOOL	57,211	57,584	373
JUPITER ELEMENTARY	69,324	69,099	(225)
KENNEDY MIDDLE	36,659	51,157	14,498
LEWIS CARROLL ELEMENTARY	38,672	48,979	10,307
LOCKMAR ELEMENTARY	40,712	57,442	16,730
LONGLEAF ELEMENTARY	92,989	87,778	(5,211)
MADISON MIDDLE	26,776	45,771	18,995
MANATEE ELEMENTARY	41,293	72,957	31,664
MCAULIFFE ELEMENTARY	103,612	104,827	1,215

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21 TENTATIVE
MCNAIR MAGNET MIDDLE SCHO	215,279	112,673	(102,606)
MEADOWLANE INTERMEDIATE	34,434	60,571	26,137
MEADOWLANE PRIMARY	54,398	65,205	10,807
MELBOURNE HIGH	205,142	324,173	119,031
MERRITT ISLAND HIGH	138,341	188,416	50,075
MILA ELEMENTARY	36,693	38,619	1,926
MIMS ELEMENTARY	53,446	44,925	(8,521)
OAK PARK ELEMENTARY	23,372	49,767	26,395
OCEAN BREEZE ELEMENTARY	39,717	43,677	3,960
PALM BAY ELEMENTARY	37,670	46,334	8,664
PALM BAY MAGNET HIGH	174,023	173,900	(123)
PINEWOOD ELEMENTARY	38,408	42,476	4,068
PORT MALABAR ELEMENTARY	37,764	50,549	12,785
QUEST ELEMENTARY SCHOOL	48,345	92,366	44,021
RIVERVIEW SCHOOL	0	0	0
RIVIERA ELEMENTARY	68,552	68,446	(106)
ROCKLEDGE HIGH	53,481	136,737	83,256
ROOSEVELT SCHOOL	37,660	31,926	(5,734)
ROY ALLEN ELEMENTARY	38,484	57,936	19,452
SABAL ELEMENTARY	37,222	45,639	8,417
SATELLITE HIGH	33,657	99,977	66,320
SATURN ELEMENTARY	35,037	55,362	20,325
SEA PARK ELEMENTARY	37,815	29,093	(8,722)
SHERWOOD ELEMENTARY	37,793	39,589	1,796
SOUTH ALC	20,188	7,099	(13,089)
SOUTH AREA HEAD START	0	2,206	2,206
SOUTH LAKE ELEMENTARY	23,457	30,963	7,506
SOUTH PINE GROVE	0	4,868	4,868
SOUTHWEST MIDDLE SCHOOL	50,248	82,066	31,818
SPACE COAST JR/SR HIGH	186,429	234,778	48,349
STEVENSON ELEM SCH OF ART	78,073	82,660	4,587
STONE MAGNET MIDDLE SCHOO	40,046	61,834	21,788
SUNRISE ELEMENTARY	119,197	127,131	7,934
SUNTREE ELEMENTARY	93,032	68,356	(24,676)
SURFSIDE ELEMENTARY	48,425	36,526	(11,899)
TITUSVILLE HIGH	131,388	129,991	(1,397)
TROPICAL ELEMENTARY	38,098	56,142	18,044
TURNER ELEMENTARY	32,993	38,977	5,984
UNIVERSITY PARK ELEM	83,178	66,841	(16,337)
VIERA HIGH SCHOOL	103,222	167,622	64,400
W MELBOURNE ELEM FOR SCI	34,268	41,711	7,443
WEST SHORE JR/SR HIGH	26,891	66,246	39,355
WESTSIDE ELEMENTARY	33,959	50,214	16,255
WILLIAMS ELEM	715,396	666,527	(48,869)
EDUCATIONAL TECHNOLOGY SUBTOTAL	7,360,295	6,931,111	(429,184)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21 TENTATIVE
<u>DISTRICT SECURITY</u>			
ANDERSEN ELEMENTARY	26,795	17,165	(9,630)
APOLLO ELEMENTARY	17,267	7,986	(9,281)
ASTRONAUT HIGH	16,325	335	(15,990)
ATLANTIS ELEMENTARY	12,496	4,768	(7,728)
AUDUBON ELEMENTARY	14,300	61	(14,239)
BAYSIDE HIGH SCHOOL	12,224	111	(12,113)
CAMBRIDGE ELEMENTARY	7,873	(2,691)	(10,564)
CAPE VIEW ELEMENTARY	13,144	2,862	(10,282)
CENTRAL MIDDLE SCHOOL	20,264	5,393	(14,871)
CHALLENGER ELEMENTARY	9,141	1,144	(7,997)
CLEARLAKE MIDDLE SCHOOL	9,315	5,650	(3,665)
COCOA BEACH JR/SR HIGH	10,298	1,880	(8,418)
COCOA HIGH	22,575	1,453	(21,122)
COLUMBIA ELEMENTARY	11,564	1,074	(10,490)
CONSTRUCTION	3,142,317	2,716,542	(425,775)
COQUINA ELEMENTARY	11,149	2,440	(8,709)
CREEL ELEMENTARY	26,655	298,226	271,571
CROTON ELEMENTARY	21,288	1,034	(20,254)
DELAURA MIDDLE SCHOOL	12,615	1,202	(11,413)
DISCOVERY ELEMENTARY	9,174	0	(9,174)
EAU GALLIE HIGH	13,627	2,399	(11,228)
EDGEWOOD JR/SR SCHOOL	24,913	(3,220)	(28,133)
ENDEAVOUR ELEMENTARY	24,193	1,274	(22,919)
ENTERPRISE ELEMENTARY	11,019	3,291	(7,728)
FAIRGLEN ELEMENTARY	10,679	(2,028)	(12,707)
FREEDOM SEVEN ELEM	222,900	(31,115)	(254,015)
GARDENDALE MAGNET	5,185	0	(5,185)
GEMINI ELEMENTARY	23,788	1,905	(21,883)
GOLFVIEW ELEM MAGNET SCHO	7,364	1,053	(6,311)
HARBOR CITY ELEMENTARY	133,136	(8,843)	(141,979)
HERITAGE HIGH SCHOOL	15,368	72	(15,296)
HOLLAND ELEMENTARY	7,859	558	(7,301)
HOOVER MIDDLE SCHOOL	25,277	4,007	(21,270)
IMPERIAL ESTATES ELEM	5,880	1,031	(4,849)
INDIALANTIC ELEMENTARY	99,355	(23,202)	(122,557)
JACKSON MIDDLE	16,146	7,441	(8,705)
JEFFERSON MIDDLE SCHOOL	9,172	2,125	(7,047)
JOHNSON MIDDLE SCHOOL	6,435	669	(5,766)
JUPITER ELEMENTARY	14,159	556	(13,603)
KENNEDY MIDDLE	12,300	1,588	(10,712)
LEWIS CARROLL ELEMENTARY	25,626	8,544	(17,082)
LOCKMAR ELEMENTARY	22,979	1,414	(21,565)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21
LONGLEAF ELEMENTARY	11,105	(8,169)	(19,274)
MADISON MIDDLE	9,514	1,733	(7,781)
MANATEE ELEMENTARY	10,241	(6,306)	(16,547)
MCAULIFFE ELEMENTARY	15,868	677	(15,191)
MCNAIR MAGNET MIDDLE SCHO	287,152	1,780	(285,372)
MEADOWLANE INTERMEDIATE	13,252	100	(13,152)
MEADOWLANE PRIMARY	15,211	872	(14,339)
MELBOURNE HIGH	15,166	6,192	(8,974)
MERRITT ISLAND HIGH	32,037	438	(31,599)
MILA ELEMENTARY	35,930	1,395	(34,535)
MIMS ELEMENTARY	9,230	605	(8,625)
OAK PARK ELEMENTARY	20,188	11,012	(9,176)
OCEAN BREEZE ELEMENTARY	58,975	(1,671)	(60,646)
PALM BAY ELEMENTARY	10,377	983	(9,394)
PALM BAY MAGNET HIGH	16,791	872	(15,919)
PINEWOOD ELEMENTARY	20,650	11,370	(9,280)
PLANNING & PROJECT MANAGEMENT	445	0	(445)
PORT MALABAR ELEMENTARY	18,859	8,673	(10,186)
QUEST ELEMENTARY SCHOOL	11,954	(63)	(12,017)
RIVERVIEW SCHOOL	4,967	0	(4,967)
RIVIERA ELEMENTARY	19,514	1,276	(18,238)
ROCKLEDGE HIGH	7,774	409	(7,365)
ROOSEVELT SCHOOL	8,161	3,474	(4,687)
ROY ALLEN ELEMENTARY	14,291	1,783	(12,508)
SABAL ELEMENTARY	29,583	19,824	(9,759)
SATELLITE HIGH	57,358	871	(56,487)
SATURN ELEMENTARY	15,770	1,932	(13,838)
SEA PARK ELEMENTARY	225,249	319	(224,930)
SHERWOOD ELEMENTARY	4,323	(328)	(4,651)
SOUTH ALC	218	0	(218)
SOUTH AREA HEAD START	0	(298)	(298)
SOUTH LAKE ELEMENTARY	(3,241)	(2,456)	785
SOUTH PINE GROVE	0	(298)	(298)
SOUTHWEST MIDDLE SCHOOL	12,151	(1,718)	(13,869)
SPACE COAST JR/SR HIGH	20,924	1,380	(19,544)
STEVENSON ELEM SCH OF ART	5,822	784	(5,038)
STONE MAGNET MIDDLE SCHOO	52,698	(1,906)	(54,604)
SUNRISE ELEMENTARY	6,455	112	(6,343)
SUNTREE ELEMENTARY	11,325	1,001	(10,324)
SURFSIDE ELEMENTARY	38,030	(5,033)	(43,063)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21
TITUSVILLE HIGH	33,319	8,182	(25,137)
TROPICAL ELEMENTARY	195,009	(8,002)	(203,011)
TURNER ELEMENTARY	20,495	747	(19,748)
UNIVERSITY PARK ELEM	303,554	(16,527)	(320,081)
VIERA HIGH SCHOOL	20,015	138	(19,877)
W MELBOURNE ELEM FOR SCI	284,470	(29,520)	(313,990)
WEST SHORE JR/SR HIGH	14,941	861	(14,080)
WESTSIDE ELEMENTARY	14,478	(186)	(14,664)
WILLIAMS ELEM	7,461	2,174	(5,287)
UNALLOCATED AT PRESENT	0	166,926	166,926
DISTRICT SECURITY SUBTOTAL	6,202,198	3,212,568	(2,989,630)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21 TENTATIVE
<u>FACILITY RENEWAL</u>			
ANDERSEN ELEMENTARY	12,606	809,664	797,058
APOLLO ELEMENTARY	365,354	116,023	(249,331)
ASTRONAUT HIGH	1,684,426	1,105,661	(578,765)
ATLANTIS ELEMENTARY	481,078	78,932	(402,146)
AUDUBON ELEMENTARY	0	80,419	80,419
BAYSIDE HIGH SCHOOL	345,426	90,097	(255,329)
CAMBRIDGE ELEM	1,253,296	719,392	(533,904)
CAPE VIEW ELEMENTARY	0	0	0
CENTRAL AREA TRANSPORTATION	47,225	1,067,606	1,020,381
CENTRAL MIDDLE SCHOOL	178,299	226,506	48,207
CHALLENGER ELEMENTARY	3,379,326	1,491,184	(1,888,142)
CLEARLAKE MIDDLE SCHOOL	1,914,024	294,842	(1,619,182)
COCOA BEACH JR/SR HIGH	2,136,517	1,808,175	(328,342)
COCOA HIGH	921,634	183,852	(737,782)
COLUMBIA ELEMENTARY	3,533,332	1,024,155	(2,509,177)
CONSTRUCTION	10,000	9,136	(864)
COQUINA ELEMENTARY	4,460	64,941	60,481
CREEL ELEMENTARY	(51,257)	336,345	387,602
CROTON ELEMENTARY	18,657	178,060	159,403
DELAURA MIDDLE SCHOOL	19,329	297,001	277,672
DISCOVERY ELEMENTARY	0	624,918	624,918
EAU GALLIE HIGH	864,735	171,711	(693,024)
EDGEWOOD JR/SR SCHOOL	2,110,648	678,251	(1,432,397)
EDUCATIONAL SERV FACILITY	76,375	1,224,923	1,148,548
ENDEAVOUR ELEMENTARY	322,736	339,165	16,429
ENTERPRISE ELEMENTARY	1,097,935	398,534	(699,401)
ENVIRONMENTAL, HEALTH & SAFETY	0	0	0
FAIRGLEN ELEMENTARY	0	0	0
FREEDOM 7 ELEMENTARY	1,416	0	(1,416)
GARDENDALE MAGNET	543	843,800	843,257
GEMINI ELEMENTARY	281,071	59,155	(221,916)
GOLFVIEW ELEM MAGNET SCHOOL	0	96,603	96,603
HARBOR CITY ELEMENTARY	330,180	143,125	(187,055)
HERITAGE HIGH	3,088	422,723	419,635
HOLLAND ELEMENTARY	1,722,589	862,775	(859,814)
HOOVER MIDDLE SCHOOL	(18,106)	24,743	42,849
IMPERIAL ESTATES ELEMENTARY	1,285,189	722,846	(562,343)
INDIALANTIC ELEMENTARY	595,847	194,270	(401,577)
JACKSON MIDDLE	156,722	77,295	(79,427)
JEFFERSON MIDDLE SCHOOL	20,031	133,233	113,202
JOHNSON MIDDLE SCHOOL	1,627,039	189,210	(1,437,829)
JUPITER ELEMENTARY	657,760	473,566	(184,194)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21
KENNEDY MIDDLE	9	58,244	58,235
LEWIS CARROLL ELEMENTARY	180,522	285,194	104,672
LOCKMAR ELEMENTARY	1,530,298	97,051	(1,433,247)
LONGLEAF ELEMENTARY	1,647,854	652,740	(995,114)
MADISON MIDDLE	606,234	53,642	(552,592)
MANATEE BUS COMPOUND	0	34,556	34,556
MANATEE ELEMENTARY	1,098,977	474,432	(624,545)
MCAULIFFE ELEMENTARY	3,280,638	1,670,864	(1,609,774)
MCLARTY STADIUM	0	152,950	152,950
MCNAIR MAGNET MIDDLE SCHOOL	1,336,816	583,450	(753,366)
MEADOWLANE INTERMEDIATE	1,104,718	1,037,423	(67,295)
MEADOWLANE PRIMARY	1,804,251	1,262,352	(541,899)
MELBOURNE BUS COMPOUND	0	0	0
MELBOURNE HIGH	104,552	144,484	39,932
MERRITT ISLAND HIGH	1,306,947	858,482	(448,465)
MID-SOUTH AREA SUPPORT	0	581,604	581,604
MILA ELEMENTARY	221,719	282,695	60,976
MIMS ELEMENTARY	1,577,339	554,274	(1,023,065)
NORTH AREA TRANSPORTATION	338,689	351,887	13,198
OAK PARK ELEMENTARY	0	0	0
OCEAN BREEZE ELEMENTARY	0	646,348	646,348
PALM BAY ELEMENTARY	0	267,168	267,168
PALM BAY MAGNET HIGH	1,688,814	2,615,521	926,707
PINEWOOD ELEMENTARY	104,723	28,656	(76,067)
PLANNING & PROJECT MANAGEMENT	3,216	0	(3,216)
PLANT OPERATIONS & MAINTENANCE	51,300	721,711	670,411
PORT MALABAR ELEMENTARY	539,876	108,763	(431,113)
QUEST ELEMENTARY SCHOOL	313,767	70,907	(242,860)
RIVERVIEW SCHOOL	537,764	101,716	(436,048)
RIVIERA ELEMENTARY	483,533	257,191	(226,342)
ROCKLEDGE HIGH	520,395	150,260	(370,135)
ROOSEVELT SCHOOL	0	263,684	263,684
ROY ALLEN ELEMENTARY	23,415	93,111	69,696
SA ALT LEARNING/SOUTH PINE GROVE	0	0	0
SABAL ELEMENTARY	(13,139)	8,215	21,354
SATELLITE BUS COMPOUND	0	460,156	460,156
SATELLITE HIGH	2,241,434	1,997,074	(244,360)
SATURN ELEMENTARY	0	241,830	241,830
SEA PARK ELEMENTARY	4,008	55,598	51,590
SHERWOOD ELEMENTARY	0	755,544	755,544
SOUTH ALC	320,812	19,688	(301,124)
SOUTH AREA HEAD START	0	0	0
SOUTH LAKE ELEMENTARY	24,039	23,937	(102)
SOUTHWEST MIDDLE SCHOOL	22,496	20,857	(1,639)

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

	2019-20 AMENDED BUDGET	2020-21 TENTATIVE BUDGET	2019-20 AMENDED VS. 2020-21
SPACE COAST JR/SR HIGH	1,783,014	1,336,213	(446,801)
STEVENS ON ELEM	661,836	2,114	(659,722)
STONE MAGNET MIDDLE SCHOOL	117,803	11,784	(106,019)
SUNRISE ELEMENTARY	847,213	650,349	(196,864)
SUNTREE ELEMENTARY	1,648,368	845,384	(802,984)
SURFSIDE ELEMENTARY	649,380	153,444	(495,936)
TITUSVILLE HIGH	1,892,721	652,219	(1,240,502)
TRANSPORTATION	153,103	119,774	(33,329)
TROPICAL ELEMENTARY	0	0	0
TURNER ELEMENTARY	43,620	97,201	53,581
UNIVERSITY PARK ELEM	611,982	129,726	(482,256)
VIERA HIGH SCHOOL	4,164,582	1,613,163	(2,551,419)
W MELBOURNE ELEM FOR SCI	20,451	535,397	514,946
WEST SHORE JR/SR HIGH	437,744	11,383	(426,361)
WESTSIDE BUS COMPOUND	0	144,400	144,400
WESTSIDE ELEMENTARY	25,585	104,009	78,424
WILLIAMS ELEM	102,328	201,844	99,516
UNDESIGNATED	0	1,730,241	1,730,241
FACILITY RENEWAL SUBTOTAL	63,555,276	44,045,741	(19,509,535)
ALLOCATED TOTAL	77,117,769	54,189,420	(22,928,349)
TOTAL FUND BALANCE, JUNE 30	43,625,902	44,284,018	658,116
GRAND TOTAL	120,743,671	98,473,438	(22,270,233)

Capital Projects Fund 10-Year Plan

Description	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	Plan 2028-29
Sales Surtax										
Beginning Fund Balance	\$73.554	\$74.610	\$44.284	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	47.189	23.863	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Planned Expenditures - Attachment F Projects	46.133	54.189	44.284	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Ending Fund Balance - Ongoing Projects	\$74.610	\$44.284	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Impact Fees										
Beginning Fund Balance	\$37.487	\$30.625	\$24.051	\$27.751	\$38.951	\$45.151	\$56.351	\$64.551	\$73.251	\$49.451
Revenue	17.090	14.319	12.200	12.200	12.200	12.200	12.200	12.200	12.200	12.200
Transfer to Debt Service	1.433	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Planned Expenditures	22.519	20.893	8.500	1.000	6.000	1.000	4.000	3.500	36.000	33.500
Ending Fund Balance - New Schools	\$30.625	\$24.051	\$27.751	\$38.951	\$45.151	\$56.351	\$64.551	\$73.251	\$49.451	\$28.151
Capital Outlay & Debt Service (CO&DS) *										
Beginning Fund Balance	\$3.454	\$4.575	\$2.388	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	2.396	2.388	2.271	2.271	2.271	2.271	2.271	2.271	2.271	2.271
Planned Expenditures	1.275	4.575	4.659	2.271	2.271	2.271	2.271	2.271	2.271	2.271
Ending Fund Balance	\$4.575	\$2.388	\$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.										
Public Education Capital Outlay (PECO) *										
Beginning Fund Balance	\$0.567	\$0.082	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	3.581	3.581	1.740	1.740	2.617	2.617	2.617	2.617	2.617	2.617
Planned Expenditures	4.066	3.663	1.740	1.740	2.617	2.617	2.617	2.617	2.617	2.617
Ending Fund Balance	\$0.082	\$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										
Local Capital Improvement & Other										
Beginning Fund Balance	\$24.699	\$23.830	\$9.288	\$6.641	\$5.418	\$4.476	\$4.423	\$4.617	\$4.727	\$4.429
Revenue										
Local Capital Improvement Millage (1.5 mills)	66.066	70.813	72.965	76.249	79.680	83.265	87.012	90.928	95.020	99.296
Other Local	0.985	0.403	0.740	0.740	0.740	0.740	0.740	0.740	0.740	0.740
Other State	2.451	3.499	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Transfer from Food Service	1.288	1.000	0.750	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Revenues	70.790	75.715	74.455	76.989	80.420	84.005	87.752	91.668	95.760	100.036
Planned Expenditures										
Transfer to Debt Service	35.436	35.343	37.702	38.062	38.062	38.058	38.058	38.058	38.058	38.058
Facilities & Maintenance										
ADA	0.280	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Capital Renewal	5.724	6.260	7.000	7.000	9.000	8.700	11.000	12.000	16.000	18.000
Maintenance Salaries	3.100	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Maintenance Supplies	5.200	5.300	5.300	5.300	5.300	5.300	5.500	5.500	5.500	6.500
Portable Relocation	0.078	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Preventive Maintenance	2.250	0.000	1.000	2.000	2.000	2.500	3.000	4.000	4.000	4.000
Additional needs	0.000	0.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	4.000
Cocoa High Expansion	0.644	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Custodial Equipment	0.079	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LED Lighting Program	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Melbourne Bus Expansion/Satellite Bus Replacement	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Maintenance Equipment	0.311	0.255	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SIP Matching	0.454	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Replacement Maintenance Vehicles	0.000	0.150	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Roadway Use	0.000	0.000	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
Food Service Projects	2.255	1.000	0.750	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Facilities & Maintenance	20.375	18.440	22.550	22.800	24.800	25.000	28.000	30.000	34.000	38.000

Capital Projects Fund 10-Year Plan

Description	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	Plan 2028-29
Transportation										
Bus replacement	3.300	3.000	4.500	4.000	5.000	5.000	5.000	5.000	5.000	5.000
Equipment - Transportation	0.000	0.197	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fuel Tank Safety Enhancements	0.000	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Transportation	3.300	3.447	4.500	4.000	5.000	5.000	5.000	5.000	5.000	5.000
Educational Technology										
21st Century Instructional Equipment Sustainment	0.197	0.300	0.850	0.850	1.000	1.000	1.000	1.000	1.500	1.500
ET Classroom Infrastructure	0.191	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Infrastructure	0.104	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Technology Equipment Refreshment	1.183	3.900	4.000	5.000	5.000	7.500	8.000	10.000	10.000	10.000
Total Educational Technology	1.675	5.200	4.850	5.850	6.000	8.500	9.000	11.000	11.500	11.500
Financial Services										
Property Insurance	4.868	4.868	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Transfer to General Fund	0.618	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Financial Services	5.486	4.868	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000
Budget Priorities/Special Projects										
Astronaut High - Welding Technology Program	0.226	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Clearlake Education Center/Advanced Manufacturing	0.775	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DEM - Generator Enclosure	0.023	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Endeavour Renovations to support	0.137	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Equipment - Procurement	0.170	0.108	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Equipment - Transportation	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Furniture, Fixtures & Equipment	0.359	0.370	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LAUNCH Institute - Space Coast Jr/Sr	0.379	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Locker Room AC Upgrades	0.000	0.685	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Program Facility Needs	0.433	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Renovations for Office of Legal Services	0.000	0.015	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Revitalization of South Lake Elementary	0.034	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Security Enhancements	0.647	2.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Security Grant	2.204	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Track Resurfacing Design	0.000	0.070	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Budget Priorities/Special Projects	5.387	3.248	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
Prior Year Capital Projects in process	0.000	19.711	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Planned Expenditures	71.659	90.257	77.102	78.212	81.362	84.058	87.558	91.558	96.058	100.058
Ending Fund Balance	\$23.830	\$9.288	\$6.641	\$5.418	\$4.476	\$4.423	\$4.617	\$4.727	\$4.429	\$4.407
Total All Capital Funds										
Beginning Fund Balance	\$139.761	\$133.722	\$80.011	\$34.392	\$44.369	\$49.627	\$60.774	\$69.168	\$77.978	\$53.880
Revenue	141.046	119.866	90.666	93.200	97.508	101.093	104.840	108.756	112.848	117.124
Planned Expenditures	147.085	173.577	136.285	83.223	92.250	89.946	96.446	99.946	136.946	138.446
Ending Fund Balance	\$133.722	\$80.011	\$34.392	\$44.369	\$49.627	\$60.774	\$69.168	\$77.978	\$53.880	\$32.558

Governmental Funds 5-Year Summary--Special Revenue Fund

The Special Revenue Funds are used to account for the financial resources of most federal grant programs including the Food and Nutrition Services program and the new CARES Act. Although there are some state and local resources, the largest source of revenue for the Special Revenue Fund is Federal which includes the federal passed through the state. This federal funding represented 81.13 percent of the budget in 2019-20 and is projected to increase to 85.35% in 2020-21.

Special Revenue – Food and Nutrition Services represents 33.5% of the fund with a \$41.34 million overall budget in 2020-21, is funded through federal, state, and local reimbursements for meals served to students and from direct payments received from students and adults. During the 2019-20 year, more than 2.8 million breakfasts and 4.5 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 represents 50.94% of the fund with a \$62.9 million budget for 2020-21 and is 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 programs are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods. A small sample of these programs are listed below.

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.

Perkins V (CTE) - Funding to expand opportunities for every student to explore, choose, and follow career and technical education programs of study and career pathways to earn credentials of value.

JROTC – Junior Reserve Officers' Training Corps - ROTC is partly funded by the United States Department of Defense with an allocation in the military budget. The federal government subsidizes instructor salaries, cadet uniforms, equipment and textbooks.

Special Revenue – CARES Act represents 15.6% of the Special Revenue Fund. This fund was established due to The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020 which provides funding and flexibility for states to respond to the COVID-19 emergency in K-12 schools.

The bill includes an Education Stabilization Fund, which provides \$13.5 billion, nationwide, in K-12 formula grants to states. This grant is distributed to states based on their share of ESEA Title I-A funds. State education agencies distributed at least 90% of funds to school districts and public charter schools based on their share of Title I-A funds. State agencies may choose to use a portion or all of the remaining K-12 funds to respond to emergency needs as determined by the state agency.

Funds to local districts can be used for coronavirus-response activities, such as planning for and coordinating during long-term school closures, purchasing educational technology to support online learning for all students, and additional activities authorized by federal elementary and secondary education laws.

Governmental Funds 5-Year Summary–Special Revenue Fund

Each state received a share of the \$3 billion Governor’s Education Relief Fund, which governors can use at their discretion to provide emergency support grants to K-12 schools, colleges and universities and childcare/early education providers.

States are required to meet some notable requirements when accepting these funds. First, states must maintain support for elementary and secondary education and higher education (funding to institutions and need-based financial aid) in fiscal years 2020 and 2021 equal to their average support for the preceding three years. The secretary of education is given authority to waive this maintenance of effort provision if states have “experienced a precipitous decline in financial resources.”

Additionally, any entity that receives funds from the education stabilization fund must continue to pay its employees and contractors to the extent practicable during the period of any disruptions or closures related to coronavirus.

The CARES Act provides additional flexibilities for states and local education agencies to respond to the COVID-19 emergency.

The bill grants authority to the secretary of education to waive state assessment and accountability provisions of ESEA. As of April 1, nearly every state has received a waiver on state assessments for the 2019-2020 school year.

States may request a waiver that relieves them of the requirement to identify new schools for comprehensive and targeted improvement, so long as any school with a school improvement designation for the 2019-2020 school year maintains that designation for 2020-2021. States can also receive a waiver from including certain data points on their state school report cards. The full list of provisions that can be waived is available on this template from the Department of Education.

The CARES Act does not allow for waivers from federal civil rights laws, such as IDEA. However, it does require the secretary of education to make a report to Congress within 30 days on any recommendations for waivers from IDEA provisions that Congress should consider.

Local districts also receive additional flexibility on certain ESEA provisions. The bill allows districts to request waivers to carry over more than 15% of their Title I allotment beyond the current fiscal year and to allow any school receiving Title I funds to operate under a schoolwide program.

Under the schoolwide approach, Title I dollars can be consolidated with state and local dollars to upgrade a school’s entire education program. The CARES Act also authorizes waivers that allow local districts increased flexibility on the use of Title IV-A funds, including lifting the limit that no more than 15% of Title IV-A funds can be used to purchase technology infrastructure.

There are four education related categories for the CARES Act Funding. K-12 Fund, Governor’s Fund, Higher Education Fund, and Child Care Fund. We will speak to the first two for this document.

- K-12 Fund – Elementary and Secondary School Emergency Relief Fund (ESSER)
- Governor’s Fund
 - Governor’s Emergency Education Relief (GEER) – Summer Recovery Program
 - Governor’s Emergency Education Relief (GEER) – Building K-12 CTE Infrastructure

Governmental Funds 5-Year Summary--Special Revenue Fund

The district's K-12 ESSER award is \$17,439,477.54. The budget/program period for this program is June 1, 2020 – September 30, 2022, however pre-award costs are authorized back to March 13, 2020. All obligations are to be liquidated and final disbursement reports are to be submitted no later than November 20, 2022.

The district's GEER-Summer Recover Program award is \$1,610,054. These funds are strictly to be used for implementing summer recover programs prioritizing target students with significant academic needs such as students who have been disconnected or hard to reach via distance learning, students, grades K-3 with a substantial deficiency in reading, and students grades 4-5 who were level 1 or 2 on their most recent FSA and are served in the lowest 300 performing or D and F schools.

The GEER-Building K-12 CTE Infrastructure award is \$217,911. This funding is meant for closing gaps in credential attainment to accelerate economic recovery. The recovery will create jobs that can be filled by unemployed Floridians, but only if they have the essential skills to compete—skills that must be developed in months or weeks. Florida must prepare, pivot and partner with industries outside education to assess and identify the impact of the pandemic on the labor market, identifying new jobs and job functions needed and rapid training programs to meet new work demands and functions.

The purpose of awarding this to K-12 schools is to provide resources for school districts to build infrastructure and increase enrollment and capacity in high-demand CTE programs. The aim of this funding is to accelerate students' readiness for work and/or immediate entry into an in-demand postsecondary CTE program.

