



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

DISTRICT BUDGET

July 1, 2017-June 30, 2018

**Dr. Desmond K. Blackburn
Superintendent**

**Ms. Misty Belford
Chair - District 1**

**Mr. Matt Susin
District 4**

**Mr. John Craig
Vice-Chair-District 2**

**Mr. Andy Ziegler
District 5**

**Ms. Tina Descovich
District 3**





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District Budget 2017-18

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

Brevard Public Schools is the 48th largest district in the U.S. and the 10th largest district in Florida. As the largest employer in Brevard County, BPS employs approximately 9,300 staff members serving over 75,000 students annually. With 82 schools, 15 special centers, and 12 charter schools, the district educates its students in 17 different municipalities across the Space Coast. Brevard Public School's goal is to serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration and learning.

OUR VISION

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

MISSION STATEMENT

To serve every student with excellence as the standard.

Desmond K. Blackburn, Ph.D.
Superintendent



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Introductory Section





School Board of Brevard County

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

Desmond K. Blackburn, Ph.D., Superintendent



September 7, 2017

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

I am pleased to submit the 2017-18 adopted budget for the Brevard County School District. Under Florida Law, all School Districts must submit a balanced budget each fiscal year for all funds to the Department of Education. This budget document provides millage levies, estimated revenues detailed by federal, state, and local sources, and estimated expenditures detailed by function (the purpose of an expenditure) and object (what was purchased or the service obtained). The data is displayed by fund type, which includes General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

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

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

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

The budgeting process for the following year begins every October shortly after the adoption of the current year's budget. The Staffing Plan, which includes instruction, support, and administrative units, is developed and enhanced based on projected student enrollment and available funding. In preparing the 2017-18 budget, the Board held several workshops to discuss priorities for the upcoming year. Options were developed by Cabinet members and presented to the Board by the Superintendent and Chief Financial Officer. Also part of the 2017-18 budget process was the close examination of budget versus actuals for District departments. This allowed underutilized funds to be redirected to other priorities.

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.



Introductory Section: The Introductory Section provides an overview of the entire budget document. This section is the budget in narrative form, rich with charts, tables, and graphs to assist the reader.

Organizational Section: The Organizational Section defines how Brevard County Schools is structured, how financial system functions, and what significant internal processes are. This section informs the reader about the major board goals and strategies to accomplish these goals, financial controls and policies, the budget development process, the budget administration and management processes, and the District's account code structure.

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

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

Reporting Achievement

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award to the School Board of Brevard County for its annual budget for fiscal year ending June 30, 2016. This award recognizes excellence in school budget presentation. To receive this award a School District must exhibit:

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

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

Respectfully submitted,



Desmond K. Blackburn, Ph.D.
Superintendent of Schools



Pennie L. Zuercher, Chief Financial Officer
Financial Services



Karen Strickland, Director
Budgeting, Cost Accounting & FTE

ASBO Meritorious Budget Award



This Meritorious Budget Award is presented to

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
Acting President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

Organization

Background on the Brevard County School District



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

The geographic boundaries of the School District are consistent with the geographic boundaries of Brevard County encompassing approximately 1,300 square miles along the Atlantic Ocean and is located near the center of Florida's east coast. The County is approximately seventy-two miles long, north to south, and is bordered on the north by Volusia County and on the south by Indian River County. The county extends about twenty miles inland from the Atlantic Ocean, with the St. Johns River forming its western boundary.

At the beginning of this fiscal year, the District operated 118 schools and centers. Of this number, there are 82 traditional schools, including 55 elementary schools, 11 middle schools, 5 Junior/Senior schools, and 11 high schools. Also included are 12 charter schools, 15 special purpose centers, and 8 adult education centers. The projected student membership for 2017-18 is 75,630, which equates to approximately 72,961 unweighted full-time equivalent students for funding purposes. The Brevard County School District is considered to be the tenth largest of sixty-seven school districts in the State of Florida, and the forty-eighth largest school district in the nation. The School Board of Brevard County is the single largest employer in Brevard with over 9,300 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 10th most populous county in Florida, with 2.8% of the population. The county's current population is estimated at 579,130, and is projected to increase to 595,688 by calendar year 2020 and 625,483 by calendar year 2025. The unemployment rate has decreased from 5.2 percent in June, 2016, to 4.4% in June, 2017. The median age of the county's population is approximately 47.1 years. The median household income is \$48,925 versus the national median household income of \$53,482, but the cost of living in Brevard is 4% less than the national average.

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

Organization

Brevard County's Economic Conditions and Outlook

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

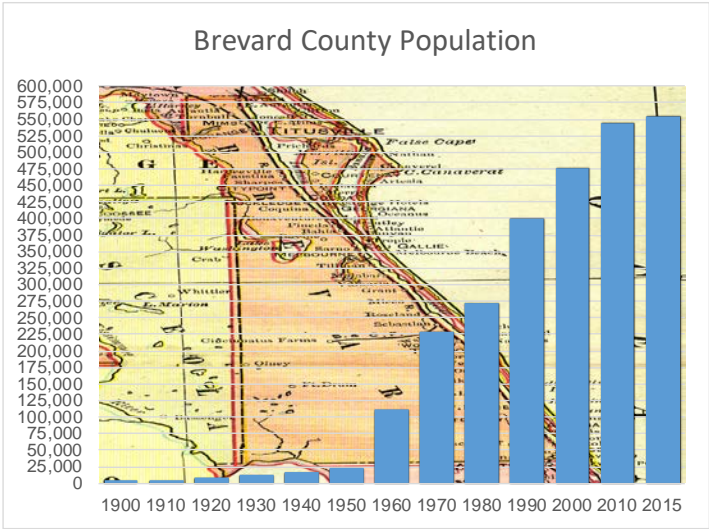
The county's economy continues to trend upward, showing signs of slight growth, and is expected to track closely with overall growth in the State of Florida. Some examples of some of Brevard County economic highlights:

- Brevard County boasts 48 engineers per 1,000 workers, more than any other Florida metro area, or indeed any of the 25 most populated metro areas in the country.
- Brevard County's high-tech workforce fuels innovation, attracting 13 patents for every 10,000 workers – more than double the national average of 6.4 patents per 10,000 workers. Milken Institute named Brevard County's economy the No. 1 most concentrated high-tech economy in all of Florida in 2013, while the Brookings Institute found in 2013 that we boast the largest share of STEM-related jobs in the state.
- With Brevard's unique aerospace history, we have a special appreciation for transporting people and goods in the most efficient, cost-effective and innovative ways. Our central location on the Atlantic seaboard of Florida situates us in the middle of major space, air, sea, highway and rail corridors. In addition, many of our transportation hubs are part of Foreign Trade Zone 136, which enables qualified businesses to defer or eliminate U.S. Customs' duties on imported goods.
- Brevard County has a very attractive tax and wage climate that is very beneficial for companies wishing to start up or relocate here. Florida's attractive tax code includes no state personal income tax, no state level property tax, no business inventory tax, and no corporate tax on limited partnerships and S-Corporations. Florida was ranked 5th best in the nation in the 2014 State Business Tax Climate Index.
- Brevard is known for its top quality of life, which is why it draws more than 2.5 million tourists annually. Florida's Space Coast is a place to work and play. Offering symphonies, one of the nation's top-rated zoos, museums and art galleries and a thriving retail and restaurant scene.
- Brevard County's population continues to grow. This is largely because Florida's "Space Coast" 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, DRS, Embraer Executive Jets, General Electric, Knight Armaments, L3, Lockheed Martin, Northrop Grumman, Raytheon, Rockwell Collins – and the world headquarters of Harris Corporation.

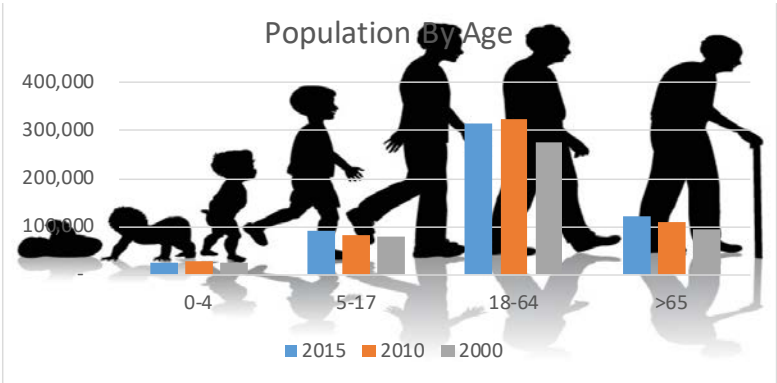
Organization

Population

Census	Pop.
1900	5,158
1910	4,717
1920	8,505
1930	13,283
1940	16,142
1950	23,653
1960	111,435
1970	230,006
1980	272,959
1990	398,978
2000	476,230
2010	543,376
2015	553,591
2016	579,130



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



Organization

Student Performance

Brevard Public Schools earned an 'A' grade and is No. 1 for college and career preparation in Florida's large district schools. Brevard Public Schools was one of Florida's highest performing large districts in 2016-2017 as more Space Coast schools earned A's and B's, as graded by the state.

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

- BPS earned an A overall, up from a B in 2015-2016.
- The percentage of A schools rose from 34 percent to 40 percent.
- The percentage of B schools rose from 26 percent to 30 percent.
- BPS ranked No. 1 among the 14 large Florida districts for college and career acceleration.

"That kind of improvement takes community-wide collaboration," Superintendent Desmond Blackburn said. "At BPS, we've made special efforts to listen to teachers and families. We've deepened school choice. We scaled-back performance evaluations to return time to teachers to devote to our students. We look forward to listening even more to the community on how we can improve."

Two Brevard schools improved two letter grades, from Cs to As: Sea Park Elementary in South Patrick Shores and Cape View Elementary in Cape Canaveral.

Like other Florida districts, Brevard continues to grapple with poverty and other challenges in the classroom. However, BPS had no failing schools for the second year in a row, state data show.

Florida's school-grading system measures up to 11 components per school, depending on grade level, including:

- **Achievement:** Average student test scores in English language arts, mathematics, science and social studies.
- **Learning gains:** Percentage of full-year students who improved their performance in English and math. The state also judges learning gains by the lowest 25 percent of achievers.
- **Graduation rate:** Percentage of a "cohort" of students who start in ninth grade and graduate within four years.
- **Middle-school acceleration:** Percentage of students who passed a high school-level industry certification or end-of-course exam.
- **College and career acceleration:** Percentage of graduates who earned industry certifications, took dual-enrollment courses that qualified them for college credit, or took exams for Advanced Placement, International Baccalaureate or Cambridge courses.

Based on that criteria, Brevard ranked No. 2 overall out of Florida's 14 large and "jumbo" districts (those with more than 60,000 students).

Of surrounding counties in East Central Florida, Volusia, Osceola, Orange and Indian River are all B districts while Brevard and Seminole counties earned A's.

In the past, Blackburn has criticized changes to the state's grading system, but he acknowledged that state grades do measure performance and improvement in key areas that are important to students, parents and the economy.

"Improvement in our schools is always something to celebrate," Blackburn said. "When I consider the great diversity in our student population, the relatively new curriculum standards, and all of the many challenges faced, to be one of the top districts in the state is awesome."

Executive Summary

Major Instructional Program Initiatives

Student Performance The state developed a new grading system, known as the Florida Standards Assessment (FSA). In 2014-15, the baseline year, Brevard schools earned 47 A's, 20 B's, and 20 C's. Percentage wise, 51% of Brevard's schools earned a grade of "A," and 22% earned "B's" and "C's." Brevard, as a district, received a grade of "A" by earning 65% of the total points available.

In 2015-16, Brevard schools earned 32 A's, 24 B's, and 33 C's and 4 D's. Brevard received a grade of "B" as a district by earning 61% of the total points available.

In 2016-17, 36 schools earned an A, an increase of 4 schools, while 3 schools increased from a C to a B, for a total of 27 B schools. 22 schools earned C's and 6 earned D's. Brevard went from a B to an A district.

LETTER GRADE	2016-17	%	2015-16	%	2014-15	%
A	36	39.6%	32	35.2%	47	51.6%
B	27	29.7%	24	26.4%	20	22.0%
C	22	24.2%	33	36.3%	20	22.0%
D	6	6.6%	4	4.4%	3	3.3%
F	0	0.0%	0	0.0%	2	2.2%
Total Schools	91		93		92	

Includes Charter Schools

Florida State Standards - For many years, Brevard's elementary teachers have been deeply involved in the study of the Florida Standards for English Language Arts (LAFS) and Mathematics (MAFS) as well as the Next Generation Sunshine State Standards for Science and Social Studies. This effort continues to bring focus to standards-based, rigorous instruction in our classrooms.

College and Career Readiness – The implementation of the College and Career Readiness initiative is a district-wide focus on increased rigor, relevance, and relationships for all secondary students. Career academies and collegiate high school programs include *Advanced International Certificate of Education (AICE)*, *Pre-Advanced International Certificate of Education (Pre-AICE)*, *Lower Secondary Programs and Middle Years Programs (MYP)*, and *International Baccalaureate Programs (IB)*.

In addition, all secondary students have the opportunity to enroll in *Advanced Placement (AP)* courses for acceleration; and in 2014-2015, BPS began offering the AP Seminar class, the first of two courses needed for the AP Capstone Diploma.

Career and Technical Education (CTE) – Career and Technical Education programs are a vital component of the District's initiative for all students to be college and career ready. Graduation requirements mandate that all graduates either complete three credits in accelerated programs or three credits in a sequential CTE program, leading to a credential endorsed by industry. Twenty-two career academies have been implemented districtwide.

Florida's Ready to Work (RTW) Program – This program provides a unique opportunity to assist in meeting Brevard's goal for every student to graduate from high school prepared for success in the workplace. To earn the certificate, students must pass three proctored assessments with a minimum score of three on each assessment. Since the inception of the program nine years ago, over 12,000 students earned the Ready to Work credential. As a result of budget cuts at the state level, the Ready to Work credential was not implemented during the 2015-16 school year, however state level funding for this program was reinstated for the 2016-2017 school year. Thirteen of sixteen BPS high schools participated during the 2016-2017 school year, however this program will again not be implemental for the 2017-18 school year, because the Governor cut the program.

Highlights of Brevard Public Schools' Instructional Programs

Educational Programs Offered

The School Board of Brevard County offers a comprehensive and rigorous Pre-K-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 the 2016-17 and 2017-18 school years:

Early Childhood

- Elementary Principals increased their leadership capacity through participation in monthly professional development focusing on Leading PreK-3 Learning Communities.
- Early Childhood Contacts from across the district were trained on current early childhood topics.
- Prekindergarten program offerings for Brevard families have the capacity to serve over 1370 prekindergarten 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 22 Step FOURward VPK classes, 12 Blended Inclusion/VPK classes, 19 Head Start/VPK classes, and five High School VPK classes.
- Teaching Strategies GOLD was utilized in all VPK and Head Start 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.
- *Creative Curriculum*, *High-Scope*, and *Second Step* programs along with training were provided to all VPK classrooms to support the development of preschool children in the Florida Early Learning and Developmental Standards for Four-Year-Olds.
- A school district *Prekindergarten Program Guide* handbook was updated and distributed to provide resources and procedures to support teachers with implementation of a high quality prekindergarten instructional program.
- Developmental progress reports are developed 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.
- District prekindergarten staff have received Classroom Assessment Scoring System (CLASS) Observational Training and become certified observers through an intensive inter-rater reliability process. CLASS observers will support prekindergarten teachers in increasing high quality student-teacher interactions through feedback and coaching.
- Head Start and select prekindergarten staff attended Making the Most of Classroom Interactions (MMCI) Training to learn research-based classroom interactions designed to improve practices.
- District staff members participated in the statewide Nemours Early Learning Collaborative.
- Families of VPK and Head Start students attended an orientation about the Florida Early Learning and Developmental Standards for Four-Year-Olds and three additional meetings with a focus on early literacy.
- 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.

Highlights of Brevard Public Schools' Instructional Programs

Early Childhood

- VPK and Head Start classrooms are provided with rotating book bins for students to take a book home daily to share with their families.
- A minimum of two family conferences are 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.
- Head Start provides children and families a comprehensive program which includes health, nutrition, and opportunities to ensure school readiness for the entire family. Head Start parents will receive ongoing parent education using a research based parenting curriculum throughout the school year.
- VPK and Head Start children (including Head Start three year olds going into VPK) 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. A Transition to Kindergarten Initiative was implemented 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.

Title I

- Title I services were provided at 41 public schools and 18 private schools.
- In 2016-17 the Title I Homeless program served over 500 students providing such services as after-school tutoring, school supplies, field trips, and/or school uniforms.
- In 2016-17, Title I served 18 private schools by providing 325 at-risk students tutoring in math and/or reading. In addition, the parents of these children were provided family involvement activities and information throughout the year. Private school teachers were offered staff development aligned with meeting the needs of at-risk children.
- Title I provided over 250 participants at the district Parenting in Today's World annual conference with family conversation kits.
- Title I provided funding for the summer learning program, Think Stretch, at 33 of the Title I schools. This program served 1800 students and their families.
- The Office of Title I provided licenses for myON and BrainPop to all 41 Title I schools.
- The Office of Title I coordinated with Barnes and Noble and the Holiday Book Drive to provide one new book to every second grader at our 41 Title I schools.
- The Office of Title I and all 41 Title I schools involved parents in the development and review of Parental Involvement Plans (PIP), and successfully met the requirements for approval in each component area through the state's electronic PIP system.
- The Office of Title I and all Title I schools provided materials and training to help parents work with their children to improve their children's achievement and to foster parental involvement.
- Title I collaborated with Title III in providing English Language Learners (ELL) families with parent involvement and curricular materials year round through community outreach programs.
- The district subscription to *Resources for Educators* provides monthly parent involvement newsletters that are available to Title I schools.

Highlights of Brevard Public Schools' Instructional Programs

Title I

- The Title I Department provided on-going support throughout the year to site-based Mathematics coaches, including supporting their attendance at the NCTM Winter Institute, and a week-long Summer Institute.
- The Office of Title I provided the expertise of the program director, coordinator, resource teachers and literacy trainers during district instructional reviews.

Elementary

- Training focusing on Florida Standards was offered throughout the year and summer. These trainings focused on curriculum, standards-based instruction and research-based practices.
- Standards based workshops were held in the summer to create instructional resources for classroom teachers.
- Social Studies Point of Contacts worked closely with the instructional materials to support implementation of the newly adopted instructional materials.
- The Library Media Leadership Team members served as Coaches, and collaborated with tech integrators to facilitate professional development in a blended learning formation.
- The Brevard Media Specialist Edmodo site and newly developed curriculum site, Google Classroom, and website continue to serve as electronic tools to support collaboration and professional development in all areas of high performing media programs.
- Media centers across the district have begun to modernize their programs and resources to support STEM through the development of Makerspaces.
- Science Point of Contacts (POCs) at each elementary school received training to build science expertise, develop teacher leaders, and build capacity at the school level. POCs provide ongoing training, guidance, mentoring and resources at their schools.
- K-6 best practices in Florida Science Standards training is offered throughout the year and during the summer. Topics include curriculum, instruction, and assessment best practices, Florida Department of Education (FL DOE) updates, and hands-on inquiry activities that align with Florida Standards.
- Super Science Saturday program operated at seven elementary schools.
- All sixth-graders participated in Space Week, an instructional program that includes a day-long study trip to the Kennedy Space Center Visitor Complex. The annual exhibition of 6th grade artwork was also displayed at the KSCVC IMAX theatre during Space Week.
- An allocation was provided to each elementary school to continue support for hands-on science through the purchase of equipment and supplies for the science classroom.
- Two district-level area elementary art and science fairs were held in the spring. Approximately 400 grade 3-6 school science representatives and approximately 700 grade K-6 student school art representatives competed for awards. Science and art project opportunities were available to students in all elementary schools.
- All elementary schools offer visual arts instruction.
- All elementary schools participate in annual BPS sponsored art exhibits to include local mall venue art shows, elementary art and science fairs and the School Board Art Show.
- The K-3 Mathematics Leadership Team continued to meet, engage in professional development, and work to support mathematics teaching and learning.
- Teacher workshops created formative assessments for each grade level during the month of June.
- Curriculum resources and a Eureka Companion guide was created in June for use by classroom teachers

Highlights of Brevard Public Schools' Instructional Programs

Elementary

- The Elementary Mathematics Tournament was held in May for teams of 4 students comprised of fifth and sixth grade students. In a shared services model, all elementary schools (including participating charter schools) have a literacy coach designated to provide professional development and to support a wide variety of literacy initiatives.
- Professional development on literacy topics including Comprehension Instructional Sequence, Socratic Seminar, Effective Coaching Practices, and Language Arts Florida Standards (LAFS) was provided to literacy coaches through cadre meetings.
- Training was offered to school administrators and 3rd grade teachers to support the process of developing progression portfolios for 3rd Grade Good Cause Exemption.
- ELA Contact Meetings were held (September, November, and January) to deliver pertinent information from the state and district in regard to LAFS, Florida State Assessment (FSA), and best practices in writing.
- Writing trainings were provided to support primary teachers (K-2) with writing workshops and the current expectations of the LAFS.
- Third grade summer camp provided students performing in bottom quintile on FSA in Reading the opportunity for intensive reading instruction to address deficiencies.
- Elementary physical education teachers implemented an updated curriculum which emphasized standards based instruction.
- Elementary classroom teachers implemented Healthy Body Systems curriculum which addresses the health standards aligned to ELA, social studies and science grade level courses.
- A BPS Physical Education SharePoint Site is available to teachers and administrators as a venue to access all curriculum related documents including scope and sequences, unit plans and assessment resources.
- A BPS Visual Arts Google Share site was created and is available for teachers to access current information about art events, instructional and curriculum resources, rubric assessments and standards based lessons.
- 6,442 students from Brevard Public Schools, Charter Schools, and Private Schools attended the Brevard Symphony Orchestra Children's Concert.
- The South-Central Elementary Music Festival featured performances by a chorus of 216 5th and 6th grade students, a beginning orchestra with 50 5th grade students and an intermediate orchestra with 50 6th grade students.
- The North-Central Elementary Music Festival featured performances by a chorus of 216 5th and 6th grade students, a beginning orchestra with 50 5th grade students and an intermediate orchestra with 50 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.