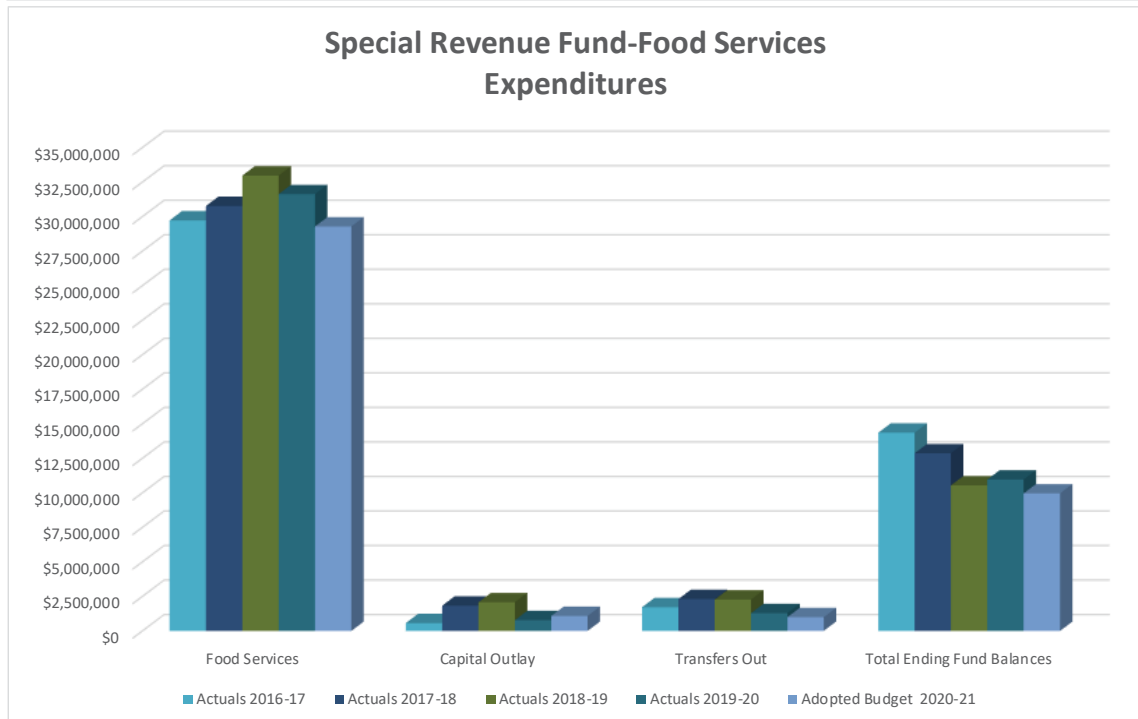
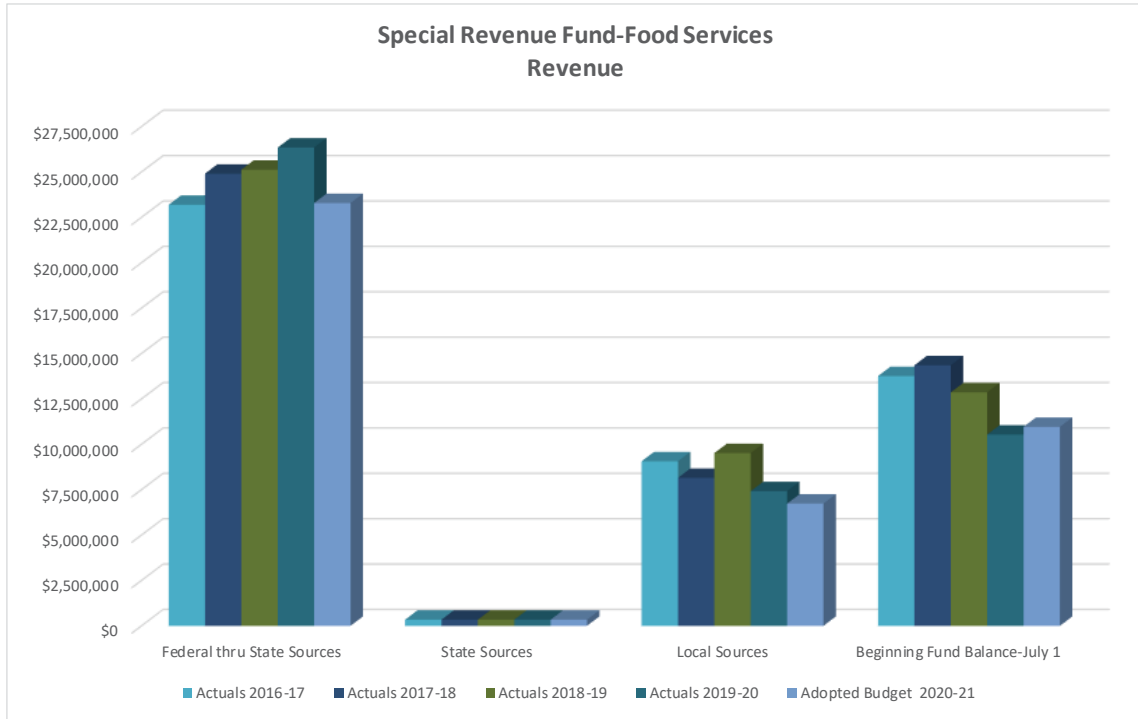
Brevard County's public charter schools will receive a proportional share allocation based on a per pupil calculation.

The Special Revenue section is presented in the following order: Special Revenue-Food Services, Special Revenue-Other, Special Revenue-CARES Act and Special Revenue-Total Fund. The Budgets are presented first by function, then object. Actuals from 2016-17 through 2018-19 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 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				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Federal Direct Sources	\$0	\$0	\$0	\$0	\$0
Federal thru State Sources	23,197,866	24,915,016	25,132,432	26,355,335	23,293,259
State Sources	343,807	346,934	340,223	347,188	340,223
Local Sources	9,070,645	8,157,474	9,523,094	7,427,157	6,739,243
Total Revenues	32,612,318	33,419,424	34,995,749	34,129,680	30,372,725
Beginning Fund Balance-July 1	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Revenues, Other Financing Sources and Fund Balances	46,373,674	47,776,480	47,859,770	44,667,962	41,336,776
Expenditures					
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	29,726,042	30,773,969	32,973,378	31,628,420	29,287,643
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	570,156	1,827,157	2,078,673	787,061	1,090,293
Total Expenditures	30,296,198	32,601,126	35,052,051	32,415,481	30,377,936
Other Financing Uses					
Transfers Out	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Total Other Financing Uses	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Ending Fund Balance					
Nonspendable-June 30	1,809,932	1,493,086	1,569,544	2,268,434	1,624,478
Restricted-June 30	12,547,124	11,370,935	8,968,738	8,695,617	8,334,362
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balances	14,357,056	12,864,021	10,538,282	10,964,051	9,958,840
Total Expenditures, Other Financing Uses and Fund Balances	\$46,373,674	\$47,776,480	\$47,859,770	\$44,667,962	\$41,336,776

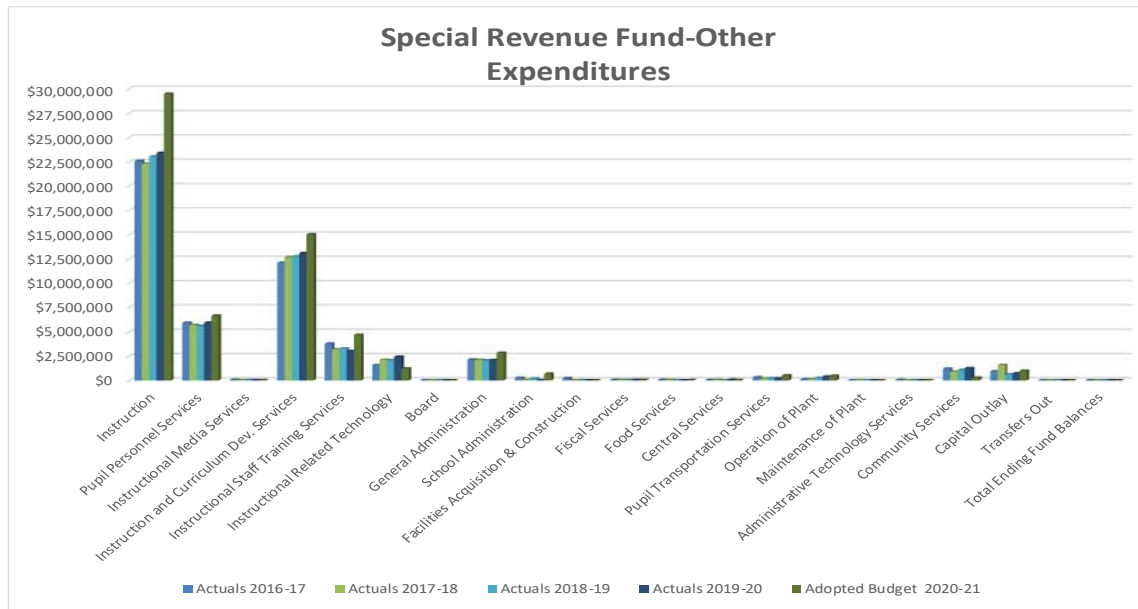
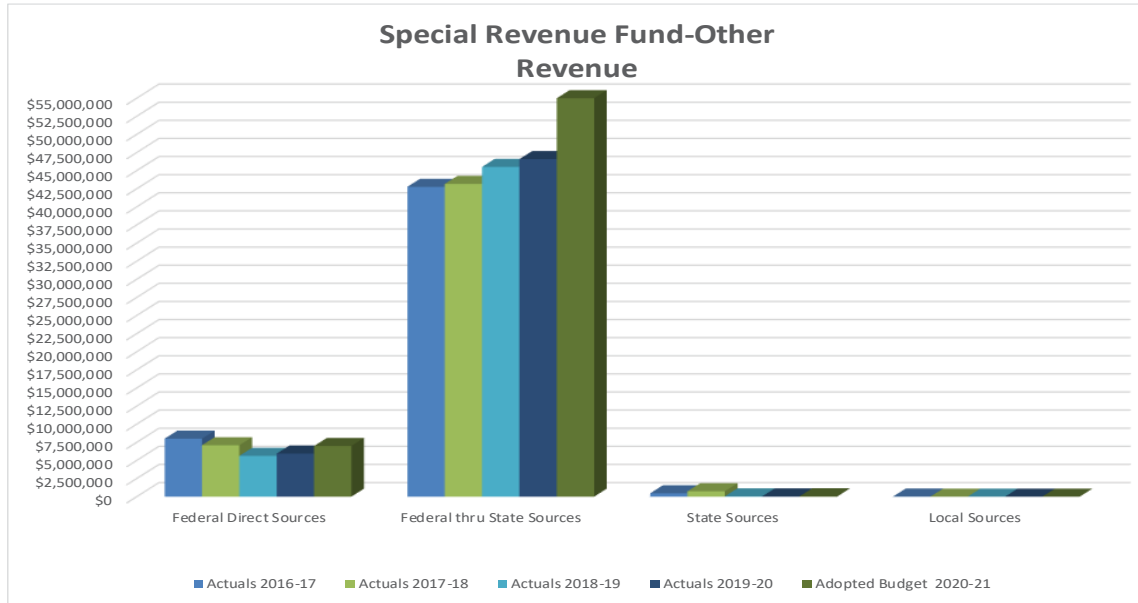
Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund



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

	Special Revenue Fund-Other				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Federal Direct	\$8,002,819	\$7,101,065	\$5,639,005	\$5,959,232	\$7,000,872
Federal thru State	42,767,663	43,178,610	45,529,971	46,603,726	55,877,474
State Sources	464,184	745,386	43,620	43,132	48,626
Local Sources	11,910	2,445	493	100	0
Total Revenues	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Beginning Fund Balance-July 1	0	0	0	0	0
Total Revenues, Other Financing Sources and Fund Balances	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Expenditures					
Instruction	22,568,388	22,297,377	23,048,024	23,400,891	29,490,171
Pupil Personnel Services	5,920,852	5,701,557	5,594,754	5,934,438	6,653,619
Instructional Media Services	53,958	10,471	26,757	15,246	18,080
Instruction and Curriculum Dev. Services	12,093,522	12,677,654	12,758,009	13,092,743	15,024,034
Instructional Staff Training Services	3,777,450	3,190,110	3,259,077	3,004,507	4,680,651
Instructional Related Technology	1,560,344	2,107,329	2,073,479	2,432,652	1,219,280
Board	676	0	4,205	0	0
General Administration	2,125,232	2,093,168	2,057,481	2,078,009	2,831,872
School Administration	253,507	62,379	175,918	8,186	680,012
Facilities Acquisition & Construction	220,308	1,072	7,304	0	0
Fiscal Services	38,137	38,708	39,334	39,144	43,029
Food Services	38,851	34,560	8,979	0	28,763
Central Services	22,807	36,272	1,496	56,260	29,073
Pupil Transportation Services	315,257	197,423	216,278	188,845	513,878
Operation of Plant	94,722	123,109	260,056	384,450	468,450
Maintenance of Plant	1,829	3,513	1,375	0	1,000
Administrative Technology Services	44,235	1,840	0	0	0
Community Services	1,197,066	887,601	1,068,545	1,257,601	261,957
Capital Outlay	919,435	1,563,363	612,018	713,218	983,103
Total Expenditures	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Other Financing Uses					
Transfers Out	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0
Ending Fund Balance					
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
Total Ending Fund Balances	0	0	0	0	0
Total Expenditures, Other Financing Uses and Fund Balances	\$51,246,576	\$51,027,506	\$51,213,089	\$52,606,190	\$62,926,972

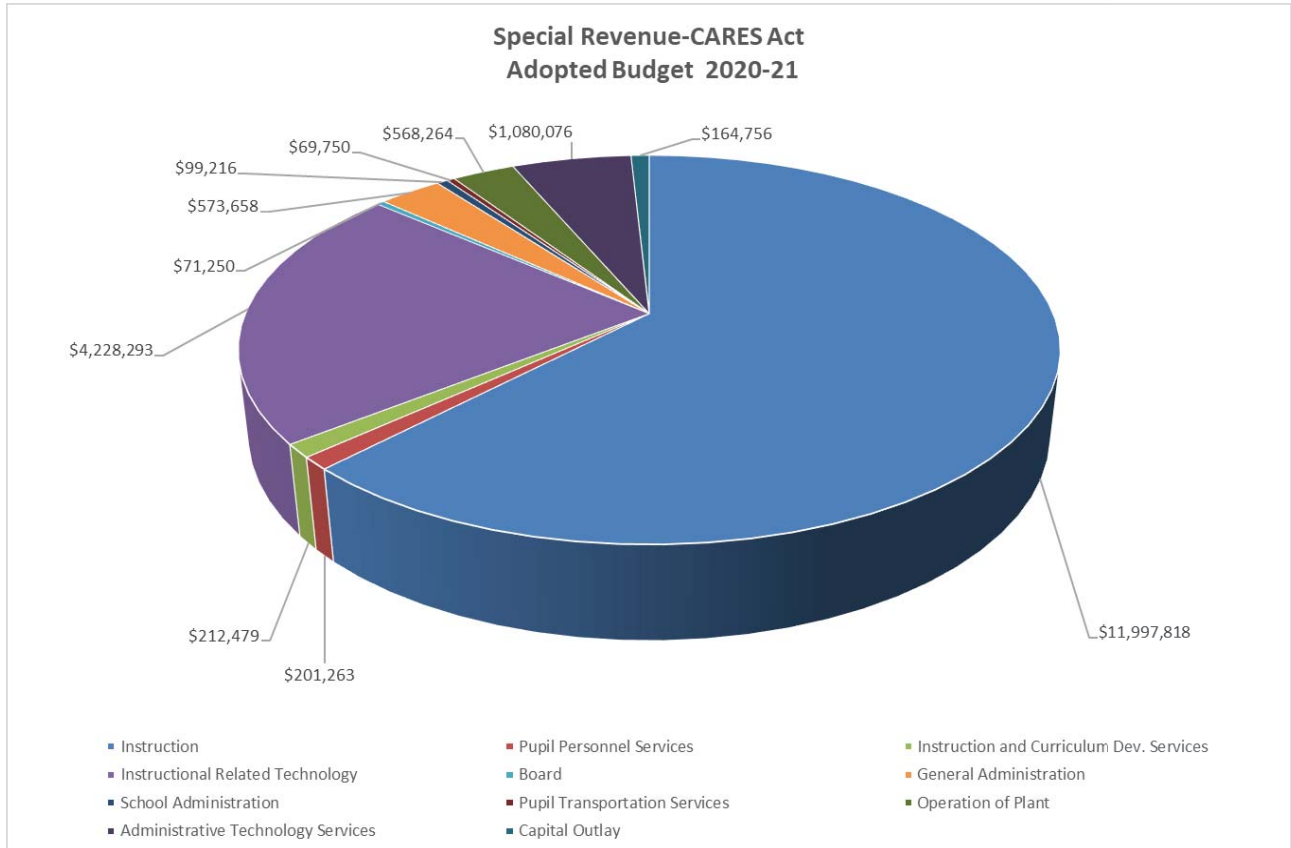
Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund



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

	Special Revenue Fund-CARES Act				Adopted
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21
Revenues					
Federal Direct					\$0
Federal thru State					19,267,443
State Sources					0
Local Sources					0
Total Revenues					19,267,443
Beginning Fund Balance-July 1					0
Total Revenues, Other Financing Sources and Fund Balances					19,267,443
Expenditures					
Instruction					11,997,818
Pupil Personnel Services					201,263
Instructional Media Services					0
Instruction and Curriculum Dev. Services					212,479
Instructional Staff Training Services					0
Instructional Related Technology Board					71,250
General Administration					573,658
School Administration					99,216
Facilities Acquisition & Construction					0
Fiscal Services					0
Food Services					0
Central Services					620
Pupil Transportation Services					69,750
Operation of Plant					568,264
Maintenance of Plant					0
Administrative Technology Services					1,080,076
Community Services					0
Capital Outlay					164,756
Total Expenditures					19,267,443
Other Financing Uses					
Transfers Out					0
Total Other Financing Uses					0
Ending Fund Balance					
Nonspendable-June 30					0
Restricted-June 30					0
Committed-June 30					0
Assigned-June 30					0
Unassigned-June 30					0
Total Ending Fund Balances					0
Total Expenditures, Other Financing Uses and Fund Balances					\$19,267,443

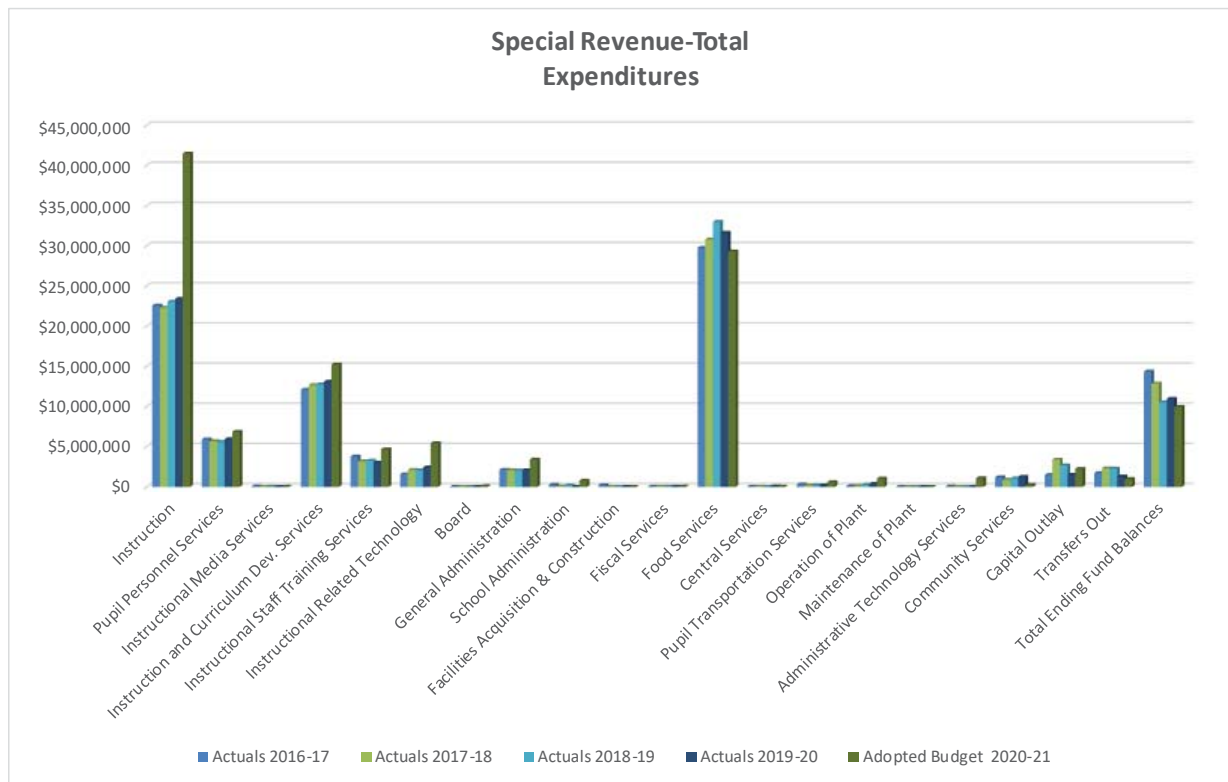
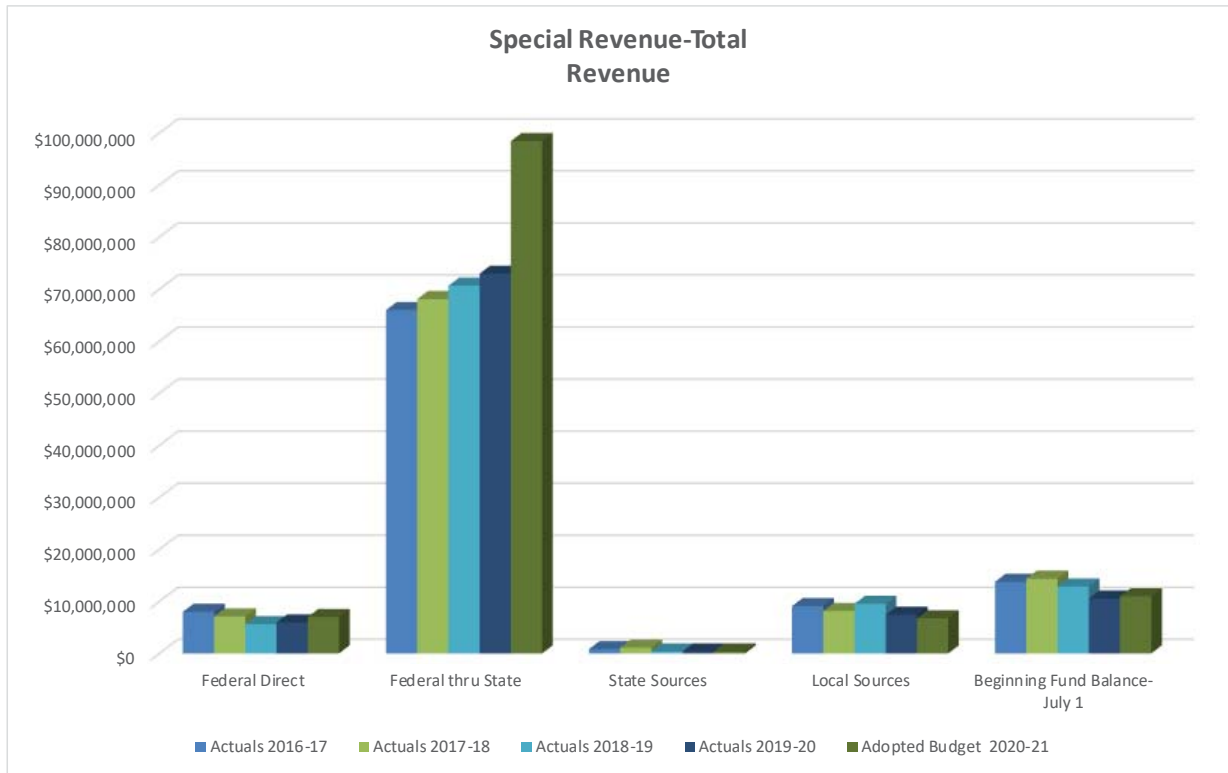
Governmental Funds 5-Year Summary– (By Function)–Special Revenue Fund–Cares Act



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

	Special Revenue-Total				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Federal Direct	\$8,002,819	\$7,101,065	\$5,639,005	\$5,959,232	\$7,000,872
Federal thru State	65,965,529	68,093,626	70,662,403	72,959,061	98,438,176
State Sources	807,991	1,092,320	383,843	390,320	388,849
Local Sources	9,082,555	8,159,919	9,523,587	7,427,257	6,739,243
Total Revenues	83,858,894	84,446,930	86,208,838	86,735,870	112,567,140
Beginning Fund Balance-July 1	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Revenues, Other Financing Sources and Fund Balances	97,620,250	98,803,986	99,072,859	97,274,152	123,531,191
Expenditures					
Instruction	22,568,388	22,297,377	23,048,024	23,400,891	41,487,989
Pupil Personnel Services	5,920,852	5,701,557	5,594,754	5,934,438	6,854,882
Instructional Media Services	53,958	10,471	26,757	15,246	18,080
Instruction and Curriculum Dev. Services	12,093,522	12,677,654	12,758,009	13,092,743	15,236,513
Instructional Staff Training Services	3,777,450	3,190,110	3,259,077	3,004,507	4,680,651
Instructional Related Technology	1,560,344	2,107,329	2,073,479	2,432,652	5,447,573
Board	676	0	4,205	0	71,250
General Administration	2,125,232	2,093,168	2,057,481	2,078,009	3,405,530
School Administration	253,507	62,379	175,918	8,186	779,228
Facilities Acquisition & Construction	220,308	1,072	7,304	0	0
Fiscal Services	38,137	38,708	39,334	39,144	43,029
Food Services	29,764,893	30,808,529	32,982,357	31,628,420	29,316,406
Central Services	22,807	36,272	1,496	56,260	29,693
Pupil Transportation Services	315,257	197,423	216,278	188,845	583,628
Operation of Plant	94,722	123,109	260,056	384,450	1,036,714
Maintenance of Plant	1,829	3,513	1,375	0	1,000
Administrative Technology Services	44,235	1,840	0	0	1,080,076
Community Services	1,197,066	887,601	1,068,545	1,257,601	261,957
Capital Outlay	1,489,591	3,390,520	2,690,691	1,500,279	2,238,152
Total Expenditures	81,542,774	83,628,632	86,265,140	85,021,671	112,572,351
Other Financing Uses					
Transfers Out	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Total Other Financing Uses	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Ending Fund Balance					
Nonspendable-June 30	1,809,932	1,493,086	1,569,544	2,268,434	1,624,478
Restricted-June 30	12,547,124	11,370,935	8,968,738	8,695,617	8,334,362
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balances	14,357,056	12,864,021	10,538,282	10,964,051	9,958,840
Total Expenditures, Other Financing Uses and Fund Balances	\$97,620,250	\$98,803,986	\$99,072,859	\$97,274,152	\$123,531,191

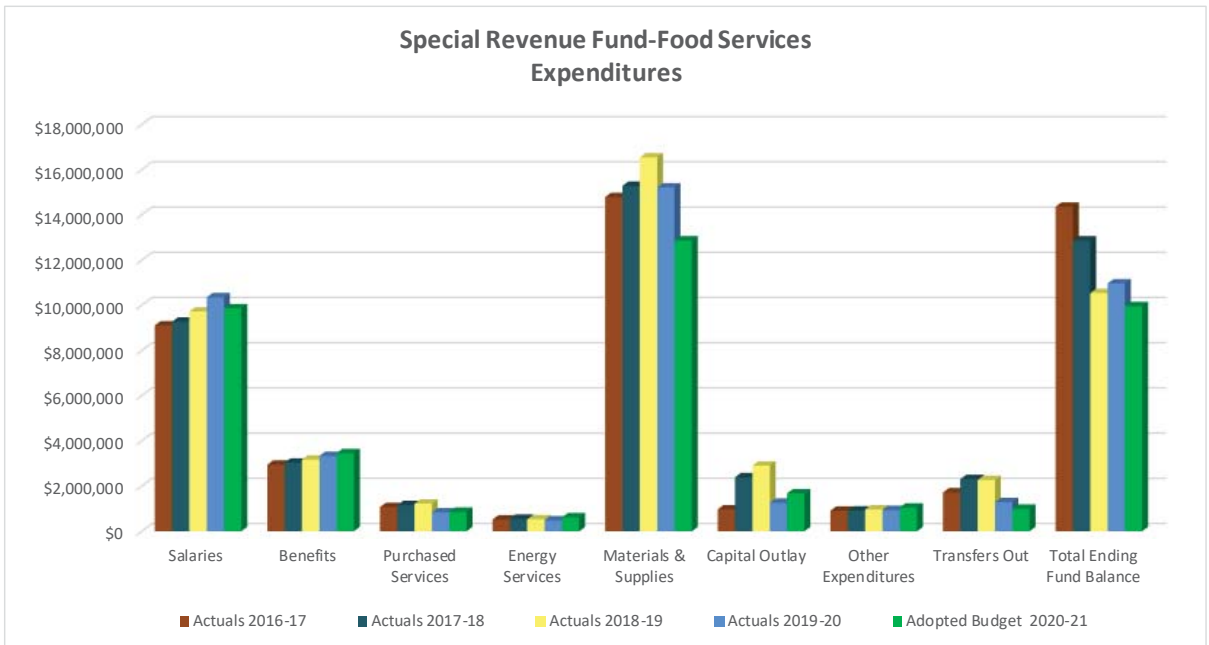
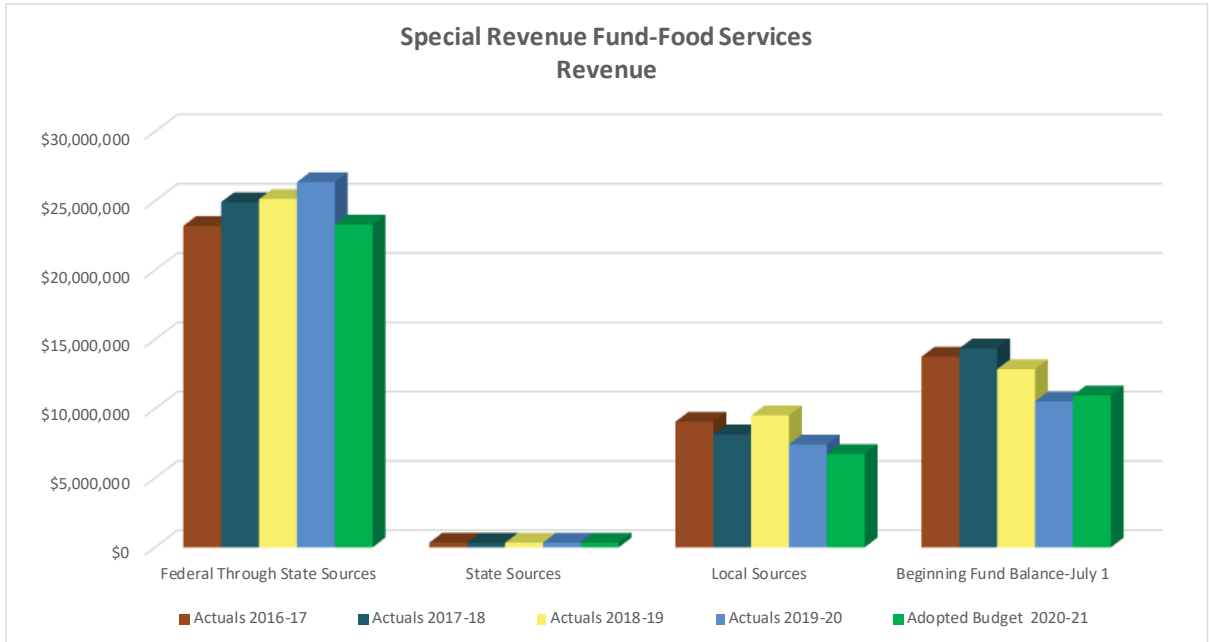
Governmental Funds 5-Year Summary– (By Function)–Special Revenue Fund–Total



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

	Special Revenue Fund-Food Services				
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Revenues					
Federal Direct Sources	\$0	\$0	\$0	\$0	\$0
Federal Through State Sources	23,197,866	24,915,016	25,132,432	26,355,335	23,293,259
State Sources	343,807	346,934	340,223	347,188	340,223
Local Sources	9,070,645	8,157,474	9,523,094	7,427,157	6,739,243
Total Revenues	32,612,318	33,419,424	34,995,749	34,129,680	30,372,725
Other Financing Sources					
Beginning Fund Balance-July 1	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Other Financing Sources	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Revenues, Other Sources and Fund Balance	46,373,674	47,776,480	47,859,770	44,667,962	41,336,776
Expenditures					
Salaries	9,104,482	9,272,692	9,719,672	10,354,332	9,866,103
Benefits	2,948,318	3,033,006	3,168,702	3,328,187	3,452,049
Purchased Services	1,068,310	1,157,148	1,223,767	837,992	859,540
Energy Services	521,210	554,397	531,224	479,960	613,742
Materials & Supplies	14,784,036	15,280,344	16,538,946	15,212,409	12,866,377
Capital Outlay	965,362	2,391,522	2,904,515	1,262,397	1,674,149
Other Expenditures	904,480	912,017	965,225	940,204	1,045,976
Total Expenditures	30,296,198	32,601,126	35,052,051	32,415,481	30,377,936
Other Financing Uses					
Transfers Out	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Total Other Financing Uses	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Ending Fund Balance					
Nonspendable-June 30	1,809,932	1,493,086	1,569,544	2,268,434	1,624,478
Restricted-June 30	12,547,124	11,370,935	8,968,738	8,695,617	8,334,362
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balance	14,357,056	12,864,021	10,538,282	10,964,051	9,958,840
Total Expenditures, Other Financing Uses and Fund Balance	\$46,373,674	\$47,776,480	\$47,859,770	\$44,667,962	\$41,336,776

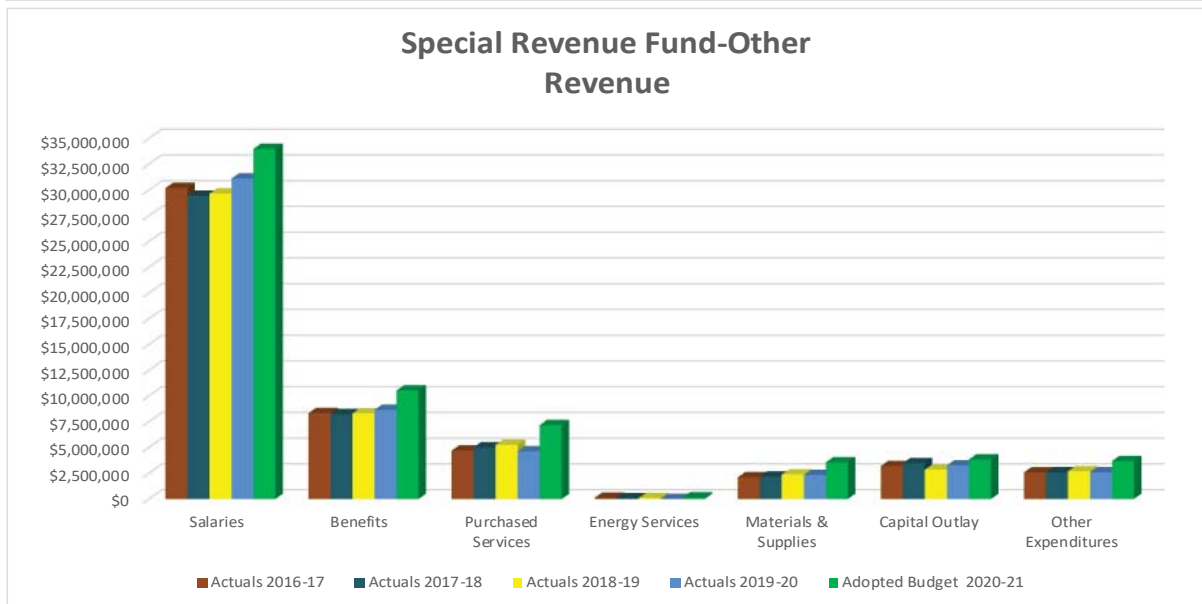
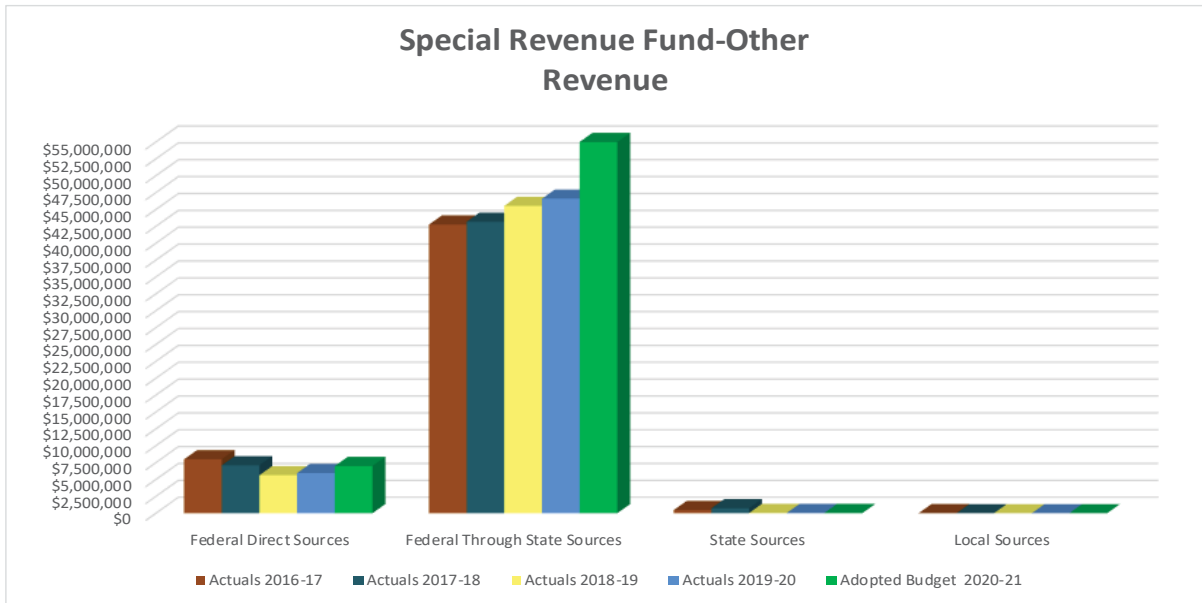
Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund



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

	Special Revenue Fund-Other				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Federal Direct	\$8,002,819	\$7,101,065	\$5,639,005	\$5,959,232	\$7,000,872
Federal Through State	42,767,663	43,178,610	45,529,971	46,603,726	55,877,474
State	464,184	745,386	43,620	43,132	48,626
Local	11,910	2,445	493	100	0
Total Revenues	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Other Financing Sources					
Beginning Fund Balance-July 1	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Total Revenues, Other Sources and Fund Balance	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Expenditures					
Salaries	30,195,489	29,439,734	29,648,693	31,120,742	33,994,995
Benefits	8,348,143	8,240,454	8,311,211	8,655,371	10,541,532
Purchased Services	4,705,480	5,022,394	5,263,633	4,631,215	7,173,430
Energy Services	120,753	77,502	88,876	8,658	149,130
Materials & Supplies	2,107,234	2,182,067	2,372,566	2,334,129	3,555,488
Capital Outlay	3,196,052	3,473,847	2,841,911	3,263,558	3,833,397
Other Expenditures	2,573,425	2,591,508	2,686,199	2,592,517	3,679,000
Total Expenditures	51,246,576	51,027,506	51,213,089	52,606,190	62,926,972
Other Financing Uses					
Transfers Out	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0
Ending Fund Balance					
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
Total Ending Fund Balance	0	0	0	0	0
Total Expenditures, Other Financing Uses and Fund Balance	\$51,246,576	\$51,027,506	\$51,213,089	\$52,606,190	\$62,926,972

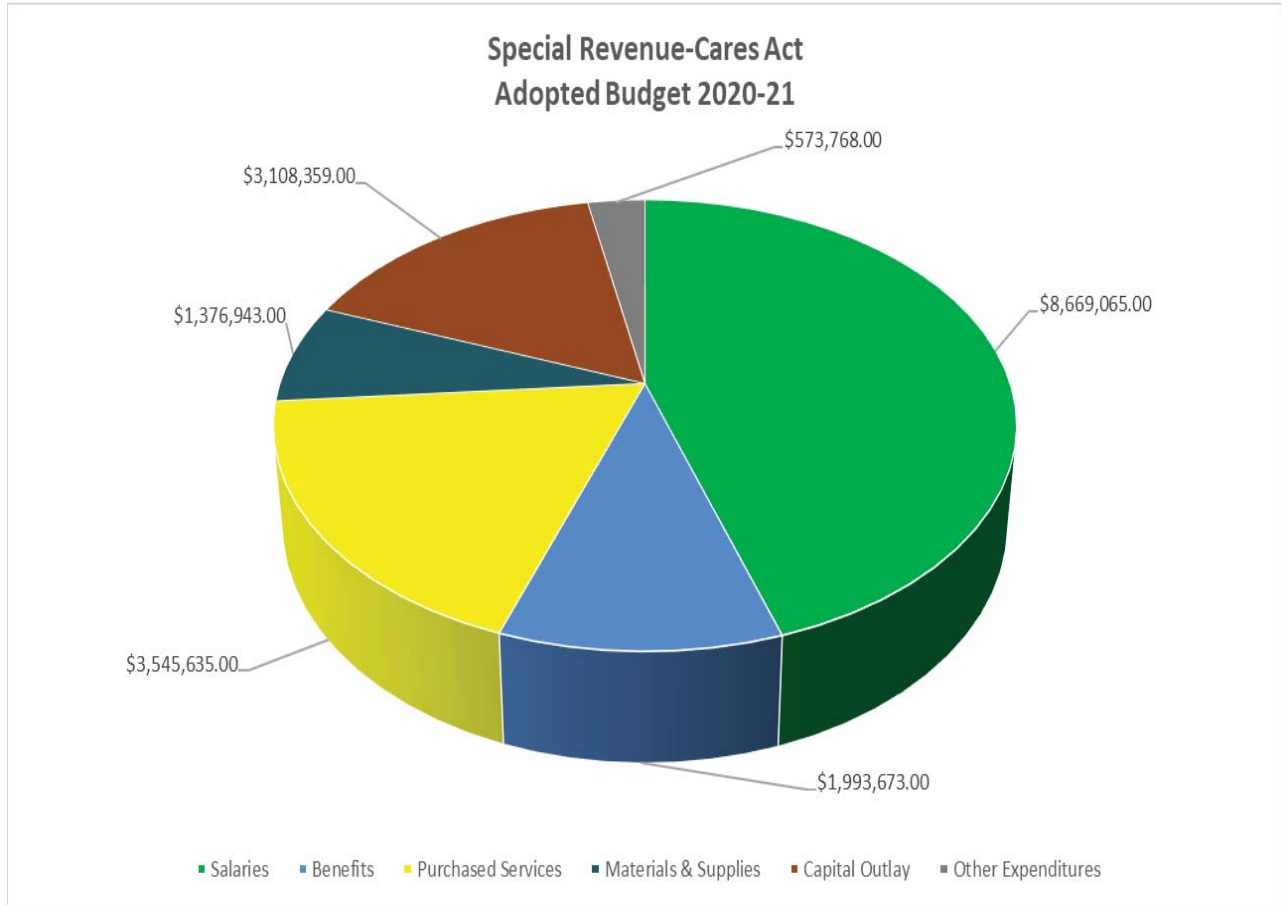
Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund



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

Special Revenue Fund-CARES Act					
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Revenues					
Federal Direct					\$0
Federal Through State					19,267,443
State					0
Local					0
Total Revenues					19,267,443
Other Financing Sources					
Beginning Fund Balance-July 1					0
Total Other Financing Sources					0
Total Revenues, Other Sources and Fund Balance					19,267,443
 Expenditures					
Salaries					8,669,065
Benefits					1,993,673
Purchased Services					3,545,635
Energy Services				This fund was established due to The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020.	0
Materials & Supplies					1,376,943
Capital Outlay					3,108,359
Other Expenditures					573,768
Total Expenditures					19,267,443
Other Financing Uses					
Transfers Out					0
Total Other Financing Uses					0
Ending Fund Balance					
Nonspendable-June 30					0
Restricted-June 30					0
Committed-June 30					0
Assigned-June 30					0
Unassigned-June 30					0
Total Ending Fund Balance					0
Total Expenditures, Other Financing Uses and Fund Balance					\$19,267,443

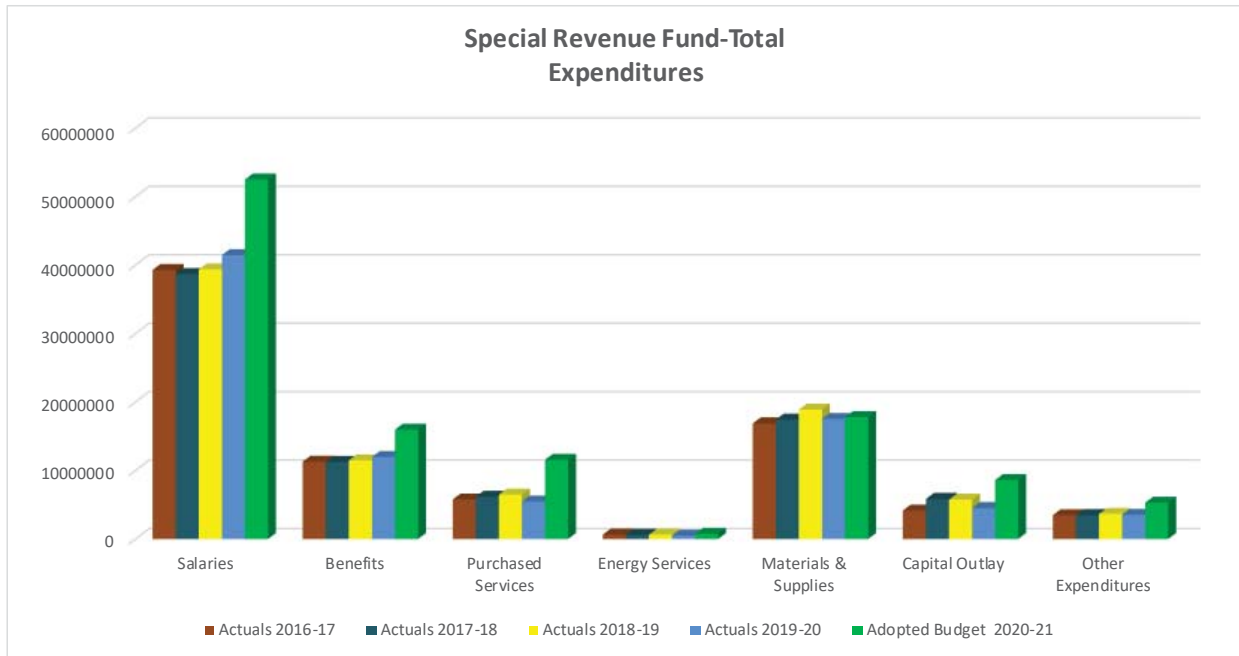
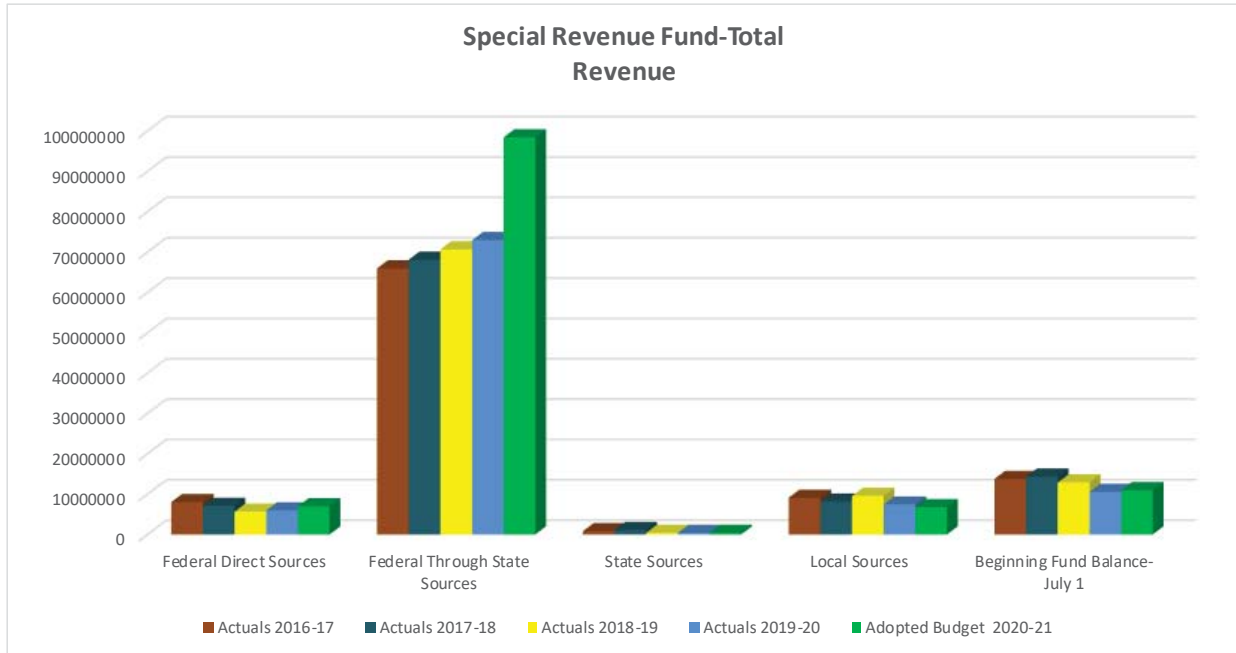
Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund

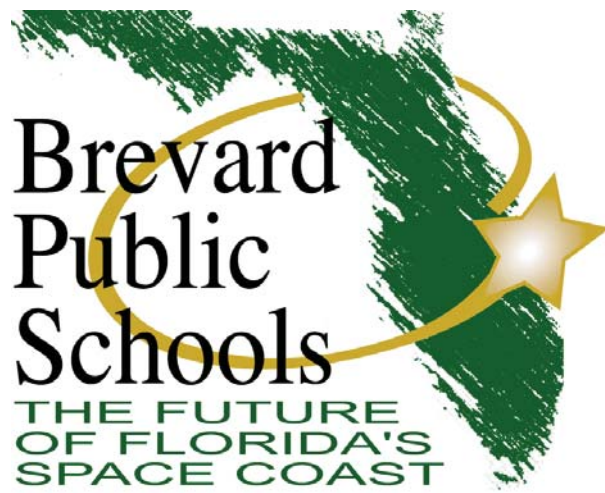


Governmental Funds 5-Year Summary– (By Object)–Special Revenue Fund–Total

	Special Revenue Fund-Total				
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Revenues					
Federal Direct Sources	\$8,002,819	\$7,101,065	\$5,639,005	\$5,959,232	\$7,000,872
Federal Through State Sources	65,965,529	68,093,626	70,662,403	72,959,061	98,438,176
State Sources	807,991	1,092,320	383,843	390,320	388,849
Local Sources	9,082,555	8,159,919	9,523,587	7,427,257	6,739,243
Total Revenues	83,858,894	84,446,930	86,208,838	86,735,870	112,567,140
Other Financing Sources					
Beginning Fund Balance-July 1	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Other Financing Sources	13,761,356	14,357,056	12,864,021	10,538,282	10,964,051
Total Revenues, Other Financing Sources, and Fund Balance	97,620,250	98,803,986	99,072,859	97,274,152	123,531,191
Expenditures					
Salaries	39,299,971	38,712,426	39,368,366	41,475,074	52,530,163
Benefits	11,296,461	11,273,460	11,479,914	11,983,558	15,987,254
Purchased Services	5,773,790	6,179,542	6,487,400	5,469,207	11,578,605
Energy Services	641,963	631,899	620,100	488,618	762,872
Materials & Supplies	16,891,270	17,462,411	18,911,511	17,546,538	17,798,808
Capital Outlay	4,161,414	5,865,369	5,746,424	4,525,955	8,615,905
Other Expenditures	3,477,905	3,503,525	3,651,424	3,532,721	5,298,744
Total Expenditures	81,542,774	83,628,632	86,265,139	85,021,671	112,572,351
Other Financing Uses					
Transfers Out	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Total Other Financing Uses	1,720,420	2,311,333	2,269,437	1,288,430	1,000,000
Ending Fund Balance					
Nonspendable-June 30	1,809,932	1,493,086	1,569,544	2,268,434	1,624,478
Restricted-June 30	12,547,124	11,370,935	8,968,739	8,695,617	8,334,362
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balance	14,357,056	12,864,021	10,538,283	10,964,051	9,958,840
Total Expenditures, Other Financing Uses and Fund Balance	\$97,620,250	\$98,803,986	\$99,072,859	\$97,274,152	\$123,531,191

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





Enterprise Fund 5-Year Summary

The district has established an Enterprise Fund to account for the School Age Childcare Program, which are provided by all of the district's elementary schools. This fund is intended to be self-supporting through various customer charges such as registration fees, weekly tuition, daily drop-in fees, and late payment penalty fees. A full fee schedule for 2020-21 can be found at: <https://fl02201431.schoolwires.net/Page/7448>

The Enterprise Fund Revenue for 2019-20 dropped considerably because schools closed after spring break due to COVID-19 and did not reopen. 2020-21 is expected to increase due to an increase in fees. Expenditures consist primarily of labor and supply costs related to this program.

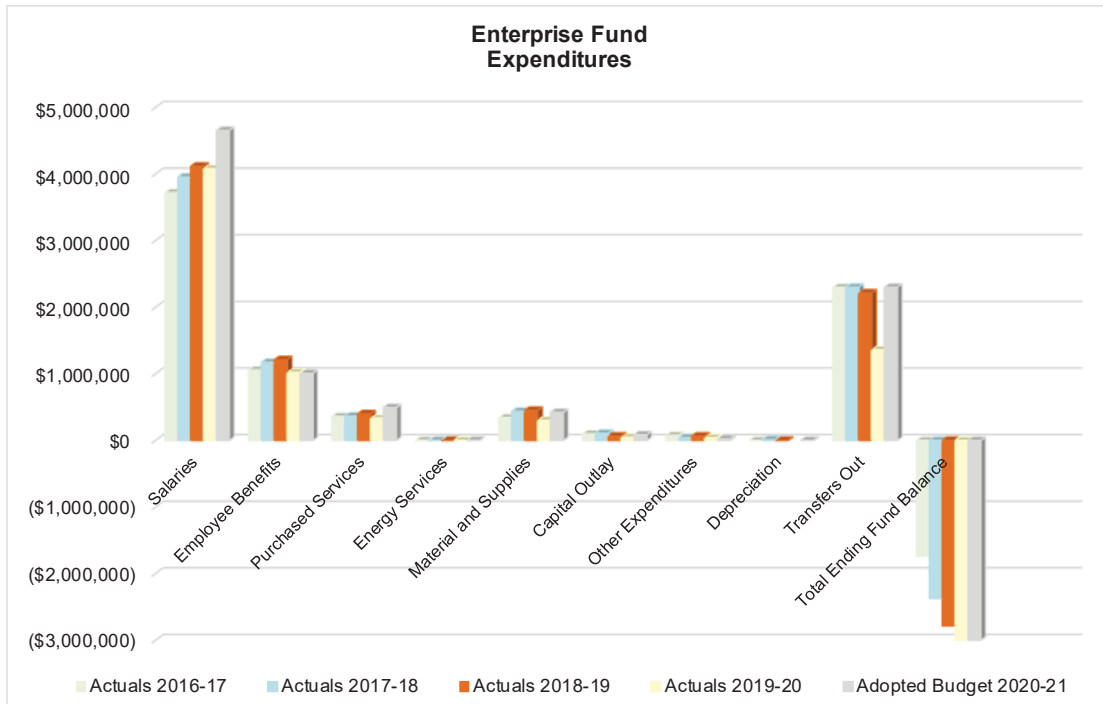
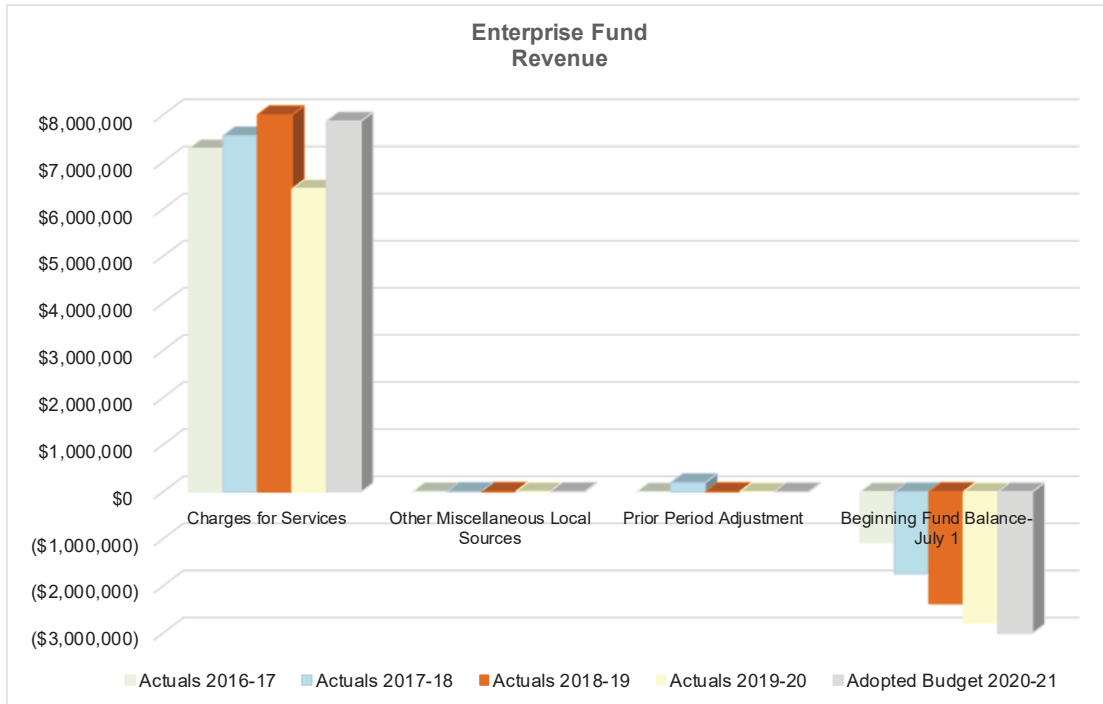
Beginning in 2014-15, the district was required to record the net pension liability for this fund directly to this fund rather than recording it on the Statement of Net Position, under the Governmental Activities section, which had been our practice prior. That action continues to show this fund to have a negative balance. If that practice were not required, the fund would present a better starting and ending position.

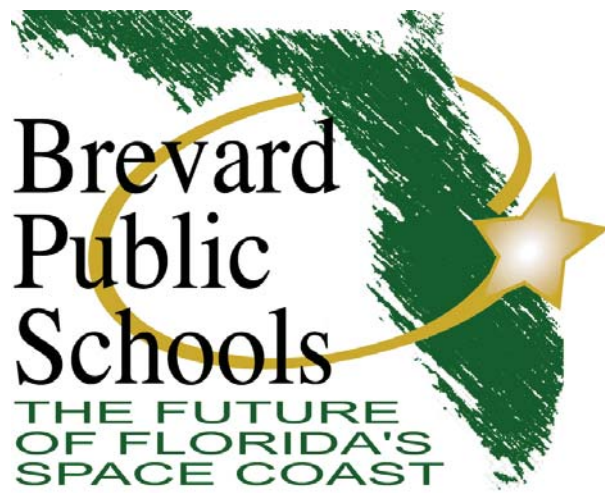
The Enterprise Fund Budget is displayed by object. Actuals from 2016-17 through 2018-19 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 actuals are obtained from the district's Annual Financial Report (AFR).

Enterprise Fund 5-Year Summary (By Object)

	Enterprise Fund				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Charges for Services	\$7,286,422	\$7,557,743	\$8,099,597	\$6,433,703	\$7,868,000
Other Miscellaneous Local Sources	6,315	6,286	5,784	6,414	6,000
Total Revenues	7,292,737	7,564,029	8,105,382	6,440,117	7,874,000
Other Financing Sources					
Prior Period Adjustment	0	194,287	0	0	0
Total Other Financing Sources	0	194,287	0	0	0
Beginning Fund Balance-July 1	(1,075,113)	(1,739,794)	(2,370,306)	(2,783,045)	(3,526,081)
Total Revenues, Other Financing Sources and Fund Balance	6,217,624	6,018,522	5,735,076	3,657,073	4,347,919
Expenditures					
Salaries	3,720,478	3,954,490	4,116,449	4,080,676	4,654,057
Employee Benefits	1,058,619	1,172,200	1,210,533	1,019,570	1,007,237
Purchased Services	360,067	365,154	399,103	333,842	493,032
Energy Services	1,910	1,175	0	0	1,000
Material and Supplies	342,593	438,176	449,244	300,825	421,548
Capital Outlay	98,384	106,907	64,140	48,416	84,014
Other Expenditures	76,332	40,515	64,186	40,129	24,000
Depreciation	0	11,176	0	0	0
Total Expenditures	5,658,383	6,089,793	6,303,656	5,823,459	6,684,887
Other Financing Uses					
Transfers Out	2,299,035	2,299,035	2,214,464	1,359,695	2,299,035
Total Other Financing Uses	2,299,035	2,299,035	2,214,464	1,359,695	2,299,035
Ending Fund Balance					
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	(1,739,794)	(2,370,306)	(2,783,045)	(3,526,081)	(4,636,003)
Total Ending Fund Balance	(1,739,794)	(2,370,306)	(2,783,045)	(3,526,081)	(4,636,003)
Total Expenditures, Other Financing Uses and Fund Balance	\$6,217,624	\$6,018,522	\$5,735,076	\$3,657,073	\$4,347,919

Enterprise Fund 5-Year Summary (By Object)





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 is 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 2020-21 is expected to increase slightly from 2019-20, with the 2020-21 projected revenue at \$67.05 million, compared to the \$66.88 million in revenue in 2019-20. However, the expenditures are projected to increase from \$74 million in 2019-20, to \$76.87 million in 2020-21, a \$2.9 million increase or approximately 4%.