Secondary

- Best practices in NGSSS, LAFS and Mathematics Florida Standards (MAFS) training is offered throughout the year and during the summer for all middle school science teachers. Topics include curriculum, instruction, and assessment best practices, FL DOE updates, and hands-on activities that align with NGSSS and LAFS and MAFS.
- Middle school math and science teachers attended the Middle School Math and Science Conference on Professional Development Day in October 2015 with workshops serving 120 teachers.
- Middle School band, chorus, and orchestra students attended the Music Professional Development Day in September 2016
- One middle school orchestra and one middle school chorus were selected to perform at the Disney Community Performing Arts Showcase

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- One middle school student was selected to perform with the Florida American Choral Directors Association honor choir.
- Two middle school jazz bands performed at the Lakeside Jazz Festival.
- A McNair student received a scholarship to attend a Broadway Intensive Workshop this summer in New York.
- Central Middle School Rock Band participated in the FMEA Crossover Festival. They were awarded Recording Studio Time.
- DeLaura Middle School Chorus was selected by audition to perform for NASA's Day of Remembrance and Tribute to Apollo 1
- DeLaura, Jackson, and Kennedy Middle Schools earned the Florida Music Education Association Enrollment Award.
- BPS developed enhanced curriculum guides for middle school math and science courses to support NGSSS, LAFS and MAFS using the CMAPS tools from iCPALMS. CPALMS is an online toolbox of information, vetted resources, and interactive tools that help educators effectively implement teacher standards. iCPALMS is the internet platform that is used to access CPALMS. Curriculum guides were updated to include formative assessments and differentiated instruction activities. All middle school math and science curricular materials are available through CPALMS as well as directly through the district website.
- The BPS ELA Website was launched bringing all secondary ELA curriculum materials in one location.
- The BPS Speech and Debate website was launched to assist speech in debate coaches in training students as well as judges.
- Professional Development Day combined ELA, ILA and media specialists for a technology focused event.
- Middle schools were offered training on text complexity and how it impacts student success.
- Middle school ELA department chairs met in July to receive curriculum and FSA updates.
- Middle School ELA contacts met quarterly for continuing professional development as well as updates.
- Writing Workshop training was offered for ELA teachers in June.
- Middle School summit was offered in June. This brings ELA and social studies teachers together to focus on middle school students and what practices work best.
- The district secondary ELA resource teacher and instructional coach conducted classroom walk-through with school-based administrators. The focus was on identifying the Instructional Shifts in the
- Continued using formative/summative assessment question banks that were written for core secondary social studies courses. Questions are aligned to the NGSSS and identified by cognitive complexity level. Goal is to regularly expose social studies students to the types of questions found on the FLDOE's standardized exams, as well as, developing collaborative opportunities for teachers.
- All secondary social studies department chairs were provided a full day, content specific training on standards based instruction and best practices.
- Professional learning on data analysis, "digging deeper" into the data, was provided to secondary social studies teachers.
- Continued training on implementation of History Assessments for Thinking developed for core secondary social studies courses.
- Professional learning on utilizing primary sources was provided to secondary social studies teachers on Reconstruction.
- Professional learning on utilizing Library of Congress resources provided to secondary social studies teachers.
- Professional learning on collaboration between the education and legal communities provided to secondary social studies teachers.

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- Professional learning on utilizing Google Docs was provided for secondary social studies teachers.
- Long-term planning with other resource teachers on alignment of K-12 social studies.
- All secondary social studies teachers were provided training on the importance of standards based instruction and the pedagogical strategies to implement said instruction, i.e., simulations, document analysis, formative assessments, Understanding by Design, etc.
- Secondary social studies Blackboard site updated to maintain the flow of information and encourage collaboration across the school district.
- CPALMs CMAPs created in UbD format to help high school U.S. history teachers with planning.
- Cocoa Beach social studies teachers provided training on backwards design planning
- Adoption committee of social studies teachers evaluated numerous potential instructional resources for the teachers of Brevard County.
- Secondary social studies teachers were provided training on Blended Learning
- Community forums held to expose and educate the public on social studies standards & instructional resources
- Secondary social studies teachers attended the Secondary Social Studies Conference on Professional Development Day in September 2016 with workshops serving over 100 teachers.
- The Eau Gallie social studies department presented their work on common assessments & using data for collaboration and improving instruction to all secondary assistant principals.
- Teachers at Titusville High school were shown a model lesson on integrating primary sources to teach content.
- All high schools had students participate in Model Student Senate
- The district secondary social studies resource teacher conducted classroom walk-throughs and school-specific sessions at high schools. The focus was on new teachers, deep understanding, and school-identified needs.
- Instructional materials training for online textbook resources was provided for the current secondary social studies teachers.
- Updated Science Safety guide, available in electronic, interactive format.
- Experimental Science Research Programs are available at middle schools.
- All middle school Science Department Chairs were provided a full day of training related to formative assessment and differentiated instruction.
- Middle school math and science teachers participated in seven different summer professional development sessions, representing 100% of district middle schools.
- All middle school math teachers participated in one half-day of training on strategies for using the HMH instructional materials with a focus on technology resources.
- An allocation was provided to each middle school to continue support for hands-on science through the purchase of equipment and supplies for the science classroom.
- BPS hosts the regional MathCounts tournament.
- Three middle schools offer Pre-Advanced International Certificate of Education (AICE)/Cambridge programs and one middle school offers the Middle Years Programme of the International Baccalaureate (IB) Program.
- Middle school art students can participate in annual BPS sponsored art exhibits to include local mall venue art shows, ESF displays, and the K-12 School Board Art Show.
- BPS hosts the Florida State Junior Thespian's District VII Festival annually.
- Two middle schools offer dance courses for students.
- Middle school visual arts courses are offered at 15 of 16 middle or junior/senior high schools.
- A Jackson Middle School student's artwork was selected for the inaugural Florida Art in the Capitol Middle School Art Competition and Exhibit. The work was exhibited during the 2017 legislative session to represent Brevard County.

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- STEAM (science technology, engineering, arts and math) Programs are implemented at two middle schools.
- All middle schools offer instruction in band, chorus and orchestra.
- One middle school has a fulltime guitar teacher in addition to fulltime orchestra, band and chorus teachers.
- All secondary schools offer instruction in physical education.
- Three middle schools completed activities for our federal N'SHAPE PEP Grant program increasing physical education, nutrition, physical activity and parent engagement at each site.
- BPS updated appendices to the Middle School Physical Education Curriculum Guide to support the courses being offered during the 2016-2017 school year.
- A BPS Physical Education SharePoint Site was created and is available for teachers and administrators to access current curriculum documents including scope and sequences, UBD unit plans and assessment samples.
- BPS teachers responsible for implementing sexual health education received specialized training in January from a professor at the University of North Florida.
- Hoover Middle School received a Fuel Up to Play 60 grant focusing on healthy eating and physical activity.
- Increased opportunities for credit. All middle schools offer a seven-period day.
- All middle schools offer courses in Career and Technical Education.
- Increased course requirements – Every high school student is required to earn four credits each in English and mathematics and four credits in science or social studies.
- Increased credit requirements – Every high school student is required to complete 26 credits to graduate with a standard high school diploma instead of 24 credits in a seven-period day. Students on a block schedule are required to complete 30 credits instead of 28.
- To ensure that every student entering ninth grade is postsecondary and/or workforce ready, students are required to complete a program of study which includes a minimum of three credits in at least one of the following areas prior to graduation: 3 credits in Honors, AP, IB, AICE, or approved Dual Enrollment or 3 sequential credits in Career and Technical Education (CTE) courses that leads to an Industry Certification.
- As a critical piece of the College and Career Readiness initiative, all 9th grade students are required take a course titled: Career Research and Decision Making. This course helps insure that every student will graduate from high school prepared to enter and be successful in the workplace, in further career education, and/or in postsecondary degree opportunities. The course also fulfills state statute 100342(2) (s) F.S. that requires character-development curriculum be provided for grades 9-12.
- All Brevard County secondary schools have a Guidance Services Professional designated to act as the Testing Coordinator for State Assessments.
- In a shared services model, all Brevard County comprehensive secondary schools have a literacy coach designated to provide professional development and to support a wide variety of literacy initiatives.
- Secondary reading teachers were offered training on Vocabulary Strategies, MTSS Strategies using adopted online intervention programs, Text Sets, and Student Conferences in the Reading Classroom.
- AP Science Saturday (optional opportunity for all students enrolled in an AP Biology, AP Chemistry, and AP Physics).
- Experimental Science Research Programs are available at middle and high schools.
- New high school science Google based website developed, App created on Launchpad for teachers and administrators

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- High school science curriculum updates created summer 2017 in: Biology, Chemistry, Physics, Physical Science, Marine Science, Anatomy and Physiology, and Forensics Science.
- New curriculum materials were implemented to support the core instruction and additional interventions within secondary Intensive Reading (now Intensive Language Arts). The emphasis within Intensive Language Arts instruction has moved from a remediating model to an acceleration model. Writing teams, comprised of literacy coaches and reading teachers, utilized the Literacy Design Collaborative framework to revise and create modules to be used in all secondary Intensive Reading classrooms as part of the core curriculum in the acceleration model. The writing teams used district-created pacing guides from content area courses (Civics; Science; World History; and United States History) as the basis of a portion of the module creation.
- The BPS ELA Website was launched bringing all secondary ELA curriculum materials in one location.
- The BPS Speech and Debate website was launched to assist speech in debate coaches in training students as well as judges.
- Professional Development Day combined ELA, ILA and media specialists for a technology focused event.
- High schools were offered training on text complexity and how it impacts student success.
- High school ELA department chairs met in July to receive curriculum and FSA updates.
- High School ELA contacts met quarterly for continuing professional development as well as updates.
- Writing Workshop training was offered for ELA teachers in June.
- The district secondary ELA resource teacher and instructional coach conducted classroom walk-through with school-based administrators. The focus was on identifying the Instructional Shifts in the ELA classroom.
- All high school Science Department Chairs were provided a summer training related to Scientific Thinking and Learner-Centered Classrooms.
- High school science teachers participated in two different intensive summer science professional development sessions.
- The district high school science resource teacher conducted classroom walk-throughs with evaluating administrators and department chairs, and facilitated school-specific professional development sessions at high schools. The focus was on new teachers, standards based instruction, collaborative/student-centered classrooms, deep understanding, and school-identified needs.
- Training was provided for ELA teachers dealing with all the resources available on CPALMS. Teachers developed a CMAP, located course descriptions, lessons, and activities, formative assessments, educational videos, and standards that can assist them in teaching standards-based instruction.
- Forensics competitions (speech and debate) are available for all Brevard County secondary schools.
- Training was provided for elementary, middle, and high school teachers in Growth Mindset.
- Multiple Advanced Placement (AP) Programs are offered at 15 high schools.
- The Brevard Public Schools AP Diploma is offered at 15 high schools.
- The AP Capstone Diploma is offered at 11 high schools.
- Two high schools offer the IB Program, and three high schools offer the AICE Program.
- World Language teachers are using new digital instructional materials and are increasing the level of implementation for 2016-2017.
- Spanish teachers developed a bank of final exam questions for Spanish 3 this year to be used for the final exams. All common test items for Spanish 1, 2, and 3 have been made available to all Spanish teachers to use in developing their final exams through the Blackboard Learn Site.

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- Kennedy Middle School received AVID School Wide Site of Distinction awards.
- Eighty-four Brevard Public School educators attended AVID Summer Institute in Orlando, Florida.
- BPS continues to offer the Model Student Senate Government Study Program for high school students.
- BPS continues to offer the Commissioner's Academic Tournament to high school students.
- Every April, BPS hosts an Annual Secondary Math Tournament at the Educational Services Facility.
- BPS Secondary Math on Blackboard Learn continues to grow with pertinent information for secondary math teachers, such as: MAFS lessons and activities, professional development opportunities, updated curriculum, textbook information, and FSA/BPSFE resources.
- Math and Science teachers participated in a summer collaborative workshop called Synergize Me, which integrated math and science standards through lesson planning. Participants were able to attend the Marzano Summer Institute to assist with instructional strategies.
- Over the summer, BPS developed new curriculum guides using a lesson planning tool on CPALMS, called CMAPS, for district adopted high school math courses implementing the Math Florida State Standards. During this time, participants received training on Understanding by Design "backwards design" lesson planning frameworks to integrate within the CMAP curriculum guides.
- Item specs and test blue prints were created by expert high school math teachers for math courses taking a Brevard Public Schools' Final Exam (BPSFE).
- Summer training was provided for math teachers dealing with all the resources available on CPALMS. Teachers developed a CMAP, located course descriptions, lessons and activities, formative assessments, educational videos, and standards that can assist them in teaching standards based instruction.
- Instructional materials training for online textbook resources was provided for the current secondary mathematics teachers.
- STEAM (science, technology, engineering, arts and math) Program continued at one high school.
- BPS revised the scope and sequence for the HOPE courses to support current standards, best practices and new instructional materials.
- All high school HOPE teachers received additional training on the new instructional materials at the August 2016 in-service.
- One HOPE teacher from each secondary school received additional training on sexual health education with a professor from the University of North Florida.
- A BPS Physical Education SharePoint Site was updated for teachers and administrators to access current curriculum documents including scope and sequences, UBD unit plans, skills-based health projects and assessment samples.
- Eau Gallie High School and Space Coast Jr/Sr have Student Wellness Advisory Group and send a student representative to the district School Health Advisory Council meetings.
- Heritage High School and Eau Gallie High School successfully implemented Action for Healthy Kids Grants to improve instruction in nutrition and physical education.
- Merritt Island High and West Shore Jr. /Sr. High Schools offer comprehensive visual arts programs that include 2-dimensional, 3-dimensional/ceramics, and digital art/creative photography courses for students.
- A Merritt Island High School art student's painting was selected as top winner at the Congressional Art Competition and the work will be exhibited in the U.S. Capitol building in Washington D.C. through June 2018 to represent Brevard County District.

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Highlights of Brevard Public Schools' Instructional Programs

Secondary

- Four of the 25 Honor Choirs selected from six area counties for the Disney candlelight concerts are from Brevard County. In addition, six other BPS choirs were invited to perform at the event.
- Titusville High School Women's Chorus performed at the State American Choral Directors Association State Conference.
- Eight high school students were selected by audition to perform with the State American Choral Directors Association Honor Choir. Two of the students were chosen as soloists in a masterworks.
- An Edgewood High School student participated in the All National Band.
- One Cocoa student and two Edgewood students were selected to perform in the Honor Performance Series at Carnegie Hall in New York.
- Viera High School chorus was selected to perform with Rocktopia at the King Center.
- Melbourne High School was the recipient of a music artist in residency from the Brevard Cultural Alliance.
- Viera HS Marching Hawks were selected to perform at the 2017 All State Sugar Bowl parade and halftime show in New Orleans, LA.
- 11 MIHS students selected to perform with the Festival Singers of Florida 2016 Invitational Choir
- Florida Federation of Color Guards Circuit
 - Champion of Scholastic AAA Class Coast One Division - Viera High School Indoor Guard
- Viera High School and Eau Gallie High School Percussion Ensembles have been invited to perform at the 2017 McCormick Marimba Festival at the University of South Florida
- Pride of Mel Hi Marching Band has been selected, by audition, to participate in the National Cherry Blossom Festival Parade in Washington D.C. in 2018
- Satellite High School Chamber Orchestra has been selected by audition to perform/compete in the ASTA National Orchestra Festival in Atlanta 2018
- One West Shore student was selected by audition to participate in Florida Flute Association Senior Honors Flute Choir
- Six Brevard high school students were selected to participate in the Macy's Great American Marching Band for the Macy's Thanksgiving Day Parade
- Three high schools entered six jazz bands in the Lakeside Jazz Festival. All six bands earned Superior ratings; one band was awarded "Best Trombone Section" and another band was awarded "Best Trumpet Section."
- Mel Hi Jazz Band was invited to perform at the UCF Jazz Festival.
- Nineteen Brevard high school band students were invited to attend the Tri-State Band Festival at Florida State University.
- Fifteen Brevard high school students were invited to attend the Festival of Winds Band Festival at University of South Florida.
- Satellite and Melbourne High Schools' jazz bands and Heritage High Schools Show Choir were invited to perform at EPCOT's inaugural International Arts Festival
- Rockledge High School's orchestra was selected to perform in the Disney Community Performing Arts Showcase.
- Nine secondary schools have piano keyboard labs.
- Sixteen BPS teachers are certified adjudicators for FVA, FOA, and/or FBA.
- BPS music partners with the Melbourne Municipal Band and the Horn Section to place community-donated instruments in our schools.
- The Harbor City Harmonizers provide choral workshops for our secondary chorus teaches and students.

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

Secondary

- Four “New Teacher Workshops” were held for new BPS music teachers. They were attended by the new teachers and veteran teachers who guided the new teachers through their first year of teaching
- In 2015-2016 there were approximately 170 high school dual enrollment students eligible for college credit certificates or career certificates through EFSC.
- 29 elementary and middle schools participated in 39 FIRST Lego League (FLL) teams.
- Every secondary school participates in District Music Performance Assessment.
 - Band: 45 ensembles, 1,908 students
 - Chorus: 54 ensembles, 2,250 students
 - Orchestra: 59 ensembles, 1,777 students
- Every secondary school participated in District Solo and Ensemble Music Performance Assessment
 - Band: 1,286 students
 - Chorus: 648 students
 - Orchestra: 775 students
- 1,424 students participated in District Marching Band MPA
- 400 students participated in District Jazz Band MPA
- Brevard was represented at High School State Music Performance Assessment as follows:
 - Six bands
 - One jazz band
 - Four orchestras
 - Eight choruses
- Brevard was represented at State High School Solo and Ensemble MPA as follows:
 - Band: 202 students
 - Orchestra: 9 students
 - Chorus: 113 students

Career and Technical Education (CTE)

- Seven high schools offer Food Science Safety and Technology as an option for the 4th science credit.
- Over 250 middle school students earned an industry certification and almost 800 earned a digital tool in 2016-17.
- 50 CTE teachers in Brevard earned an industry credential in 2016-2017. At the end of the year, 96% of the CTE teachers held at least one industry credential.
- The district pass rate for all industry certifications was 79%.
- 32% of the BPS 2016-2017 graduates left high school with at least one industry certification.
- To date, 14,307 BPS high school students have received the Florida Ready to Work Credential, leading the state for six years in a row.
- All six automotive service technology programs are certified through the National Automotive Technicians Education Foundation (NATEF).
- BPS offers 22 career academies. Four of these academies were recognized by the National Academy Foundation (NAF) as Model 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.
- Thirteen high schools and three middle schools are represented on one of eleven District FIRST robotic teams or one of the five VEX Robotics teams.
- Five high schools offer Applied Engineering Technology as an option for the 4th science credit.
- Digital Information Technology is available at 9 middle schools, providing the opportunity for 8th graders to earn high school elective credit as well as an industry certification.

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Highlights of Brevard Public Schools' Instructional Programs

Career and Technical Education (CTE)

- Three schools (PBMHS, VHS and SWMS), along with at least their first place winners from their affiliation's state level competitions, represented Brevard Public Schools in two different Career and Technical Student Organizations' National Competitions (FCCLA and TSA).
- CTE received a legislative appropriation of \$500,000 to equip the Machining program at Bay Side High School and the Aviation Fabrication program at Eau Gallie High School
- Ten students successfully finished an 8-week internship within Brevard Public Schools in Facilities and Plant Operations and Maintenance HVAC Department, Transportation, and the print shop. Five students participated in internships in manufacturing industries throughout Brevard County through a partnership with CareerSource Brevard. All fifteen rising seniors are part of a Career and Technical Education program.
- Nearly 180 CTE labs serve over 43 different program areas in middle schools and high schools. Over 56% of secondary students were enrolled in at least one CTE course.
- 48 different industry certifications were offered in 2016-2017.
- Almost 4,000 industry credentials were earned in 2016-2017.
- Eight new certifications were offered to CTE students in 2016-2017, CDA (Child Development Associate), FAA Ground School, MSSC Certified Production Technician (CPT), Autodesk Certified Professional, Pre-Apprenticeship Certificate Training (PACT), Certified Internet Web (CIW) JavaScript Specialist, Certified Internet Web (CIW) Site Development Associate, and Certified Internet Web (CIW) Advanced HTML5 & CSS3 Specialist.
- Machining Technology has been initiated at Bayside High School in the 2016-2017 school year. This three course program was created in response to future local technical employment needs. Students study
- Over 500 students and chaperones from eight high schools attended the Central Florida Construction Career Day. The FLDOT and their sponsors paid for all expenses such as: coach bus transportation, substitute teacher coverage, lunch, bottled water, tee-shirts and several \$1,000 student scholarships.
- Rebecca Allen, Engineering Technology teacher at Palm Bay Magnet School, was selected as 2016-17 Technology Student Association (TSA), chapter advisor of the year and was recognized at the National TSA conference in Orlando in June.

Exceptional Student Education

Florida Diagnostic & Learning Resources (FDLRS) and Pre-K Services:

- The Pre-K ESE Services Program served 382 children in 160 community sites and 17 public schools.

Prekindergarten Students with Disabilities

- Exceptional Student Education (ESE) full-day programs for students with disabilities in 31 schools are offered as a continuum of services in the following environments: 12 Blended classrooms (Ten VPK students, eight ESE students), three Cooperative Early Exceptional Learning Program (EELP) classrooms (shared time) with nine Step FOURward VPK classrooms, and 47 EELP classrooms.
- Training was provided on the new research-based Frog Street Pre-K curriculum that was selected and provided for every EELP school site on a shared basis among teachers.
- Provided small-group and individual training on the use of research-based individual Growth Indicators (IGDIs) as a pre-post measurement for ESE students ages 3-5 in the area of literacy.
- Provided small-group and individual training on the use of research-based Devereux Early Childhood Assessment (DECA) as a pre-post measure of social emotional growth for ESE students ages 3-5.

Highlights of Brevard Public Schools' Instructional Programs

Prekindergarten Students with Disabilities

- 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.
- Indicator 12 of the LEA Profile, BPS reported 100% of students eligible for services from Part C had Individual Education Plans (IEPs) implemented by their third birthday.
- The target for Indicator 8 on the LEA Profile was raised from 72% to 76%. BPS Pre-K reported 74.24% parent satisfaction with their involvement.
- On Indicator 6 of the LEA Profile, BPS reported 46% for a Free Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE) for Pre-K students meeting the state target of 33%.

FDLRS Child Find:

- 1,437 children ages 3-5 were referred for full developmental screening, including vision and hearing.
- Remote locations for Child Find screenings were maintained and used in the north and south areas of the county in an effort to make appointments more accessible.
- Community 211 Helpline Brevard was updated giving caller's directions for contacting Child Find.
- Provided Child Find awareness to day care centers county-wide.
- Participated in Guardian Ad Litem Training regarding Child Find awareness and referral process.