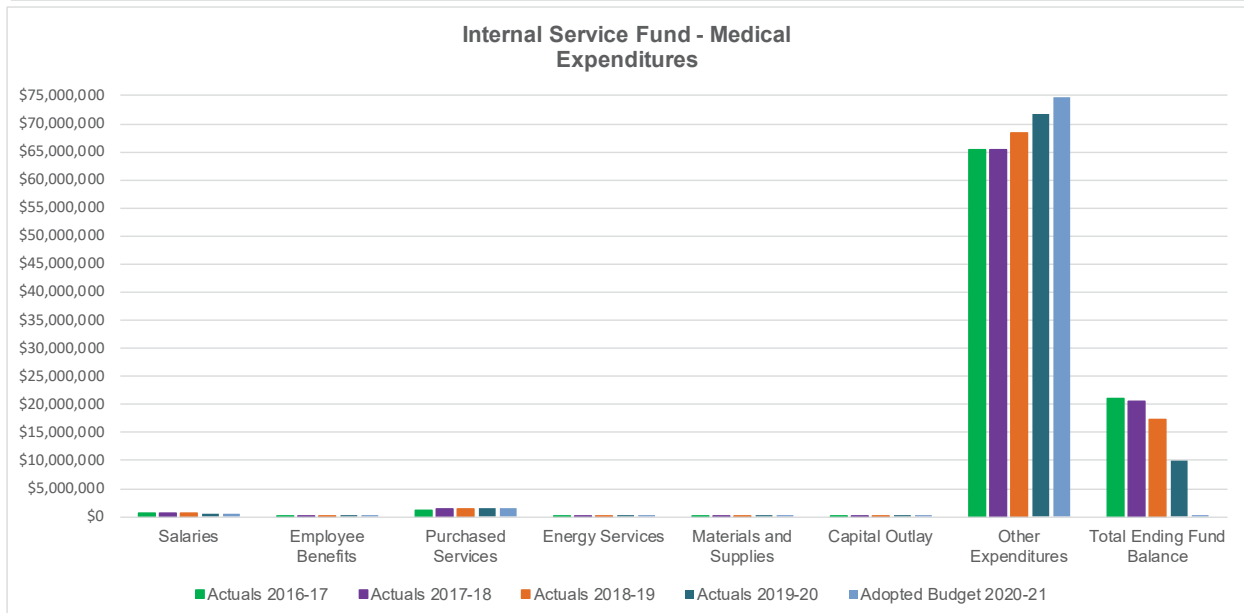
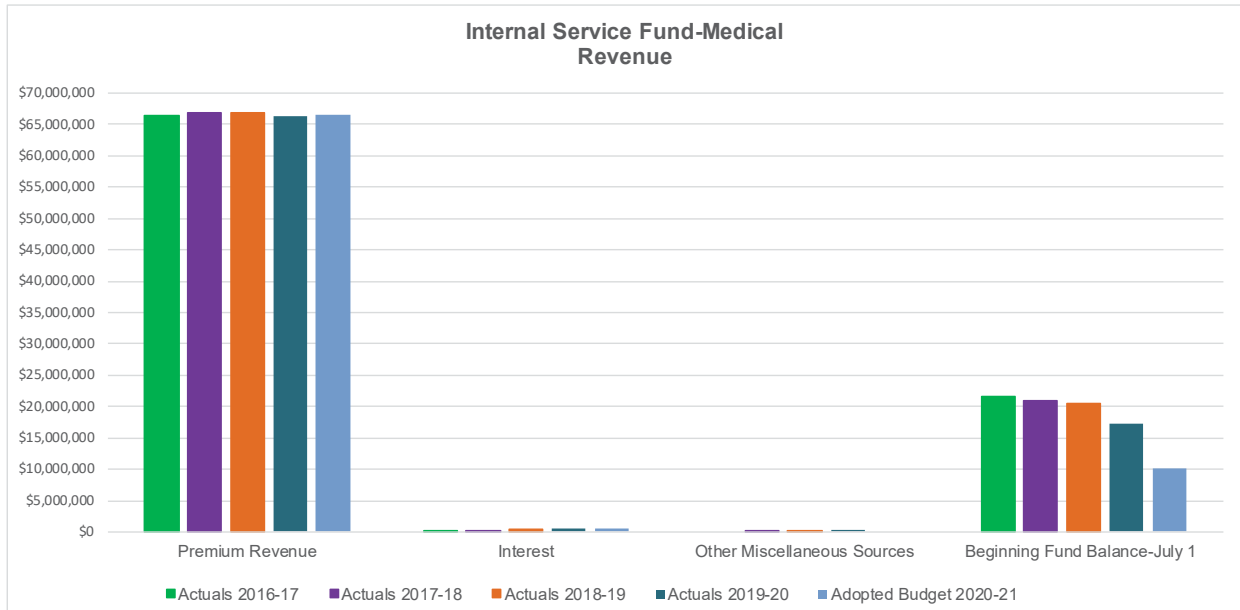
Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by approximately \$530,631 from 2019-20 to 2020-21. Expenditures are also expected to decrease by \$1.1 million from 2019-20 to 2020-21.

The Internal Service Fund includes Medical and Casualty and is presented by object. The 2016-17 actuals through 2018-19 actuals are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2019-20 actuals are obtained from the district's Annual Financial Report (AFR).

Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Medical				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Premium Revenue	\$66,365,165	\$66,865,833	\$66,800,016	\$66,337,627	\$66,439,300
Interest	27,553	31,427	508,156	541,001	611,127
Other Miscellaneous Sources	0	71	59	121	0
Total Revenues	66,392,717	66,897,331	67,308,232	66,878,749	67,050,427
Other Financing Sources					
Transfer in	0	0	0	0	0
Insurance Loss Recovery	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0
Beginning Fund Balance-July 1	21,710,588	21,018,909	20,560,907	17,219,455	10,089,357
Total Revenues, Other Financing Sources and Fund Balance	88,103,305	87,916,240	87,869,139	84,098,204	77,139,784
Expenditures					
Salaries	560,982	578,136	540,982	548,012	552,130
Employee Benefits	159,346	172,578	162,031	161,952	173,771
Purchased Services	1,030,581	1,299,605	1,405,928	1,436,978	1,446,887
Energy Services	2,224	6,190	6,271	6,997	6,532
Materials and Supplies	13,121	8,980	24,102	28,374	20,070
Capital Outlay	26,820	2,267	6,499	553	12,230
Other Expenditures	65,291,323	65,287,577	68,503,871	71,825,980	74,662,328
Total Expenditures	67,084,396	67,355,332	70,649,684	74,008,847	76,873,948
Transfers Out	0	0	0	0	0
Ending Fund Balance					
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	21,018,909	20,560,907	17,219,455	10,089,357	265,835
Total Ending Fund Balance	21,018,909	20,560,907	17,219,455	10,089,357	265,835
Total Expenditures and Fund Balance	\$88,103,305	\$87,916,240	\$87,869,139	\$84,098,204	\$77,139,784

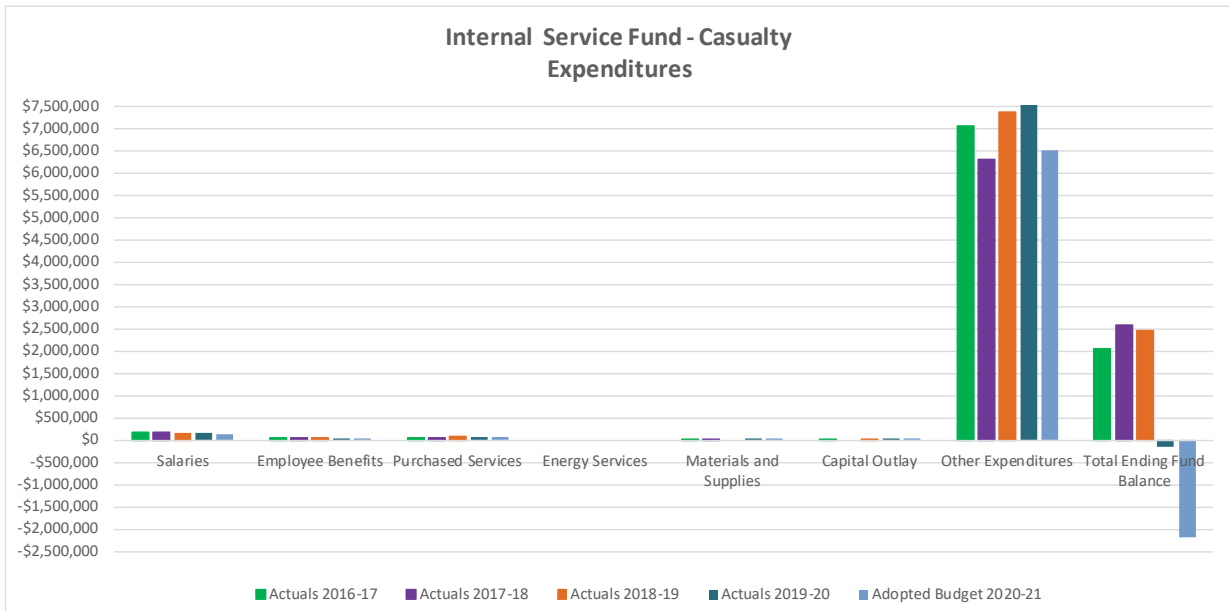
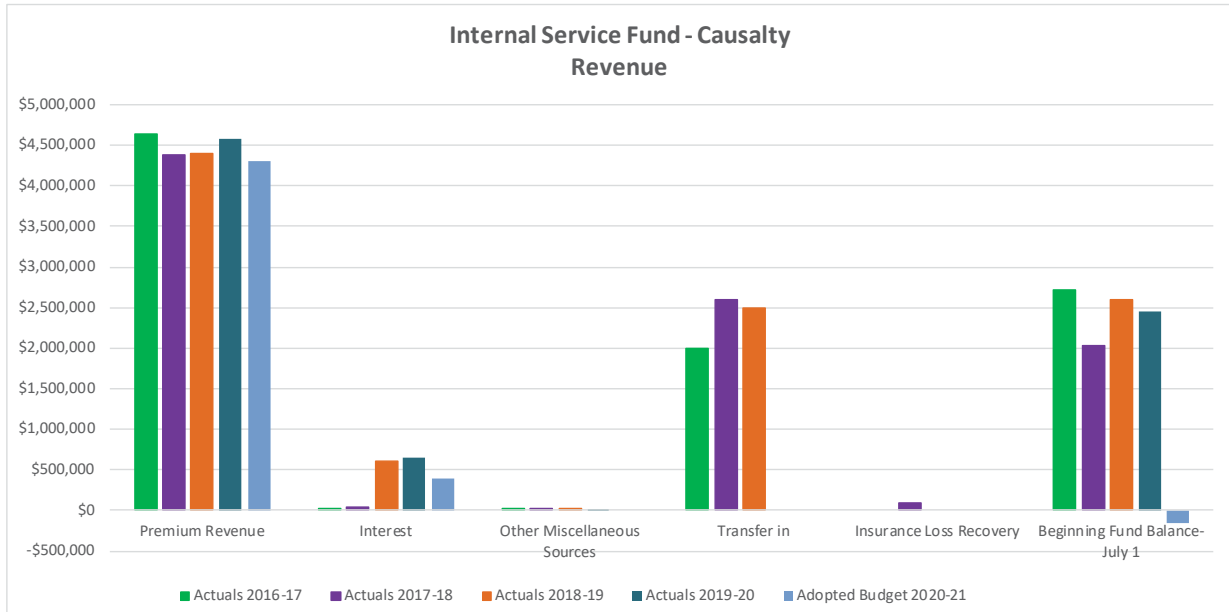
Internal Service Fund 5-Year Summary (By Object)



Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Casualty				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Premium Revenue	\$4,640,703	\$4,378,914	\$4,400,232	\$4,585,070	\$4,308,446
Interest	28,129	41,872	611,882	652,111	398,149
Other Miscellaneous Sources	4	51	10	45	0
Total Revenues	4,668,836	4,420,836	5,012,124	5,237,226	4,706,595
Other Financing Sources					
Transfer in	2,000,000	2,600,000	2,500,000	0	0
Insurance Loss Recovery	0	94,374	0	0	0
Total Other Financing Sources	2,000,000	2,694,374	2,500,000	0	0
Beginning Fund Balance-July 1	2,717,003	2,039,907	2,590,718	2,456,877	(159,670)
Total Revenues, Other Financing Sources and Fund Balance	9,385,839	9,155,117	10,102,842	7,694,103	4,546,925
Expenditures					
Salaries	163,942	170,831	144,423	153,368	129,015
Employee Benefits	40,839	45,342	40,088	47,330	38,754
Purchased Services	63,065	44,847	87,274	66,142	68,513
Energy Services	0	0	0	0	0
Materials and Supplies	1,181	779	0	30	943
Capital Outlay	3,163	0	2,499	420	5,000
Other Expenditures	7,073,742	6,302,600	7,371,681	7,586,483	6,503,045
Total Expenditures	7,345,932	6,564,399	7,645,965	7,853,773	6,745,270
Transfers Out	0	0	0	0	0
Ending Fund Balance					
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	2,039,907	2,590,718	2,456,877	(159,670)	(2,198,346)
Total Ending Fund Balance	2,039,907	2,590,718	2,456,877	(159,670)	(2,198,346)
Total Expenditures and Fund Balance	\$9,385,839	\$9,155,117	\$10,102,842	\$7,694,103	\$4,546,925

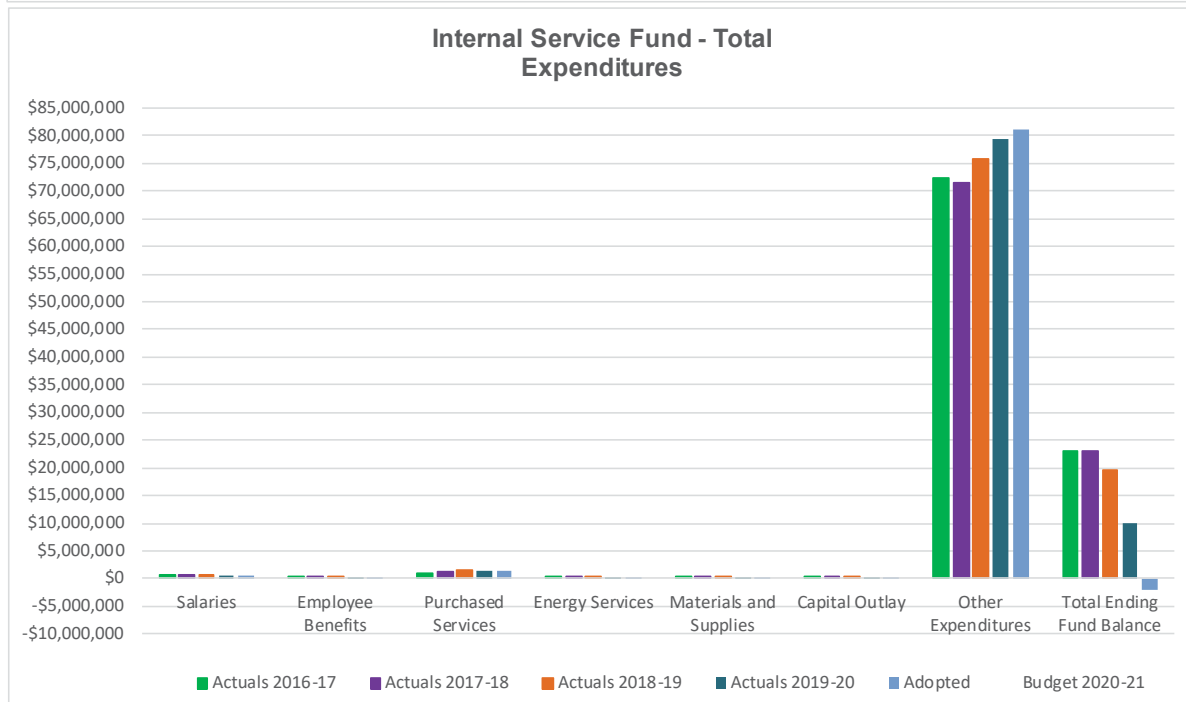
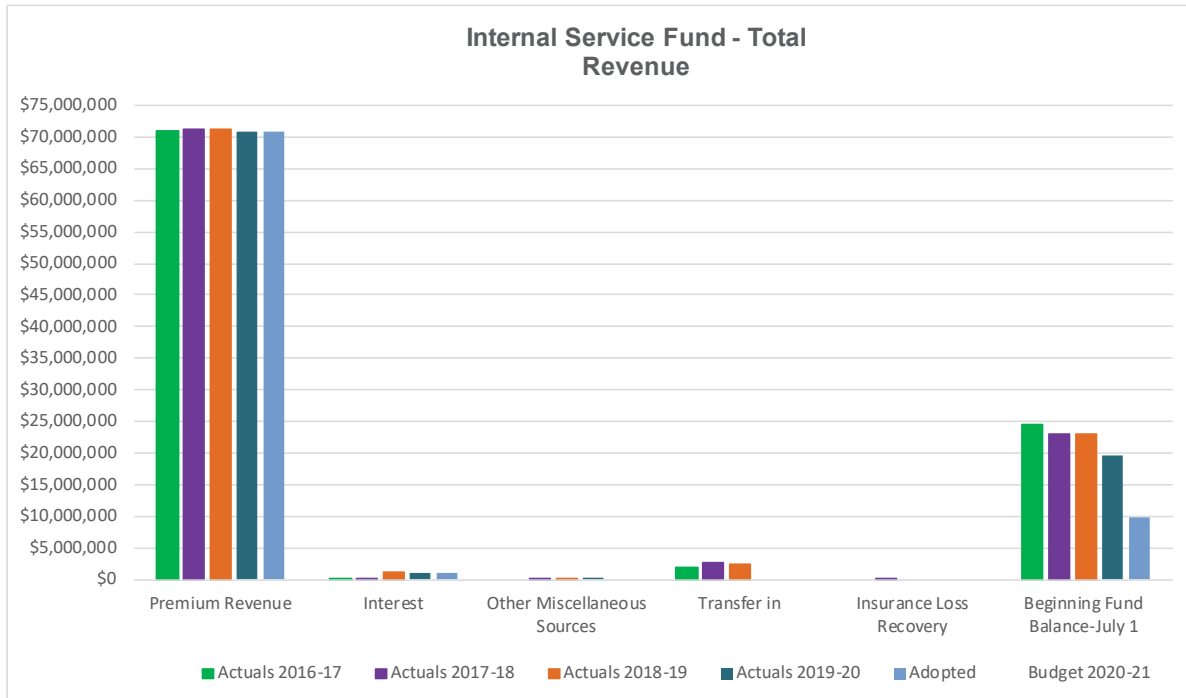
Internal Service Fund 5-Year Summary (By Object)

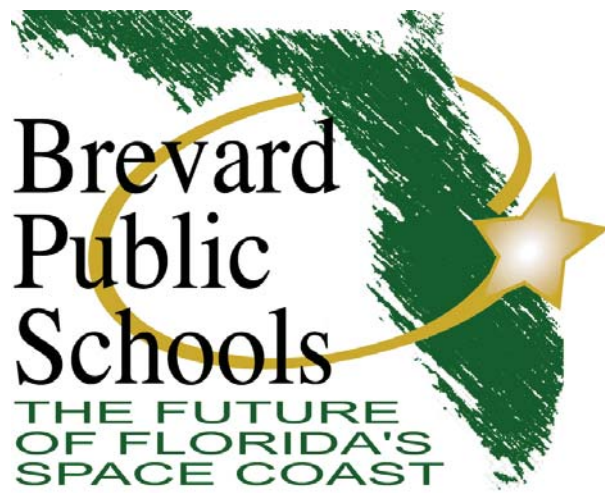


Internal Service Fund 5-Year Summary (By Object)

	Internal Service Funds-Total				Adopted Budget 2020-21
	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	
Revenues					
Premium Revenue	\$71,005,867	\$71,244,747	\$71,200,248	\$70,922,697	\$70,747,746
Interest	55,682	73,299	1,120,038	1,193,112	1,009,276
Other Miscellaneous Sources	4	121	69	165	0
Total Revenues	71,061,553	71,318,167	72,320,356	72,115,974	71,757,022
Other Financing Sources					
Transfer in	2,000,000	2,600,000	2,500,000	0	0
Insurance Loss Recovery	0	94,374	0	0	0
Total Other Financing Sources	2,000,000	2,694,374	2,500,000	0	0
Beginning Fund Balance-July 1	24,427,591	23,058,816	23,151,625	19,676,332	9,929,686
Total Revenues, Other Financing Sources and Fund Balance	97,489,144	97,071,357	97,971,981	91,792,306	81,686,708
Expenditures					
Salaries	724,924	748,967	685,405	701,380	681,146
Employee Benefits	200,185	217,920	202,119	209,282	212,525
Purchased Services	1,093,646	1,344,452	1,493,202	1,503,120	1,515,400
Energy Services	2,224	6,190	6,271	6,997	6,532
Materials and Supplies	14,302	9,759	24,102	28,404	21,013
Capital Outlay	29,983	2,267	8,998	973	17,230
Other Expenditures	72,365,065	71,590,177	75,875,552	79,412,463	81,165,373
Total Expenditures	74,430,328	73,919,731	78,295,649	81,862,620	83,619,219
Ending Fund Balance					
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	23,058,816	23,151,625	19,676,332	9,929,686	(1,932,511)
Total Ending Fund Balance	23,058,816	23,151,625	19,676,332	9,929,686	(1,932,511)
Total Expenditures and Fund Balance	\$97,489,144	\$97,071,357	\$97,971,981	\$91,792,306	\$81,686,708

Internal Service Fund 5-Year Summary (By Object)





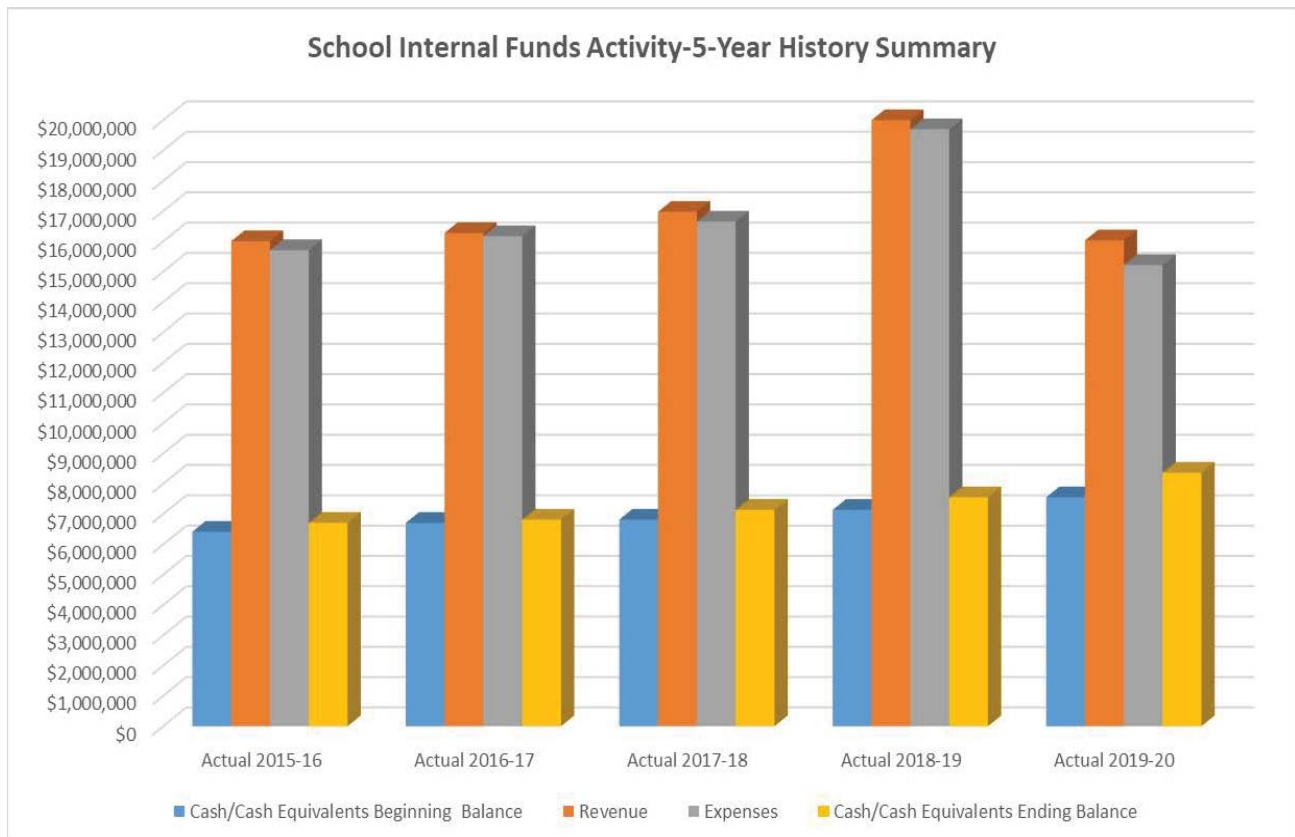
School Internal Funds 5-Year History Summary

School Internal Funds (Agency Fund) are those funds collected at district schools in connection with student athletics, classes, and club activities, which are not under the direct supervision of the District through regular county school budget sources. These funds are administered by each individual school in accordance with Board Policy # 6610, and Florida statutes. Agency funds are custodial in nature (assets equal liabilities) and do not include the measurement of the results of operations.

An in depth District School Internal Accounts manual can be found on the district's web-site: <http://finance.brevardschools.org/accounting/Shared%20Documents/School%20Accounting/Internal%20Manuals/Internal%20Accounts%20Procedure%20Manual.pdf>

The information provided below is a summary reported in the Annual Finance Report (AFR) to the FLDOE Office of Funding and Financial Reporting.

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20
Cash/Cash Equivalents Beginning Balance	\$6,416,212	\$6,709,491	\$6,816,821	\$7,137,772	\$7,553,262
Revenue	16,004,390	16,279,642	16,977,468	20,116,338	16,032,808
Expenses	<u>(15,711,111)</u>	<u>(16,172,312)</u>	<u>(16,656,517)</u>	<u>(19,700,848)</u>	<u>(15,220,347)</u>
Cash/Cash Equivalents Ending Balance	\$6,709,491	\$6,816,821	\$7,137,772	\$7,553,262	\$8,365,723



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. Following, is a description of each Cost Center and 5-year budget history.

DIVISION	COST CENTER	DIVISION	COST CENTER
Psychological Services	7100	Educational Leadership & Professional Development	9485
School Board	9000	Facilities Services	9500
Legal Services	9050	Planning and Project Management	9530
Superintendent	9100	Projects	9533
District Communications	9122	Energy/Resource Conservation	9540
Printing Services	9123	Permitting and Inspection	9550
Leading and Learning (Elementary)	9201	Environmental, Health and Safety	9560
Leading and Learning (Secondary)	9203	Plant Operations and Maintenance	9562
Elementary Programs	9210	Chief Operating Officer	9600
Title I	9212	Transportation	9640
Head Start Administrative Offices	9215	North Area Transportation	9641
ACCESS Project	9221	South Area Transportation	9642
Secondary Programs	9230	Central Area Transportation	9643
Middle School Programs	9231	Midsouth Area Transportation	9644
Adult/Community Education	9240	Food & Nutrition Services	9660
Accountability, Testing & Evaluation	9250	District/School Security	9670
Student Services	9260	Warehouse and Purchasing Services	9680
Cape Coast Conference	9262	Educational Technology	9720
Career & Technical Education	9270	Information Systems	9721
Exceptional Student Education Program Support	9280	Management Information Services	9722
FDLRS	9285	Technology Support Services	9723
Exceptional Student Education Admin. Support	9290	Instructional/Other	9810
Students at Risk	9295	Instructional Technology	9811
Alternative School Support	9297	Instructional/Basic Education	9814
Financial Services	9300	Instructional/Exceptional Education	9815
Accounting Services	9310	County-Wide Utilities	9820
Budgeting, Cost Accounting & FTE	9330	Controller/Other	9830
Human Resources	9400	Self-Insured Employee Benefits	9850
Labor Relations	9420	Self-Insured Risk	9855
Employee Benefits	9421	Educational Services Facilities	9860
Recruitment and Retention	9430	ESF Cafeteria	9862
Risk Management	9470	ESF Central Services	9865
		District Administration Telephones	9868

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	34.22	37.22	41.22	41.22	41.22
Total Positions	34.22	37.22	41.22	41.22	41.22
Personnel Costs	\$938,893	\$999,035	\$1,064,936	\$1,215,509	\$1,160,952
Operating Expenses	104,121	88,444	95,339	73,059	77,919
Total Expenditures	\$1,043,014	\$1,087,480	\$1,160,274	\$1,288,569	\$1,238,871

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	5.00	5.00	5.00	5.00	5.00
Total Positions	5.00	5.00	5.00	5.00	5.00
Personnel Costs	\$331,685	\$337,747	\$346,127	\$356,515	\$341,560
Operating Expenses	40,585	38,785	56,817	29,606	41,525
Total Expenditures	\$372,270	\$376,532	\$402,944	\$386,121	\$383,085

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	2.00	2.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	3.00	3.00
Personnel Costs	\$29,054	\$268,020	\$275,905	\$299,745	\$481,853
Operating Expenses	471,406	19,153	82,375	21,777	21,700
Total Expenditures	\$500,460	\$287,173	\$358,280	\$321,522	\$503,553

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$425,830	\$464,767	\$482,986	\$461,380	\$444,500
Operating Expenses	34,033	28,816	32,356	54,188	27,625
Total Expenditures	\$459,864	\$493,583	\$515,342	\$515,568	\$472,125

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. This 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	11.00	12.00	12.00	13.00	13.00
Total Positions	12.00	13.00	13.00	14.00	14.00
Personnel Costs	\$752,437	\$745,448	\$803,438	\$882,383	\$901,893
Operating Expenses	621,741	567,208	415,396	364,119	134,025
Total Expenditures	\$1,374,178	\$1,312,657	\$1,218,834	\$1,246,501	\$1,035,918

Organizational Units Overview

Printing Services – 9123

The Print Shop Department's mission is to provide affordable high-quality printing service to the schools and various educational support departments for Brevard Public Schools. A "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 department provides services to teachers and administration, they consider the students their number one priority. The department 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.00	7.00	7.00	7.00	7.00
Total Positions	7.00	7.00	7.00	7.00	7.00
Personnel Costs	\$383,047	\$372,747	\$385,825	\$404,629	\$403,876
Operating Expenses	12,467	15,569	(19,321)	(2,767)	(48,989)
Total Expenditures	\$395,514	\$388,316	\$366,504	\$401,862	\$354,887

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	1.00	1.00	1.00	1.00
Total Positions	3.00	2.00	2.00	2.00	2.00
Personnel Costs	\$321,811	\$244,763	\$256,232	\$235,172	\$241,920
Operating Expenses	6,345	9,151	6,338	6,075	7,535
Total Expenditures	\$328,155	\$253,914	\$262,570	\$241,247	\$249,455

Organizational Units Overview

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	2.00	2.00	2.00	3.00
Non-Administrative	6.00	6.00	5.00	4.00	7.00
Total Positions	7.00	8.00	7.00	6.00	10.00
Personnel Costs	\$460,878	\$485,397	\$418,231	\$433,766	\$639,166
Operating Expenses	7,185	9,774	15,777	7,226	8,200
Total Expenditures	\$468,064	\$495,171	\$434,008	\$440,992	\$647,366

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	2.00	3.80	3.80	3.80	4.80
Non-Administrative	19.15	17.35	17.35	13.85	33.85
Total Positions	21.15	21.15	21.15	17.65	38.65
Personnel Costs	\$1,318,948	\$1,448,507	\$1,466,865	\$1,512,944	\$1,724,917
Operating Expenses	36,896	23,533	27,686	26,095	75,217
Total Expenditures	\$1,355,844	\$1,472,040	\$1,494,551	\$1,539,039	\$1,800,134

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	15.25	15.25	15.15	18.65	17.15
Total Positions	16.25	16.25	16.15	19.65	18.15
Personnel Costs	\$5,076	\$90,443	\$96,217	\$97,371	\$77,168
Operating Expenses	514	771	1,220	1,232	0
Total Expenditures	\$5,590	\$91,214	\$97,437	\$98,603	\$77,168

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.20	0.20	0.20	0.20	0.20
Non-Administrative	25.70	29.50	43.50	33.50	33.50
Total Positions	25.90	29.70	43.70	33.70	33.70
Personnel Costs	\$0	\$45,247	\$48,367	\$32,048	\$22,354
Operating Expenses	0	0	0	0	0
Total Expenditures	\$0	\$45,247	\$48,367	\$32,048	\$22,354

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	3.00	3.00	3.00	3.00
Total Positions	3.00	3.00	3.00	3.00	3.00
Personnel Costs	\$3,548	\$4,266	\$32,350	\$2,177	\$0
Operating Expenses	0	0	0	0	0
Total Expenditures	\$3,548	\$4,266	\$32,350	\$2,177	\$0

This office is funded through sources other than the Operating Budget

Organizational Units Overview

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.50	11.50	11.50	10.50	10.50
Total Positions	11.50	12.50	12.50	11.50	11.50
Personnel Costs	\$865,945	\$978,076	\$820,462	\$820,593	\$778,887
Operating Expenses	32,125	50,022	31,238	25,040	272,350
Total Expenditures	\$898,070	\$1,028,098	\$851,699	\$845,633	\$1,051,237

Personnel Costs include summer labor for resource

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	6.50	6.50	6.50	6.50	7.50
Total Positions	7.50	7.50	7.50	7.50	8.50
Personnel Costs	\$643,200	\$793,713	\$597,520	\$624,429	\$636,446
Operating Expenses	12,325	12,754	14,162	30,142	70,202
Total Expenditures	\$655,526	\$806,467	\$611,682	\$654,572	\$706,648

Organizational Units Overview

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	28.78	30.28	31.28	31.28	16.28
Total Positions	29.78	31.28	32.28	32.28	17.28
Personnel Costs	\$580,943	\$586,941	\$596,791	\$572,573	\$728,685
Operating Expenses	375,893	535,511	644,542	526,351	316,150
Total Expenditures	\$956,836	\$1,122,452	\$1,241,333	\$1,098,924	\$1,044,835

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	5.00	5.00	6.00	5.00
Total Positions	4.00	5.00	5.00	6.00	5.00
Personnel Costs	\$287,583	\$325,070	\$339,093	\$295,444	\$306,505
Operating Expenses	10,255	16,349	12,202	11,504	11,695
Total Expenditures	\$297,838	\$341,419	\$351,295	\$306,948	\$318,200

Organizational Units Overview

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	2.00	1.00	1.00
Non-Administrative	5.00	2.00	3.00	3.00	3.00
Total Positions	6.00	3.00	5.00	4.00	4.00
Personnel Costs	\$409,728	\$122,563	\$176,848	\$147,244	\$167,182
Operating Expenses	26,132	24,982	6,975	7,813	22,300
Total Expenditures	\$435,861	\$147,545	\$183,823	\$155,057	\$189,482

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. They hold meetings and trainings for the athletic directors, 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	9,724	3,298	17,722	6,300
Total Expenditures	\$0	\$9,724	\$3,298	\$17,722	\$6,300

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	8.00	9.00	10.00	8.00
Total Positions	9.00	9.00	10.00	11.00	9.00
Personnel Costs	\$451,578	\$608,925	\$504,873	\$476,705	\$439,430
Operating Expenses	141,800	55,565	204,865	74,161	15,568
Total Expenditures	\$593,378	\$664,490	\$709,738	\$550,866	\$454,998

Personnel Costs include summer labor for resource

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 is the operating budget for this department.

9280 EXCEPTIONAL STUDENT EDUCATION PROGRAM SUPPORT

BUDGET RESPONSIBILITY: DIRECTOR, PROGRAM SUPPORT SERVICES

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	35.85	35.85	37.35	18.35	18.85
Total Positions	36.85	36.85	38.35	19.35	19.85
Personnel Costs	\$386,735	\$344,982	\$341,321	\$332,113	\$362,546
Operating Expenses	11,533	227,255	236,299	1,146,050	158,245
Total Expenditures	\$398,268	\$572,237	\$577,620	\$1,478,163	\$520,791

This office is funded through sources other than the General Fund

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. Below is the operating budget for this department.

9285 FDLRS

BUDGET RESPONSIBILITY: DIRECTOR, FDLRS

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	0.00	0.00	0.00
Non-Administrative	15.80	14.80	16.80	16.80	16.80
Total Positions	16.80	15.80	16.80	16.80	16.80
Personnel Costs	\$117,187	\$35,743	\$30,640	\$30,529	\$0
Operating Expenses	673	0	0	0	0
Total Expenditures	\$117,860	\$35,743	\$30,640	\$30,529	\$0

This office is funded through sources other than the General Fund

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	28.00	36.00	36.00	40.00	35.00
Total Positions	29.00	37.00	37.00	41.00	36.00
Personnel Costs	\$462,255	\$647,795	\$638,013	\$808,655	\$862,135
Operating Expenses	4,256	12,820	12,320	9,022	9,000
Total Expenditures	\$466,511	\$660,616	\$650,334	\$817,677	\$871,135

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	25.50	27.50	23.30	63.25	62.25
Total Positions	26.50	28.50	24.30	64.25	63.25
Personnel Costs	\$1,022,118	\$1,322,121	\$992,575	\$1,112,595	\$983,845
Operating Expenses	172,859	41,850	243,044	511,529	139,850
Total Expenditures	\$1,194,977	\$1,363,972	\$1,235,619	\$1,624,123	\$1,123,695

Organizational Units Overview

Alternate School Support – 9297

The office of Alternate School Support Services works with students at risk to create an environment within the alternative schools that will enable students to achieve the fullest benefits from the programs, services, and opportunities offered and to ascertain that the human and material resources at his/her disposal are utilized to the greatest advantage in the service to the pupils assigned to his/her buildings.

9297 ALTERNATE SCHOOL SUPPORT

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SERVICES, STUDENTS AT RISK

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	1.00	1.00
Total Positions	0.00	0.00	0.00	2.00	2.00
Personnel Costs	\$0	\$0	\$0	\$92,294	\$117,239
Operating Expenses	0	0	0	4,925	5,400
Total Expenditures	\$0	\$0	\$0	\$97,220	\$122,639

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	1.00	1.00	1.00	1.00
Total Positions	3.00	2.00	2.00	2.00	2.00
Personnel Costs	\$234,666	\$230,756	\$235,332	\$191,168	\$235,324
Operating Expenses	16,035	11,544	12,191	3,941	11,276
Total Expenditures	\$250,701	\$242,299	\$247,522	\$195,109	\$246,600

Organizational Units Overview

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	37.00	44.00	44.00	43.00	42.00
Total Positions	38.00	45.00	45.00	44.00	43.00
Personnel Costs	\$1,786,036	\$1,821,315	\$2,021,332	\$2,188,351	\$2,306,784
Operating Expenses	45,318	40,852	27,761	21,460	24,030
Total Expenditures	\$1,831,354	\$1,862,167	\$2,049,092	\$2,209,811	\$2,330,814

Budgeting, Cost Accounting & FTE – 9330

The Budgeting, Cost Accounting & FTE Department is the office that oversees the development and execution of the General Fund 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	5.00	6.00	6.00	6.00	6.00
Total Positions	6.00	7.00	7.00	7.00	7.00
Personnel Costs	\$455,022	\$548,619	\$566,252	\$591,292	\$570,937
Operating Expenses	11,145	11,701	12,639	8,537	9,388
Total Expenditures	\$466,167	\$560,320	\$578,891	\$599,829	\$580,325

Personnel costs include funds for impact aid temporary staff and overtime

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	23.00	21.00	22.00	17.00	21.00
Total Positions	24.00	22.00	23.00	18.00	22.00
Personnel Costs	\$1,567,565	\$1,456,814	\$1,538,328	\$1,334,739	\$1,285,095
Operating Expenses	224,747	437,347	435,674	884,348	85,725
Total Expenditures	\$1,792,311	\$1,894,161	\$1,974,002	\$2,219,087	\$1,370,820

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	3.00	4.00	4.00	5.00	5.00
Total Positions	4.00	5.00	5.00	6.00	6.00
Personnel Costs	\$205,255	\$376,054	\$351,714	\$441,310	\$479,654
Operating Expenses	29,194	30,806	11,018	13,259	115,175
Total Expenditures	\$234,449	\$406,861	\$362,732	\$454,569	\$594,829

Organizational Units Overview

Employee Benefits – 9421

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.

9421 EMPLOYEE BENEFITS (Formerly 9321)

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.05	0.05	0.05	0.05	0.05
Non-Administrative	2.00	2.00	2.00	2.00	1.00
Total Positions	2.05	2.05	2.05	2.05	1.05
Personnel Costs	\$128,430	\$129,075	\$146,088	\$139,650	\$138,440
Operating Expenses	7,508	9,438	5,520	33,492	40,984
Total Expenditures	\$135,938	\$138,513	\$151,608	\$173,142	\$179,424

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. In addition, this office:

- develops and plans recruiting activities designed to enhance the district's ability to attract and retain qualified professional teaching and support candidates.
- develops and maintains a network of contacts to help identify and source qualified candidates.
- develop recruitment programs, budgets, brochures, video and other related material.
- coordinates with the Technology Specialist the Internet on-line recruiting information and responses and maintain accurate and up-to-date on-line information.
- Develops and maintains 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	1.00	1.00	2.00	2.00	2.00
Total Positions	1.00	1.00	2.00	2.00	2.00
Personnel Costs	\$88,952	\$94,555	\$100,576	\$115,640	\$132,515
Operating Expenses	71,614	27,172	45,315	37,576	54,800
Total Expenditures	\$160,566	\$121,727	\$145,891	\$153,216	\$187,315

Organizational Units Overview

Risk Management – 9470

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.

9470 RISK MANAGEMENT (Formerly 9370)

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.05	0.05	0.05	0.00	0.05
Non-Administrative	0.20	0.20	0.20	0.00	0.20
Total Positions	0.25	0.25	0.25	0.00	0.25
Personnel Costs	\$17,987	\$18,126	\$18,448	\$19,351	\$19,149
Operating Expenses	4,450	9,117	7,080	4,096	7,000
Total Expenditures	\$22,437	\$27,243	\$25,528	\$23,448	\$26,149

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	13.00	11.00	10.00	12.00	12.00
Total Positions	14.00	12.00	11.00	13.00	13.00
Personnel Costs	\$1,372,117	\$1,120,731	\$1,018,129	\$1,040,719	\$1,086,079
Operating Expenses	452,939	375,266	385,859	288,831	183,497
Total Expenditures	\$1,825,056	\$1,495,998	\$1,403,987	\$1,329,550	\$1,269,576

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	2.00	2.00	2.00	1.00
Total Positions	2.00	3.00	3.00	3.00	2.00
Personnel Costs	\$232,818	\$289,141	\$422,689	\$281,353	\$229,711
Operating Expenses	17,115	18,978	11,737	9,121	14,550
Total Expenditures	\$249,934	\$308,119	\$434,426	\$290,473	\$244,261

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 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.

9530 PLANNING AND PROJECT MANGEMENT

BUDGET RESPONSIBILITY: DIRECTOR, PLANNING & PROJECT MANAGEMENT

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	22.00	23.00	24.00	24.00	24.00
Total Positions	23.00	24.00	25.00	25.00	25.00
Personnel Costs	\$219,099	\$325,748	\$187,679	\$234,866	\$503,829
Operating Expenses	54,931	51,845	144,191	1,053,271	50,750
Total Expenditures	\$274,029	\$377,593	\$331,870	\$1,288,136	\$554,579

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	37,265	30,031	14,691	14,721	44,000
Total Expenditures	\$37,265	\$30,031	\$14,691	\$14,721	\$44,000

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	4.00	4.00	4.00	3.00
Total Positions	3.00	4.00	4.00	4.00	3.00
Personnel Costs	\$174,238	\$245,755	\$310,438	\$313,970	\$251,234
Operating Expenses	7,480	13,765	4,344	6,921	7,620
Total Expenditures	\$181,718	\$259,520	\$314,782	\$320,891	\$258,854

Organizational Units Overview

Permitting and Inspection – 9550

The Permitting and Inspection department provides code enforcement services for all 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	2.00	3.00	3.00	3.00
Total Positions	3.00	2.00	3.00	3.00	3.00
Personnel Costs	\$51,403	\$4,099	\$10,301	\$10,368	\$0
Operating Expenses	12,010	8,432	9,295	6,336	0
Total Expenditures	\$63,413	\$12,531	\$19,596	\$16,704	\$0

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	16.00	17.00	17.00	16.00	21.00
Total Positions	16.00	17.00	17.00	16.00	21.00
Personnel Costs	\$891,407	\$908,438	\$1,046,479	\$992,300	\$930,489
Operating Expenses	559,076	506,574	748,351	590,512	527,226
Total Expenditures	\$1,450,483	\$1,415,013	\$1,794,830	\$1,582,812	\$1,457,715

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, 57 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	156.00	156.00	156.00	156.00	154.00
Total Positions	157.00	157.00	157.00	157.00	155.00
Personnel Costs	\$7,832,600	\$8,118,235	\$8,190,967	\$8,527,581	\$8,289,154
Operating Expenses	1,337,174	5,540,301	6,470,411	6,786,619	6,417,768
Total Expenditures	\$9,169,774	\$13,658,536	\$14,661,378	\$15,314,199	\$14,706,922

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	3.00	2.00	2.00	2.00	2.00
Total Positions	4.00	3.00	3.00	3.00	3.00
Personnel Costs	\$340,355	\$361,269	\$247,500	\$371,115	\$339,787
Operating Expenses	15,727	106,578	11,897	481,719	13,300
Total Expenditures	\$356,082	\$467,847	\$259,398	\$852,835	\$353,087

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 along with the operating budget.

9640 TRANSPORTATION

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	65.20	66.20	65.20	65.20	64.20
Total Positions	66.20	67.20	66.20	66.20	65.20
Personnel Costs	\$3,372,670	\$3,319,039	\$3,206,670	\$3,488,462	\$3,462,532
Operating Expenses	3,872,986	4,316,207	4,409,126	3,564,754	3,754,530
Total Expenditures	\$7,245,656	\$7,635,245	\$7,615,796	\$7,053,217	\$7,217,062

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	59.30	57.72	57.72	57.72	57.72
Total Positions	59.30	57.72	57.72	57.72	57.72
Personnel Costs	\$2,060,925	\$2,184,593	\$2,232,500	\$1,992,546	\$2,117,881
Operating Expenses	37,889	29,171	37,357	31,013	41,700
Total Expenditures	\$2,098,814	\$2,213,763	\$2,269,857	\$2,023,559	\$2,159,581

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	100.92	103.88	103.88	108.47	106.90
Total Positions	100.92	103.88	103.88	108.47	106.90
Personnel Costs	\$3,572,661	\$3,681,410	\$3,813,989	\$3,835,034	\$3,802,110
Operating Expenses	33,762	29,169	46,101	37,901	44,701
Total Expenditures	\$3,606,423	\$3,710,579	\$3,860,090	\$3,872,935	\$3,846,811

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	83.59	86.31	86.31	74.84	73.28
Total Positions	83.59	86.31	86.31	74.84	73.28
Personnel Costs	\$2,824,242	\$2,870,626	\$2,564,943	\$2,287,567	\$2,573,043
Operating Expenses	50,227	19,662	58,824	45,423	22,506
Total Expenditures	\$2,874,468	\$2,890,288	\$2,623,767	\$2,332,990	\$2,595,549

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	72.85	69.81	69.81	77.69	75.12
Total Positions	72.85	69.81	69.81	77.69	75.12
Personnel Costs	\$2,435,629	\$2,424,285	\$2,802,322	\$2,821,514	\$2,492,363
Operating Expenses	48,838	29,083	35,500	31,291	39,844
Total Expenditures	\$2,484,467	\$2,453,368	\$2,837,822	\$2,852,805	\$2,532,207

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
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	41.00	41.00	48.00	76.00	76.00
Total Positions	42.00	42.00	49.00	77.00	77.00
Personnel Costs	\$11,727	\$30,995	\$53,628	\$46,154	\$0
Operating Expenses	7,220	12,252	1,413	624	0
Total Expenditures	\$18,946	\$43,248	\$55,041	\$46,778	\$0

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	5.00	5.00	40.00	40.00	39.00
Total Positions	5.00	5.00	40.00	40.00	39.00
Personnel Costs	\$208,523	\$209,216	\$1,582,692	\$1,688,333	\$1,848,511
Operating Expenses	509,578	463,325	1,484,113	963,652	1,251,460
Total Expenditures	\$718,102	\$672,540	\$3,066,805	\$2,651,985	\$3,099,971

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 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.00	24.00	24.00	24.00	20.00
Total Positions	25.00	25.00	25.00	25.00	21.00
Personnel Costs	\$1,181,807	\$1,224,026	\$1,190,459	\$1,270,374	\$1,147,202
Operating Expenses	58,501	66,712	61,840	56,435	65,474
Total Expenditures	\$1,240,308	\$1,290,738	\$1,252,299	\$1,326,809	\$1,212,676

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
Total Positions	2.00	2.00	2.00	2.00	2.00
Personnel Costs	\$194,528	\$210,554	\$212,079	\$225,713	\$223,978
Operating Expenses	53	292	1,483	1,366	849
Total Expenditures	\$194,581	\$210,847	\$213,562	\$227,079	\$224,827

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	2.00	2.00	2.00	1.00	1.00
Non-Administrative	150.00	151.00	102.50	106.00	99.00
Total Positions	152.00	153.00	104.50	107.00	100.00
Personnel Costs	\$10,508,803	\$10,692,528	\$7,547,338	\$7,528,947	\$7,145,693
Operating Expenses	1,268,983	1,017,511	512,034	230,131	949,000
Total Expenditures	\$11,777,787	\$11,710,039	\$8,059,372	\$7,759,078	\$8,094,693

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	24.00	24.00	24.00
Total Positions	0.00	0.00	25.00	25.00	25.00
Personnel Costs	\$0	\$0	\$1,830,120	\$2,073,367	\$2,046,846
Operating Expenses	0	0	199,727	228,326	251,350
Total Expenditures	\$0	\$0	\$2,029,846	\$2,301,693	\$2,298,196

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	13.00	12.00	11.00
Total Positions	0.00	0.00	13.00	12.00	11.00
Personnel Costs	\$0	\$0	\$577,550	\$670,518	\$676,895
Operating Expenses	0	0	113,885	84,933	101,300
Total Expenditures	\$0	\$0	\$691,435	\$755,450	\$778,195

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 fiscal 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$1,947,865
Operating Expenses	0	24,940	136,227	8,460,803	15,423,453
Total Expenditures	\$0	\$24,940	\$136,227	\$8,460,803	\$17,371,318

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	13.00	13.00	13.00
Total Positions	0.00	0.00	13.00	13.00	13.00
Personnel Costs	\$0	\$0	\$1,002,081	\$1,023,699	\$999,071
Operating Expenses	0	0	16,857	572,404	2,022,304
Total Expenditures	\$0	\$0	\$1,018,938	\$1,596,103	\$3,021,375

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 fiscal 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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0	0.00	0.00	0.00
Non-Administrative	4.00	4.00	2.00	1.00	1.00
Total Positions	4.00	4.00	2.00	1.00	1.00
Personnel Costs	\$0	\$7,778	\$67,142	\$64,285	\$0
Operating Expenses	0	1,028	2,595	1,643	0
Total Expenditures	\$0	\$8,806	\$69,738	\$65,929	\$0

Instructional/Exceptional Education – 9813, 9815, 9816

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.

9813, 9815, 9816 INSTRUCTIONAL/EXCEPTIONAL EDUCATION

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	64.31	52.92	61.82	46.03	41.63
Total Positions	64.31	52.92	61.82	46.03	41.63
Personnel Costs	\$0	\$88,278	\$1,017,338	\$1,484,921	\$2,019,750
Operating Expenses	0	7,320	6,213	20,412	5,125
Total Expenditures	\$0	\$0	\$1,023,551	\$1,505,333	\$2,024,875

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	0	0	8,667	12,403	80,000
Total Expenditures	\$0	\$0	\$8,667	\$12,403	\$80,000

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$3,024	\$1,110	\$2,159	\$2,305	\$5,483,245
Operating Expenses	576,386	886,163	822,294	746,229	747,773
Total Expenditures	\$579,410	\$887,272	\$824,452	\$748,534	\$6,231,018

Personnel Costs represent funds for employee vacation and sick leave payoff

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.45	0.45	0.45	0.45	0.45
Non-Administrative	11.00	11.00	10.00	10.00	10.00
Total Positions	11.45	11.45	10.45	10.45	10.45
Personnel Costs	\$0	\$3,052	\$6,431	\$0	\$0
Operating Expenses	0	0	624	624	0
Total Expenditures	\$0	\$3,052	\$7,055	\$624	\$0

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.45	0.45	0.45	0.45	0.45
Non-Administrative	2.80	1.80	2.80	3.80	1.80
Total Positions	3.25	2.25	3.25	4.25	2.25
Personnel Costs	\$0	\$66,061	\$67,234	\$57,949	\$54,355
Operating Expenses	85,115	8,959	9,908	8,926	5,837,426
Total Expenditures	\$85,115	\$75,020	\$77,142	\$66,874	\$5,891,781

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.23	7.00	7.00	7.00	7.00
Total Positions	7.23	7.00	7.00	7.00	7.00
Personnel Costs	\$311,752	\$288,348	\$304,060	\$324,539	\$318,895
Operating Expenses	375,767	325,970	362,165	350,398	275,936
Total Expenditures	\$687,519	\$614,318	\$666,224	\$674,937	\$594,831

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	4.00	4.00	4.00	4.00
Total Positions	4.00	4.00	4.00	4.00	4.00
Personnel Costs	\$639	\$3,649	\$3,557	\$6,173	\$0
Operating Expenses	0	0	0	0	0
Total Expenditures	\$639	\$3,649	\$3,557	\$6,173	\$0

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
Total Positions	2.00	2.00	2.00	2.00	2.00
Personnel Costs	\$66,165	\$66,544	\$68,414	\$71,843	\$34,414
Operating Expenses	47,238	61,473	61,866	65,662	59,541
Total Expenditures	\$113,403	\$128,017	\$130,280	\$137,506	\$93,955

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	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Positions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
Total Positions	0.00	0.00	0.00	0.00	0.00
Personnel Costs	\$0	\$0	\$0	\$0	\$0
Operating Expenses	476,720	594,864	783,036	684,718	94,400
Total Expenditures	\$476,720	\$594,864	\$783,036	\$684,718	\$94,400

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 2020-21 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 2020-21 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 2020 PAR.
2. The utility accounts, except for telephones and long distance, are covered by the district.
3. All remaining basic 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 2020-21 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 with their operational budget. 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. The following is a listing of all schools and their Operating and Sub Budget funded through the General Fund.

School Budget Allocations Overview

ELEMENTARY SCHOOLS		2020-21 Operating	2020-21 Substitutes	Total 2020-21 School Allocation
0051	Oak Park Elementary	\$42,132	\$39,602	\$81,734
0061	Apollo Elementary	53,237	41,526	94,763
0091	Coquina Elementary	30,323	28,714	59,037
0101	Mims Elementary	23,653	25,859	49,512
0122	South Lake Elementary	21,308	18,914	40,222
0151	Imperial Estates Elementary	36,644	31,514	68,158
0181	Pinewood Elementary	27,524	24,977	52,501
0191	Challenger Elementary	31,842	24,402	56,244
0201	Atlantis Elementary	41,889	36,526	78,415
0301	Enterprise Elementary	33,491	27,851	61,342
1041	Cambridge Elementary	32,171	31,302	63,473
1051	Endeavour Elementary	35,075	37,491	72,566
1071	Golfview Elementary	26,499	27,657	54,156
1091	Fairglen Elementary	35,204	32,361	67,565
1131	Saturn Elementary	48,678	42,103	90,781
1141	Andersen Elementary	39,435	30,136	69,571
1151	Williams Elementary	30,322	27,861	58,183
1161	Manatee Elementary	51,251	36,961	88,212
2031	Meadowlane Intermediate Elementary	48,484	37,522	86,006
2041	Meadowlane Primary Elementary	45,355	38,382	83,737
2042	West Melbourne Elementary	32,207	24,203	56,410
2051	University Park Elementary	24,188	25,078	49,266
2061	Port Malabar Elementary	38,107	34,673	72,780
2081	Palm Bay Elementary	36,091	35,852	71,943
2111	Lockmar Elementary	42,896	36,178	79,074
2121	Turner Elementary	33,817	30,218	64,035
2131	Columbia Elementary	22,376	23,535	45,911
2151	Discovery Elementary	37,760	33,348	71,108
2161	Mcauliffe Elementary	40,945	35,099	76,044
2171	Riviera Elementary	39,319	36,139	75,458
2191	Jupiter Elementary	38,696	35,169	73,865
2212	Westside Elementary	42,289	33,224	75,513
2221	Sunrise Elementary	45,481	35,495	80,976
3041	Sherwood Elementary	23,951	22,849	46,800
3061	Harbor City Elementary	20,296	19,111	39,407
3071	Sabal Elementary	33,889	30,194	64,083
3091	Croton Elementary	28,180	24,708	52,888

School Budget Allocations Overview

ELEMENTARY SCHOOLS		2020-21 Operating	2020-21 Substitutes	Total 2020-21 School Allocation
3101	Allen Elementary	41,389	32,071	73,460
3121	Suntree Elementary	36,881	28,861	65,742
3131	Longleaf Elementary	34,518	28,038	62,556
3151	Quest Elementary	43,866	34,130	77,996
3161	Viera Elementary	23,277	26,647	49,924
4031	Mila Elementary	29,065	29,258	58,323
4041	Tropical Elementary	47,044	36,094	83,138
4051	Audubon Elementary	30,321	27,259	57,580
4071	Stevenson Elementary	29,242	22,096	51,338
4121	Carroll Elementary	41,596	32,011	73,607
5012	Roosevelt Elementary	18,371	16,646	35,017
5021	Freedom 7 Elementary	24,679	18,903	43,582
5031	Cape View Elementary	19,215	18,974	38,189
6013	Holland Elementary	30,019	23,577	53,596
6051	Sea Park Elementary	17,942	16,465	34,407
6061	Surfside Elementary	26,627	21,086	47,713
6071	Ocean Breeze Elementary	35,912	28,639	64,551
6081	Indialantic Elementary	42,461	33,328	75,789
6101	Gemini Elementary	29,492	23,408	52,900
6141	Creel Elementary	50,926	46,844	97,770
TOTAL ELEMENTARY		1,967,848	1,701,069	3,668,917
MIDDLE SCHOOL				
0052	Madison Middle	29,078	29,986	59,064
0141	Jackson Middle	31,354	29,148	60,502
1081	McNair Middle	27,150	27,444	54,594
1101	Kennedy Middle	41,165	38,671	79,836
2071	Stone Middle	44,197	45,105	89,302
2122	Southwest Middle	50,977	48,063	99,040
3021	Central Middle	66,324	60,520	126,844
3031	Johnson Middle	43,063	41,725	84,788
4111	Jefferson Middle	36,952	34,021	70,973
6012	Delaura Middle	48,490	43,551	92,041
6082	Hoover Middle	29,161	26,827	55,988
TOTAL MIDDLE		447,911	425,061	872,972

School Budget Allocations Overview

JR./SR. HIGH		2020-21 Operating	2020-21 Substitutes	Total 2020-21 School Allocation
0302	Space Coast Jr./Sr.	85,790	72,991	158,781
1121	Cocoa High	90,991	90,122	181,113
3141	West Shore Jr./Sr. High	54,131	46,972	101,103
4021	Edgewood Jr./Sr. High	51,729	44,760	96,489
5011	Cocoa Beach Jr./Sr. High	52,822	47,920	100,742
TOTAL JR./SR. HIGH		335,463	302,765	638,228

SENIOR HIGH		2020-21 Operating	2020-21 Substitutes	Total 2020-21 School Allocation
0011	Titusville High	68,489	59,280	127,769
0161	Astronaut High	60,565	53,538	114,103
1011	Rockledge High	82,099	66,638	148,737
1171	Viera High	111,240	87,003	198,243
2011	Melbourne High	111,868	85,841	197,709
2021	Palm Bay High	75,568	71,484	147,052
2211	Bayside High	88,464	71,276	159,740
2311	Heritage High	102,261	79,519	181,780
3011	Eau Gallie High	91,760	75,216	166,976
4011	Merritt Island High	80,338	63,666	144,004
6011	Satellite High	78,217	61,378	139,595
TOTAL SENIOR HIGH		950,869	774,839	1,725,708

SPECIAL SCHOOLS

1002	Group Treatment Home	1,665	1,550	3,215
1017	North/Central Alt. Learning Ctr	6,203	8,331	14,534
1018	South Alternative Learning Center	5,060	7,944	13,004
1021	Pre-K ESE Services	754	0	754
1025	Detention Center	1,696	5,813	7,509
1073	Project Search	3,946	5,324	9,270
7004	Brevard Virtual	42,530	0	42,530
TOTAL SPECIAL SCHOOLS		61,854	28,962	90,816

TOTAL ALL SCHOOL SITES

\$3,763,945	\$3,232,696	\$6,996,641
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School Budget Allocations Overview

Various Federal, State and Local Funding

Federal Funding

Federal Funding is received for the enhancement of various educational programs and varies from year to year. Federal awards are received through the state or directly from the federal government and are generally received based on applications submitted by district departments, approved by various agencies and the funds are then distributed to the qualifying schools. Listed below is a sample of these awards.

Title I, Part A – Improving the Academic Achievement of the Disadvantaged – The purpose of Title I Funding is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. Part A is specifically to assist Local Education Agencies (LEA) with improving basic programs operated by the district.

Title I, Part D – Local Educational Agency Delinquent Program – Part D is specifically for prevention and intervention programs for children and youth who are neglected, delinquent, or at risk.

Title II, Part A – Preparing, Training, and Recruiting High Quality Teachers, Principals, or Other School Leaders – Part A is specifically for the support of effective instruction.

Title IV, Part A – Student Support and Academic Enrichment – Part A specifically provides all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title X, Part A – Education for Homeless Children and Youth Project – prioritize the needs of low-income families or uninsured people (including those who are not eligible for Medicaid) who might not otherwise have access to these health care services.

SEDNET – Multiagency Service Network for Students with Emotional/Behavioral Disabilities – Funding to create and facilitate a network of key stakeholders committed to assisting in the provision of a quality system of care for students with or at-risk of emotional and/or behavioral challenges.

Access Project – Access to the Common Core for Exceptional Student Success (ACCESS) – Is a discretionary grant funded under IDEA through Florida Department of Education, Division of Public School, Bureau of Exceptional Education and Student Services (BEESS). This funding is designed to support professional development for teachers in understanding the Common Core State Standards (CCSS) as they apply to students with significant cognitive disabilities.

IDEA, Part B – Preschool Entitlement – Funding to support the delivery of special education and related services to individuals with disabilities ages three through five who are struggling academically and/or behaviorally and who could benefit from resources normally reserved for students in special education.

FDLRS Associate Centers – The Florida Diagnostic & Learning Resources System - Funding to provide diagnostic, instructional, and technology support services to district exceptional education programs and families of students with disabilities.