Exceptional Student Education

Florida Diagnostic Learning Resource Systems (FDLRS)

- FDLRS and ESE (Student Services) provided or facilitated 189 workshops to schools and staff.
- FDLRS provided or facilitated 50 workshops that served 737 participants.
- FDLRS provided or facilitated 14 Professional Development Alternatives (PDA) online courses that served 153 participants.
- FDLRS provided 12 Premier Literacy Suite workshops that served 183 participants. This software provides a set of software tools for the struggling reader/writer (includes text-to-speech and word prediction applications).
- FDLRS facilitated and worked at the Very Special Arts (VSA) Festival held in March 2017 with 423 teachers, parents and chaperones and 275 artists and volunteers in attendance and 1,070 ESE students participating.
- FDLRS coordinated and facilitated 15 Co-Teach/Team Teach Trainings for 300 teachers.
- Conducted two Parent Production Labs with seven parents in attendance providing content related hands-on activities.
- In collaboration and conjunction with the BPS Parent Resource Teacher and the BPS Title I Parent Resource Teacher, the "ESE Spring Parent Connection" meeting was held on April 6, 2017.

Highlights of Brevard Public Schools' Instructional Programs

Local Assistive Technology Specialists (LATS)

- The Assistive Technology Team provided support for consideration, screening, and evaluation for a total of 364 students, across 93 schools, including both public, charter, and private for the 2016-17 school year. The Assistive Technology team also provides training for staff and families, equipment selection, programming, maintenance, and repair.
- The Assistive Technology Team provided professional development for BPS personnel across the following topics: Low/Mid Tech Tools for Writing, Organization, Reading, and Math, Boardmaker Visual Supports, Environmental Communication Training, and Core Vocabulary Training.
- The AT Team provided small group trainings on the new Assistive Technology process to all district ESE support specialists, as well as school based ESE departments.

Exceptional Student Education

Positive Behavioral Interventions and Support (PBIS)

- PBIS is an implementation framework for a multi-tiered system of support designed to enhance academic and social behavior 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.
- Currently, Brevard Public Schools has 27 Elementary Schools, five Middle Schools, two High Schools, two Jr./Sr. High Schools, two Alternative Learning Centers, one Adult Education Site, and three Project SEARCH sites that have been trained in Tier 1 Positive Behavior Interventions and Supports.
- Atlantis Elementary and Eau Gallie High School have been selected to participate in the PBIS Model Demonstration Project. This is a three-year national research project on PBIS in conjunction with the University of South Florida.

Interagency Council

- The Interagency Council is led by elected positions of Chairperson, Vice Chair, and Secretary every 2 years. These positions are held by community non-profit agency members.
- Funded with a \$1,500 mini-grant through Project 10 Connect Transition Education Network.
- Design and host START Conference for families, community agencies and educators working with students with disabilities.
- Eight monthly meetings are held throughout the county at non-profit agencies who support individuals with disabilities.
- Active membership of over 50 participants attending monthly meetings.
- Task Force Committees: Employment and Parent Outreach.

Transition Services

- Four post-secondary transition centers located throughout Brevard County: Titusville High School, Clearlake Educational Facility, Eau Gallie High School, and Bayside High School. The Program title is B.L.A.S.T (Brevard Learners Achieving Successful Transition).
- Countywide transition programs include those contracted with Brevard Achievement Center (BAC): Practical Applications of Career Exploration (PACE) and BRIDGES for the Job Placement and Supported Employment.

Highlights of Brevard Public Schools' Instructional Programs

Transition Services

- Project SEARCH – an employment training program for students with moderate to severe disabilities with three sites throughout Brevard County: Cape Canaveral Hospital, Holmes Regional Medical Center, and the City of Palm Bay.
- Learner Empowerment through Agency Partnerships (LEAP) is an unpaid community-based training program available to individuals with moderate to severe disabilities ages 18 and up, including adults from the community and agency referrals: <http://ese.brevardschools.org/LEAP/default.html>
- LEAP currently has 18 sites throughout Brevard County.
- LEAP began 1999 (with one site only that year) the LEAP program has served 441 adults and 537 high school students and 53 B.L.A.S.T. students for a total of 1031 students.

Speech Language Pathologists

- Brevard Public Schools has approximately 160 Speech Language Pathologists.
- The majority of Speech Language Pathologists in Brevard Public Schools hold the Certificate of Clinical Competence (CCC) which is 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 Elementary, Middle, and High Schools, Charter Schools, Private Schools, Alternative Learning Centers, Separate Day Schools, Community Preschools/Daycares, and Home Environments.

Autism Programs

- Brevard Resource teachers provide full day trainings throughout the year focusing on evidence-based practices including Alternate Formats, Visual Supports, 5-Point Scaled, Social Stories, and Video Modeling.
- A new training, Essential Classroom Supports for Students with ASD (Primary), was developed and presented this school year.
- Resource Teachers provide specialized training for Speech Language Pathologists in Social Community.
- Provided specialized training for administrators at the Leadership Symposium in July 2016.
- Teacher's Assistants were trained in ASD during their full day development in February 2017.
- 4 High Schools and 13 Elementary schools received faculty trainings in ASD during the 2016-17 school year.
- Presented to Parents at the annual START Conference in February.
- Provided training to parents as part of Supporting Our ASD Kids –SOAK.
- School support includes student observation, consultation to support teachers, and faculty training for understanding students with Autism Spectrum Disorder.
- One new K-3 Varying Exceptionalities Social Communication (SC) unit, specializing in sensory integration and social communication, is being opened in 2017-2018 at Williams Elementary school bringing the BPS total to eight (8) total VE-SC units.
- Brevard Public Schools collaborates with University of Central Florida Center for Autism and Related Disabilities (CARD).
- Participates in the yearly Autism Awareness Festival each April.

Highlights of Brevard Public Schools' Instructional Programs

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.
- 8 District level staff members, including ESE Support Specialists and members of the Local Assistive Technology Support team attended a math train-the-trainer for the training and implementation of math access points in a variety of settings.
- 190 BPS teachers have been trained in the administration of the Florida Alternate Assessment.
- Community Based Instruction opportunities for all high school students in self-contained classrooms where alternate standards are taught and assessed.
- Every BPS high school which has a self-contained classroom serving students with significant cognitive disabilities has at least one van used for Community Based Instruction opportunities.
- Off-Campus vocational training is available to every qualifying BPS student with intellectual disabilities through programs such as LEAP, Project SEARCH, and BRIDGES.
- Four schools (one teacher and one student per school) participated in the Florida Standards Alternate Assessment-Datafolio pilot.
- Approximately 100 teachers were trained on the implementation of math access points in a variety of settings.

Varying Exceptionalities – Behavior

- 12 self-contained classrooms of students at the elementary unit at 6 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 elementary site on staff to provide counseling and crisis support for the entire school day.
- A behavioral team consisting of Behavior Analysts, Behavior Technicians will be assigned to those secondary schools which house the VE-B units.

Specific Learning Disability Program

- The focus for this program is the area of dyslexia, which is part of the Strategic Plan L4. The District has a dyslexia focus group which is providing feedback on our Dyslexia Toolkit. This electronic toolkit will provide information and resources for parents, teachers and students.
- Learning Strategies teachers, grades 7-12, have had the opportunity to attend SIM Strategies training.
- Workshops for new VE teachers was provided for the purpose of sharing “best practices” in a multi-grade level ESE classroom.
- Classroom visits throughout the year provide personalized recommendations and coaching for the purpose of improving student outcomes.

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

Grant Development

In an effort to maximize the resources available to Brevard Public Schools and improve educational services, the Grant Development Department collaborates with district divisions and schools to coordinate, prepare, and submit grant proposals. For the 2016-2017 school year, assistance was provided to the following divisions in support of federal, state, and foundation funding:

- The Department of Elementary Programs wrote a \$4 million Health and Human Services Head Start re-application grant.
- The Division of Equity, Innovation, and Choice wrote a \$15 million United States Department of Education Magnet School Assistance Program (MSAP) grant. The application is currently under review.
- The Department of Middle School Programs and Brevard Schools Foundation wrote a \$1.5 million United States Department of Education Carol White Physical Education Program grant.
- The Department of Middle School Programs wrote a \$26,000 Florida Department of Education AVID grant.
- The Department of High School Programs wrote a \$35,000 Florida Department of Education Gifted Curriculum Challenge grant.
- The Division of Equity, Innovation, and Choice and the Brevard Schools Foundation wrote a \$65,000 Boeing STEM grant for FUSE studios.
- The Department of Professional Learning and Development wrote a \$178,032 Florida Department of Education Instructional Leadership and Faculty Development grant.

During the 2016-2017 school year the Grant Development Coordinator actively engaged with personnel from the Division of Equity, Innovation and Choice to work with schools targeted for inclusion in the 2017-2022 MSAP grant application. This work involved development of external partnerships, working with schools to exam data, identify areas of improvement, develop theory of change concepts, prepare logic models, and write research-based quality design narratives.

The Grant Development Department conducts individual school grant trainings, district grant trainings at professional development opportunity days, and district conferences such as the Brevard Educators Technology Conference.

Office of Adult and Community Education

- Adult Ed. served 300 students through their online adult education programs.
- Summer Co-enrollee High School Program was offered this year at 11 high schools.
- Credit Recovery Lab Programs at nine high schools.
- Literacy for Adults in Brevard (LAB) Program is a tutoring service now available to the students at all of the Adult Education centers.
- Adult Ed. offers A+ Business Academy Program which focuses on job skills in an academy setting.
- Intensive Reading A+ Program was introduced by the new Reading Coach.
- Adult Ed. now offers industry certifications – MS Office Specialist and Certified Production Technician.
- Adult Education has expanded a partnership with the Palm Bay Hispanic Center to offer workforce skills development, along with English language instruction at their location.
- Adult Ed. partners with EFSC to offer a workforce, iBest program, with a focus on advanced manufacturing.
- Adult Ed. now offers automotive, and leisure classes
- BPS Adult Ed. has the most followed social media pages in the USA for adult education.
- The director is now on the Coalition of Adult Basic Education national board (COABE).

Executive Summary

Highlights of Brevard Public Schools' Instructional Programs

District Accomplishments

- BPS District takes new direction with Strategic Plan: leading & Learning. Strategy matters, our new strategic plan is essential to our mission and is the driving force to ensure we consistently provide the highest level of academic options for our students.
- BPS Announces Selection of the 2016 Principal, Assistant Principal of the Year. Rachad Wilson, of Endeavour Elementary, is this year's recipient of Principal Achievement Award for Outstanding Leadership and Meara, Trine of Jackson Middle, is this year's recipient of Assistant Principal Award for Outstanding Leadership
- 4th year BPS and United Way join forces, Combat Summer Reading Loss. This summer 3484 students at 61 Elementary Schools read as part of a summer reading contest. Manatee Elementary had the most student participation with 182 students completing the reading challenge.
- Across BPS, 323 teachers have been recognized as "high-impact teachers" by the Florida Department of Education. The recognition means they were among the top 30 percent of teachers in Florida as measured by the state's Value Added Model, which compared students' actual learning gains to their predicted learning gains based on each student's past performance spanned of three years of data.
- Three BPS seniors have been named 2017 nation corporate-sponsored merit scholarship winners, one of the nation's highest academic honors. Eric Beck, Viera High, Summer Jasinski, Viera High, and Benjamin Olsson, Cocoa Beach Jr/Sr. High
- BPS is pleased to announce that The Florida Alliance for Arts Education (FAAE) has recognized John F. Kennedy and Southwest Middle, as two of the best public schools for arts in the state.
- BPS Celebrates Exemplary Science Teachers at Awards Ceremony Deborah Austin (DeLaura Middle), Elizabeth Faulkner (Apollo Elementary), Andrea Crowley (Merritt Island High), Kathryn Graf (Sculptor Charter), Kelly Otero (Viera Charter), David Schleith (Eau Gallie High), and Monique Rivera Vargas (Cambridge Elementary).
- Pentagon Leaders visit Endeavour Elementary thru AFTAC Partnership, Senior officials from the Office of the Assistant Secretary of the Air Force (Manpower and Reserve Affairs) toured Endeavour Elementary, Brevard County's first and the State of Florida's only elementary-level community school during their visit to the Air Force Technical Applications Center on Sept. 7, 2016.
- Multiple Schools provide Mock Voting for Fifth Graders. During the month of September, multiple schools throughout Brevard County partnered together with the supervisor of elections office to provide their fifth graders with a mock voting experience.
- All Brevard public schools participate in district and state level Music Performance Assessments (MPA). These include marching band MPA, band, chorus, and orchestra Solo and Ensemble MPA, jazz band MPA and band, chorus and orchestra concert MPA.
- BPS Host Jefferson Awards' Central Florida Leadership Conference, students from Bayside, Cocoa Beach, Edgewood, and Melbourne High schools participated in the 10th annual Students in Action leadership conference hosted by the Jefferson Awards Foundation.
- Funk Center, Artist Garry Noland offers outreach to University Park.
- BPS Math Resource Teacher Diane Gard, has been honored with the Kenneth P. Kidd Mathematics Educators of the Year by the Florida Council of Teachers of Mathematics (FTCM).
- BPS School Board Member, Andy Ziegler, has been appointed as chairman of the Central Florida Public School Boards Coalition for 2016-17
- The Florida Music Educators Association (FMEA) awards committee has selected Ian Schwindt (Titusville High), as the 2017 FMEA Secondary Music Educator of the Year.
- BSF Ranks 8th in K-12 Education foundations Study.

Highlights of Brevard Public Schools' Instructional Programs

District Accomplishments

- Eau Gallie Cambridge Student Marlena Hinkle, Earns top Award in the United States from the Cambridge Advanced International Certificate of Education (AICE) program. She scored the highest standard mark in the entire country for her psychology subject assessment.
- BPS Students participated in the Stare Future Problem Solving Competition in Orlando, FL March 26-29, 2017
- BPS students participated in the Mainland Regional Science and Engineering Fair at Merritt Island Mall February 10 and 11, 2017.
- BPS Principal Rosette Brown (McNair Magnet Middle), was named a regional principal of the year by Magnet Schools of America (MSA).
- More BPS students earned satisfactory scores on state exams in critical subjects including third-grade reading and high school algebra and English in 2017.
- FLDOE Names Jamie Skinner (Ralph Williams) as a 2017 School-Related Employee of the Year Finalist.
- Two BPS Teachers selected for Fellowship Program in Northrop Grumman Foundation Teachers Academy, Linda Johnson (West Shore Jr/Sr.), and Stephanie White (Andersen Elementary).
- BPS high school students took a total of 4271 advanced placement (AP) exams that resulted in a score of 3, 4, or 5.
- Many schools throughout Brevard Public Schools celebrated the ninth annual Celebrate Literacy Week, Florida, a statewide event to promote literacy by raising awareness in school communities from January 23-27, 2017.
- The Ash Center for Democratic Governance and Innovation at the John F. Kennedy School of Government, at Harvard University, has recognized Brevard's STEAM catalyst magnet schools as part of the 2017 Bright Ideas in Government initiative.
- Fifty of 82 Brevard Public Schools earned the U.S. Environmental Protection Agency's (EPA's) ENERGY STAR certification for 2016, which signifies that these buildings performed in the top 25 percent of similar facilities nationwide for energy efficiency and met strict energy efficiency performance levels set by the EPA.
- Brevard Public Schools will move faster to keep students and staff safe by installing voter-approved security fencing, video cameras and remote-controlled entrance locks at all schools by spring 2018.
- Five Brevard Public Schools were designated as Florida Power-Library School recipients for 2014-2017: Anderson, Lockmar, Westside, Cambridge and DeLaura.
- Since the inaugural year of the Florida Arts Model School program in 2015, 15 Brevard Public Schools have received the state level recognition with the following designations: Music – 12 schools, Visual Arts – 6 schools, and Theatre – 1 school.
- Brevard Public Schools has nine AVID programs, three of which have National Demonstration status.
- BPS middle and high school thespian troupes continue to achieve superior and excellent ratings for performances at the Florida State Thespian and Jr. Thespian competitions annually.
- All BPS schools participate in district sponsored art events to include the annual K12 School Board Art Show, Elementary Art Fairs, Area Mall K12 Student Art Shows, and BPS Educational Services Facilities exhibits.
- Florida Art Education Association's Juried Virtual Members' Exhibition featured digital photographs by Bridget Geiger, K-12 Arts and Theatre Resource Teacher at the October 2016 State Conference. The National Art Education Association selected one of her photographs to be exhibited in the inaugural national members' exhibition in Alexandria, Virginia through April 2017.

Highlights of Brevard Public Schools' Instructional Programs

District Accomplishments

- Bridget Geiger, BPS K12 Visual Arts Resource Teacher, was elected to serve on the Brevard Cultural Alliance's Art in Public Places Committee as 2017 chairperson representing County Commission District 4.
- All Brevard public schools participate in the jazz band (44 students), band (191 students), chorus (368 students), and orchestra (152 students) All-County Music Festival and the Elementary Music Festival (608 students).
- 3.8 % of the All-State music students were from Brevard County.
- BPS Future Problem Solving competitors earned 48% of the awards at the state competition and 40% of the awards won by Florida at the International Competition.
- Approximately 120 parent leaders representing elementary, middle and high schools came together 6 times throughout the year to share ideas, enhance leadership skills and increase BPS program awareness.
- Manatee Elementary achieved the BPS Excellence in Physical Education Award 2017-2020.
- For the eighth consecutive year, Brevard's mean SAT scores were above the state and national averages on all subjects, Reading, Math, and Writing.
- In Brevard, all seniors have taken the ACT at least one time because every student takes the test in their junior year. On the 2015 ACT Report of Graduating Seniors, Brevard's report, which unlike most other districts includes all students, outscored Florida on all subjects: English, Math, Reading, and Science.
- Brevard County Music and Art teachers participated in the third annual "Melodies and Masterpieces" concerts and exhibition event in August.

Executive Summary

Florida Standards and the Superintendent's Philosophy and Goals

All Florida students deserve to graduate high school with knowledge and skills they need to succeed in college, careers, and life. Today's workforce requires graduates to have stronger critical thinking, problem solving, and communications skills than ever before. Higher standards that challenge and motivate our students are essential.

Beginning in 2014-15, the state adopted the Florida Standards Assessments (FSA) to replace the FCAT (Florida Comprehensive Assessment Test) exams. The new assessments were developed with an unprecedented amount of public input and emphasized flexibility for teachers. However, the roll out of these assessments was far short of flawless. Many parents and community members spoke out against the administration of the FSAs and even went so far as to advise their children to "opt-out" of testing.

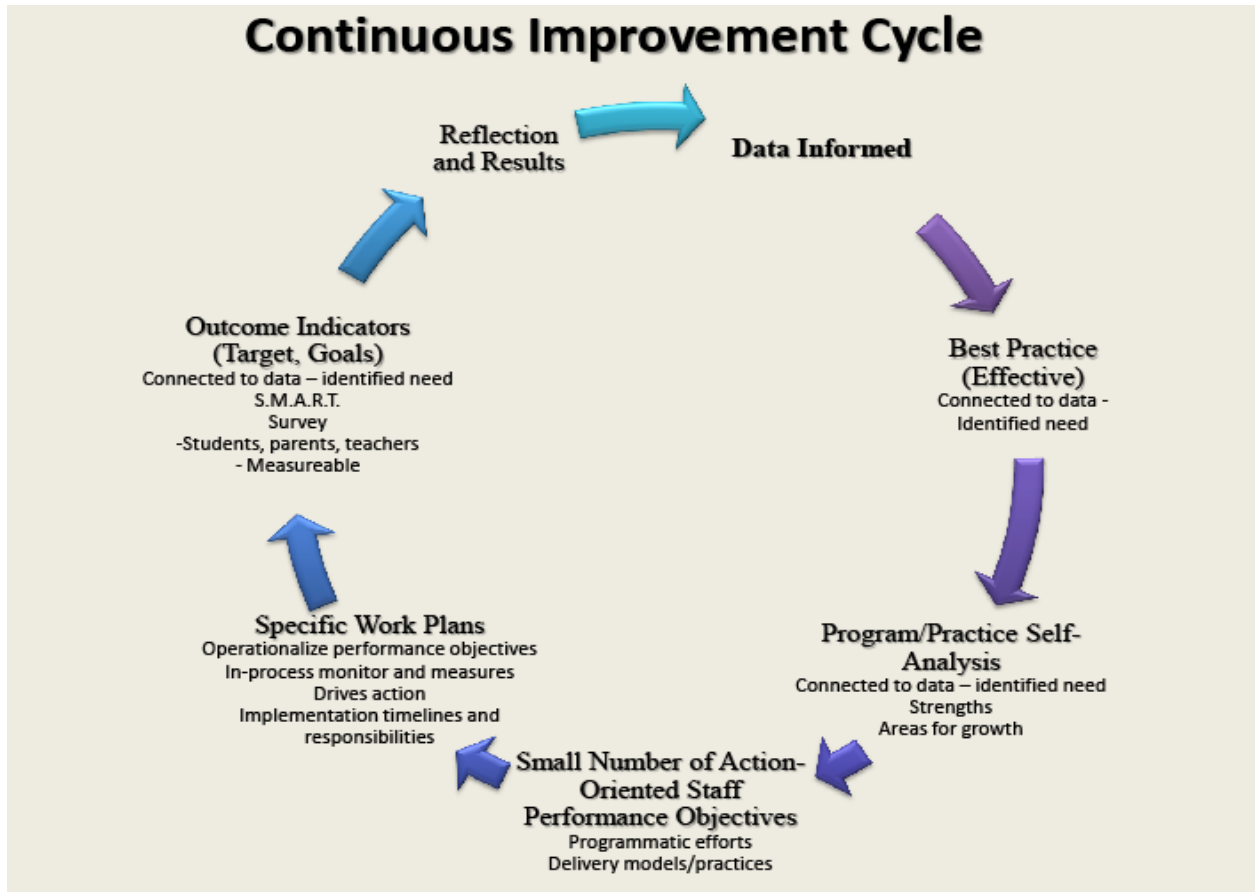
At the time, Dr. Blackburn, along with all other Florida Superintendents, voiced a vote of "no confidence" in regards to the validity of the FSAs. However the state Department of Education is committed to the FSA process and used them for the 2015-16 school grade calculations. Dr. Blackburn is a member of the 13-district Central Florida Public School Board Coalition that represents over one million students in the Central Florida region. This group has encouraged parents, students, and their communities to view the 2015-16 results as a baseline year for school grade calculations.