Perkins V (CTE) – The Strengthening Career and Technical Education for the 21st Century (CTE) – Funding to expand opportunities for every student to explore, choose, and follow career and technical education programs of study and career pathways to earn credentials of value.

JROTC – Junior Reserve Officers' Training Corps – ROTC is partly funded by the United States Department of Defense with an allocation in the military budget. The federal government subsidizes instructor salaries, cadet uniforms, equipment and textbooks.

School Budget Allocations Overview

Various Federal, State and Local Funding

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.

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.

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.

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).

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.

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.

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.

Summer School and Academic Support Program (Supplemental Academic Instruction Categorical) – These funds are used for after school and weekend tutoring, and summer school.

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.

Fund Balance Reporting

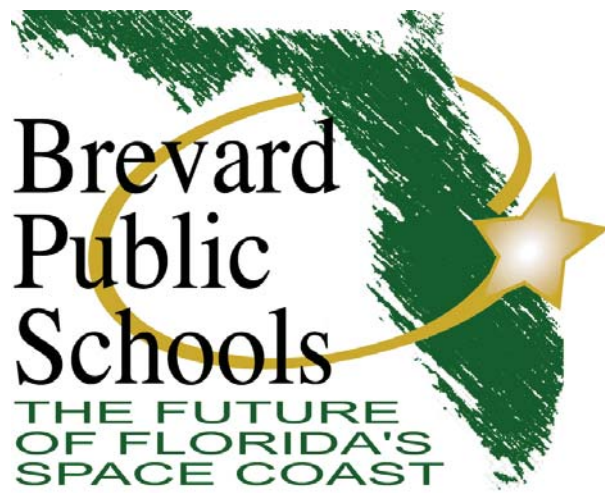
GASB Statement No. 54, *Fund Balance Reporting and Fund Balance Definitions* (GASB 54 establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable 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.

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 2019-20 ending fund balance with the following hierarchy:

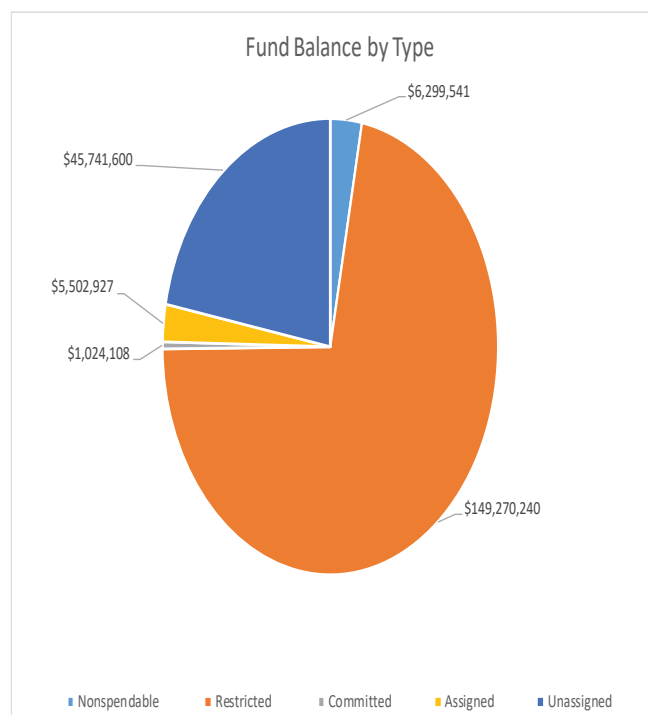
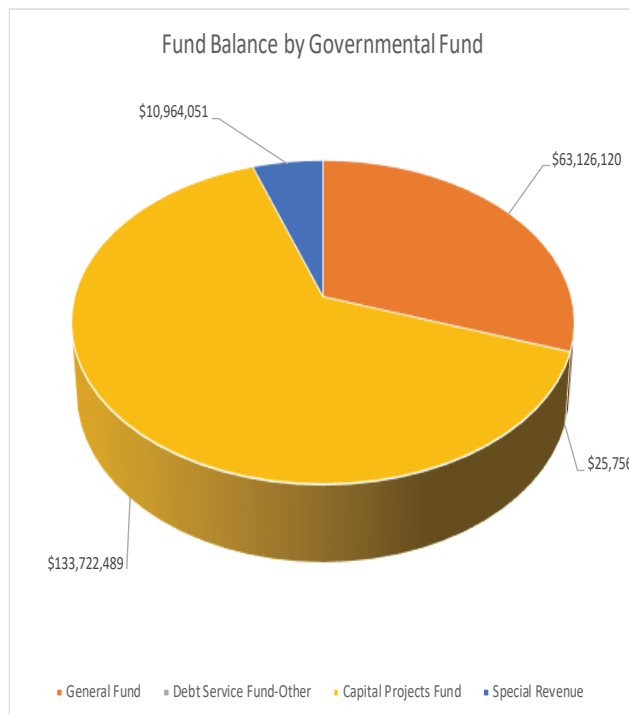
- Nonspendable: The district has a total of \$6,299,541 classified as nonspendable.
- Spendable: The district has classified the spendable fund balances as *Restricted, Committed, Assigned, and Unassigned* and considers each to have been spent when expenditures are incurred. The district does not have 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: 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 \$149,270,240.
- Committed: The district has set aside certain fund balances through board action for funding priorities. For fiscal year 2019-20, the total committed fund balance was \$1,024,108.
- Assigned: The district has set aside certain fund balances for school operations and capital projects. For fiscal year 2019-20, the assigned fund balance was \$5,502,927 of which \$4,997,038 is for school operations and \$505,889 is for capital projects not restricted for a particular purpose.
- Unassigned: The unassigned fund balance for the general fund is \$45,741,600 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, 2020:

Fund Balance Description	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds
Fund balances					
Nondspendable	\$4,031,107	\$0	\$0	\$2,268,434	\$6,299,541
Restricted	7,332,267	25,756	133,216,600	8,695,617	149,270,240
Committed	1,024,108	0	0	0	1,024,108
Assigned	4,997,038	0	505,889	0	5,502,927
Unassigned	45,741,600	0	0	0	45,741,600
Total Fund Balances	\$63,126,120	\$25,756	\$133,722,489	\$10,964,051	\$207,838,416

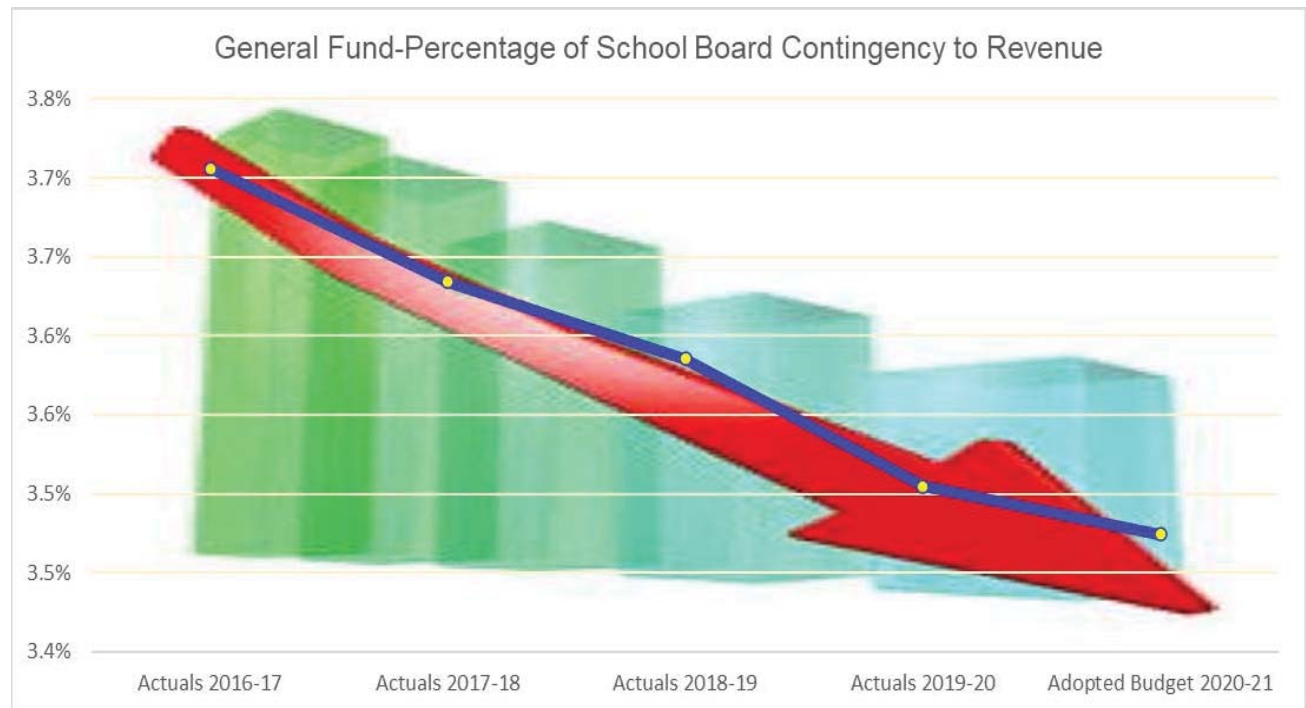


Fund Balance Reporting

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 2019-20 unassigned general fund balance of \$45,741,600.

**General Fund-Percentage of Ending (Unassigned) Fund Balance and School Board Contingency to Revenue
5-Year History**

	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Adopted Budget 2020-21
Total Revenues	\$536,434,271	\$547,030,406	\$554,481,106	\$567,249,079	\$572,229,447
Ending Unassigned Fund Balance	47,642,853	41,888,590	40,733,370	45,741,600	52,838,864
Percentage of Ending Fund Balance to Revenue	8.88%	7.66%	7.35%	8.06%	9.23%
School Board Contingency	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369
Percentage of School Contingency to Revenue	3.71%	3.63%	3.59%	3.50%	3.47%



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 nonrecurring 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.

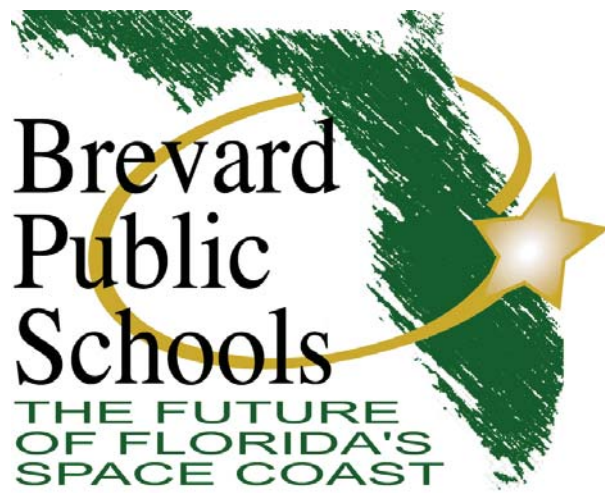
There is a direct relationship between the Capital Projects Fund budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, custodial expenditures, maintenance, and utility costs all increase. The cost of operating and 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, 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.

A positive indirect impact to the operating budget can come from 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, because 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.

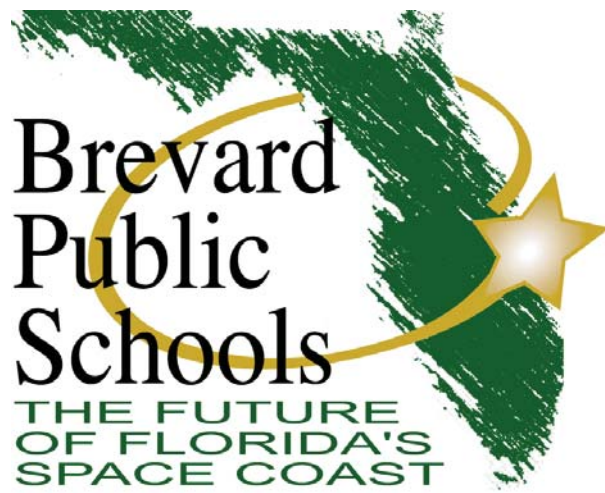
The District's capital expenditure funding stream is anticipated to be \$173.6 million in 2020-21. It does not include PECO maintenance funding which is being directed solely to the charter schools for their use. The half-cent sales surtax referendum, which was passed by the voters in 2014, has helped alleviate loss of the capital funding shortfall. The District received \$47.4 million from the sales surtax in 2018-19, and \$45.7 million in 2019-20. However, only \$23.7 million of sales surtax money is expected to be received for 2020-21, because there is only one half of a year left in the time approved by the 2014 referendum.

The influx of sales surtax generated capital funding has been extremely beneficial, allowing the school district to make much needed building repairs, security upgrades and technology purchases. However, despite this level of effort and investment, the sales surtax program only addressed approximately 25% of facility renewal needs identified in 2014. Therefore, the School Board approved plans to place the sales surtax renewal on the ballot for November 3rd, 2020.



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 (DCD) 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 73,689.43	x	Program Weights	=	Weighted FTE Students 81,376.97	x	Base Student Allocation (BSA) 4,319.49	x	District Cost Differential (DCD) 0.9877	=
Base Funding 347,183,472	+	Declining Enrollment Supplement 0	+	Compression Adjustment 7,794,868	+	DJJ Supplemental Funding 153,054	+	Safe Schools 4,479,956	+
Mental Health 2,495,191	+	ESE Guarantee Supplement 29,848,549	+	Supplemental Academic Instruction 20,220,317	+	Instructional Materials 6,187,308	+	Student Transportation 11,174,734	+
Teacher Classroom Supply Assistance 1,398,961	+	Reading Allocation 3,177,604	+	Digital Classroom Allocation 118,087	+	Federally Connected Supplement 2,769,287	+	Total Funds Compression 829,011	+
Turnaround Supplemental Services Allocation 541,560	+	Teacher Salary Increase Allocation 12,604,346	+	Gross State and Local FEFP 450,976,305	+	Required Local Effort (172,858,253)	+	Prior Year Adjustment 0	=
Net State FEFP 278,118,052	+	Discretionary Lottery/School Recognition 0	+	Class-Size Reduction Allocation 79,949,476	=	Total State Funding 358,067,528			

FEFP Revenue Summary

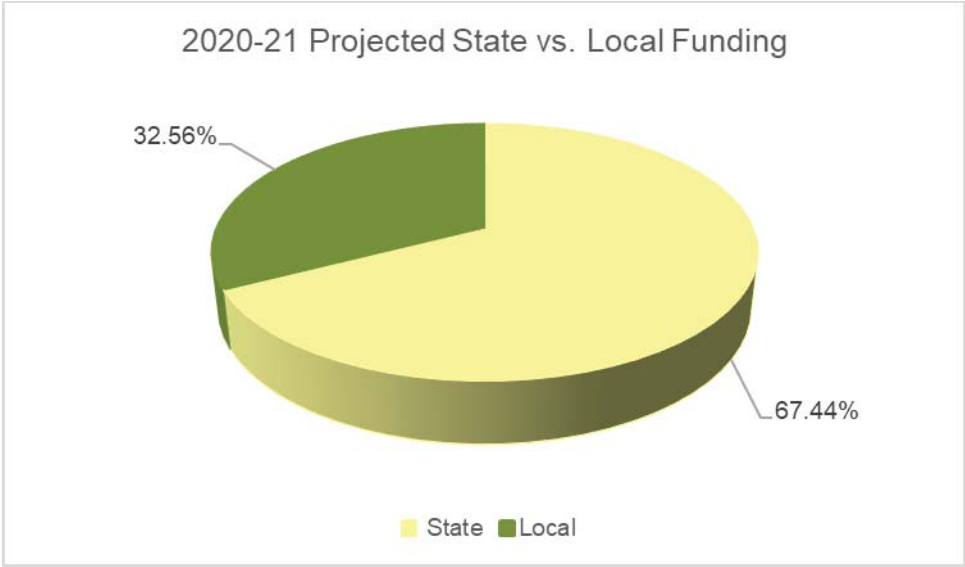
Formula Components	2019-20 4th Calc.	2020-21 2nd Calc.	Difference
Unweighted FTE	73,176.18	73,689.43	513.25
Weighted FTE	80,678.12	81,376.97	698.85
School Taxable Value	45,455,674,986	48,744,093,139	3,288,418,153
Required Local Effort Millage	3.838	3.694	(0.144)
Discretionary Millage	0.748	0.748	0.000
Capital Outlay	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Millage	6.086	5.942	(0.144)
Base Student Allocation	4,279.49	4,319.49	40.00
District Cost Differential	0.9875	0.9877	0.0002
WFTE x BSA x DCD	340,945,443	347,183,472	6,238,029
0.748 Compression	7,819,607	7,794,868	(24,739)
DJJ Supplement	129,638	153,054	23,416
Safe Schools	4,467,404	4,479,956	12,552
Mental Health Allocation	1,854,603	2,495,191	640,588
ESE Guarantee	29,626,533	29,848,549	222,016
Supplemental Academic Instruction	20,090,049	20,220,317	130,268
Instructional Materials	6,144,944	6,187,308	42,364
Student Transportation	11,055,670	11,174,734	119,064
Teachers Classroom Supply Assistance	1,403,156	1,398,961	(4,195)
Reading Allocation	3,196,207	3,177,604	(18,603)
Virtual Education Contribution	0	0	0
Digital Classroom Allocation	298,681	118,087	(180,594)
Federally Connected Supplement	2,761,646	2,769,287	7,641
Total Funds Compression Allocation	1,911,055	829,011	(1,082,044)
Best and Brightest Teacher/Principal Allocation	7,111,333	0	(7,111,333)
Turnaround Supplemental Services Allocation	742,434	541,560	(200,874)
Teacher Salary Increase Allocation	0	12,604,346	12,604,346
Gross State and Local FEFP	439,558,403	450,976,305	11,417,902
Required Local Effort Taxes	(167,480,525)	(172,858,253)	(5,377,728)
Proration to Funds Available	(1,056,035)	0	1,056,035
Prior Year Adjustment	(178,199)	0	178,199
Net State FEFP	270,843,644	278,118,052	7,274,408
Class-Size Reduction Allocation	79,700,790	79,949,476	248,686
District Lottery/School Recognition Allocation	4,009,586	0	(4,009,586)
Total State Funding	354,554,020	358,067,528	3,513,508
McKay Scholarships	(9,934,368)	(9,934,368)	0
Family Empowerment Scholarships	(2,460,301)	(2,460,301)	0
McKay Scholarships Prior Year Adjustment	(30,189)	0	30,189
Local Funding			
Required Local Effort Taxes	167,480,525	172,858,253	5,377,728
Potential Discretionary Local Effort	32,640,811	35,002,158	2,361,347
Total Local Funding	200,121,336	207,860,411	7,739,075
TOTAL STATE AND LOCAL FUNDING	\$554,675,356	\$565,927,939	\$11,252,583

2019-20 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 5/22/2020

2020-21 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/17/2020

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 2020-21 is \$278.1 million compared to \$270.8 million in 2019-20, a 2.69% increase. In addition, the district will receive \$79.9 million in a Class Size Reduction Allocation for a total of \$358.1 million in state funding of which \$12.4 million is earmarked for McKay and Family Empowerment Scholarships. Local funding is projected to increase 3.9% for a total of \$207.9 million.

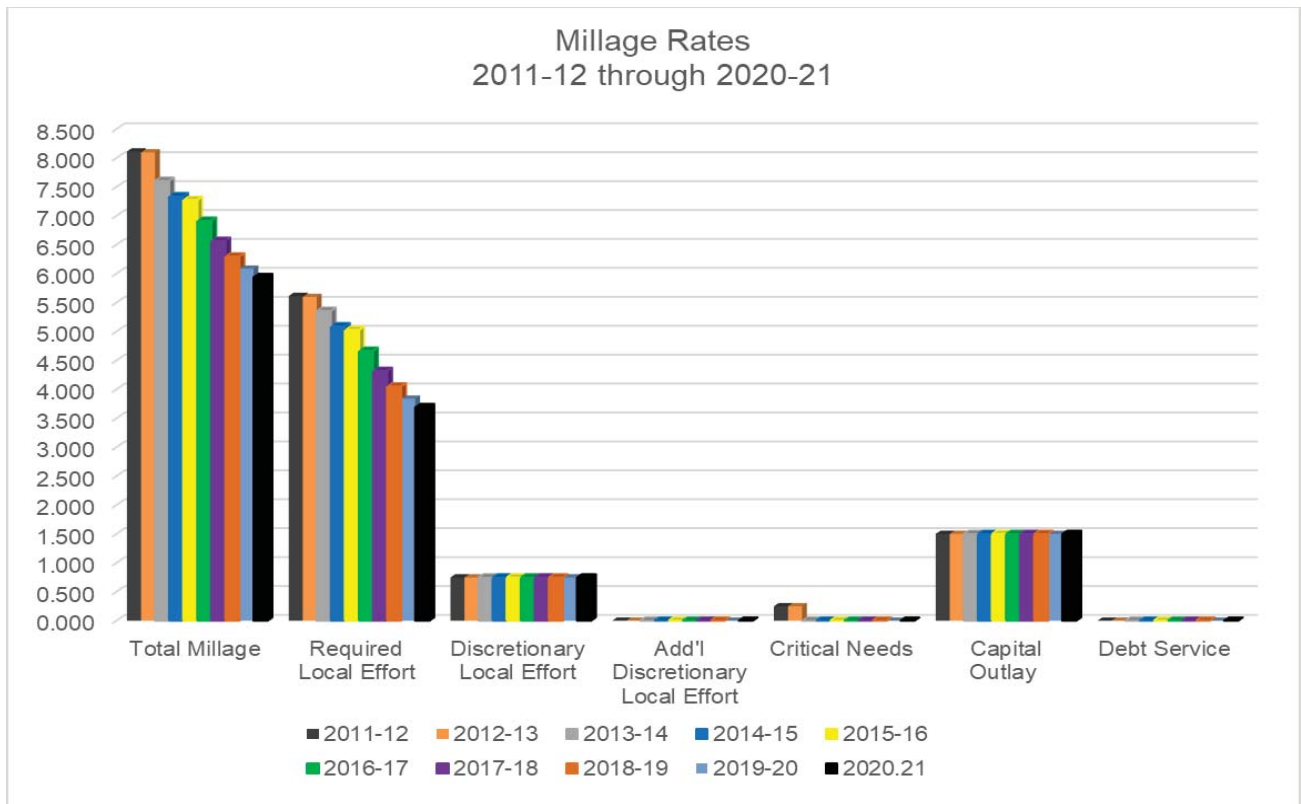


Millage Rate Trends

The proposed millage rate for 2020-21 is 5.942 mils, which is a drop of 1.44% from 2019-20. The 3.694 local effort mils for 2020-21 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.

Fiscal Year	Total Millage	Required Local Effort	Discretionary Local Effort	Add'l Discretionary Local Effort	Critical Needs	Capital Outlay	Debt Service
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
2020.21	5.942	3.694	0.7480	0.0000	0.0000	1.500	0.000

A mill represents one thousandth of a dollar



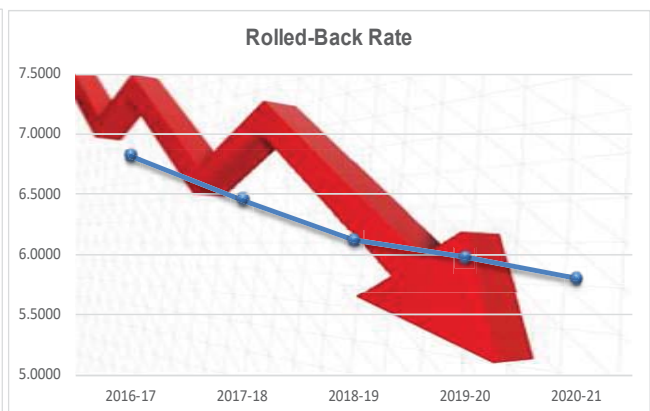
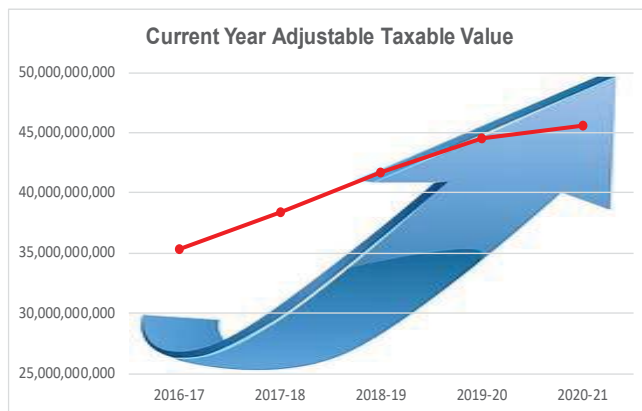
Roll-Back Rates

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 is 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's projection.

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Current Year Gross Taxable Value	35,873,682,910	38,759,682,715	42,240,075,281	45,455,674,986	48,744,093,139
Current Year Net New Taxable Value	510,486,362	380,749,910	582,744,368	879,099,568	916,163,130
Current Year Adjustable Taxable Value	35,363,196,548	38,378,932,805	41,657,330,913	44,576,575,418	47,827,930,009
Prior Year FINAL Gross Taxable Value	33,145,486,378	35,807,243,742	38,803,031,716	42,311,450,495	45,560,189,476
Prior Year Millage Levy	7.275	6.916	6.568	6.299	6.086
Prior Year Ad Valorem Proceeds	241,133,413	247,642,898	254,858,312	266,519,827	277,279,313
Current Year Rolled-Back	6.819	6.453	6.118	5.979	5.797
Current Year Proposed Millage Rate	6.916	6.568	6.299	6.086	5.942
Current Year Proposed State Law Rate as % Change of State Law Rolled-Back Rate	-0.93%	-0.81%	0.67%	-0.19%	1.04%
Current Year Total Proposed Rate as a % Change of Rolled-Back Rate	1.43%	1.79%	2.96%	1.79%	2.49%



Property Tax Levies & Millage Rates

**Comparison of 2016-17 to 2020-21
Homeowner's Property Taxes**

Taxable Value \$100,000

	2016-17		2017-18		2018-19		2019-20		2020-21	
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes
Operating										
Required Local Effort	4.668	466.80	4.320	432.00	4.051	405.10	3.838	383.80	3.694	369.40
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										
	1.500	150.00	1.500	150.00	1.500	150.00	1.500	150.00	1.500	150.00
Total	6.916	691.60	6.568	656.80	6.299	629.90	6.086	608.60	5.942	594.20

* Additional exemptions due not apply to the calculation of the School Board taxes.

State law sets the property tax assessment rate. In the 2020-21 collection year, homeowners will pay an estimated assessment rate of 5.942 mils, a 2.4% decrease compared to 2019-20 and a 14.1% decrease since 2016-17. The definition of a mil related to a home's value is 1.00 mil = \$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

5.942 mils = \$594.20 in property taxes

Source: District Records
 Brevard County Tax Collector
 Brevard County Property Appraiser (post VAB assessments for 2006-07 to present)





Taxable Assessed Property Value Forecast

On August 3, 2020, the Revenue Estimating Conference met in the first stage of a two-stage process culminating on August 7, 2020, to adopt a new forecast for Ad Valorem Assessments. Estimates of the statewide property tax roll are primarily used in the appropriations process to approximate the Required Local Effort (RLE) millage rate. This is the rate local school districts must levy in order to participate in the Florida Education Finance Program. The 2020 certified school taxable value came in at \$2,301.97 billion. (+0.3% higher than original forecast). The new projection for 2021 is \$2,338.20 billion. The new estimate is \$36.2 billion or 1.6 percent higher than the 2020 actual number, but \$84.76 billion lower than the previous estimate for 2021 of \$2,422.95 billion adopted in January 2020. At 96 percent, the value of one mil is projected to be \$2,244.67 million.

Conditions in Florida’s housing market are still important to the overall forecast, but they are not the singular driving factors they once were. The persistent economic effects from the Coronavirus pandemic are expected to have their greatest impact on the non-residential sector, as commercial property becomes vacant, idled or lower income-producing. As a result, an outright decline in total non-residential taxable value is expected when the 2021 roll is approved and then again in 2022 before it resumes year-over-year positive growth. Annual growth rates remain low in this sector through the rest of the forecast period.

In contrast, expectations for the two residential sectors (homestead and non-homestead residential) provide a steadying influence over the forecast horizon and keep the 2021 roll positive relative to the prior year. Recent residential data from the Federal Housing Finance Agency price index shows value growth in virtually all parts of the state. The new forecast is premised on the belief this value growth will continue in the residential sectors, although the pace will moderate relative to last year.

Below is Brevard County’s Certified School Taxable Value for 2019-20 and 2020-21 followed by the forecasts for the next five years. 2019-20 and 2020-21 are taken from FLDOE 2nd Calculation and the forecasts beginning with 2021-22 are taken from the report of the State of Florida Ad Valorem Estimating Conference. Brevard County’s Certified School Taxable Value from the Estimating Conference which took place January 6, 2020 is included to show the projected decrease expected due to the COVID-19 pandemic. For all available information on the August 7, 2020 Revenue Estimating Conference, follow this link: <http://edr.state.fl.us/content/conferences/advalorem/index.cfm>

Pre-COVID-19			Pre-COVID-19		
July 1 Certified School Taxable Value Estimates (Brevard) as of Revenue Estimating Conference January 6, 2020			July 1 Certified School Taxable Value Estimates (Brevard) as of Revenue Estimating Conference August 7, 2020		
Fiscal Year Forecast	Taxable Assessed Property Value	Percentage Change	Fiscal Year Forecast	Taxable Assessed Property Value	Percentage Change
2019-20	45,455,674,986	7.6%	2019-20	45,455,674,986	7.6%
2020-21	48,744,093,139	7.2%	2020-21	48,744,093,139	7.2%
2021-22	50,286,900,000	3.2%	2021-22	49,723,900,000	2.0%
2022-23	52,659,400,000	4.7%	2022-23	51,273,400,000	3.1%
2023-24	55,021,900,000	4.5%	2023-24	53,120,600,000	3.6%
2024-25	57,356,900,000	4.2%	2024-25	55,004,500,000	3.5%
2025-26	59,702,700,000	4.1%	2025-26	56,911,900,000	3.5%

Student Membership Trends & Forecasts

Brevard County Schools grew by 5,187 students over the last twenty years. During the 2005-06 school year, we recognized our highest enrollment with 76,062 students but began to decline the following year until 2013-14 when we began to rise again. We forecasted to exceed 2005-06 enrollment numbers this upcoming school year with 76,275 projected prior to the COVID-19 pandemic. The chart below examines the changes beginning with the 2000-01 school year.

Below are a few of the factors 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	73,786	1,192	1.64%	11,609
2015-16	74,267	481	0.65%	12,090
2016-17	75,014	747	1.01%	12,837
2017-18	75,050	36	0.05%	12,873
2018-19	75,138	88	0.12%	12,961
2019-20	75,845	707	0.94%	13,668
2020-21P	76,275	430	0.57%	14,098
2021-22P	77,128	853	1.12%	14,951
2022-23P	77,215	87	0.11%	15,038
2023-24P	78,211	996	1.29%	16,034
2024-25P	79,307	1,096	1.40%	17,130

Note: Figures reflect District Membership for each year, which includes Basic, Exceptional, Vocational, and Dropout programs. In addition, Charter School students and students receiving Family Empowerment and McKay Scholarships are included. Numbers do not include Adult Education programs

2000-01 through 2019-20 membership was obtained from student membership analysis for October of that year.

Beginning in 2012-13 head start students were included in the total for the first time.