In a statement reiterating his lack of support for FSA tests, Dr. Blackburn said, "I have consistently stated that there are two worthwhile tests to place before our students: those that inform us of student difficulties to help us adapt our practices to the student's needs and those that demonstrate successful completion of a program of study that ultimately results in a credential. However, placing a test in front of any student with primary purpose of evaluating a teacher has limited, if any, benefit to the child. The FSA, the foundation of school grade calculations, is that type of test."

A primary component of the school graded calculations, as determined by the FSA tests used by the state, is the calculation of learning gains. School districts across Central Florida believe the new calculation of learning gains in this year's formula has resulted in school grades dropping for many schools as compared to partial grades that were released last year. They believe that the learning gains calculation is complicated and confusing and should be revised.

How did Brevard students perform? Brevard continues to remain one of the top school districts in Florida, ranking 1st, within large district schools, for college and career preparation. BPS earned an A overall, up from a B in 2015-16. The percentage of B schools rose from 26 percent to 30 percent and the percentage of A schools rose from 34 percent to 40 percent which includes two schools that improved two letter grades.

Florida Standards and the Superintendent's Philosophy and Goals



Florida 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

Executive Summary

Florida Standards and the Superintendent’s Philosophy and Goals

2016-17 Strategic Plan Objective Profile Summary

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

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

We took a focused and systematic approach to narrowing our list of objectives and strategies the district will implement over the next three years, to guarantee that we invest in the critical activities that will impact the quality of our schools.

Theme	Statement	Objectives
 Leading & Learning	BPS fosters a high quality teaching and learning environment by developing all students' capacities academically, socially, and emotionally thereby preparing them for success in life, careers, and/or post-secondary education.	<ol style="list-style-type: none"> 1. Protect instructional time 2. Support educator effectiveness and build teacher's capacity 3. Increase equitable access to academic programs 4. Provide equitable support for every student's socioemotional development 5. Create and implement a system-wide discipline plan
 Employee Excellence	BPS creates a fair and equitable culture that promotes personal excellence, fosters collaboration, values input and demonstrates appreciation for all staff.	<ol style="list-style-type: none"> 1. Build principal capacity 2. Develop and implement effective and efficient hiring practices 3. Establish a leadership career ladder 4. Allocate resources equitably 5. Negotiate fair and competitive salaries and benefits annually
 Facilities & Capital Allocations	BPS supports programs and services by efficient, effective, and equitable allocation of capital resources.	<ol style="list-style-type: none"> 1. Allocate capital resources for all support functions equitably 2. Ensure sustainability of local capital funding sources 3. Establish capital allocation practices to expand programs and manage student growth
 Governance	BPS' organization structure, systems, and culture align to strengthen student success and create excellent learning communities.	<ol style="list-style-type: none"> 1. Ensure schools get timely and effective support from central office 2. Develop and implement thorough protocols between the School Board, Superintendent, and Cabinet
 Finance	BPS ensures financial health and organization-wide transparency that reflects BPS' priorities and are easily understood.	<ol style="list-style-type: none"> 1. Revisit former cost-saving/revenue enhancement measures 2. Monitor and analyze district-wide resources to inform budget allocations
 Community Relations	BPS engages and includes all stake holder groups to build a founds of trust and a culture focused on student success.	<ol style="list-style-type: none"> 1. Strengthen and grow our community partnerships 2. Create system-wide response protocols to constituent concerns 3. Increase system-wide proactive communications

Executive Summary

Florida Standards and the Superintendent’s Philosophy and Goals

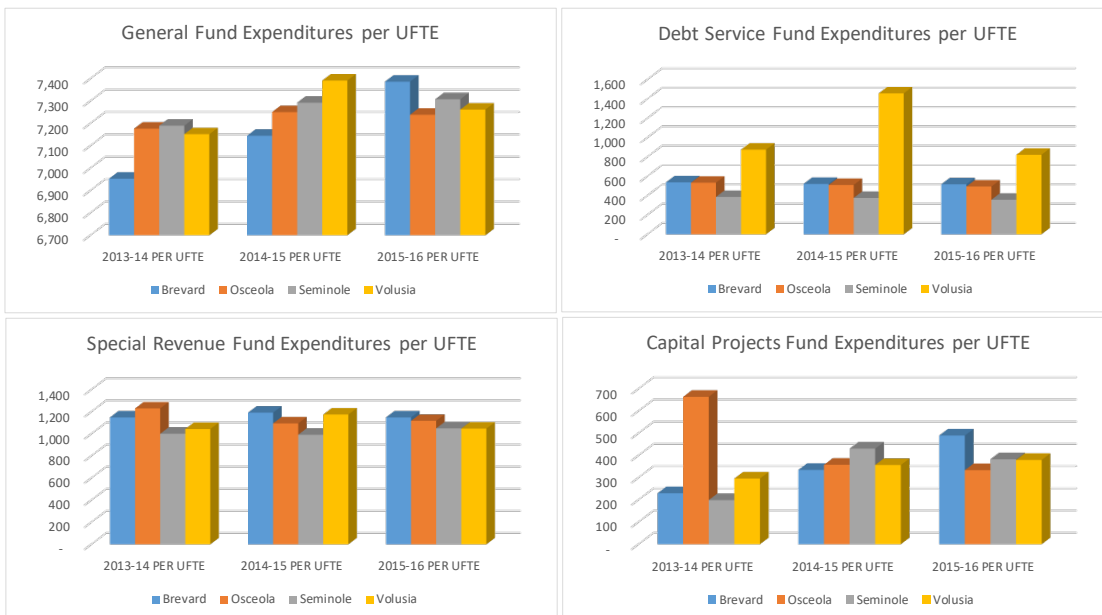
Expenditures per Unweighted FTE by Fund

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 number of 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 expenditures per Unweighted FTE by General, Special Revenue, Debt Service and Capital Fund. This information obtained by the State of Florida Department of Education, is based on the District’s Program Cost Report. This information is provided by the state at the beginning of each school year, for the previous year. Brevard County one of the fourteen largest districts in the state, is presented with three, comparable in size, school districts in Central Florida.

Total Expenditures per UFTE by Fund			
General Fund			
County	2013-14 PER UFTE	2014-15 PER UFTE	2015-16 PER UFTE
Brevard	6,953	7,145	7,387
Osceola	7,177	7,251	7,239
Seminole	7,190	7,293	7,308
Volusia	7,152	7,392	7,262
Special Revenue Fund			
Brevard	1,149	1,192	1,149
Osceola	1,230	1,095	1,118
Seminole	1,001	992	1,050
Volusia	1,044	1,175	1,048
Debt Service Fund			
Brevard	538	522	518
Osceola	534	511	495
Seminole	387	377	358
Volusia	876	1,458	823
Capital Projects Fund			
Brevard	230	335	490
Osceola	664	358	334
Seminole	199	431	383
Volusia	296	357	380



Florida Standards and the Superintendent’s Philosophy and Goals

Student-Teacher Ratio

A student-teacher ratio expresses the relationship between the number of students enrolled in a school, district, or education system and the number of “full-time equivalent” teachers employed by the school, district, or system. For example, a student-teacher ratio of 10:1 indicates that there are ten students for every full-time equivalent teaching position. In public schools, the term *full-time equivalent* (often abbreviated as “FTE”) is a standard measure of teaching capacity that represents both full-time teachers (each full-time teacher is counted as one FTE) and part-time teachers (two half-time teachers, for example, would count as one FTE).

A student/teacher ratio does not provide class-size information insofar as the ratio is derived by dividing the number of a school’s (or district’s) students in membership by the number of staff who are classified as teachers at the school (or district). Student/teacher ratios do not account for the number of classes taught during the day or how many students are assigned to each of the classes. Thus, student/teacher ratios do not provide information based on class-level data.

Below Student-Teacher ratios can be found for Brevard County, compared to three like size Florida counties. In addition, the state average has been included in this comparison.

Student Membership / Full-Time Staff in Traditional and Charter Schools School District Comparison Fall 2015-16

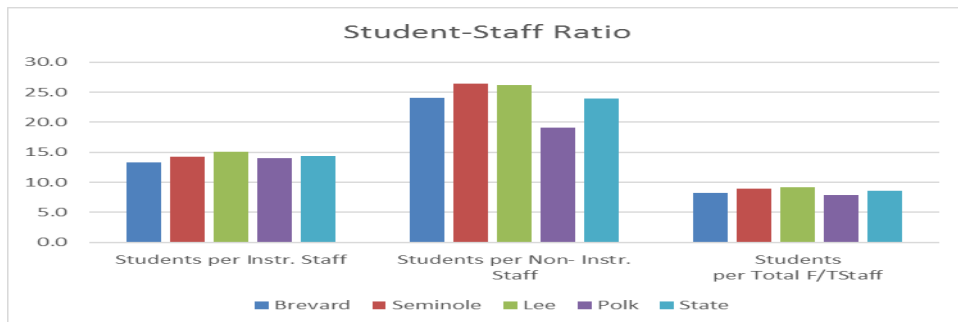
		Percent of Full-Time Staff										Ratios			
		Student Membership	District Admin.	School Admin.	Total Admin.	Teachers ¹	All Instr. Staff ²	All Non-Instr. Staff ³	Total F/TStaff	District Admin.	School Admin.	All Admin.	Students per Instr. Staff	Students per Non-Instr. Staff	Students per Total F/TStaff
Brevard	Traditional	67,718	52	243	295	4,390	5,145	2,940	8,380	0.62%	2.90%	3.52%	13.2	23.0	8.1
	Charter	4,991	0	29	29	314	331	86	446	0.00%	6.50%	6.50%	15.1	58.0	11.2
Total		72,709	52	272	324	4,704	5,476	3,026	8,826	0.59%	3.08%	3.67%	13.3	24.0	8.2
Seminole	Traditional	65,412	44	173	217	4,195	4,580	2,475	7,272	0.61%	2.38%	2.98%	14.3	26.4	9.0
	Charter	1,548	4	6	10	111	119	54	183	2.19%	6.50%	5.46%	13.0	28.7	8.5
Total		66,960	48	179	227	4,306	4,699	2,529	7,455	0.64%	2.40%	3.04%	14.2	26.5	9.0
Lee	Traditional	78,878	107	245	352	4,746	5,390	3,332	9,074	1.18%	2.70%	3.88%	14.6	23.7	8.7
	Charter	12,432	20	43	63	612	643	160	866	2.31%	6.50%	7.27%	19.3	77.7	14.4
Total		91,310	127	288	415	5,358	6,033	3,492	9,940	1.28%	2.90%	4.18%	15.1	26.1	9.2
Polk	Traditional	88,985	52	303	355	5,558	6,453	4,872	11,680	0.45%	2.59%	3.04%	13.8	18.3	7.6
	Charter	12,658	19	41	60	732	812	448	1,320	1.44%	6.50%	4.55%	15.6	28.3	9.6
Total		101,643	71	344	415	6,290	7,265	5,320	13,000	0.55%	2.65%	3.19%	14.0	19.1	7.8
State	Traditional	2,512,811	3,013	8,014	11,027	157,053	179,859	112,327	303,213	0.99%	2.64%	3.64%	14.0	22.4	8.3
	Charter	270,022	293	926	1,219	13,354	14,322	3,856	19,397	1.51%	4.77%	6.28%	18.9	70.0	13.9
Total		2,782,833	3,306	8,940	12,246	170,407	194,181	116,183	322,610	1.02%	2.77%	3.80%	14.3	24.0	8.6

Source: Florida Department of Education Student and Staff Information Databases, Survey 2

"1" Includes PK, K-6 and 7-12 teachers; ESE teachers; and other classroom teachers.

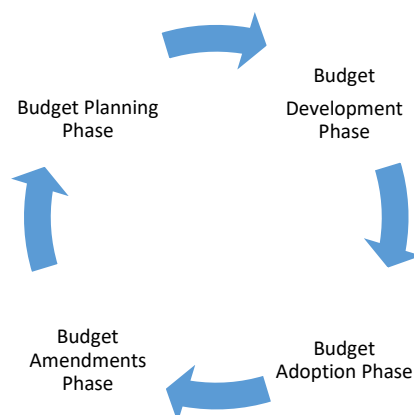
"2" Includes teachers, guidance counselors, social workers, school psychologists, audio/visual workers and other instructional staff.

"3" Includes aides, technicians, clerical/secretarial, service workers, skilled crafts workers, unskilled laborers and other non-instructional staff.



District Budget

2017-18 District Budget



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 district starts the planning phase in October of the prior year. This is the time that the development of projections of student's membership (enrollment) takes place. A budget calendar is developed listing key dates and as well as departments and certain staff members who will be responsible for executing these activities.

The development phase continues the budget process where goals and objectives are made for the next 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.

During the 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 at the first public hearing in July. All revisions are made and the adopted tentative All Funds budget is officially adopted at a final public hearing held in September.

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 during the budget amendment phase throughout the year by resolution at any School Board meeting prior to the due date of the annual financial report.

The timeline the district follows to develop the best possible budget to help the district achieve its goal of serving each student with excellence as the standard is as follows:

Executive Summary

District Budget

Operations Budget Process

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

September 2016: The Florida Board of Education submits their budget request to the Governor.

October 2016: The Preliminary Membership Conference is held to start the proceedings for student membership projections for 2017-18.

November 2016: The Membership Management Conference is held and enrollment projections are finalized for the upcoming school year.

December 2016: 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 circulated for a final review.

January 2017: The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE. The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS).

March 2017: 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 begins.

April 2017: School and department budgets are returned to Budgeting for processing.

May 2017: The Legislative Session ends. The Staffing Plan for the upcoming school year is adopted by the Board.

June 2017: The district's revenue figures are established based on final State Appropriations. A workshop is conducted with the Board to review the preliminary budget. The Property Appraiser certifies the tax roll.

July 2017: No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates.

September 2017: 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 work days of adoption to FLDOE.

2017-18	
Sep 23, 2016	Florida Board of Education submits their budget request
Oct 17, 2016	Preliminary Management Conference
Nov 16, 2016	Membership Management Conference
Dec 14, 2016	Finalized FTE projections reviewed by Assistant Superintendents
Jan 9, 2017	FTE projections transmitted to FLDOE
Jan 31, 2017	Governor submits budget proposal
Mar-Apr 2017	Develop school and department budgets
Mar 7, 2017	Legislative session begins
May 5, 2017	Legislative session ends
May 23, 2017	Board approves Staffing Plan
Jun 5, 2017	Florida Education Finance Program based on final State Appropriations
Jun 13, 2017	Board Workshop to review preliminary budget
Jun 29, 2017	Property Appraiser certifies the tax roll
Jul 17, 2017	FLDOE computes required local effort millage
Jul 27, 2017	Public Hearing and Adoption of Tentative Budget
Sep 7, 2017	Public Hearing and Adoption of Final Budget
Sep 11, 2017	Submit budget to FLDOE
October	Board adopts District Facilities Work Program (5-Year Plan)

Executive Summary

District Budget

Capital Outlay Budget Process

The following calendar details the activities that contribute to the development of the capital outlay budget and the approval 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 contacts each school and department for their list of capacity and program requirements for the following year.

March:

The Facilities Planning Department finalizes the requests from schools and departments and submits the Student Accommodation Plan to the School Board for approval.

July:

The budget is then 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. Capital funding requests are submitted to Accounting Services.

August:

Financial analysis, including internal rate of return, net present value and payback period, are completed on applicable capital requests and approved by the Chief Financial Officer. The Capital Allocation Committee, a cross-functional team that includes a community member, evaluated each request based on the following priority criteria: safety, health & security; legal requirements; student capacity; existing program commitments; upgrade or retrofitting; and future initiatives & programs. Funding for each request is determined based on the committee's ranking and the financial analysis of the request, where appropriate.

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 will submit the Five-Year Capital Plan to the Board for approval.

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.

2017-18	
Dec 2016	Financially Feasible Capacity Plan updated
Jan 2017	Begin the Student Accommodation Plan process
Mar 2017	Student Accommodation Plan approved by the Board
Jul 2017	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2017	Public Hearing and Proposed Tentative Budget
Aug 2017	Capital Allocation Committee reviews and prioritizes requests for capital funding.
Sep 2017	Public Hearing and Adoption of Final Budget
Sep 2017	Budget submitted to FLDOE (within three days of adoption)
Oct 2017	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

District Budget

Class Size Reduction Amendment

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

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

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

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

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

School Recognition

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

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

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

If the school teachers, staff and the school advisory council cannot reach an agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent is directed to distribute the funds to the teachers who taught at the school in the previous year in the form of a bonus. The final yearly amounts distributed to schools through the Florida School Recognition Awards program are determined after high school grades are finalized. The high school grades are not released until several months after the grades for elementary and middle schools because data for several of the high-school grading components is not available until later in the year. Based on information from the state, the district is currently projecting that the 2017-18 Florida School Recognition Program funding is going to be the same as the approximate \$2.5 million received in 2016-17.

District Budget

Risk Management-Self Insured Programs

The District is exposed to various casualty risks including workers' compensation related injuries to employees and volunteers, state tort claims (auto and general liability exposures), and allegations of wrongful or intentional acts that result in claims of negligence sometimes handled in state court, but are for the most part typically handled in federal court jurisdictions. The District utilizes a third-party administrator to adjust or handle all of these claims. In addition to the self-insured portion of these casualty claims, the District procures insurance with high deductibles to reduce the effect of excessive losses for all of these exposures through commercial insurance companies. A list of these exposures and how they are treated can be found below. In the last three years, no claim has exceeded the self-insured retention limits as stated in statute and though no claim exceeded the self-insured limit the district further protects itself by purchasing insurance to protect the district in the event of this type of loss exposure.

In addition to casualty loss exposure the District provides employees and their dependents with health insurance through multiple self-insurance programs including prescription drug benefits all of which are administered through a third-party administrator. Under both casualty and healthcare programs, claims are presented to the service agents for processing and payment. The third-party administrator sends the District a monthly invoice to reimburse them for the claims paid during each month of the year as well as to cover their charge for providing this service on the District's behalf.

Workers' Compensation: Work related injuries to officers, employees, and official school volunteers' liability claims

- The first \$500,000 of each workers' compensation claim is paid via the District's self-insurance trust funds. These claims are administered through a third-party administrator, Sedgwick CMS.
- All workers' compensation claims with values in excess of \$500,000 are paid via an excess workers' compensation policy purchased through a commercial insurance carrier and adjusted through the same third-party administrator as was for the first \$500,000 in losses.

General Liability and Automobile Liability Claims:

- The first \$200,000 of any single incident, single individual, or \$300,000 for multiple claims that arise from a single incident are paid via the District's self-insured trust funds. These claims are capped at the above stated figures by state law specifically Florida Statute 768.28 better known as the state's doctrine of Sovereign Immunity. All of these claims are administered through a third-party administrator, Sedgwick CMS.
- Florida Statute 768.28 provides for payments in excess of the above stated figures if the legislature approves a claims bill allowing for such payment. The District also purchases a commercial insurance policy to pay a maximum of \$1,000,000 if any claim should exceed the deductible of \$500,000. The insurance carrier is BRIT Global Specialty USA, a division of Lloyds, London.

Errors and Omissions Liability Claims:

- The first \$250,000 of each wrongful act is self-insured via the District's self-insured trust funds. Though these claims are not adjusted by Sedgwick CMS, this third-party administrator handles and pays the fees associated with claim investigation, legal representation, and claim settlement/payout.
- For claims in excess of \$250,000 the district purchases a commercial insurance policy that will pay up to an annual aggregate of \$2,000,000. The insurance carrier is BRIT Global Specialty USA, a division of Lloyds, London.

District Budget

Risk Management-Self Insured Programs

Self-Insured Health Claims:

- The District offers a self-insurance plan covering certain health and prescription drug benefits and utilizes several choices of providers under the plan. Benefits are offered to active employees and their dependents as well as retirees. Under these plans, a portion of the benefits offered is paid by the District and a portion is paid by employees through payroll deduction. Retirees are required to pay the full premium amount for plan coverage at the blended employee premium rate.

The liability for workers' compensation is \$10,975,453, general liability is \$1,307,167, automobile liability is \$395,174, and medical claims is \$4,677,260 for a total amount of \$17,355,054. The liability amounts were determined based on claims adjusters' evaluation of individual claims and management's evaluation, along with actuarial calculations with respect to the probable number and nature of claims arising from losses that have been incurred but have not yet been reported.

The following schedule represents the changes in claims liability for the past two fiscal years for the District's self-insurance program:

<u>Fiscal Year</u>	<u>Balance July 1</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance June 30</u>
2015-16	\$ 14,972,305	\$ 66,428,378	\$ (65,424,762)	\$ 15,975,921
2016-17	\$ 15,975,921	\$ 72,356,690	\$ (70,977,557)	\$ 17,355,054

Commercially Purchased Insurance

The District is also exposed to various risks that could result in severe financial loss or losses that due to the minimal cost are better treated with commercial insurance. These exposures are related to property loss, boiler and machinery related losses, employee crime/theft, and under and above ground fuel storage tanks.

Property Insurance:

- Losses related to fire, earthquake, non-named storms, theft/vandalism, etc., are subject to a deductible of \$100,000 and will pay a maximum loss of \$150,000,000 for any one incident.
- Losses related to named windstorms and flood damage are subject to 3 percent per building replacement value as a deductible. The windstorm deductible is further limited to a maximum loss per storm of \$15,000,000 before insurance pays for the remaining amount of the loss subject to the maximum loss limit for a named windstorm. To trigger insurance coverage all building damage when totaled together must exceed \$500,000. Once the minimum loss deductible is met, the policy will pay a maximum of \$110,000,000 toward the District's losses.

Boiler and Machinery:

- Losses related to boiler or machinery failure are subject to a deductible of \$25,000 and will pay up to \$50,000,000 in equipment breakdown and property damage.

Employee Theft/Crime:

- Losses related to cash theft or mishandling of assets are subject to a \$25,000 deductible and will reimburse the District up to \$2,500,000 in the event of a loss.

District Budget

Risk Management-Self Insured Programs

Under and Above Ground Storage Tanks:

- Losses related to diesel and gasoline fuel spills are subject to a \$5,000 deductible and will reimburse the District up to \$1,000,000 toward expenses related to clean up and recovery.

During the fiscal year ended June 30, 2017 the District did not experience any significant reductions in insurance coverage nor did any claim settlement as noted in any area above exceed the insurance coverage purchased in each of the last three fiscal years.

District Cost Differential (DCD) Impact

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. For 2016- 2017, 21 of 67 school districts qualified for the Declining Enrollment Supplement with a statewide total of \$4,177,420.

District Budget

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 insure compliance. In Florida school districts, Special Revenue Funds should include federal categorical aid and a Food Services Fund.

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

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

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

Enterprise Fund – used to account for business-type activities for extended day care services which are provided by all of 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.

Budget Summary Section: District Budget Highlights

General Fund

The district Operating Fund (or General Fund) budget comes from three sources of revenue: federal, state, and local. Federal sources, such as Impact Aid and Medicaid Reimbursement, account for less than 1% of the district's operating revenue. State funding is the main source of revenue for the district and accounts for approximately 63% 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 36% of the district's operating revenue. The largest category of local funding comes from ad valorem, or property taxes. Other local sources include items such as interest earned on the investment of funds, rental of facilities, and student fees.

The Legislature provided an increase in 2017-18 of \$5.9 million of state funding, which represents a 1.8% increase to the state funding. The majority of the increase in state funding is mainly due to two factors. It is partially due to the State Legislature's increase of the Base Student Allocation (BSA) from \$4,160.71 to \$4,203.95; and, partially due to the projected 715 increase in Weighted Full Time Equivalent (FTE) from 2016-17.

There are also some smaller increases in a few of the categories that make up the FEFP funding. We are expecting an additional \$219 thousand in Class Size Reduction Allocation, an additional \$209 thousand in ESE Guaranteed Allocation, an additional \$108 thousand in Supplemental Academic Instruction (SAI), and an additional \$78 thousand in Transportation revenue

The Federally Connected Students funding, which was implemented a couple of years ago by the State Legislature, will be continued in 2017-18. "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 again will be the largest benefactor of this allocation, receiving \$2.5 million in its Operating Fund, which is relatively the same as the amount received in 2016-17.

Capital Fund

The Capital Fund, for several years, experienced an ever-increasing shortfall that had left little room for needed building repairs and improvements. These funding shortfalls were due to state changes in the capital funding formula (down from 2.0 mills to 1.75 mills, with a second 0.25 mill being flexible – the School Board annually adopts the second 0.25 mill to be utilized within the Operating Fund) and declining local property values (local property taxes are finally on the rise).

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 ½ cent sales tax referendum on the November 2014 ballot. The sales tax referendum was a success and passed by a significant margin, helping to alleviate the need for continuing support from the Operating Fund for the Capital budget.

About two-and-a-half years into the six-year program, the sales tax has brought in \$106 million for building repairs, security upgrades and technology purchases. Initially, the district expected to have collected only \$78 million at this point. At this rate, the district believes that we may hit the target goal of \$198 million a year or two before the end of the program. If so, the total collected may total as much as \$240 million by the end of year six.

The state continues to provide PECO funding, with \$2,617,000 received in 2016-17, and the same amount is expected to be received in 2017-18.

Budget Summary Section: District 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 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 in 2016-17 was \$749,526, all of which relates to debt service. This funding amount is expected to increase to \$787,465 in 2017-18.

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

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.

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

Special Revenue Fund

The Special Revenue Funds are used to account for the financial resources of most federal grant programs and the Food and Nutrition Services program. Although there some state and local Special Revenue resources, the largest source of revenue for the Special Revenue Fund is Federal, representing approximately 89 of the budget. The revenue section is presented in the following order: Special Revenue-Food Services and Special Revenue-Other.

Food and Nutrition Services Program, which represent 44.8% of the fund with a \$48.1 million overall budget in 2017-18, is funded through state and federal reimbursements for meals served to students and from direct payments received from students and adults.

Special Revenue – Other Projects, represents 55.2% of the fund with a \$59.2 million budget in 2017-18, and are funded from the federal grant programs and must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods.

Budget Summary Section: District Budget Highlights

Enterprise Fund

An Enterprise Fund was established by the district to account for the Brevard After School Program and is intended to be self-supporting through customer charges. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program. Total Enterprise Funds for the district are expected to decrease from \$6.22 million in 2016-17 to \$4.56 million in 2017-18.

Internal Service Fund

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 Medical Insurance funds revenue for 2017-18 is expected to be similar to 2016-17, with the 2017-18 revenue being \$66.35 million, compared to the \$66.39 million in revenue in 2016-17. However, the expenditures are projected to increase from \$67.08 million in 2016-17, to \$76.61 million in 2017-18. This is an increase of \$9.53 million in expenditures, or 14.21%.

Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by \$342,452 from 2016-17 to 2017-18. Similarly, expenditures will be reduced by \$540,416 from 2016-17 to 2017-18. There was a \$2 million transfer in posted to 2016-17 that is not expected to be repeated in 2017-18. Therefore, the Total Expenditures and Fund Balance amount in 2017-18 will be \$6.37 million in 2017-18, versus \$9.39 million in 2016-17.

School Internal Funds

School Internal Funds are those 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 in accordance with Board Policy # 6610, and Florida statutes. No budget is prepared for these funds, but a 5 year summary of activity can be found in the Financial Section on page 150.

Executive Summary

All Funds Budget to Actual

General Fund

This fund provides for the day-to-day operations of the district and is used to account for all financial resources except those that must be accounted for in another fund. Local ad valorem taxes, Florida Education Finance Program (FEFP) and State categorical programs constitute the primary revenue sources of the General Fund.

General Fund	Actuals	Budget	Increase/ Decrease
Revenues (in millions)	2016-17	2017-18	
Revenues			
<u>FEDERAL</u>			
Federal Direct	2.47	2.58	0.12
TOTAL FEDERAL	\$2.47	\$2.58	\$0.12
<u>STATE</u>			
F.E.F.P.	158.01	173.04	15.03
Safe Schools	1.61	1.67	0.06
Ese Guaranteed Allocation	29.70	29.91	0.21
Supplemental Academic Instruction	19.44	19.55	0.11
Reading Allocation	3.27	3.24	(0.03)
DJJ Supplemental Allocation	0.18	0.20	0.02
Instructional Materials	6.24	6.17	(0.07)
Student Transportation	10.20	10.28	0.08
Teacher Classroom Supply Assistance	1.18	1.18	0.00
Virtual Education Contribution	0.06	0.02	(0.04)
Digital Classroom Allocation	1.64	1.63	(0.00)
Federally Connected Student Supplmnt	2.51	2.50	(0.01)
Additional Allocation	0.00	0.00	0.00
Discretionary Millage Compression	7.57	7.90	0.33
Workforce Development	3.81	3.83	0.02
C.O. & D.S.	0.04	0.04	0.00
Racing Commission	0.22	0.22	0.00
State License Tax	0.21	0.20	(0.01)
Lottery Enhancement	1.24	1.23	(0.01)
Class Size Reduction	79.98	80.19	0.21
School Recognition	2.52	2.52	0.00
Voluntary Pre-kindergarten	2.26	2.45	0.19
Pre-kindergarten	0.26	0.26	0.01
Charter School Capital Outlay	1.46	0.97	(0.49)
Miscellaneous State	2.60	0.00	(2.60)
TOTAL STATE	\$336.20	\$349.21	\$13.01

All Funds Budget to Actual

General Fund (cont)

General Fund (Cont)	Actuals	Budget	Increase/
Revenues (in millions)	2016-17	2017-18	Decrease
<u>LOCAL</u>			
Ad Valorem	187.43	188.28	0.85
Prior Period Adjusted Millage	0.21	0.30	0.09
Tuition	0.16	0.00	(0.16)
Rent	0.49	0.30	(0.20)
Income/Investments	0.74	0.28	(0.46)
Adult Student Fees	0.12	0.10	(0.03)
Other Student Fees	0.08	0.01	(0.06)
Federal-Indirect	2.12	2.15	0.03
Food Service-Indirect	0.67	0.72	0.05
Additional Ad Valorem	0.00	1.47	1.47
Miscellaneous Local	5.74	2.76	(2.98)
TOTAL LOCAL	\$197.77	\$196.37	(\$1.40)
<u>OTHER FINANCING SOURCES</u>			
Transfers From Capital Projects	4.68	11.41	6.73
Transfer From Enterprise Fund	2.30	2.30	0.00
Insurance Loss Recovery	0.10	0.00	(0.10)
Other Loss Recovery	0.01	0.00	(0.01)
TOTAL OTHER	\$7.08	\$13.71	\$6.63
<u>FUND BALANCE JULY 1:</u>			
Nonspendable Fund Balance	0.00	0.00	0.00
Restricted Fund Balance	48.24	57.64	9.40
Committed Fund Balance	0.00	0.00	0.00
Assigned Fund Balance	0.00	0.00	0.00
Unassigned Fund Balance	0.00	0.00	0.00
Total Fund Balance	48.24	57.64	9.40
TOTAL REVENUE, TRANSERS, & FUND BALANCE	\$591.75	\$619.51	\$27.76

Executive Summary

All Funds Budget to Actual

General Fund

General Fund Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase Decrease
Salaries	333.02	341.49	8.47
Fringe Total	95.01	98.33	3.32
Purchased Services Total	70.83	73.61	2.77
Energy Services	12.73	14.60	1.87
Materials & Supplies	9.71	19.53	9.82
Capital Outlay	5.90	4.11	(1.78)
Other Expenses	2.90	3.41	0.52
TOTAL EXPENDITURES	\$530.10	\$555.09	\$24.99
Appropriations	0.00	0.00	0.00
Transfers Out	4.01	0.00	(4.01)
Reserved Fund Balance	57.64	57.64	0.00
Unreserved Fund Balance	0.00	6.78	6.78
TOTAL	\$591.75	\$619.51	\$27.76

All Funds Budget to Actual

Debt Service Fund

Debt Service funds are used to account for the accumulation of resources and for 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

The District secures funding for various educational facilities through a lease-purchase financing arrangement. Funding sources used to pay principal and interest payments are ad valorem taxes levied for capital millage.

Impact Fees and Other Unrestricted Revenues

When available and appropriate certain Impact Fee revenues and/or other available unrestricted revenues may be used for the payment of principal and interest related to Certificates of Participation.

Debt Service Revenues (in millions)	Actuals 2016-17	Budget 2017-18	Increase Decrease
State Sources	0.75	0.79	0.04
Local Sources	0.14	0.14	0.00
Transfers from Capital Fund	36.09	35.36	(0.73)
Other Funding Sources	89.78	0.00	(89.78)
Beginning Fund Balance	3.93	4.05	0.12
Total	130.70	\$40.34	(\$90.36)

Debt Service Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase Decrease
Redemption of Principal	16.79	17.10	0.30
Interest	19.24	18.99	(0.25)
Dues and Fees	0.60	0.06	(0.54)
Other Financing sources/Uses	90.01	0.00	(90.01)
Restricted Fund Balance	4.05	4.19	0.14
Total	\$130.70	\$40.34	(\$90.36)

All Funds Budget to Actual

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.

Ad Valorem Taxes

Ad valorem taxes are assessed on real and personal property of residents in Brevard County, to provide revenue to the District for capital funding. The Legislature authorized the District to levy up to 2.00 mills annually for capital outlay needs until FY 2008-09 when they capped the amount that could be levied to 1.75 mills. Beginning in FY 2009-10, the Legislature provided School Boards flexibility regarding an additional 0.25 mills. Since that time, the maximum that the School Board has levied for capital projects has been 1.50 mills, while the additional 0.25 mills has been levied for the benefit of the Operating Fund.

Sales Surtax

At the November 2014 election, a One-half Cent School Capital Outlay Surtax Referendum was passed, providing the District with additional capital funding for major remodeling/renovations, District security, and educational technology. The voters approved a sales tax collection period of six years which began in January, 2015, and will end in December, 2020.

Impact Fees

Impact fees are assessed on new residential construction and may be used to build new schools and to create expanded capacity at existing schools. These fees may also be used to pay Debt Service payments for like expenditures.

Public Education Capital Outlay (PECO)

Public Education Capital Outlay (PECO) funds are the primary State revenue source for funding local capital projects. The District has received this funding since FY 2014-15, after not receiving this funding for several years.

Executive Summary

All Funds Budget to Actual

Capital Projects Fund

Capital Projects Fund Revenues in millions	Actuals 2016-17	Budget 2017-18	Increase/ Decrease
State Revenues			
Public Education Capital Outlay (PECO)	2.62	2.62	0.00
Other state sources	0.15	0.15	(0.00)
CO&DS distributed to district	1.91	1.90	(0.01)
Interest on undistributed CO&DS	0.04	0.02	(0.02)
Total State Revenue	\$4.72	\$4.69	(\$0.04)
Local Revenue			
School Capital Outlay Tax	51.56	55.81	4.25
Additional School Capital Outlay Tax > 96%	0.40	0.44	0.04
Sales Surtax	44.46	43.27	(1.20)
Interest income	0.59	0.30	(0.29)
Impact Fees	9.19	7.50	(1.69)
Miscellaneous Other Local Sources	0.36	0.09	(0.27)
Total Local Revenue	\$106.56	\$107.41	\$0.85
Other Revenue Sources & Fund Balance			
Transfers In	3.73	0.75	(2.98)
Reissuance Premium	0.00	0.00	0.00
Sale of Property	0.00	0.00	0.00
Proceeds of Certificate of Participation	0.00	0.00	0.00
Projects in Progress	32.08	56.80	24.72
Beginning Fund Balances	59.18	50.53	(8.66)
Total Other Sources & Fund Balance	\$95.00	\$108.08	\$13.08
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$206.28	\$220.17	\$13.90

Executive Summary

All Funds Budget to Actual

Capital Projects Fund

Capital Projects Fund Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase/ Decrease
ADA Projects	0.18	0.00	(0.18)
Cafeteria Projects	1.18	0.75	(0.43)
Code Compliance	0.00	0.00	0.00
Custodial Equipment	0.15	0.00	(0.15)
Technology	1.96	0.00	(1.96)
Energy Conservation	0.14	0.00	(0.14)
Furniture and Equipment Replacement	0.29	0.00	(0.29)
HVAC Projects	0.00	1.92	1.92
Portable Relocation	0.79	0.00	(0.79)
Facility Maintenance	0.12	0.00	(0.12)
Enterprise Resource Planning (ERP)	0.00	0.00	0.00
Maintenance Capital Supplies/Services	2.97	0.00	(2.97)
PECO Maintenance Projects	1.92	2.35	0.44
Replacement at Failure	0.44	0.00	(0.44)
Safety to Life	0.22	0.26	0.04
Sales Surtax Projects	39.53	36.67	(2.86)
Sales Surtax Projects-Other Capital Fund Sources	3.04	0.00	(3.04)
School Bus Replacement	2.08	0.00	(2.08)
School and Classroom Projects	3.15	0.00	(3.15)
Growth Management	0.01	0.00	(0.01)
Tax Levy>96%	0.00	0.00	0.00
To Debt Service Funds	36.09	35.36	(0.74)
To General Fund	4.68	11.41	6.73
Interfund (Capital Project Only)	0.00	0.00	0.00
Reissuance Premium	0.00	0.00	0.00
Restricted/Reserved	56.80	56.80	0.00
Unallocated Ending Fund Balance	50.53	74.65	24.12
Total	\$206.28	\$220.17	\$13.90

Executive Summary

All Funds Budget to Actual

Special Revenue

Special revenue funds are used to account for the financial resources of most federal grant programs as well as the Food and Nutrition Services program. The revenue section is presented in the following order: Special Revenue - Other followed by Food Services. Expenditures are reported in the same manner.

Special Revenue – Other Funds

Projects funded from the federal grant programs must be approved by the School Board and either the Florida Department of Education or other governing agencies. These federally funded projects are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods. Examples of some current projects are:

Title I

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

IDEA (Individuals with Disabilities Education Act)

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

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

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

Special Revenue-Other Revenues (in millions)	ACTUALS 2016-17	BUDGET 2017-18	INCREASE/ DECREASE
Federal Direct	8.00	7.59	(0.42)
Federal through State	42.77	50.77	8.00
State	0.46	0.86	0.40
Local	0.01	0.00	(0.01)
Total	\$51.25	\$59.22	\$7.97

Special Revenue-Other Expenditures (in millions)	ACTUALS 2016-17	BUDGET 2017-18	INCREASE/ DECREASE
Salaries	30.20	32.56	2.37
Benefits	8.35	9.63	1.28
Purchased Services	4.71	6.16	1.46
Energy Services	0.12	0.16	0.04
Materials and Supplies	2.11	3.96	1.85
Capital Outlay	3.20	3.90	0.71
Other	2.57	2.83	0.26
Transfers Out	0.00	0.00	0.00
Total	\$51.25	\$59.22	\$7.97

All Funds Budget to Actual

Special Revenue – Food Service Fund

Brevard Public Schools (BPS) Food and Nutrition Services (FNS) serves over 21,800 breakfasts and 33,100 lunches each day in the district’s 82 school cafeterias. During the 2016-17 year, more than 3.8 million breakfasts and 5.8 million lunches were served to our students. The district consisted of 78,298 students with 55 elementary schools, 11 middle schools, 5 Jr /Sr. high schools and 11 high schools with a lunch participation rate of 55%. The District’s Food Services operation consisted of over 694 full and part-time employees.

Numbers are based on 2016-17 data:

Reimbursable Lunch served5,873,258
 Reimbursable Breakfast served 3,870,063
 A la Carte meals served 1,712,794
 Student membershipTBD
 Lunch participation rate 55%
 Free and Reduced percentageTBD%
 Number of full & Part-time employees694
 Number of Elementary Schools55
 Number of Middle Schools 11
 Number of Jr/Sr. Schools5
 Number of High Schools 11
 Number of Brevard Alternative sites with meal service.....6 (Fieldston, Riverdale, N/C Abey, South Abey, Riverview Head Start, South Area Head Start)
 Number of Charter Schools with meal service 2 (Sculptor, Ed Horizons)

Food Services Fund Revenues (in millions)	Actuals 2016-17	Budget 2017-18	Increase/Decrease
Federal Through State	23.20	24.08	0.88
State Sources	0.34	0.34	0.00
Local Sources	9.07	9.30	0.23
Beginning Fund Balance-Non Spendable	1.69	1.81	0.12
Beginning Fund Balance-Restricted	12.08	12.55	0.47
Total	\$46.37	\$48.07	\$1.70

Food Services Fund Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase/Decrease
Salaries	9.10	9.29	0.18
Benefits	2.95	3.07	0.12
Purchased Services	1.07	1.45	0.38
Energy Services	0.52	0.62	0.10
Materials and Supplies	14.78	15.77	0.99
Capital Outlay	0.97	2.91	1.94
Other	0.90	0.97	0.06
Transfers Out	1.72	0.75	(0.97)
Beginning Fund Balance-Non Spendable	1.81	1.81	0.00
Beginning Fund Balance-Restricted	12.55	11.45	(1.10)
Total	\$46.37	\$48.07	\$1.70

All Funds Budget to Actual

Total Government Funds

Total Governmental Funds include the General Fund, Special Revenue, Debt Service and Capital Outlay funds. The Internal Service funds and Enterprise Funds are presented outside the scope of the Governmental Funds.

Total Government Funds

Revenue (in millions)	Actuals 2016-17	Adopted Budget 2017-18	Increase/ Decrease
Total Federal	10.47	10.17	(0.30)
Total Federal through State	65.97	74.85	8.88
Total State	342.47	355.89	13.42
Total Local	313.55	313.22	(0.34)
Total Other Financing Sources	136.68	49.82	(86.86)
Nonspendable Fund Balance	1.69	1.81	0.12
Restricted/Reserved Fund Balance	16.01	117.36	101.35
Committed Fund Balance	32.08	0.00	(32.08)
Assigned Fund Balance	0.00	6.56	6.56
Unassigned Fund Balance	107.42	57.64	(49.78)
Total	\$1,026.35	\$987.31	(\$39.03)

Total Governmental Funds Expenditures (in millions)	Actuals	Budget Adopted	Increase/ Decrease
Salaries	372.32	383.34	11.03
Benefits	106.31	111.03	4.72
Purchased Services	76.61	81.22	4.61
Energy Services	13.37	15.38	2.01
Materials/Supplies	26.60	39.27	12.67
Capital Outlay	68.25	109.68	41.43
Other Expenditures	43.01	43.36	0.36
Total Expenditures	\$706.46	\$783.28	\$76.82
Transfers Out	46.50	47.52	1.01
Other Financing Sources	90.01	0.00	(90.01)
Unreserved Fund Balance	0.00	6.78	6.78
Restricted/Reserved Fund Balance	117.36	147.92	30.56
Assigned Fund Balance	6.56	0.00	(6.56)
Unallocated Fund Balance	57.64	0.00	(57.64)
Non-Spendable Fund Balance	1.81	1.81	0.00
Total	\$1,026.34	\$987.31	(\$39.03)

Executive Summary

All Funds Budget to Actual

Internal Service Fund

The District has established Internal Service Funds 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 Internal Service fund budget for the 2017-18 school year is \$93.74 million, a decrease of \$3.75 million from the 2016-17 school year actuals.

Internal Service Revenues (in millions)	Actuals 2016-17	Budget 2017-18	Increase/ Decrease
Premiums	71.01	70.32	(0.69)
Interest	0.06	0.36	0.31
Other Miscellaneous Sources	0.00	0.00	0.00
Transfer from General Fund	2.00	0.00	(2.00)
Beginning Unrestricted Fund Balance	24.43	23.06	(1.37)
Total	\$97.49	\$93.74	(\$3.75)

Internal Service Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase/ Decrease
Salaries	0.72	0.74	0.02
Benefits	0.20	0.24	0.04
Purchased Services	1.09	1.71	0.61
Materials and Supplies	0.00	0.01	0.01
Capital Outlay	0.01	0.02	0.00
Other	0.03	0.02	(0.01)
Transfers Out	72.37	80.68	8.32
Ending Unrestricted Fund Balance	23.06	10.32	(12.74)
Total	\$97.49	\$93.74	(\$3.75)

Executive Summary

All Funds Budget to Actual

Enterprise Fund

Brevard Public Schools has established an Enterprise Fund to account for the District's School Age Child Care Program. The District offers childcare in all fifty-five (55) elementary schools. The centers operate from 6:30 a.m. until 6:00 p.m. Revenues for the fund consist of user fees charged for childcare services. School Board employees receive a 50% discount on weekly fees in those centers operated by the district's schools. Expenditures consist primarily of labor and supply costs related to this program.

The Enterprise Fund budget for the 2017-18 school year is \$4.56 million, which is a decrease of approximately \$1.65 million from the 2016-17 actuals.