Projected Student Membership figures are based on 2020-21 Budget Projections combined with Growth Management Projections for 2021-22 to 2024-25.

Student Membership Trends & Forecasts

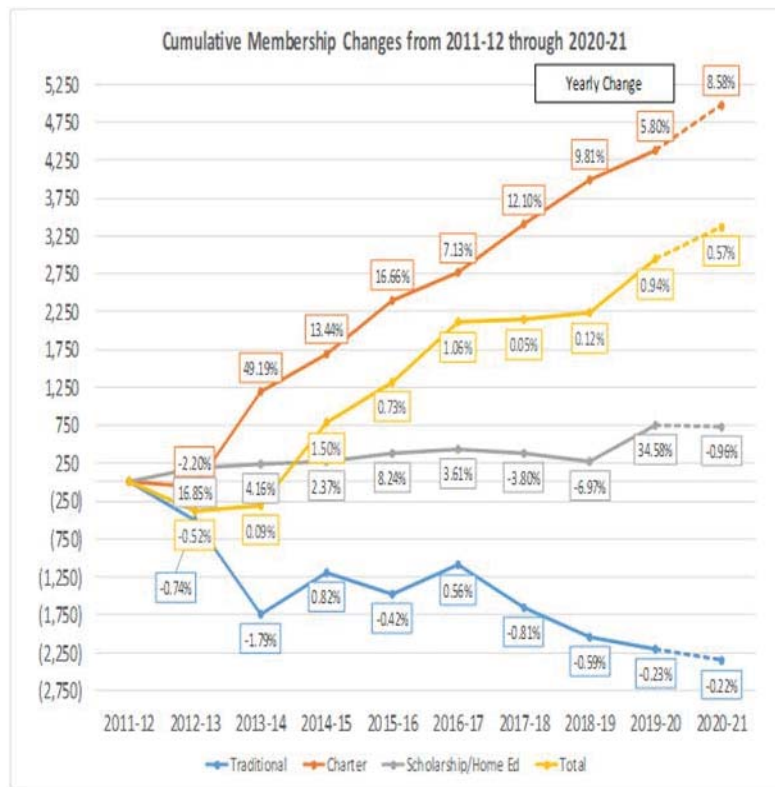
Student membership projections are an essential component of facilities planning. The membership projection process begins in October of each year to develop student projections for the following school year. Financial Services develops the student membership projections for the next school year based 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.

The projected membership for 2020-21 is 76,275, an increase of 430 students. Growth in membership is largely attributed 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.

Below is a chart and graph showing the breakout of the total student enrollment by category. The graph shows cumulative changes in membership since school year 2012 (line) and the percent change in membership from year to year (boxed). Additionally, this graph shows that, while total membership has been steadily increasing since 2013, membership in traditional public schools has been declining. The net increase is primarily due to an increase in charter school membership and participation in scholarship programs.

While looking at the 2020-21 projection, we can see that traditional public schools have had a loss of 2,349 students since 2011-12, whereas Charter Schools have increased by 4,978 and Scholarship/Home Education have increased by 740 students.

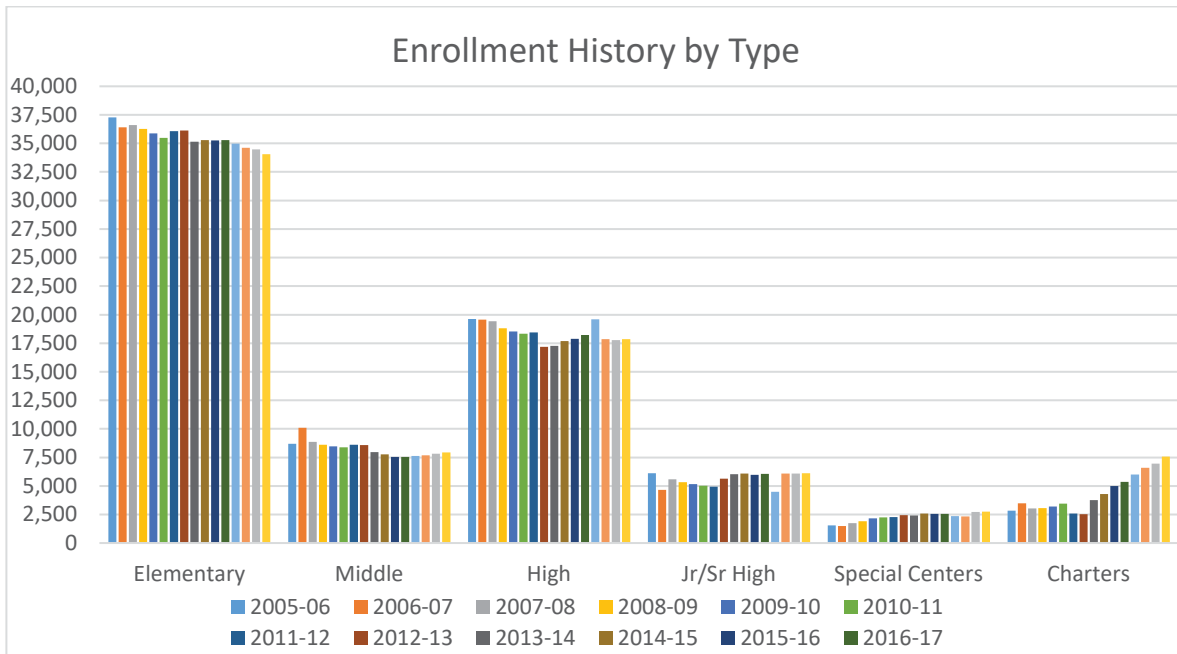
School Year	Traditional	Charter	Scholarship Home Ed	Total
2011-12	69,210	2,586	1,110	72,906
2012-13	68,700	2,529	1,297	72,526
2013-14	67,470	3,773	1,351	72,594
2014-15	68,022	4,280	1,383	73,685
2015-16	67,734	4,993	1,497	74,224
2016-17	68,114	5,349	1,551	75,014
2017-18	67,562	5,996	1,492	75,050
2018-19	67,166	6,584	1,388	75,138
2019-20	67,011	6,966	1,868	75,845
2020-21	66,861	7,564	1,850	76,275



October Enrollment History by Type

During the 2005-06 school year, Brevard County School District 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 since then. A projected membership of 76,275 for 2020-21 brings us to our highest membership since 2005-06. While looking at the 2020-21 projection, we can see that traditional public schools have had a loss of 5,724 students since 2005-06, whereas Special Centers and Charter Schools have increased by 5,937 students.

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
2019-20	34,469	7,830	17,764	6,090	2,726	6,966	75,845
2020-21P	34,050	7,941	17,860	6,117	2,743	7,564	76,275



Full-Time Equivalent (FTE)

Full-Time Equivalent (FTE) students are the driving factor in Florida Education Finance Program (FEFP) calculations. 1.0 Unweighted FTE represents one student enrolled in a K-12 program for a traditional school year.

Programs, and eligible grade levels (in parentheses) include:

- Basic Education: 101(K-3), 102(4-8), 103(9-12)
- Basic Education with Exceptional Student Education (ESE) Services: 111 (K-3), 112(4-8), 113(9-12)
- English for Speakers of Other Languages (ESOL)/Intensive English: 130(K-12)
- ESE Support Level IV: 254(K-12)
- ESE Support Level V: 255(K-12)
- Career Education: 300(9-12)

FTE History by Program

FEFP Program	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
101 Basic Education K-3	16,788.54	16,467.61	16,440.24	16,346.14	16,549.45	16,655.81
102 Basic Education 4-8	19,019.58	19,215.23	19,608.22	19,570.93	19,710.20	20,011.97
103 Basic Education 9-12	15,073.12	15,276.56	15,040.33	14,806.73	14,577.76	14,613.71
111 ESE Basic K-3	4,748.07	4,838.17	4,604.52	4,730.88	4,893.05	4,889.50
112 ESE Basic 4-8	7,398.23	7,740.38	8,009.01	8,184.74	8,266.93	8,348.59
113 ESE Basic 9-12	4,637.40	4,837.91	4,920.08	5,131.68	5,287.26	5,304.81
130 ESOL	1,469.33	1,531.14	1,452.01	1,483.14	1,468.02	1,477.42
254 ESE Support Level IV	894.29	914.00	831.23	838.65	852.51	826.14
255 ESE Support Level V	133.57	120.24	107.89	114.27	109.29	105.85
300 Vocational	1,471.40	1,467.02	1,453.26	1,438.53	1,461.71	1,455.63
Totals	71,633.53	72,408.26	72,466.79	72,645.69	73,176.18	73,689.43

FTE is a product of student schedules and, as such, requires cooperation from every school site and multiple departments to ensure accurate reporting. Each year a clerical and administrative staff from each school site is required to attend a training session on Survey Data reporting – which includes a segment on FTE. Since the implementation of this training, made mandatory in the 2008-09 school year, FTE Audit findings at schools have dropped significantly, and this training continues to show benefit.

**Brevard Public Schools
FTE Audit Adjustments**

	2005-06	2008-09	2010-11	2013-14	2015-16
Schools	(1,078,430.00)	(278,649.00)	(293,990.00)	(40,779.00)	(5,769.00)
Transportation	-UNAVAILABLE-	(32,494.00)	(153,489.00)	(81,905.00)	(71,007.00)
Total	\$ (1,078,430.00)	\$ (311,143.00)	\$ (447,479.00)	\$ (122,684.00)	\$ (76,776.00)

Schedule records, and their respective FTE, are reported twice annually (surveys 2 and 3). A student must be reported for 1,500 minutes (1,200 for Grades K-3) to earn a full 0.5 FTE in each survey.

Submitted FTE is recalibrated by the FLDOE. This process scales down students that have been reported with more than 1.0 FTE for the school year (or 0.5 for students only reported during one survey). This will occur for most students because FTE is reported at 0.00033 FTE per instructional minute, so students with more than 1,500 minutes on their schedule are reported with more than 0.5 FTE each survey. Recalibration also adjusts for students who move during the survey periods and are reported by more than one school district. Unweighted FTE is the result of recalibration.

Full-Time Equivalent (FTE) (Cont.)

Weighted FTE is calculated based on the estimated expenditure disparities between programs. For example, students reported in programs 254 and 255 are expected to have more expenditures than a student in program 102, so they are weighted more heavily. Program weights, or Cost Factors, vary from year to year and are shown on FEFP calculations. Weighted FTE is then used with our District Cost Differential (DCD) and Base Student Allocation (BSA) to calculate FEFP Base Funding. FTE is also a contributing factor in calculating many other elements of the FEFP, such as Safe School Allocation, ESE Guaranteed Allocation, Supplemental Academic Instruction, etc.

Unweighted FTE is closely related to membership, but it is unlikely that they will ever be exactly equal. For example, consider a student who moved from another school district during the survey period. Both districts would include this student in membership, but each county would receive a portion of the 0.5 FTE for this student this survey, both counties would have FTE less than membership.

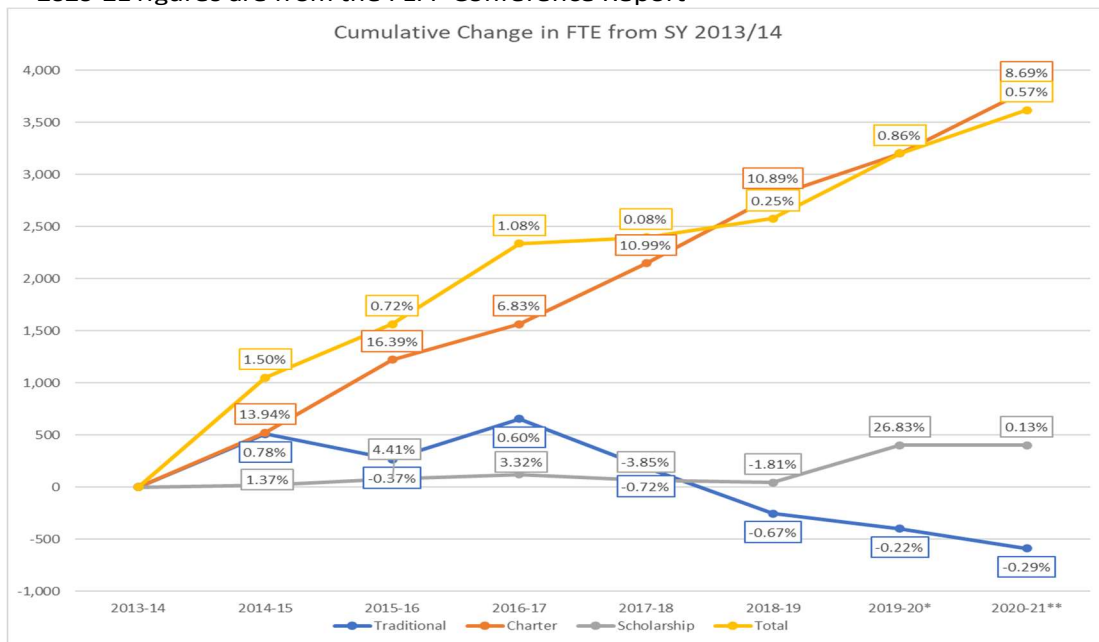
The chart below separates FTE into the following categories: District, Charter, and Scholarship. District FTE is earned by students who are enrolled in BPS Schools, Brevard Virtual School, and our Special Centers. Charter and Scholarship FTE is separated because, while we report FTE on behalf of these entities, the FEFP revenue generated from them is not part of our budget.

School Year	Traditional	Charter	Scholarship	Total
2013-14	65,027.92	3,749.80	1,293.00	70,070.72
2014-15	65,536.16	4,272.50	1,310.65	71,119.31
2015-16	65,292.30	4,972.73	1,368.50	71,633.53
2016-17	65,681.74	5,312.52	1,414.00	72,408.26
2017-18	65,210.75	5,896.54	1,359.50	72,466.79
2018-19	64,772.03	6,538.71	1,334.95	72,645.69
2019-20*	64,628.34	6,950.54	1,693.14	73,272.02
2020-21**	64,439.48	7,554.58	1,695.37	73,689.43

All figures from 2010-2019 are from FEFP Final Calculations.

*2019-20 figures are from the FEFP Fourth Calculation.

**2020-21 figures are from the FEFP Conference Report



School Listing

Elementary Jane Cline, Assistant Superintendent
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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	Viera Elementary
Fairglen Elementary	Palm Bay Elementary	West Melbourne Elementary
Freedom 7 Elementary	Pinewood Elementary	Westside Elementary
Gemini Elementary	Port Malabar Elementary	Williams Elementary

Secondary Dr. Stephanie Soliven, Assistant Superintendent
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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

Charter Schools Jane Cline, Assistant Superintendent

Educ. Horizons W. Melbourne	Odyssey Prep Academy	Pinecrest Academy
Emma Jewel	Palm Bay Academy	Royal Palm
Imagine Schools	Pineapple Cove Academy	Sculptor
Odyssey	Pineapple Cove West Melbourne	Viera Charter

Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2016	October 2017	October 2018	October 2019	October 2020
<u>ELEMENTARY</u>					
Allen Elementary	632	669	711	733	741
Andersen Elementary	701	736	720	718	667
Apollo Elementary	815	877	847	836	876
Atlantis Elementary	648	675	713	670	691
Audubon Elementary	599	566	536	533	489
Cambridge Elementary	640	680	661	632	601
Capeview Elementary	426	380	381	360	343
Carroll Elementary	660	652	664	670	710
Challenger 7 Elem	525	551	571	543	544
Columbia Elementary	544	514	478	432	407
Coquina Elementary	523	590	515	520	564
Creel Elementary	940	888	845	825	843
Croton Elementary	615	578	552	523	494
Discovery Elementary	625	572	644	646	639
Endeavour Elementary	890	817	662	652	640
Enterprise Elementary	543	560	599	607	598
Fairglen Elementary	703	686	681	667	625
Freedom 7 Elementary	409	408	387	404	414
Gemini Elementary	451	430	468	475	502
Golfview Elementary	619	588	555	508	472
Harbor City Elementary	401	391	371	366	361
Holland Elementary	466	485	497	502	502
Imperial Estates Elementary	718	682	639	629	610
Indialantic Elementary	751	746	740	732	729
Jupiter Elementary	793	755	728	722	699
Lockmar Elementary	728	743	699	692	672
Longleaf Elementary	683	613	647	646	582
Manatee Elementary	864	914	949	995	895
McAuliffe Elementary	786	794	777	740	719
Meadowlane Elementary-Intern	1,010	1,002	868	836	834
Meadowlane Elementary Prim	748	749	626	680	739
Mila Elementary	534	494	465	463	469
Mims Elementary	485	510	479	452	483
Oak Park Elementary	922	892	723	642	637
Ocean Breeze Elementary	519	527	532	559	586
Palm Bay Elementary	799	632	615	641	627
Pinewood Elementary	530	503	517	496	501
Port Malabar Elementary	741	729	688	713	680
Quest Elementary	900	1,000	1,089	1,196	769

Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2016	October 2017	October 2018	October 2019	October 2020
<u>ELEMENTARY (CONT.)</u>					
Riviera Elementary	647	681	692	699	707
Roosevelt Elementary	359	390	380	345	317
Sabal Elementary	550	544	538	563	557
Saturn Elementary	763	764	853	845	845
Sea Park Elementary	339	317	321	338	308
Sherwood Elementary	485	460	456	461	438
South Lake Elementary	0	0	311	351	372
Stevenson Elementary	484	495	506	504	508
Sunrise Elementary	841	839	820	798	746
Suntree Elementary	657	686	675	675	619
Surfside Elementary	475	455	460	461	460
Tropical Elementary	787	797	825	804	803
Turner Elementary	631	609	562	595	577
University Park Elementary	546	514	473	479	454
Viera Elementary	0	0	0	0	600
W. Melbourne Elementary	550	550	553	548	552
Westside Elementary	712	733	769	773	734
Williams Elementary	581	564	582	574	499
TOTAL ELEMENTARY	35,293	34,976	34,615	34,469	34,050

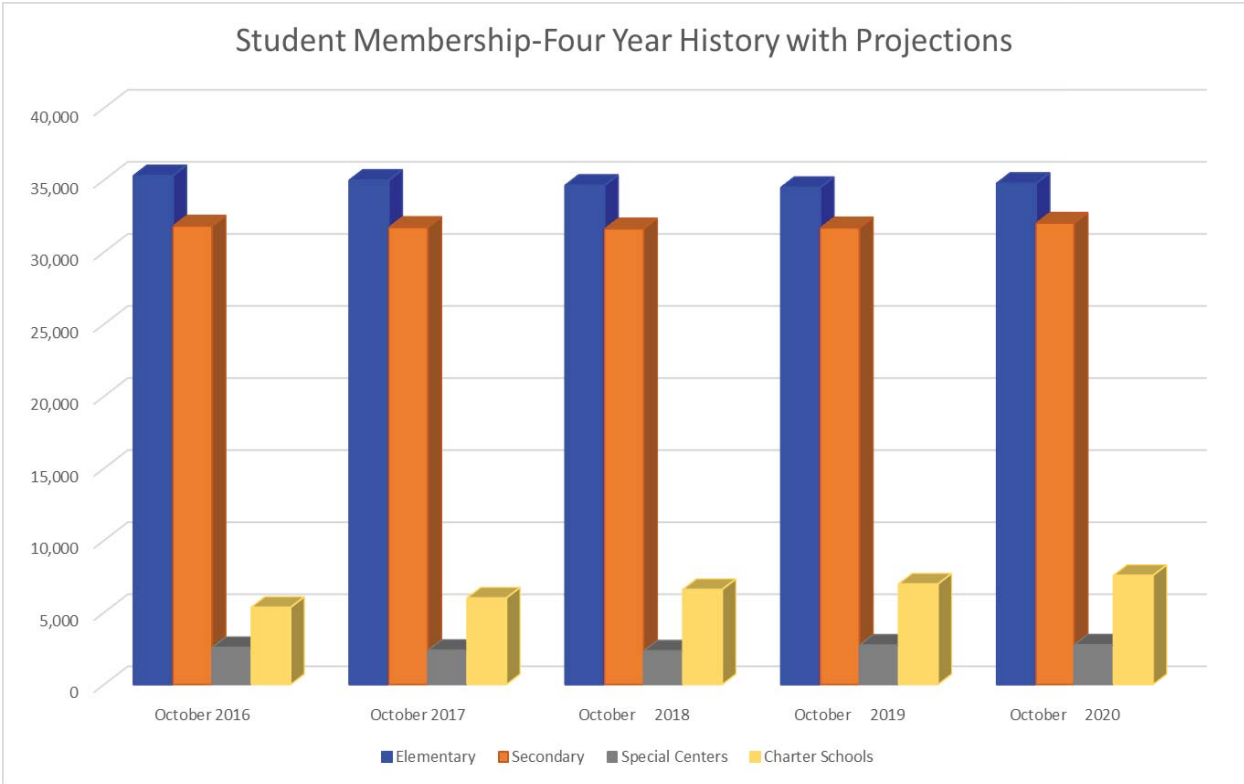
Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2016	October 2017	October 2018	October 2019	October 2020
<u>SECONDARY</u>					
Astronaut High	1,132	1,070	1,076	1,055	1,111
Bayside High	1,712	1,718	1,706	1,646	1,654
Central Middle	1,098	1,121	1,193	1,181	1,184
Cocoa Beach Jr/Sr High	1,064	1,004	1,013	1,003	1,002
Cocoa High	1,572	1,599	1,577	1,610	1,632
DeLaura Middle	703	801	819	844	872
Eau Gallie High	1,672	1,657	1,676	1,689	1,650
Edgewood Jr/Sr. High	948	943	948	942	950
Heritage High	1,855	1,778	1,831	1,889	1,927
Hoover Middle	509	533	506	494	500
Jackson Middle	584	548	548	537	570
Jefferson Middle	606	629	660	689	664
Johnson Middle	791	803	736	744	747
Kennedy Middle	632	682	611	657	713
Madison Middle	444	460	492	528	518
McNair Middle	456	386	480	489	481
Melbourne High	2,304	2,217	2,113	2,140	2,112
Merritt Island High	1,574	1,569	1,542	1,528	1,567
Palm Bay High	1,637	1,587	1,543	1,413	1,389
Rockledge High	1,460	1,537	1,516	1,518	1,540
Satellite High	1,356	1,336	1,328	1,422	1,489
Southwest Middle	880	842	833	898	900
Space Coast Jr/Sr High	1,519	1,597	1,586	1,584	1,577
Stone Middle	839	822	791	769	792
Titusville High	1,394	1,412	1,381	1,310	1,285
Viera High	2,117	2,109	2,157	2,154	2,136
Westshore Jr/Sr High	955	955	953	951	956
TOTAL SECONDARY	31,813	31,715	31,615	31,684	31,918

Student Membership – Four Year History with Projections by School

	ACTUALS				PROJECTED
	October 2016	October 2017	October 2018	October 2019	October 2020
<u>SPECIAL CENTERS</u>					
Prek ESE Services	187	191	221	179	181
Riverview School	128	0	0	0	0
South Area Head Start	32	34	32	34	34
North/Ctl Alter. Learning Center	47	48	54	99	114
South Alternative Learning Ctr	34	54	70	68	75
Brevard County Jail	9	5	9	11	12
Detention Center	50	29	29	30	31
Group Treatment Home	30	31	30	16	28
Halfway House	0	0	0	0	0
Melb Ctr For Personal Growth	29	32	32	25	30
Outward Bound	5	13	17	7	7
Project Search	43	43	37	46	45
Devereux	56	59	54	44	46
Fieldston Preparatory	107	106	111	92	88
Riverdale Country Day	111	87	74	64	53
Brevard Virtual Instruction	140	139	166	143	149
Home Education	134	141	141	166	166
McKay Scholarships	1417	1,351	1247	1268	1250
Family Empowerment Scholarships	0	0	0	434	434
TOTAL SPECIAL CENTERS	2,559	2,363	2,324	2,726	2,743
<u>Charter Schools</u>					
Campus Charter	112	97	0	0	0
Educ. Horizons W. Melbourne	112	117	124	128	135
Emma Jewel	312	355	358	365	365
Imagine Schools	343	409	438	443	480
Legacy Charter	0	166	234	247	0
Odyssey	1,170	1,403	1,447	1,547	1,599
Odyssey Prep Academy	319	374	405	404	414
Palm Bay Academy	597	540	560	426	508
Pineapple Cove Academy	531	602	602	859	948
Pineapple Cove West Melbourne	0	0	474	599	659
Pinecrest Academy	0	0	0	0	300
Royal Palm	344	335	335	344	352
Sculptor	546	551	553	552	552
Viera Charter	963	1,047	1,054	1,052	1,252
TOTAL CHARTER SCHOOLS	5,349	5,996	6,584	6,966	7,564
TOTAL	75,014	75,050	75,138	75,845	76,275

Student Membership – Four Year History with Projections



Personnel Allocations

	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	ACTUAL Alloc Units 2019-20	PROJECTED Alloc Units 2020-21	Difference	Percent of Total
Classroom Teachers	4,613.95	4,648.43	4,536.81	4,529.89	4,549.66	19.77	48.76%
Staffing Specialist	79.00	81.01	78.31	78.80	79.30	0.50	0.85%
Resource Teachers	97.36	108.66	120.85	125.29	121.45	(3.84)	1.30%
Adult Ed Resource Teachers	8.50	8.50	7.00	7.00	7.00	0.00	0.08%
Adult Ed Teachers	69.54	66.74	68.84	68.84	68.84	0.00	0.74%
SUB-TOTAL	4,868.35	4,913.34	4,811.81	4,809.82	4,826.26	16.44	51.72%
INSTRUCTIONAL - OTHER TEACHERS							
Guidance	195.95	205.63	210.50	209.75	203.00	(6.75)	2.18%
Media Specialists	82.57	82.63	82.96	83.13	84.00	0.88	0.90%
SUB-TOTAL	278.52	288.26	293.46	292.88	287.00	(5.88)	3.08%
INSTRUCTIONAL SUPPORT							
Psychologists	35.72	35.72	39.72	39.72	39.72	0.00	0.43%
Child Find Specialists	4.80	4.80	4.80	4.80	4.80	0.00	0.05%
SUB-TOTAL	40.52	40.52	44.52	44.52	44.52	0.00	0.48%
ADMINISTRATIVE							
Principals	83.13	84.13	84.13	85.13	85.25	0.13	0.91%
Assistant Principals/12 months	49.80	48.80	48.80	48.80	49.80	1.00	0.53%
Assistant Principals/Dean-10 month	37.00	36.00	38.00	37.00	37.00	0.00	0.40%
Assistant Principals Elem/10 month	62.25	63.25	66.25	63.25	64.38	1.13	0.69%
SUB-TOTAL	232.18	232.18	237.18	234.18	236.43	2.25	2.53%
EXECUTIVE/ADMIN/PROFESSIONAL							
Adult Ed Coordinators	1.00	1.00	2.00	2.00	2.00	0.00	0.02%
SUPPORT SERVICES							
Specialists School Safety	0.00	0.00	0.00	35.00	34.00	(1.00)	0.36%
Campus Monitors	0.00	0.00	0.00	13.50	13.50	0.00	0.14%
Paraprofessionals	1,235.59	1,236.92	1,300.31	1,216.85	1,141.01	(75.84)	12.23%
Bus Drivers/Attendants	300.66	301.72	301.72	301.72	297.02	(4.70)	3.18%
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	17.00	16.00	17.00	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	85.50	85.50	86.00	87.00	82.00	(5.00)	0.88%
Cafeteria	434.50	445.88	483.00	493.25	490.25	(3.00)	5.25%
Custodial	578.93	581.10	552.47	552.55	561.05	8.50	6.01%
Class Crafts and Services	220.20	218.20	219.20	220.20	213.20	(7.00)	2.28%
Clerical	434.13	442.49	438.41	440.14	427.27	(12.87)	4.58%
Child Care Coord/Asst	193.78	222.29	234.84	238.17	235.23	(2.94)	2.52%
SUB-TOTAL	3,508.29	3,558.10	3,640.95	3,623.38	3,519.53	(103.85)	37.72%
SCHOOLS TOTAL	8,928.86	9,033.40	9,029.92	9,006.78	8,915.74	(91.04)	95.55%
NON-SCHOOLS (DEPARTMENTS)							
ADMINISTRATIVE							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents, CFO, CHR, OOC	11.00	11.00	11.00	12.00	11.00	(1.00)	0.12%
Directors	27.00	29.00	28.00	28.00	28.00	0.00	0.30%
SUB-TOTAL	39.00	41.00	40.00	41.00	40.00	(1.00)	0.43%
SUPPORT SERVICES							
Executive/Administ/Professional	180.00	186.00	192.50	198.25	193.25	(5.00)	2.07%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	147.00	158.50	156.00	157.00	150.00	(7.00)	1.61%
Classified Crafts and Services	24.27	25.27	26.27	26.27	27.27	1.00	0.29%
SUB-TOTAL	356.27	374.77	379.77	386.52	375.52	(11.00)	4.02%
NON-SCHOOL TOTAL	395.27	415.77	419.77	427.52	415.52	(12.00)	4.45%
DISTRICT TOTALS	9,324.13	9,449.17	9,449.69	9,434.30	9,331.26	(103.03)	100.00%



Student Achievements/Performance Accomplishments

FCAT Reading, Mathematics, Writing and Science

Since 1991, Florida public school students have participated in statewide writing assessments. Writing prompt scores range 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 the spring, students in grades 3 through 10 took the Florida Comprehensive Assessment Test in reading; 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

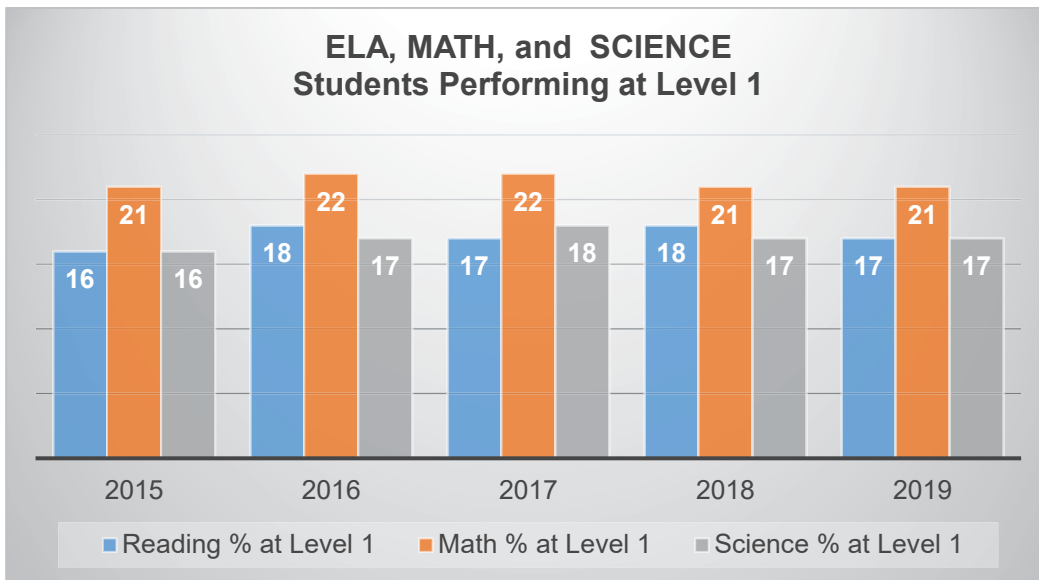
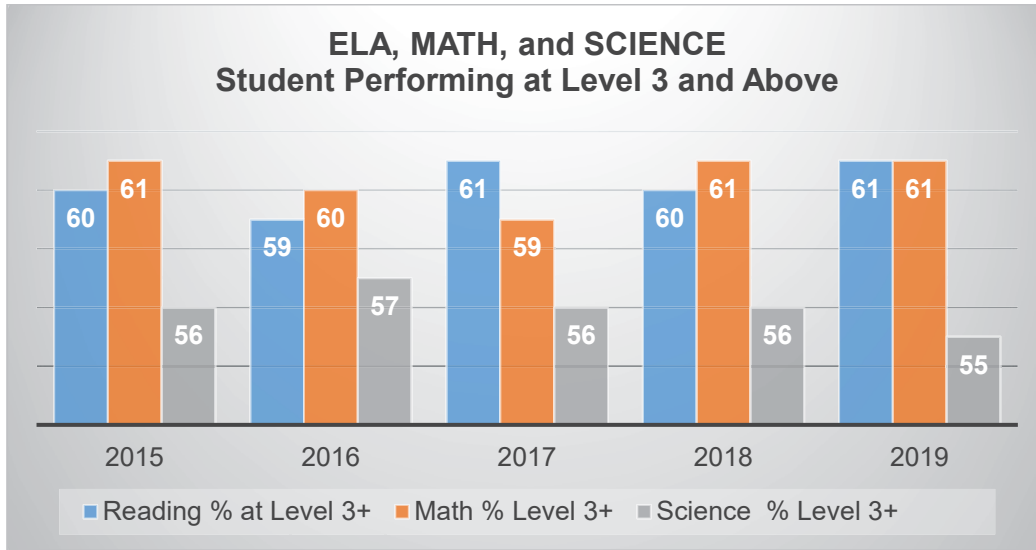
In 2014-2015, Florida transitioned to the Florida Standards Assessment (FSA) based on the Florida Standards. Each spring students take the FSA in English Language Arts (ELA) in grades 3-10, Mathematics in grades 3-8, NGSSS FCAT Science in grades 5 and 8, and End-of-Course (EOC) subjects (Algebra 1, Geometry, History, Civics, and Biology). Additionally, 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.