Enterprise Fund Revenues (in millions)	Actuals 2016-17	Budget 2017-18	Increase/ (Decrease)
Operating Revenues	7.29	6.80	(0.49)
Transfers In	0.00	0.00	0.00
Fund Balance	(1.08)	(2.24)	(1.16)
Prior Period Adjustment	0.00	0.00	0.00
Adjusted Fund Balance July 1	(1.08)	(2.24)	(1.17)
Total Revenues	\$6.21	\$4.56	(\$1.65)

Enterprise Fund Expenditures (in millions)	Actuals 2016-17	Budget 2017-18	Increase/ (Decrease)
Salaries	3.72	3.87	0.15
Employee Benefits	1.56	0.90	(0.66)
Purchased Services	0.36	0.43	0.07
Energy Services	0.00	0.00	0.00
Material and Supplies	0.34	0.55	0.21
Capital Outlay	0.10	0.11	0.01
Other Expenses	0.08	0.09	0.01
Transfers Out	2.30	2.30	0.00
Ending Fund Balance	(2.24)	(3.69)	(1.45)
Total Expenditures	\$6.21	\$4.56	(\$1.65)

3-Year Forecast Assumptions

General Fund Assumptions:

- Federal Revenue – remains constant
- State Revenue – assumed a 0% increase for 2018-19, a 4.04% decrease for 2019-20 and a 6.15% decrease for 2020-21
- Local Revenue – assumed a 6.56% increase for 2018-19, a 5.7% increase for 2019-20 and a 5.33% increase for 2020-21
- Other Financing Sources – assumed a 0% increase
- Salaries – assumed a 3% increase each year and Benefits – assumed a 1% increase each year
- All other objects – assumed a 2.4% increase

Debt Service Fund Assumptions:

- The State CO&DS book entry will match the debt payments schedule
- Transfers from Capital – transfer will only be for the amounts required to meet payment requirements or bond covenants
- No new debt is anticipated during the next 3 years

Capital Outlay Fund Assumptions:

- State Revenue – assumed for revenues to remain relatively flat
- Capital Property Tax (1.500 mills) – based on the certified property tax roll with a projected growth of 2.2% for 2018-19, 5% for 2019-20 and 4.5% 2020-21 with a collection rate of 96%
- Impact Fees – assumed for continuous growth in new construction
- Half-Cent Sales Tax – assumed no change until the decrease in 2020-21 when tax expires in December 2020
- Estimated Interest – calculated at <2% due to low interest rates and cash flow balances
- Expenditure projections are based on the BPS Capital Plan

Special Revenue Fund-Food Service Assumptions:

- Federal Revenue – estimated based on 3-year trend
- State Revenue – assumed a 0% increase for 2018-19, a 4.04% decrease for 2019-20 and a 6.15% decrease for 2020-21
- Local Revenue – assumed a 6.56% increase for 2018-19, a 5.7% increase for 2019-20 and a 5.33% increase for 2020-21
- Non-Spendable Fund Balance – left at 2016-17 level
- Salaries – assumed a 3% increase each year and Benefits – assumed a 1% increase each year
- Transfers out – left at 2016-17 level
- All other objects – assumed a 2.4% increase

Special Revenue Fund-Other Federal Programs Assumptions:

- Federal Direct Revenue – remains flat
- Federal thru State – assumed a 3% increase
- State Revenue – assumed a 0% increase for 2018-19, a 4.04% decrease for 2019-20 and a 6.15% decrease for 2020-21
- Salaries – assumed a 3% increase each year and Benefits – assumed a 1% increase each year
- All other objects – assumed a 2.4% increase

Enterprise Fund Assumptions:

- Charges for Services – assumed a 3% increase each year
- Salaries – assumed a 3% increase each year and Benefits – assumed a 1% increase each year
- All other objects – assumed a 2.4% increase

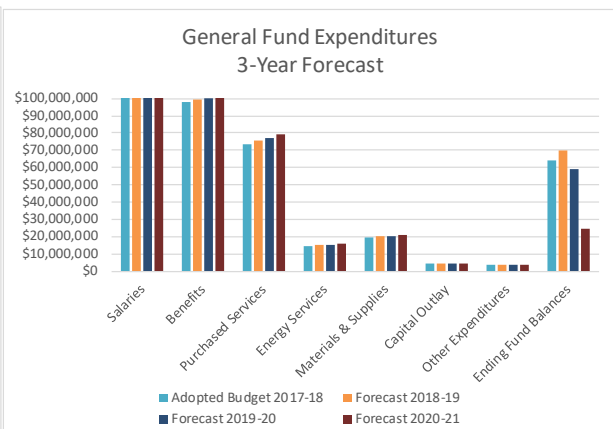
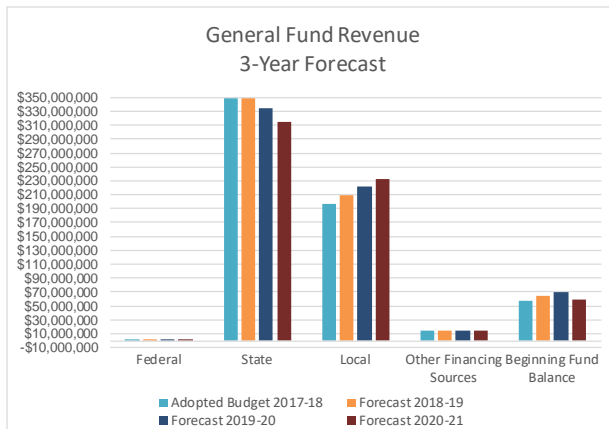
Internal Service Fund Assumptions:

- Premium Revenues – assumed a 3% increase each year
- Estimated Interest – calculated at <2% due to low interest rates and cash flow balances
- Salaries – assumed a 3% increase each year and Benefits – assumed a 1% increase each year
- All other objects – assumed a 2.4% increase

Executive Summary

3-Year Forecast-General Fund

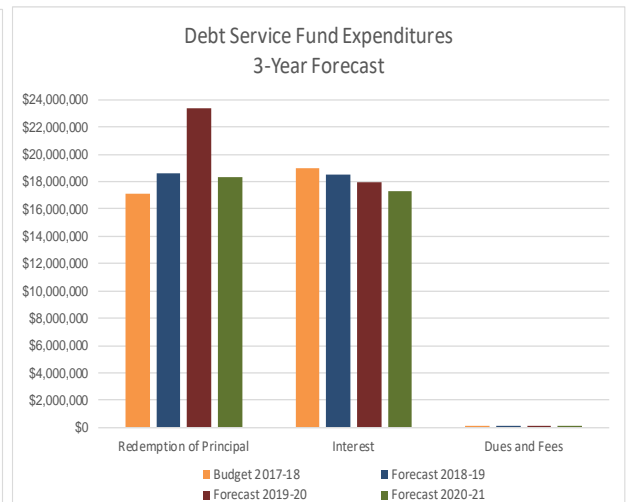
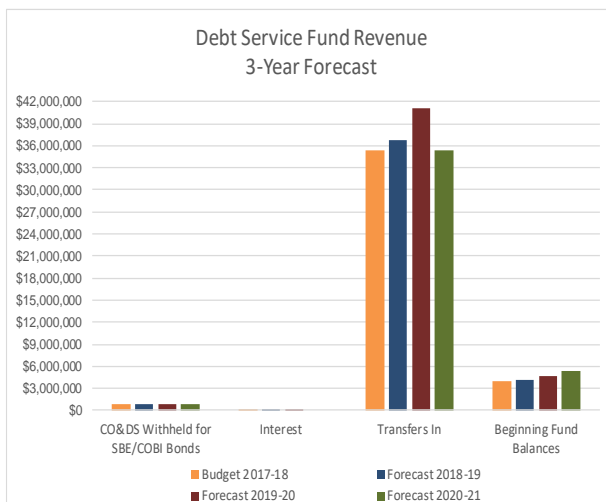
	General Fund			
	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
REVENUES				
Federal	\$2,584,386	\$2,584,386	\$2,584,386	\$2,584,386
State	349,210,679	349,210,679	335,102,568	314,493,760
Local	196,369,321	209,251,148	221,178,464	232,967,276
Other Financing Sources	13,706,676	13,706,676	13,706,676	13,706,676
Beginning Fund Balance	57,638,303	64,420,586	70,090,206	59,200,968
TOTAL REVENUE, OTHER SOURCES & FUND BALANCE	\$619,509,365	\$639,173,476	\$642,662,299	\$622,953,066
EXPENDITURES				
Salaries	341,491,658	351,736,408	362,288,500	373,157,155
Benefits	98,327,858	99,311,137	100,304,248	101,307,290
Purchased Services	73,607,753	75,374,339	77,183,323	79,035,723
Energy Services	14,604,621	14,955,132	15,314,055	15,681,592
Materials & Supplies	19,529,893	19,998,610	20,478,577	20,970,063
Capital Outlay	4,112,592	4,211,294	4,312,365	4,415,862
Other Expenditures	3,414,405	3,496,350	3,580,263	3,666,189
TOTAL EXPENDITURES	555,088,779	569,083,270	583,461,331	598,233,875
Ending Fund Balances	64,420,586	70,090,206	59,200,968	24,719,192
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$619,509,365	\$639,173,476	\$642,662,299	\$622,953,066



Executive Summary

3-Year Forecast-Debt Service Fund

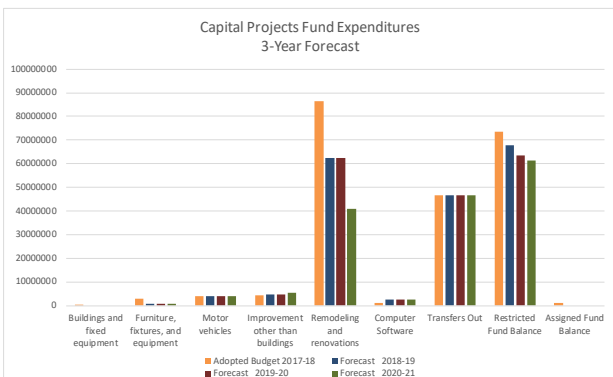
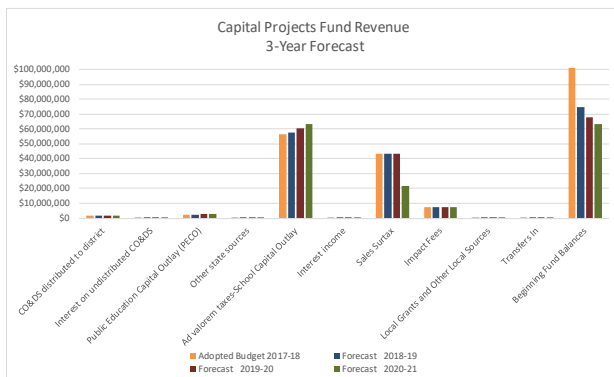
REVENUES	Debt Service Fund			
	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
State Sources				
CO&DS Withheld for SBE/COBI Bonds	\$787,465	\$822,901	\$819,751	\$818,964
Total State sources	787,465	822,901	819,751	818,964
Interest	<u>144,000</u>	<u>150,000</u>	<u>155,000</u>	<u>0</u>
TOTAL REVENUES	931,465	972,901	974,751	818,964
OTHER SOURCES OF FUNDS				
Transfers In	35,358,359	36,763,245	41,019,551	35,347,930
Beginning Fund Balances	<u>4,050,910</u>	<u>4,193,978</u>	<u>4,681,871</u>	<u>5,279,732</u>
Total Other Sources	39,409,269	40,957,223	45,701,422	40,627,662
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$40,340,734	\$41,930,124	\$46,676,173	\$41,446,626
EXPENDITURES				
Redemption of Principal	\$17,097,000	\$18,641,000	\$23,368,000	\$18,285,000
Interest	18,987,509	18,545,006	17,966,194	17,339,523
Dues and Fees	<u>62,247</u>	<u>62,247</u>	<u>62,247</u>	<u>62,247</u>
TOTAL EXPENDITURES	36,146,756	37,248,253	41,396,441	35,686,770
Ending Fund Balance	4,193,978	4,681,871	5,279,732	5,759,856
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$40,340,734	\$41,930,124	\$46,676,173	\$41,446,626



Executive Summary

3-Year Forecast-Capital Fund

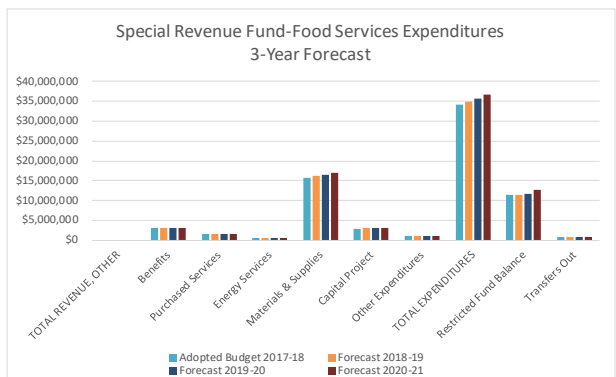
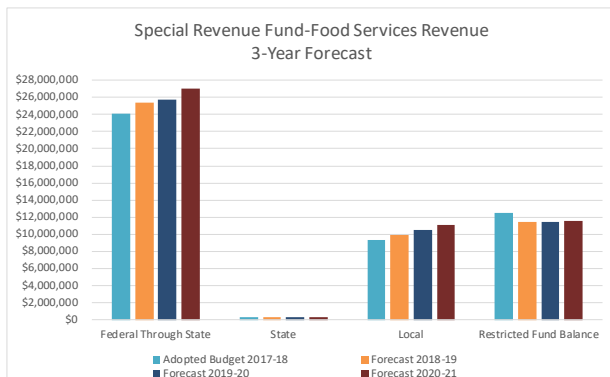
REVENUES	Capital Projects Fund			
	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
State Revenues				
CO&DS distributed to district	\$1,899,000	\$1,920,000	\$1,920,000	\$1,920,000
Interest on undistributed CO&DS	21,000	49,018	49,018	49,018
Public Education Capital Outlay (PECO)	2,617,000	2,617,000	2,687,000	2,738,000
Other state sources	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Total State Revenue	4,687,000	4,736,018	4,806,018	4,857,018
LOCAL REVENUE				
Ad valorem taxes-School Capital Outlay	56,250,000	57,468,000	60,343,000	63,057,000
Interest income	300,000	350,000	400,000	400,000
Sales Surtax	43,269,000	43,269,000	43,269,000	21,635,000
Impact Fees	7,500,000	7,500,000	7,500,000	7,500,000
Local Grants and Other Local Sources	<u>90,000</u>	<u>140,000</u>	<u>190,000</u>	<u>190,000</u>
Total Local Revenue	107,409,000	108,727,000	111,702,000	92,782,000
TRANSFERS & FUND BALANCE				
Transfers In	750,000	750,000	750,000	750,000
Beginning Fund Balances	<u>107,327,000</u>	<u>74,648,000</u>	<u>67,639,018</u>	<u>63,435,035</u>
Total Transfers & Fund Balance	108,077,000	75,398,000	68,389,018	64,185,035
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	<u>\$220,173,000</u>	<u>\$188,861,018</u>	<u>\$184,897,035</u>	<u>\$161,824,053</u>
EXPENDITURES				
Buildings and fixed equipment	\$2,000	\$0	\$0	\$0
Furniture, fixtures, and equipment	2,834,000	800,000	800,000	800,000
Motor vehicles	4,027,000	4,000,000	4,000,000	4,000,000
Improvement other than buildings	4,355,000	4,620,000	4,790,000	5,370,000
Remodeling and renovations	86,491,000	62,386,000	62,456,000	40,873,000
Computer Software	<u>1,050,000</u>	<u>2,650,000</u>	<u>2,650,000</u>	<u>2,650,000</u>
Total Expenditures	98,759,000	74,456,000	74,696,000	53,693,000
TRANSFERS & FUND BALANCE				
Transfers Out	46,766,000	46,766,000	46,766,000	46,766,000
Restricted Fund Balance	73,390,000	67,639,018	63,435,035	61,365,053
Assigned Fund Balance	<u>1,258,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers & Fund Balance	121,414,000	114,405,018	110,201,035	108,131,053
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	<u>\$220,173,000</u>	<u>\$188,861,018</u>	<u>\$184,897,035</u>	<u>\$161,824,053</u>



Executive Summary

3-Year Forecast-Special Revenue Fund

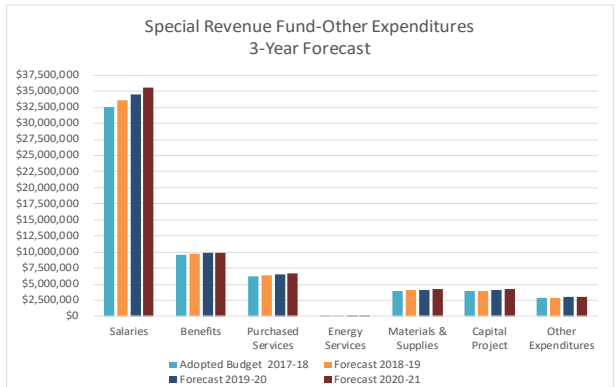
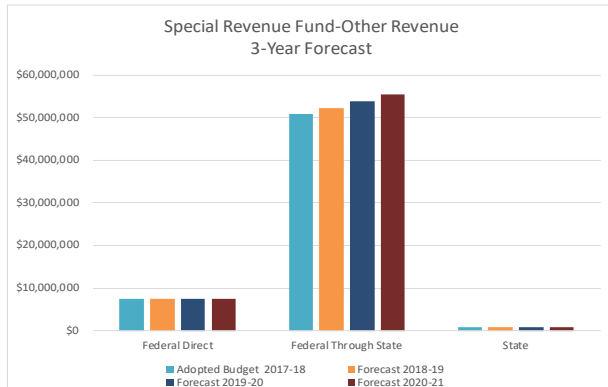
Special Revenue Fund-Food Services				
REVENUES	Adopted			
	Budget	Forecast	Forecast	Forecast
	2017-18	2018-19	2019-20	2020-21
Federal Through State	\$24,075,387	\$25,437,916	\$25,786,960	\$27,027,336
State	344,841	344,841	330,909	310,558
Local	<u>9,297,443</u>	<u>9,907,355</u>	<u>10,472,075</u>	<u>11,030,236</u>
TOTAL REVENUES	33,717,671	35,690,112	36,589,944	38,368,131
Non-Spendable Fund Balance	1,809,932	1,809,932	1,809,932	1,809,932
Restricted Fund Balance	12,547,124	11,448,252	11,491,420	11,582,846
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	<u>\$48,074,727</u>	<u>\$48,948,296</u>	<u>\$49,891,296</u>	<u>\$51,760,909</u>
EXPENDITURES				
Salaries	\$9,286,571	\$9,565,168	\$9,852,123	\$10,147,686
Benefits	3,065,356	3,096,010	3,126,970	3,158,239
Purchased Services	1,448,912	1,483,686	1,519,294	1,555,757
Energy Services	617,978	632,809	647,997	663,549
Materials & Supplies	15,772,571	16,151,113	16,538,739	16,935,669
Capital Project	2,907,260	2,977,034	3,048,483	3,121,647
Other Expenditures	<u>967,895</u>	<u>991,124</u>	<u>1,014,911</u>	<u>1,039,269</u>
TOTAL EXPENDITURES	34,066,543	34,896,944	35,748,518	36,621,817
Non-spendable Fund Balance	1,809,932	1,809,932	1,809,932	1,809,932
Restricted Fund Balance	11,448,252	11,491,420	11,582,846	12,579,160
Transfers Out	750,000	750,000	750,000	750,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$48,074,727</u>	<u>\$48,948,296</u>	<u>\$49,891,296</u>	<u>\$51,760,909</u>



Executive Summary

3-Year Forecast-Special Revenue Fund

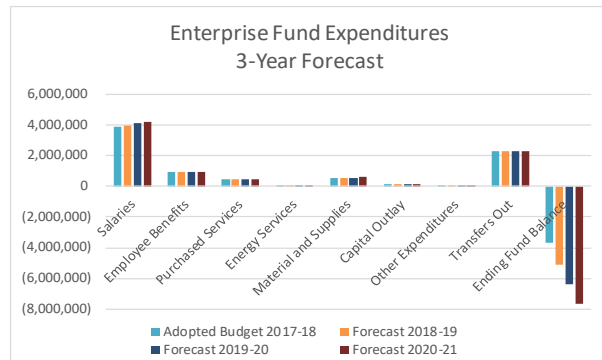
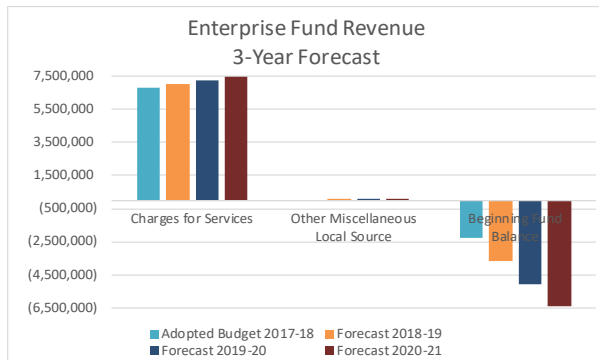
REVENUES	Special Revenue Fund-Other			
	Adopted			
	Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Federal Direct	\$7,586,088	\$7,586,088	\$7,586,088	\$7,586,088
Federal Through State	50,766,760	52,248,470	53,805,114	55,419,018
State	862,856	862,856	827,997	777,075
TOTAL REVENUE	\$59,215,704	\$60,697,414	\$62,219,199	\$63,782,181
EXPENDITURES				
Salaries	\$32,562,365	\$33,539,236	\$34,545,414	\$35,581,776
Benefits	9,631,488	9,727,803	9,825,081	9,923,332
Purchased Services	6,161,989	6,309,877	6,461,314	6,616,385
Energy Services	162,660	166,564	170,561	174,655
Materials & Supplies	3,960,591	4,055,645	4,152,981	4,252,652
Capital Project	3,902,057	3,995,706	4,091,603	4,189,802
Other Expenditures	2,834,554	2,902,583	2,972,245	3,043,579
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$59,215,704	\$60,697,414	\$62,219,199	\$63,782,181



Executive Summary

3-Year Forecast-Enterprise Fund

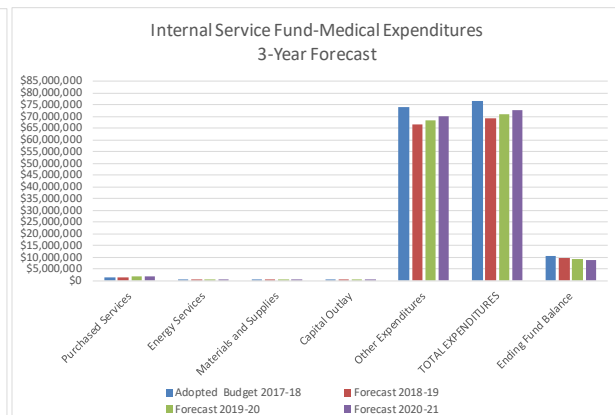
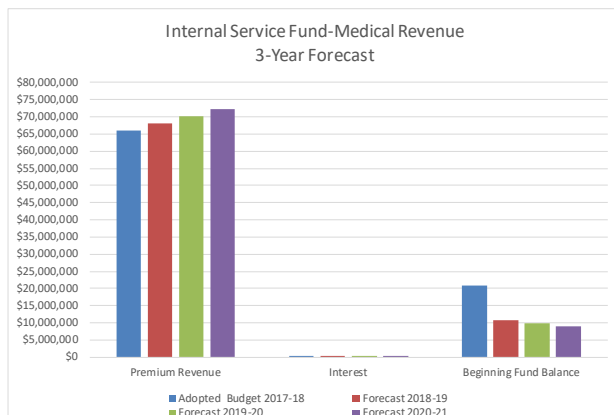
	Enterprise Fund			
	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
OPERATING REVENUES:				
Charges for Services	\$6,800,000	\$7,004,000	\$7,214,120	\$7,430,544
Other Miscellaneous	0	6,578	6,843	7,117
TOTAL REVENUES	6,800,000	7,010,578	7,220,963	7,437,661
Beginning Fund	(2,243,265)	(3,687,670)	(5,074,825)	(6,409,176)
TOTAL REVENUE				
TRANSFERS & FUND BALANCE	\$4,556,735	\$3,322,908	\$2,146,138	\$1,028,485
EXPENDITURES:				
Salaries	\$3,870,003	\$3,986,103	\$4,105,686	\$4,228,857
Employee Benefits	898,562	907,548	916,623	925,789
Purchased Services	425,530	435,743	446,201	456,909
Energy Services	2,000	2,048	2,097	2,147
Material and Supplies	551,125	564,352	577,896	591,766
Capital Outlay	109,050	111,667	114,347	117,092
Other Expenditures	89,100	91,238	93,428	95,670
TOTAL EXPENDITURES	5,945,370	6,098,699	6,256,279	6,418,231
Transfers Out	2,299,035	2,299,035	2,299,035	2,299,035
Ending Fund Balance	(3,687,670)	(5,074,825)	(6,409,176)	(7,688,781)
TOTAL EXPENDITURES				
TRANSFERS & FUND BALANCES	\$4,556,735	\$3,322,908	\$2,146,138	\$1,028,485



Executive Summary

3-Year Forecast-Internal Service Fund

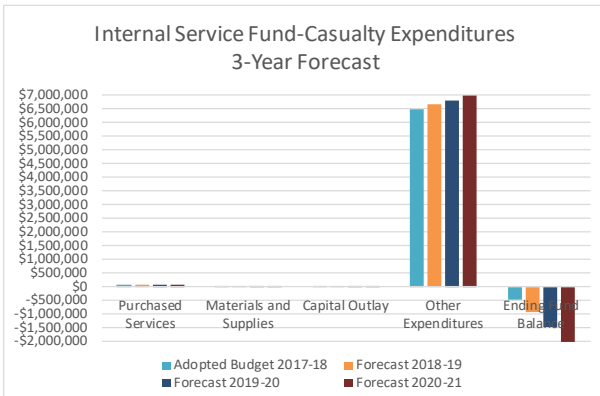
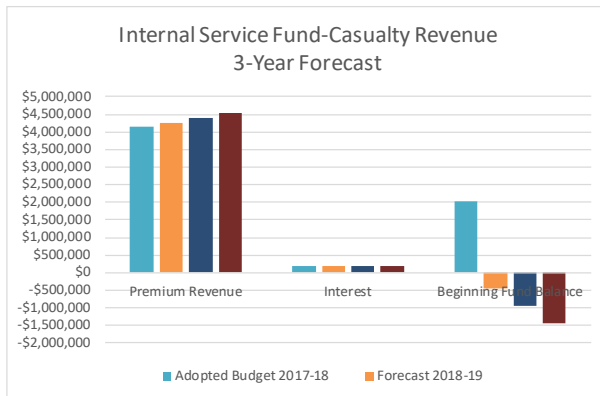
Internal Service Fund-Medical				
Revenues	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Premium Revenue	\$66,175,248	\$68,160,505	\$70,205,321	\$72,311,480
Interest	<u>175,000</u>	<u>177,625</u>	<u>180,289</u>	<u>182,994</u>
TOTAL REVENUES	66,350,248	68,338,130	70,385,610	72,494,474
Beginning Fund Balance	21,018,909	10,760,038	9,750,311	9,122,721
TOTAL REVENUE				
TRANSFERS & FUND BALANCE	\$87,369,157	\$79,098,168	\$80,135,921	\$81,617,194
Expenditures				
Salaries	571,905	589,062	606,734	624,936
Employee Benefits	179,534	181,329	183,143	184,974
Purchased Services	1,642,514	1,681,934	1,722,301	1,763,636
Energy Services	12,744	13,050	13,363	13,684
Materials and Supplies	14,000	14,336	14,680	15,032
Capital Outlay	9,600	9,830	10,066	10,308
Other Expenditures	<u>74,178,823</u>	<u>66,858,315</u>	<u>68,462,914</u>	<u>70,106,024</u>
TOTAL EXPENDITURES	76,609,120	69,347,857	71,013,201	72,718,594
Ending Fund Balance	10,760,038	9,750,311	9,122,721	8,898,600
TOTAL EXPENDITURES				
TRANSFERS & FUND BALANCES	\$87,369,157	\$79,098,168	\$80,135,921	\$81,617,194



Executive Summary

3-Year Forecast-Internal Service Fund

Revenues	Internal Service Fund-Casualty			
	Adopted Budget 2017-18	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Premium Revenue	\$4,140,645	\$4,264,864	\$4,392,810	\$4,524,595
Interest	<u>185,739</u>	<u>188,525</u>	<u>191,353</u>	<u>194,223</u>
TOTAL REVENUES	4,326,384	4,453,389	4,584,163	4,718,818
Transfer in	0	2,000,000	2,000,000	2,000,000
Beginning Fund Balance	2,039,904	(439,228)	(926,907)	(1,450,833)
TOTAL REVENUE				
TRANSFERS & FUND BALANCE	\$6,366,288	\$6,014,162	\$5,657,257	\$5,267,985
Expenditures				
Salaries	\$168,314	\$168,861	\$173,927	\$179,145
Employee Benefits	59,700	41,247	41,660	42,076
Purchased Services	64,657	64,579	66,129	67,716
Materials and Supplies	1,050	1,209	1,238	1,268
Capital Outlay	6,000	3,238	3,316	3,395
Other Expenditures	<u>6,505,795</u>	<u>6,661,934</u>	<u>6,821,820</u>	<u>6,985,544</u>
TOTAL EXPENDITURES	6,805,516	6,941,068	7,108,090	7,279,144
Ending Fund Balance	(439,228)	(926,907)	(1,450,833)	(2,011,159)
TOTAL EXPENDITURES				
TRANSFERS & FUND BALANCES	\$6,366,288	\$6,014,162	\$5,657,257	\$5,267,985

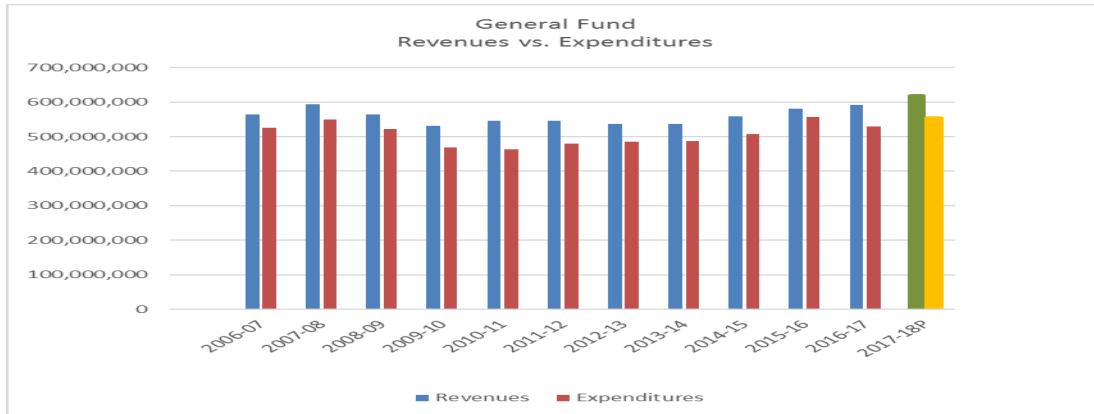


Executive Summary

Significant Trends

General Fund Revenue and Expenditure Trends

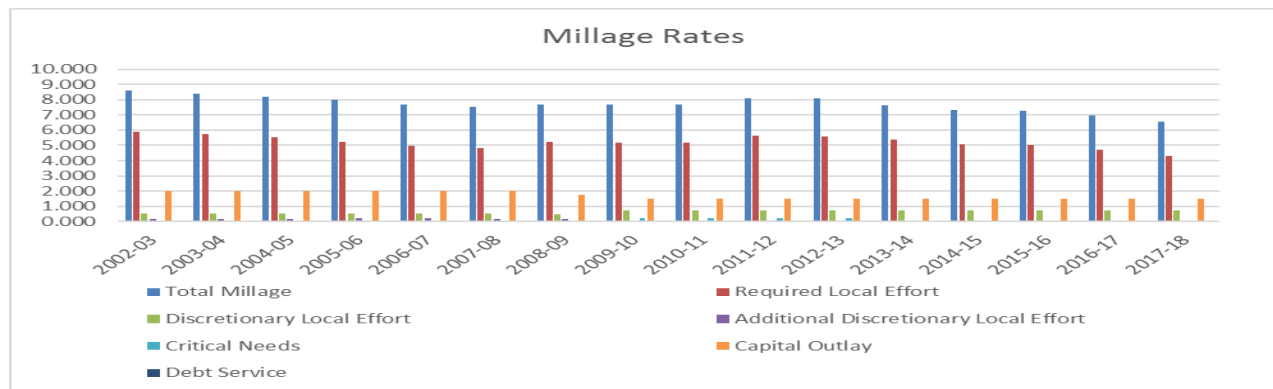
Since 2010-11, expenditures have increased slowly but at a small percentage due to the district taking a conservative spending approach to ensure expenditures can be met such as salaries, health insurance, terminal leave, and utility costs. Total revenue includes fund balance and other financing sources and uses.



Tax Base and Rate Trends

The proposed millage rate for 2017-18 is 6.568 mills. The 4.32 local effort mills in 2017-18 is a level set by the state for local districts to participate in the Florida Education Finance Program (FEFP). The additional discretionary millage is capped by statute also. Florida Statutes require the computation of a percentage increase over the rolled-back millage rate. The rolled-back millage rate is defined as the property tax levy that would, after the value of new construction is deducted, produce the same amount of revenue as last year.

Fiscal Year	Total Millage	Required Local Effort	Discretionary Local Effort	Additional Discretionary Local Effort	Critical Needs	Capital Outlay	Debt Service
2002-03	8.605	5.904	0.5100	0.1910		2.000	0.000
2003-04	8.405	5.722	0.5100	0.1730		2.000	0.000
2004-05	8.194	5.529	0.5100	0.1550		2.000	0.000
2005-06	7.963	5.203	0.5100	0.2500		2.000	0.000
2006-07	7.667	4.956	0.5100	0.2010		2.000	0.000
2007-08	7.531	4.833	0.5100	0.1880		2.000	0.000
2008-09	7.661	5.227	0.4980	0.1860		1.750	0.000
2009-10	7.687	5.189	0.7480	0.0000	0.2500	1.500	0.000
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

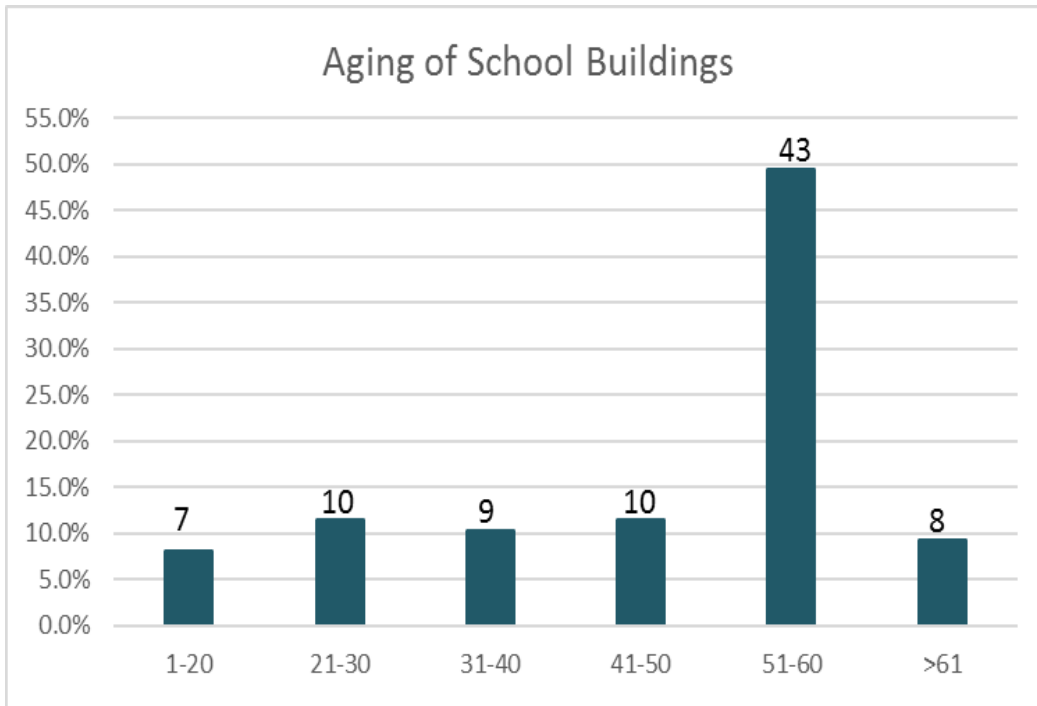


Significant Trends

Age of School Buildings

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

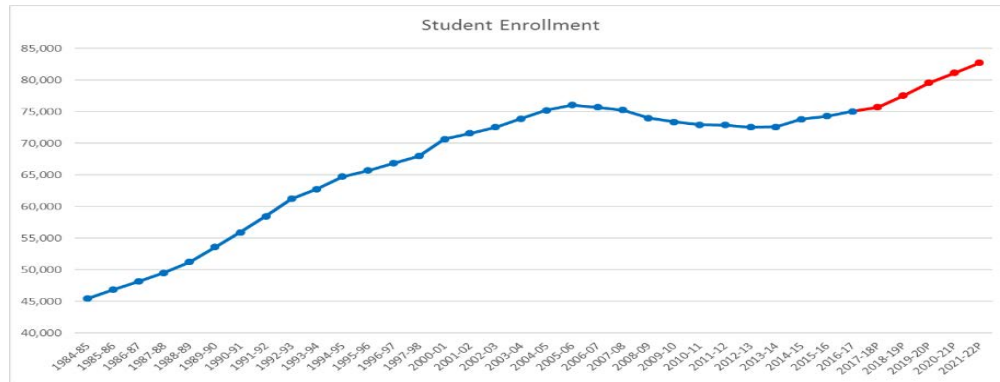
As the district's schools age, it is also imperative that proper renovations, repairs and maintenance, along with appropriate remodeling to accommodate current programs be kept up to date to insure buildings functionality for their useful life. Currently we have 87 school buildings with only 7 under 20 years old. 70% of all schools in the District are over 40 year of age so proper renovations, repairs, and maintenance of those facilities is paramount.



Executive Summary

Student Enrollment

Brevard County Schools grew by 6,371 students during the ten-year period of 1998-99 through 2007-08, or 9.25%. In 1998-99, the growth rate was 1.30%. The growth rate slowed after 1998-99, to less than 2%. During the 2005-06 school year, we recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district finally had a small increase of 68 students, and we have continued to steadily grow since then. The projected membership for 2017-18 is 75,630, which brings us close to our highest enrollment since 2005-06. Growth in membership is largely contributed to the steady job market growth due to the economic recovery in Brevard County.



Significant Trends

Below are a few of the occurrences that affect student growth:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School
- Housing and jobs
- Birthrate
- Driver's License requirements
- Graduation requirements
- High school credit requirements/Retention Rate
- Growth of high tech jobs

Executive Summary

Student Membership Projections Forecast Methodology

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

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

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

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

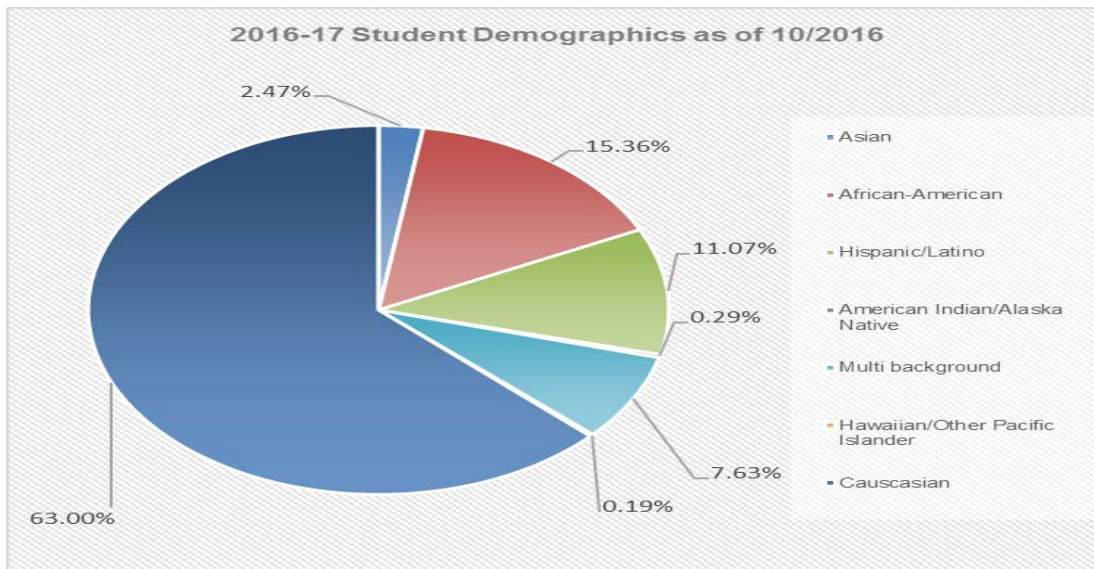
Executive Summary

Student Demographic Trends

This graph represents changes in student demographics, including Charter Schools, from October, 2015 to October, 2016. There were increases in the number of students that are Hispanic/Latino (5.05%), Asian (1.35%), African-American (0.38%), Multi background (6.66%), and Hawaiian/Other Pacific Islander (21.82%), however a decline occurred in Caucasian (0.69%), and American Indian/Alaska (3.13%). Approximately 36% of the district's students are minority members as shown in graph.

Student Demographics

<u>Ethnicity</u>	<u>10/2015</u>	<u>10/2016</u>	<u>Difference</u>	<u>% change</u>	<u>% of Total Population</u>
Asian	1,806	1,850	44	2.44%	2.47%
African-American	11,298	11,519	221	1.96%	15.36%
Hispanic/Latino	8,031	8,302	271	3.37%	11.07%
American Indian/Alaska Native	217	217	0	0.00%	0.29%
Multi background	5,429	5,724	295	5.43%	7.63%
Hawaiian/Other Pacific Islander	134	143	9	6.72%	0.19%
Caucasian	<u>47,352</u>	<u>47,259</u>	<u>(93)</u>	<u>-0.20%</u>	<u>63.00%</u>
Total	74,267	75,014	747	1.01%	100.00%



Executive Summary

Significant Trends

District Positions Trends

Positions	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	PROJECTED 2017-18
Schools					
Classroom Teachers	4,585.71	4,634.76	4,659.38	4,683.49	4,742.57
Other Teachers	427.52	432.68	462.61	463.38	474.57
Instructional Support	36.80	36.80	40.51	40.52	40.52
Administrative	223.80	226.41	234.41	232.18	233.18
Support Services	<u>3,161.07</u>	<u>3,211.61</u>	<u>3,460.79</u>	<u>3,509.29</u>	<u>3,442.29</u>
Total For Schools	8,434.90	8,542.26	8,857.70	8,928.86	8,933.13
Departments					
Administrative	39.00	39.00	38.00	39.00	39.00
Support Services	<u>349.52</u>	<u>355.78</u>	<u>356.43</u>	<u>356.27</u>	<u>356.27</u>
Total for Departments	388.52	394.78	394.43	395.27	395.27
District Total:	8,823.42	8,937.04	9,252.13	9,324.13	9,328.40

	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	PROJECTED 2017-18
Students	72,595.00	73,684.00	74,267.00	75,014.00	75,630.00
	69.00	1,089.00	583.00	747.00	616.00
	0.10%	1.50%	0.79%	1.01%	0.82%
School Positions	8,434.90	8,542.26	8,857.70	8,928.86	8,933.13
	(438.08)	107.36	315.44	71.16	4.27
	-4.94%	1.27%	3.69%	0.80%	0.05%
Departments	388.52	394.78	394.43	395.27	395.27
	6.98	6.26	(0.35)	0.49	0.84
	1.83%	1.61%	-0.09%	0.12%	0.21%