Due to COVID 19, the Florida Department of Education canceled all Spring 2020 assessments, as well as the release of school grades and district grades. Therefore, there are no changes to the school grade components listed below. All information found in this document pertaining to student performance is based on the testing that took place during the 2018-19 school year.

The graph below demonstrates Brevard Public Schools students' performance, through 2019, 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



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

Student Achievements and Performance Accomplishments

Free and Reduced Lunch Overview

School meal programs in the United States provide school meals, free of charge, or at a government-subsidized price, to U.S. students from low income families. Students that attend a Brevard County School and participate 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 application is processed. 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 their sibling's prior year status for the first 30 days of the school year or until a new application is processed. Applications can be found at this link: <https://fl02201431.schoolwires.net/Page/3473>. Parents are responsible for the cost of lunch while their application is processed. The cost is: \$1.80 elementary, \$1.90 secondary and .40 cents for reduced. Once the Free or Reduced Lunch Application is processed, the new status goes into effect immediately. Students on the free and 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. A sample of a menu, from Andersen Elementary, can be found at this link: <https://brevard.nutrislice.com/menu/andersen>.

During the 2019-20 school year, Brevard Public Schools (BPS) Food and Nutrition Services (FNS) served over 21,200 breakfasts and 33,600 lunches each day in the district's 83 school cafeterias. Between August 12, 2019 and March 13, 2020, more than 2.8 million breakfasts and 4.4 million lunches were served to our students under the National School Lunch Program (NSLP). Due to the COVID-19 pandemic, BPS closed schools after spring break. BPS received approval to operate meal distribution sites under the Summer Food Service Program (SFSP) effective March 23, 2020 to ensure nutritional continuity during the coronavirus-related school closures. From March 23, 2020 – June 30, 2020, BPS distributed 2,166,566 meals to children ages 18 and younger. The district consisted of 66,806 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 663 full and part-time employees.

The Brevard Public Schools' Food Service program is a self-supporting program, subsidized by the government, that benefits 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 Public Schools' FNS employees look forward to "Serving Up Happiness" to our students every day.

Numbers are based on 2019-20 data for NSLP:

Reimbursable Lunch served	4,474,030
Reimbursable Breakfast served	2,822,397
A la Carte meals served	1,211,720
Student membership	66,806
Free and Reduced percentage	50.66%
Lunch participation rate	55%
Number of full & Part-time employees	663
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

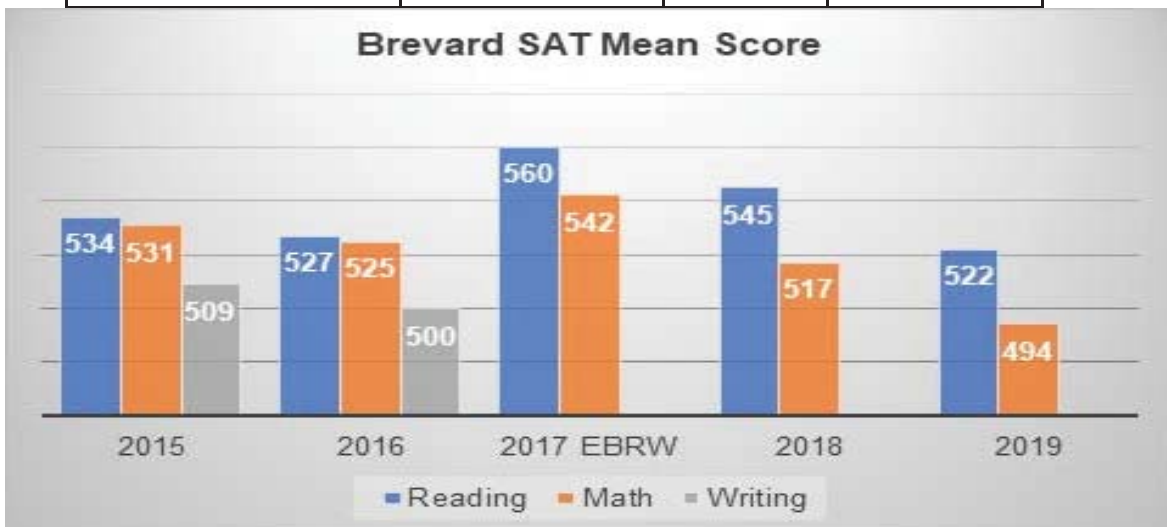
SAT

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 is 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.

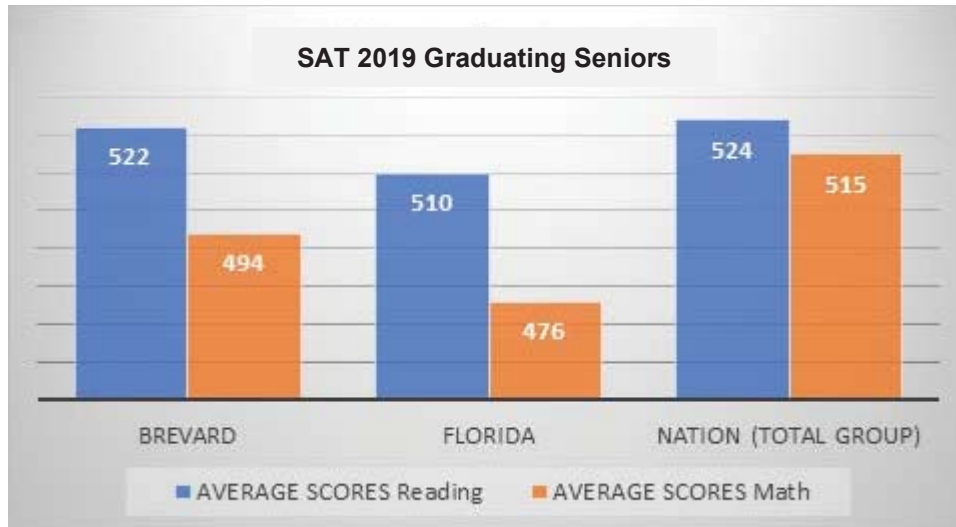
Brevard Average SAT Scores			
MEAN Score			
Year	Reading	Math	Writing
2010	528	536	505
2011	522	529	501
2012	524	531	503
2013	529	529	505
2014	533	533	509
2015	534	531	509
2016	527	525	500
2017 EBRW	560	542	
2018	545	517	
2019	522	494	



Student Achievements and Performance Accomplishments

College and Career Readiness

SAT



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

SAT 2019 BREVARD GRADUATION SENIORS		
AVERAGE SCORES		
	Reading	Math
Brevard	522	494
Florida	510	476
Nation (Total Group)	524	515

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



Parent Feedback



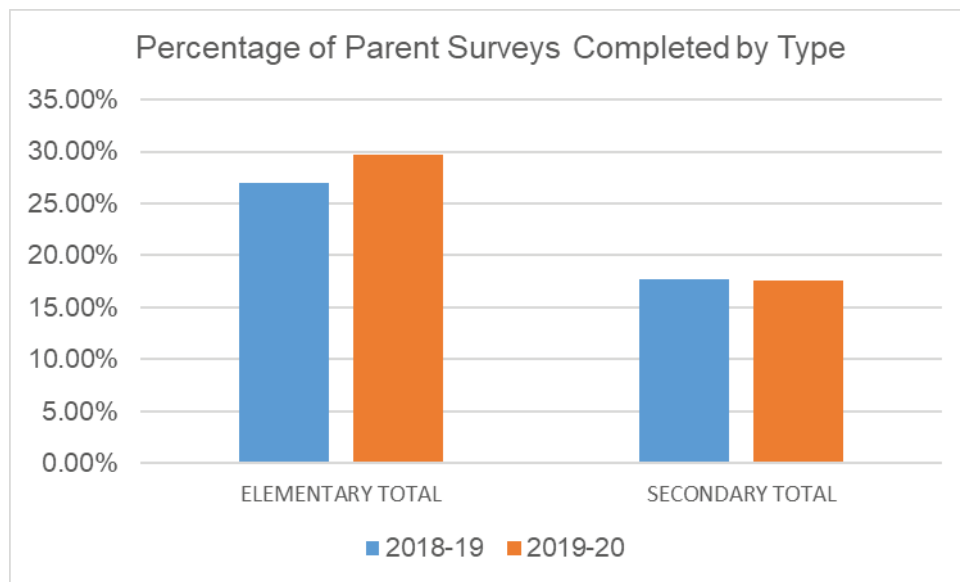
Brevard Public Schools Parent Feedback

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 are 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 be found summarized by Elementary and Secondary or individually by school.



Brevard Public Schools Parent Feedback

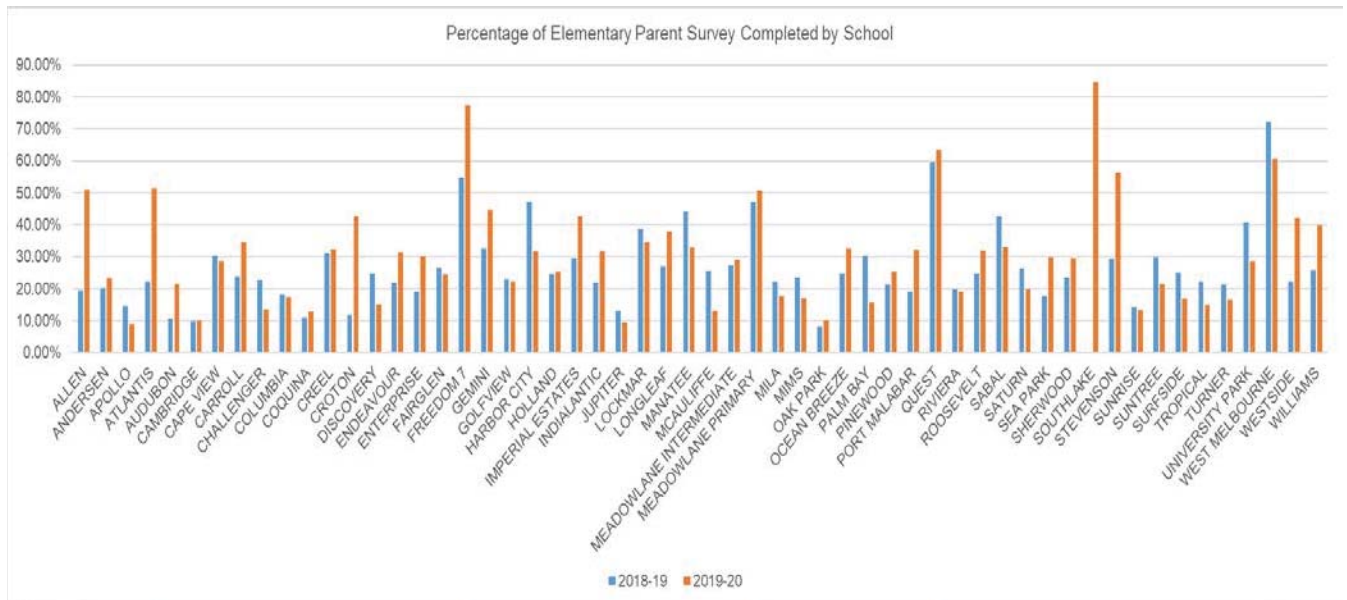
Elementary

School	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed	April 2020 Membership	2019-20 Completed Surveys	2019-20 Percentage Completed
Allen	729	141	19.34%	739	371	50.20%
Andersen	730	147	20.14%	718	169	23.54%
Apollo	863	127	14.72%	836	77	9.21%
Atlantis	723	161	22.27%	666	372	55.86%
Audubon	525	56	10.67%	524	112	21.37%
Cambridge	692	68	9.83%	618	69	11.17%
Cape View	373	113	30.29%	351	107	30.48%
Carroll	658	157	23.86%	679	226	33.28%
Challenger	577	131	22.70%	554	78	14.08%
Columbia	493	90	18.26%	437	86	19.68%
Coquina	511	57	11.15%	522	65	12.45%
Creel	858	267	31.12%	808	278	34.41%
Croton	538	63	11.71%	525	231	44.00%
Discovery	683	170	24.89%	656	103	15.70%
Endeavour	645	142	22.02%	677	203	29.99%
Enterprise	603	116	19.24%	608	182	29.93%
Fairglen	672	178	26.49%	665	165	24.81%
Freedom 7	376	206	54.79%	398	291	73.12%
Gemini	472	154	32.63%	483	210	43.48%
Golfview	564	130	23.05%	513	126	24.56%
Harbor City	384	181	47.14%	366	121	33.06%
Holland	507	124	24.46%	496	128	25.81%
Imperial Estates	639	189	29.58%	643	273	42.46%
Indialantic	743	163	21.94%	719	235	32.68%
Jupiter	761	100	13.14%	739	73	9.88%
Lockmar	734	285	38.83%	694	252	36.31%
Longleaf	635	172	27.09%	652	242	37.12%
Manatee	980	431	43.98%	1,018	322	31.63%
Mcauliffe	789	201	25.48%	750	103	13.73%
Meadowlane Intermediate	894	245	27.40%	847	259	30.58%
Meadowlane Primary	651	307	47.16%	688	331	48.11%
Mila	477	106	22.22%	483	84	17.39%
Mims	492	115	23.37%	457	84	18.38%
Oak Park	713	59	8.27%	630	71	11.27%
Ocean Breeze	541	134	24.77%	566	177	31.27%
Palm Bay	626	190	30.35%	644	97	15.06%
Pinewood	528	112	21.21%	503	134	26.64%
Port Malabar	714	137	19.19%	711	229	32.21%
Quest	1,130	675	59.73%	1,231	717	58.25%
Riviera	695	139	20.00%	693	133	19.19%
Roosevelt	383	95	24.80%	331	122	36.86%

Brevard Public Schools Parent Feedback

Elementary

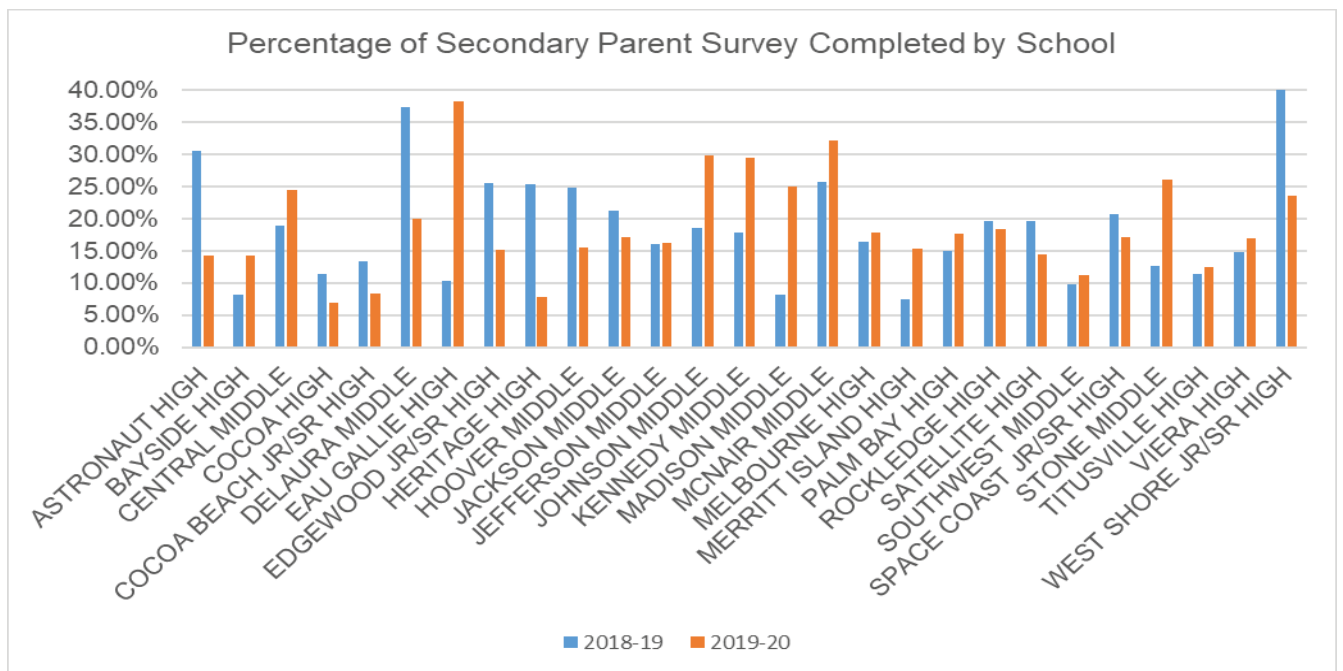
	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed	April 2020 Membership	2019-20 Completed Surveys	2019-20 Percentage Completed
Sabal	557	238	42.73%	565	185	32.74%
Saturn	861	227	26.36%	859	171	19.91%
Sea Park	333	59	17.72%	321	99	30.84%
Sherwood	462	108	23.38%	453	137	30.24%
Soutlake	296	192	0.00%	345	250	72.46%
Stevenson	505	148	29.31%	499	285	57.11%
Sunrise	807	116	14.37%	806	108	13.40%
Suntree	686	204	29.74%	686	148	21.57%
Surfside	461	115	24.95%	461	78	16.92%
Tropical	837	185	22.10%	795	124	15.60%
Turner	593	125	21.08%	617	99	16.05%
University Park	484	197	40.70%	495	138	27.88%
West Melbourne	543	391	72.01%	539	329	61.04%
Westside	794	177	22.29%	786	334	42.49%
Williams	604	156	25.83%	589	240	40.75%
Elementary Total	35,124	9,472	26.97%	34,654	10,433	30.11%

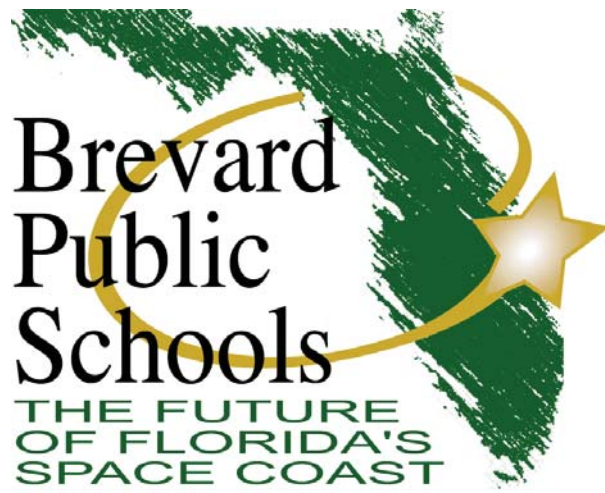


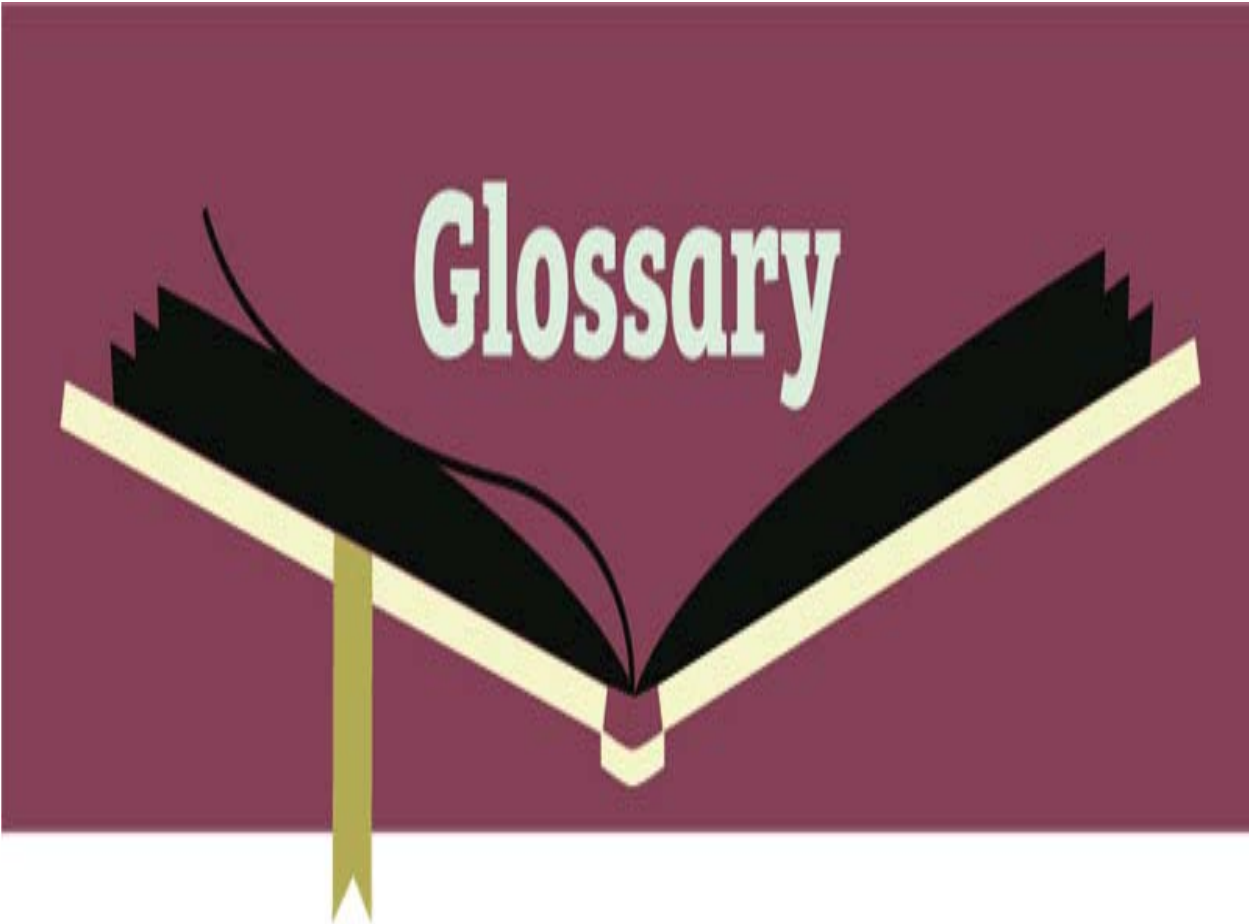
Brevard Public Schools Parent Feedback

SECONDARY

School	April 2019 Membership	2018-19 Completed Surveys	2018-19 Percentage Completed	April 2020 Membership	2019-20 Completed Surveys	2019-20 Percentage Completed
Astronaut High	1,028	314	30.54%	1,026	147	14.33%
Bayside High	1,661	137	8.25%	1,609	230	14.29%
Central Middle	1,166	221	18.95%	1,175	288	24.51%
Cocoa High	1,528	175	11.45%	1,577	109	6.91%
Cocoa Beach Jr/Sr High	1,003	134	13.36%	973	81	8.32%
Delaura Middle	812	303	37.32%	854	170	19.91%
Eau Gallie High	1,623	167	10.29%	1,629	622	38.18%
Edgewood Jr/Sr High	934	239	25.59%	930	141	15.16%
Heritage High	1,781	453	25.44%	1,829	144	7.87%
Hoover Middle	500	124	24.80%	501	78	15.57%
Jackson Middle	525	111	21.14%	516	88	17.05%
Jefferson Middle	663	106	15.99%	684	111	16.23%
Johnson Middle	735	136	18.50%	728	217	29.81%
Kennedy Middle	608	108	17.76%	671	198	29.51%
Madison Middle	505	41	8.12%	508	127	25.00%
Mcnair Middle	479	123	25.68%	482	155	32.16%
Melbourne High	2,050	336	16.39%	2,079	370	17.80%
Merritt Island High	1,502	111	7.39%	1,497	230	15.36%
Palm Bay High	1,476	222	15.04%	1,345	238	17.70%
Rockledge High	1,490	293	19.66%	1,481	272	18.37%
Satellite High	1,308	257	19.65%	1,386	201	14.50%
Southwest Middle	833	82	9.84%	888	100	11.26%
Space Coast Jr/Sr High	1,519	313	20.61%	1,532	261	17.04%
Stone Middle	785	99	12.61%	741	193	26.05%
Titusville High	1,316	150	11.40%	1,253	157	12.53%
Viera High	2,129	313	14.70%	2,100	355	16.90%
West Shore Jr/Sr High	942	386	40.98%	927	218	23.52%
Secondary Total	30,901	5,454	17.65%	30,921	5,501	17.79%









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.

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.

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 11th 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 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. This is 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.

Budget (Adopted): The budget formally adopted by the School Board at the final public hearing in September.

Glossary

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.

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.

Class Size Reduction Allocation: Funding for operational expenses to implement the Class Size Amendment.

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.

Glossary

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.

Department of Juvenile Justice (DJJ) Supplement: An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

Department of Revenue (DOR): A state agency.

Depreciation: A method of allocating the cost of a tangible asset over its useful life.

Digital Classroom Allocation: The Florida digital classrooms allocation is created to support the efforts of school districts and schools, including charter schools, to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help their students succeed.

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 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. $\text{Multiplying WFTE} \times \text{BSA} \times \text{DCD} = \text{Base Funding}$. Over the years, the DCD has been indexed in different ways, making historical comparisons difficult.

Glossary

District Wide Budget: Allocations budgeted in departments for the benefits of the district as a whole (e.g. Property Insurance, Employee Tuition, etc.).

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.

Educational Technology Allocation: 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. Such payments of these fringe benefits and while not paid directly to employees, are part of the cost of employing staff. Examples of the district's share of costs are Social Security, pension, medical and life insurance plans. In addition, Workers' Compensation is paid on behalf of the employee.

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 10th 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): Expenditures for the various types of energy used by the school district such as, electricity, diesel fuel, heating oil, gasoline, and bottled and natural gas.

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.

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.

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.

Exceptional Student 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.

Expenditures: Decreases in net financial resources under the current resource's measurement focus.

Glossary

Family Empowerment Scholarship: The Family Empowerment Scholarship is for low-income and working-class families and is the first of its kind to extend support to middle-income families.

Federal Impact Aid: Federal Impact Aid is designed to assist United States local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands.

Federally Connected Student Supplement: The federally connected student supplement is created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration (NASA) real property, and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965.

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 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, 2021 is Fiscal Year 2021.

Florida Department of Education (FLDOE): State education agency of Florida that governs public education and manages funding and testing for local educational agencies.

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.

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.

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.

Glossary

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: 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 Services, General Support Services, Community Services, and Nonprogram Charges (Debt Service and Transfers).

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

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.

Funding Compression Allocation: The allocation is created to provide additional funding to school districts and developmental research schools whose total funds per FTE in the prior year were less than the statewide average.

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.

General Support Services: Activities concerned with establishing policy, operating schools, and the school system, and providing the essential facilities and services for the staff and students.

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 Projects.

Homestead Exemption: An exemption that can reduce the taxable value of a permanent residence, by as much as \$50,000, however \$25,000 does not apply to the school portion of property taxes. This exemption qualifies the home for the Save Our Homes assessment limitation. While the exemption is nontransferable, a homeowner may be able to transfer or “port” all or part of the assessment difference to a new Florida homestead.

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

Instructional Services: Instruction includes the activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning environments such as those involving cocurricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, or correspondence. This function includes the activities of paraprofessionals or assistants of any type who assist in the instructional process.

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 Support Services: Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist 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 instructional support, the major cost will be in 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 \$5.20 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.

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 (object of expenditures): 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.

Glossary

Mental Health Assistance Allocation: The mental health assistance allocation is created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth, and families who may experience behavioral health issues with appropriate services.

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.

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.

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.

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.

Glossary

Purchased Services (Object of Expenditure): 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.

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 3.694 mills in ad valorem taxes. $RLE = \text{assessed value of non-exempt properties} \times 96\% \times 0.003694$

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.

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 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.

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.

Glossary

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.

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: A federally funded program designed to support increasing 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 Institutions of Higher Education (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.

Turnaround School Supplemental Services Allocation: This school supplemental services allocation was created to provide schools that earn three consecutive grades below a “C,” and schools that have improved to a “C” and are no longer in turnaround status. These funds are to offer services designed to improve the overall academic and community welfare of the schools’ students and their families.

Glossary

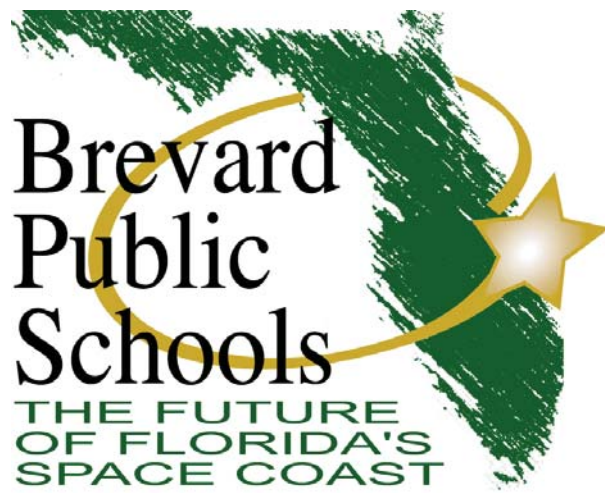
Unweighted FTE: Full time equivalent students not multiplied by cost factors relating to the higher/lower costs associated with certain programs.

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 5.462.

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.



ACE

CAFR

ROTC

OPEB

NCLB

Y

MSAP

SRO

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
APTT	Academic Parent-Teacher Teams
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