Executive Summary

Significant Trends

District Positions Trends

School Personnel Resource Allocations							
	ACTUAL Alloc Units 2013-14	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	PROJECTED Alloc Units 2017-18	Difference	Percent of Total
INSTRUCTIONAL CLASSROOM							
Classroom Teachers	4,527.97	4,571.09	4,590.84	4,613.95	4,675.83	61.88	50.12%
Staffing Specialist	37.00	39.00	75.50	79.00	79.01	0.01	0.85%
Resource Teachers	90.25	91.83	95.37	97.36	105.86	8.50	1.13%
Adult Ed Resource Teachers	13.29	13.50	9.50	8.50	7.50	(1.00)	0.08%
Adult Ed Teachers	57.74	63.67	68.54	69.54	66.74	(2.80)	0.72%
SUB-TOTAL	4,726.25	4,779.09	4,839.75	4,868.35	4,934.94	66.59	52.90%
INSTRUCTIONAL - OTHER TEACHERS							
Guidance	204.86	206.11	200.00	195.95	199.13	3.18	2.13%
Media Specialists	82.12	82.24	82.24	82.57	83.07	0.50	0.89%
SUB-TOTAL	286.98	288.35	282.24	278.52	282.20	3.68	3.03%
Psychologists	33.00	33.00	35.71	35.72	35.72	0.00	0.38%
Child Find Specialists	3.80	3.80	4.80	4.80	4.80	0.00	0.05%
SUB-TOTAL	36.80	36.80	40.51	40.52	40.52	0.00	0.43%
Principals	83.00	84.24	84.24	83.13	82.13	(1.00)	0.88%
Assistant Principals/12 months	52.80	49.80	49.80	49.80	50.80	1.00	0.54%
Assistant Principals/Dean-10 month	31.00	35.00	38.00	37.00	37.00	0.00	0.40%
Assistant Principals Elem/10 month	57.00	57.37	62.37	62.25	63.25	1.00	0.68%
SUB-TOTAL	223.80	226.41	234.41	232.18	233.18	1.00	2.50%
Adult Ed Coordinators	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Paraprofessionals	924.19	996.45	1,232.83	1,235.59	1,169.35	(66.24)	12.54%
Bus Drivers/Attendants	326.20	288.20	300.65	300.66	271.72	(28.94)	2.91%
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	14.00	15.00	16.00	17.00	16.00	(1.00)	0.17%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	68.00	83.00	84.00	85.50	84.50	(1.00)	0.91%
Cafeteria	439.67	435.50	430.53	434.50	439.63	5.13	4.71%
Custodial	574.51	574.11	547.42	578.93	580.92	1.99	6.23%
Class Crafts and Services	219.00	219.17	218.17	220.20	219.20	(1.00)	2.35%
Clerical	396.70	398.52	432.56	434.13	437.55	3.42	4.69%
Child Care Coord/Asst	189.80	192.66	189.63	193.78	214.42	20.64	2.30%
SUB-TOTAL	3,160.07	3,210.61	3,459.79	3,508.29	3,441.29	(67.00)	36.89%
SCHOOLS TOTAL	8,434.90	8,542.26	8,857.70	8,928.86	8,933.13	4.27	95.76%

Executive Summary

Significant Trends

District Positions Trends

Department Personnel Resource Allocations							
	ACTUAL Alloc Units 2013-14	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	PROJECTED Alloc Units 2017-18	Difference	Percent of Total
Administrative							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	6.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	3.00	3.00	0.00	0.00	0.00	0.00%
Directors/Managers/Coordinators	<u>29.00</u>	<u>29.00</u>	<u>28.00</u>	<u>27.00</u>	<u>27.00</u>	0.00	<u>0.29%</u>
SUB-TOTAL	39.00	39.00	38.00	39.00	39.00	0.00	0.42%
Support Services							
Executive/Administ/Professional	166.00	173.00	174.00	180.00	179.00	(1.00)	1.93%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	154.25	153.51	153.16	147.00	148.00	1.00	1.58%
Classified Crafts and Services	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>0.00</u>	<u>0.26%</u>
SUB-TOTAL	349.52	355.78	356.43	356.27	356.27	0.00	3.82%
NON-SCHOOL TOTAL	<u>388.52</u>	<u>394.78</u>	<u>394.43</u>	<u>395.27</u>	<u>395.27</u>	<u>0.00</u>	<u>4.24%</u>
DISTRICT TOTALS	8,823.42	8,937.04	9,252.13	9,324.13	9,328.40	4.27	100%

During the 2015-16 school year, the district experienced a 315 increase in the number of allocated units, from 8,937.04 to 9,252.13. This increase was almost totally realized at the school level. The primary reason for this increase can be attributed to a prioritized list of enhancements that was developed by the Superintendent and Senior Staff. The increase in the 2015-16 allocated units included the addition of 237 paraprofessionals for help in the classroom, along with an increase of 20 teachers, 37 staffing specialists, 3 psychologists, and 12 bus attendants. The other major initiative supported by the School Board was the addition of 34 administrative support personnel due to the belief that many of the school's clerical and front office staffs were being overly burdened by the amount of administrative requirements levied on them, especially in the districts largest schools that were being manned with a similar staffing formula as the smaller schools. The reason these increases exceeded the total 315 increase is because some categories of positions were slightly reduced to implement the needed increases.

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

The projected changes made to the 2017-18 allocated units is much less than in prior years because the majority of the needed staffing changes have already been implemented. That is why the net increase district-wide from 2015-16 to 2016-17 is projected to be just 4 allocated units, from 9,324.13 in 2016-17 to 9,328.4 in 2017-18. The difference from last year mainly relates to paraprofessionals and classroom teachers. It was determined that too many paraprofessionals were added in 2015-16, and some of these new positions should have been teachers. So in 2017-18 you see that the teacher related category increased by approximately 67 units, and these increases were offset by a decrease in 66 paraprofessionals. Also, bus drivers are being reduced by 29 units, with an offsetting increase of 21 child care personnel. The remaining few additional unit increases are made up of guidance, cafeteria, and clerical workers.

Executive Summary

Debt Service

Indebtedness of the School District

The Debt Service fund is used to retire the indebtedness of the school district, which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the district is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. The district's long-term debt is in the form of State School Bonds, and Certificates of Participation (COPs).

In an effort to maintain a balance of minimal debt, with an ability to finance necessary capital projects, the Board deems it prudent, appropriate, and fiscally responsible to set a maximum debt service ratio limit, relative to the amount of capital outlay millage for payments due under lease-purchase agreements, equal to 1.0 mill for each fiscal year. Annually, as budget is adopted, the Board shall review the existing levels of debt service ratio.

The use of long-term debt instruments is authorized and limited by either Florida State Statutes or the Florida State Constitution.

Calculation of Legal Debt Margin	Fiscal Year Ending				
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Assessed Value	\$ 27,457,119	\$ 28,715,812	\$ 31,232,317	\$ 33,145,486	\$ 35,807,244
Debt Limit on Assessed Value	27,457,119	28,715,812	31,232,317	33,145,486	35,807,244
Amount of Debt Applicable to Debt Limit:					
Bonds Payable	0	0	0	0	0
Less, Amount Available for Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Debt Applicable to the Debt Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u>\$ 27,457,119</u>	<u>\$ 28,715,812</u>	<u>\$ 31,232,317</u>	<u>\$ 33,145,486</u>	<u>\$ 35,807,244</u>
Total Debt Applicable to the Debt Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Brevard County Property Appraiser (2006-07 to

Notes: The State of Florida does not have a limit on the amount of voter approved (general obligation) debt.

Beginning in 1/1/08, the taxable assessed valuation for Brevard County is subject to an increase of \$25,000 (increase from \$25,000 to \$50,000) homestead exemption for each primary residence in Brevard County. The extra exemption does not apply to the school's taxable value, resulting in a lower taxable assessed valuation for Brevard County.

Debt Service

Credit Risk

Section 218.415, Florida Statutes, limits the types of investments that can be invested by the District, unless specifically authorized by District policy. Investments authorized by District policy are:

- a. Direct Obligations of US Treasury;
- b. U.S. Federal Government Agency Securities;
- c. U.S. Government Sponsored Agencies/Federal Instrumentalities;
- d. Interest Bearing Time Deposits/Savings Accounts, including certificates of deposit;
- e. Repurchase Agreements fully collateralized at 102 percent of market value, by U.S. Treasuries, U.S. Government Agencies, and US Government Sponsored Agencies/Federal Instrumentalities;
- f. Commercial paper rated A-1, P-1, by Standard and Poor's (S&P), Moody's;
- g. Bankers' Acceptances rated A-1, P-1, by S&P, Moody's;
- h. Corporate Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the United States that have a long-term debt rating, at the time of purchase, at a minimum A3 by Moody's and a minimum long-term debt rating of A- by S&P.
- i. State and/or Local Government taxable and/or tax exempt securities, rated at least Aa3 by Moody's and AA- by S&P for long-term debt; short term obligations should be rated at least VMIG2 or MIG-2 by Moody's and A-2 by S&P;
- j. Registered Investment companies (Mutual Funds) if registered under the Federal Investment Company Act of 1940 and operated in accordance with 17 C.F.R. 270.2a-7;
- k. Intergovernmental Investment Pool authorized pursuant to Florida Interlocal Cooperation Act as provided in FS 163.01, provided it contains no derivatives;

The District holds State of Connecticut general obligation bonds with a par value of \$290,000 and a market value of \$287,413 at June 30, 2017. The security was purchased on August 17, 2016 with a maturity date of August 15, 2018. When purchased, the security met the District's policy requirement of at least AA-rating by S&P and AA3 rating by Moody's. Subsequent to the purchase date, on August 15, 2017 the security was downgraded to A+ by S&P and A1 by Moody's and no longer meets the District's policy requirements. Rating agencies maintain that the credit outlook for that State is stable, reflecting the state's provisions for fiscal discipline and the ability to manage its financial operations, The District will actively monitor this security for further rating action until the investment matures on August 15, 2018.

The District has \$3,960,044 invested in a collateralized investment repurchase agreement that is fully collateralized at 102 percent of the market value by U.S. Treasuries, U.S. Government Agencies, and U.S. GSE/Federal instrumentalities. The repurchase agreement is unrated.

Executive Summary

Debt Service

Custodial Credit Risk

Section 218.415 (18), Florida Statutes requires every security purchased on behalf of Brevard School Board to be earmarked and:

- If registered with the issuer or its agents, the securities must be immediately placed for safekeeping with a third party holder to protect the District's interest in the securities;
- If in book entry form, the security must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in Florida, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or
- If physically issued to the holder, but not registered with the issuer or its agents, the security must be immediately placed in safekeeping in a secured vault.

The District has \$22,252,377 held with US Bank in First American Money Market Funds which is held for payment of principal and interest due to certificate holders on July 1, 2017. The District has \$3,960,044 held in a collateralized investment repurchase agreement and will be used for future debt service. All of these funds are held with a fiscal agent under a trust agreement for certificates of participation.

Foreign Currency Risk

The District investments are denominated in U.S. dollars and, therefore, there is no exposure to foreign currency risk.

Concentration of Credit Risk

The District's investment policy specifies the maximum percentage of the portfolio composition per individual issuer and type of investment. Those maximum percentages are listed below:

Type of Investment	Issuer Limits	Sector Maximum
Direct Obligations of US Treasury	100%	100%
U.S. Government Agency Securities	25%	50%
Federal Instrumentalities, Government Sponsored Agencies	40%	80%
Interest Bearing Time Deposits/Savings Accounts, including CDs	15%	25%
Repurchase Agreements (fully collateralized at 102% of market value)	25%	50%
Commercial Paper	10%	35%
Bankers' Acceptances	10%	35%
State and/or Local Government taxable or tax exempt securities	20%	20%
Registered Investment Companies	25%	75%
Intergovernmental Investment Pool	25%	25%
Corporate Notes	5%	20%

Executive Summary

Debt Service

Certificates of Participation

Outstanding certificates of participation at June 30, 2017, are as follows:

Series Outstanding	Amount Outstanding	Interest Rates (Percent)	Lease Term Maturity	Original Amount
Series 2004-QZAB ^(a)	\$ 4,408,000	-	2020	\$ 4,408,000
Series 2008A	56,000,000	5.05	2036	56,000,000
Series 2013A	91,320,000	3.250-5.00	2030	91,320,000
Series 2013B	28,600,000	1.981-2.473	2020	50,900,000
Series 2014	62,310,000	3.25-5.00	2030	62,310,000
Series 2015B	12,095,000	5.00	2025	12,095,000
Series 2015C	88,100,000	3.00-5.00	2032	88,600,000
Series 2017A	52,425,000	3.00-5.00	2032	52,425,000
Series 2017B	29,960,000	2.450	2026	29,960,000
Total Minimum Bond Payments	\$ 425,218,000			\$ 448,018,000

^(a) Interest on this debt is "paid" by the United States government through the issuance of federal income tax credit to the holder of the QZABs. The rate of return to the holders was established by the U.S. government at the time of the sale.

The District has entered into financing arrangements, which are characterized as lease-purchase agreements, with the Brevard County School Board Leasing Corporation (Corporation) whereby the District secured financing of various educational facilities and equipment. The financing was accomplished through the issuance of certificates of participation by the Corporation to third-party investors, to be repaid from the proceeds of rents paid by the District.

As a condition of the financing arrangements, the District has given ground leases on District property to the Corporation, with rental fees of \$1 per year, except for the 2004-Qualified Zone Academy Bonds (QZAB), which are secured by fire alarm systems, intercom systems, structured cabling, and telephone equipment at fifteen schools. The initial terms of the leases end on the earlier of the maturity date or the date on which the certificates are paid in full; however, if lease obligations remain outstanding, the ground leases may be renewed for additional terms as specified in the arrangements. The properties covered by the ground leases are, together with improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to the end of the term, the District may be required to surrender the properties included under the ground lease agreements for the benefit of the securers of the certificates as specified by the arrangement.

Executive Summary

Debt Service

Certificates of Participation

With the exception of the Series 2004-QZAB issue, lease payments are payable semiannually, on July 1 and January 1. The Series 2004-QZAB Certificates of Participation were issued under a special program whereby the certificates, bearing an original issue date of March 26, 2004, will mature on March 26, 2020, for the original \$4,408,000 issuance amount. There is no interest cost for borrowing funds under this program. Mandatory lease payment deposits of \$557,309 were required for five consecutive years beginning on June 15, 2005 through June 15, 2009. It is anticipated that these deposits, along with investment earnings, will be sufficient to redeem the certificates at maturity.

The following table provides a schedule of the District's future minimum lease payments under the lease agreements as of June 30, for all outstanding certificates of participation, including the Series 2004 QZAB:

Fiscal year ending June 30	Total	Principal	Interest
2018	\$ 35,307,043	\$ 16,435,000	\$ 18,872,043
2019	36,710,998	18,275,000	18,435,998
2020	40,967,304	23,083,000	17,884,304
2021	35,295,683	18,020,000	17,275,683
2022	37,651,610	21,185,000	16,466,610
2023-2027	187,594,955	120,925,000	66,669,955
2028-2032	187,698,988	151,295,000	36,403,988
2033-2037	63,242,205	56,000,000	7,242,205
Total Minimum Lease Payments	\$ 624,468,786	\$ 425,218,000	\$ 199,250,786
Add: Unamortized Premium	43,010,748	43,010,748	
Total Certificates of Participation	\$ 667,479,534	\$ 468,228,748	\$ 199,250,786

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. Total funding sources received in the current fiscal year are \$1,166,559 all of which relates to debt service. Outstanding State Board of Education Bonds are as follows:

Bond Type	Amount Outstanding	Interest Rates (Percent)	Annual Maturity To	Original Amount
Series 2009-A	\$ 200,000	5.00	2019	\$ 800,000
Series 2010-A	135,000	4.00-5.00	2022	210,000
Series 2011-A	670,000	3.00-5.00	2023	5,375,000
Series 2014-A	662,000	3.00-5.00	2025	817,000
Series 2014-B	430,000	2.00-5.00	2020	1,062,000
Series 2017-A	362,000	5.00	2026	362,000
Total Bonds Payable	\$ 2,459,000			\$ 8,626,000

Debt Service

Defeased Debt

Certificates of Participation

On March 8, 2017, the District issued Refunding Certificates of Participation, Series 2017A, in the amount of \$52,425,000 to advance refund a portion of its outstanding Certificates of Participation, Series 2007B, maturing on and after July 1, 2017. The net proceeds of \$59,407,377 (including a premium of \$6,982,377 and after payment of \$445,931 in underwriting fees and issuance costs) were placed in an irrevocable escrow until the refunded certificates are called on July 1, 2017. As a result, \$58,185,000 of the Series 2007B certificates are considered to be defeased and the liability for those certificates has been removed from the government-wide financial statements.

The Series 2017A Refunding Certificates were issued to reduce the total debt service over the next sixteen years by \$6,978,245 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt net of refunding costs) of \$4,920,147.

On April 3, 2017, the District issued Refunding Certificates of Participation, Series 2017B, in the amount of \$29,960,000 to forward refund a portion of its outstanding Certificates of Participation, Series 2007A, maturing on and after July 1, 2017. The net proceeds of \$29,843,500 (after payment of \$116,500 in underwriting fees) were placed in an irrevocable escrow until the refunded certificates are called on July 1, 2017. As a result, \$29,495,000 of the Series 2007A certificates are considered to be defeased and the liability for those certificates has been removed from the government-wide financial statements.

The Series 2017B Refunding Certificates were issued to reduce the total debt service over the next ten years by \$3,093,973 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt net of refunding costs) of \$2,747,038.

State School Bonds

The State Board of Education issued Capital Outlay Refunding Bonds, Series 2017A, on April 27, 2017 for \$35,805,000. A portion of these bonds, totaling \$10,060,000, was used to refund, on a current basis, the SBE Capital Outlay Bonds, Series 2006A bonds and \$29,840,000 of the SBE Capital Outlay Bonds, Series 2008A bonds. The District did not participate in the Series 2008A bonds.

The District's portion of the Series 2017A bonds totaled \$362,000 and was used to refund, on a current basis, \$415,000 of the District's portion of the Series 2006A bonds. The District's pro rata share of the net proceeds of the 2017A bonds totaled \$414,788 (including a premium of \$54,828 after deduction of \$2,040 by the Department for the District's pro rata share of underwriting fees, insurance, and other issuance cost) was placed in a trust account to refund the Series 2006A. The refunded 2006A bonds were called for redemption immediately following the date of delivery. As a result, \$415,000 of the Series 2006A bonds are considered to be legally defeased and have been removed from the government-wide financial statements.

The District's portion of the Series 2017A bonds resulted in a reduction in total debt service of \$63,226 over the next nine years and \$35,610 in economic gain.

Prior-year Defeasance of Debt

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. On June 30, 2017, \$106,175,000 of certificates of participation outstanding is considered defeased.

Executive Summary

School Board Members

District 1



Ms. Misty Belford (Chair) was elected to the School Board in November, 2014. She has been an educational advocate in Brevard County for several years, volunteering both at the school level and the district level in numerous capacities. In addition to her work with Brevard Public Schools, Mrs. Belford is an adjunct professor at Rollins College in Winter Park teaching courses in communication and leadership. She is 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. She 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. | Riverview Elem. | Space Coast Jr/Sr | Titusville High

District 2



Mr. John Craig (Vice-Chair) was elected to the School Board in November, 2014. He is the proud father of two Brevard Public Schools students and presently serves as a commercial airline pilot for JetBlue Airways out of Orlando as well as serving as the government relations liaison for Craig Technologies. Mr. Craig graduated in the top of his class from the United States Naval Academy in 1987 with a Bachelor of Science in Political Science, serving in numerous Midshipmen leadership positions. He also earned his master's in business administration from Florida Institute of Technology in 2014. Mr. Craig left active duty in May, 2003 as a commander and transitioned to the Navy Reserve. He is currently the commanding officer of Navy Region Southeast NEPLO Detachment. Mr. Craig's volunteer work includes service on the Board of Directors for Brevard Zoo, LEAD Brevard and the Cocoa Beach Chamber of Commerce Military Affairs Council.

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.

Executive Summary

School Board Members

District 3



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

Schools Represented:

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

District 4



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

Schools Represented:

Allen, Roy Elem. | Creel, Dr. W.J. Elem. | Croton Elem. | 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 High | Williams, Ralph M. Jr. Elem.

Executive Summary

District 5



Mr. Andy Ziegler was elected to the Brevard County School Board in 2008. Mr. Ziegler has served 26 years with the Palm Bay Rotary Club. Ziegler graduated from Florida Institute of Technology with a Bachelor of Science degree in Computer Science. Mr. Ziegler is an honorary life time member of the Melbourne Beach Volunteer Fire Department having served as Assistant Fire chief. He has served on the School Board's Audit Committee as well as serving on the School Improvement Committees at Melbourne High School, Central Middle School, Meadowlane Elementary School and Port Malabar Elementary School. Mr. Ziegler is a current member of numerous Boards of Directors including the Melbourne Regional Chamber of Commerce, Central Florida Boy Scout Executive Advisory Council, Central Florida Congress of Regional Leaders and AMIKids Space Coast. He and his wife Patty, have one daughter who is presently attending University of Central Florida.

Schools Represented:

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

Executive Summary

Principal Officials



Desmond K. Blackburn, Ph.D. continues to serve as the superintendent for the School Board of Brevard County since his appointment in July of 2015. After receiving extensive community feedback, Dr. Blackburn utilized his leadership background to create a new vision and strategic plan for Brevard Public Schools. His signature initiative was to fully align district resources to better support staff and students; resulting in a re-organization of priorities and personnel.

He is an active member for CivMil and the Space Coast League of Cities. He also serves as a Board of Director and/or committee member for United Way, CareerSource, Economic Development Council (EDC), Brevard County Sheriff's Office Charities, March of Dimes and the Children's Services Council. Dr. Blackburn also gives back to the community via non-profit fundraising that has included efforts on behalf

of the March of Dimes, Breast Cancer Awareness, and Dancing for the Space Coast. He is the 2017 Campaign Chair for the United Way of Brevard.

In addition to Dr. Blackburn's local commitments, he serves as a member for both state and national organizations including the Florida Association of District School Superintendents (FADSS) and Chiefs for Change. His fraternal affiliations include the Prince Hall Masonic Lodge and Alpha Phi Alpha Fraternity, Inc.

Dr. Blackburn is a life-long educator. Prior to coming to Brevard, he served the citizens of Broward County Public Schools as a District Trainer, Director of School Improvement, Area Superintendent, and as the Chief School Performance & Accountability Officer. His first position in Broward Public Schools was as a math teacher at Plantation High School where he also coached basketball and track.

Dr. Blackburn earned his Bachelors of Science in Mathematics in 1996 from the University of Florida. He then went on to earn a Master of Science from Nova-Southeastern (2000) and a Doctorate in Philosophy from Florida Atlantic University (2006). He and his wife Kelli have two sons.

Dr. Mark Mullins	Deputy Superintendent/Chief Operating Officer
Dr. Carol Kindt	Deputy Superintendent/Chief Human Resources Officer
Pennie Zuercher	Chief Financial Officer
Jane Cline	Assistant Superintendent/Elementary Office of Leading & Learning
Dr. Stephanie Soliven	Assistant Superintendent/Secondary Office of Leading & Learning
Dr. Beth Thedy	Assistant Superintendent/Student Services
Stephanie Archer	Assistant Superintendent/Equity, Innovation & Choice
Russell Cheatham	Assistant Superintendent/Chief Information Officer
Dane Theodore	Assistant Superintendent/Facilities Services
Matthew Reed	Assistant Superintendent/Government & Community Relations

Organizational Section



Brevard Public School District Map

School Board Members
of Brevard County
School Districts 2017-18



DISTRICT 1
Ms. Misty Haggard-Belford
Chairperson
321-591-9387
321-633-1000, ext. 412 (Board Office)
E-Mail: haggard-belford.misty@brevardschools.org



DISTRICT 2
Mr. John Craig
Vice Chairperson
321-271-9705
321-633-1000, ext. 412 (Board Office)
E-Mail: craig.john@brevardschools.org



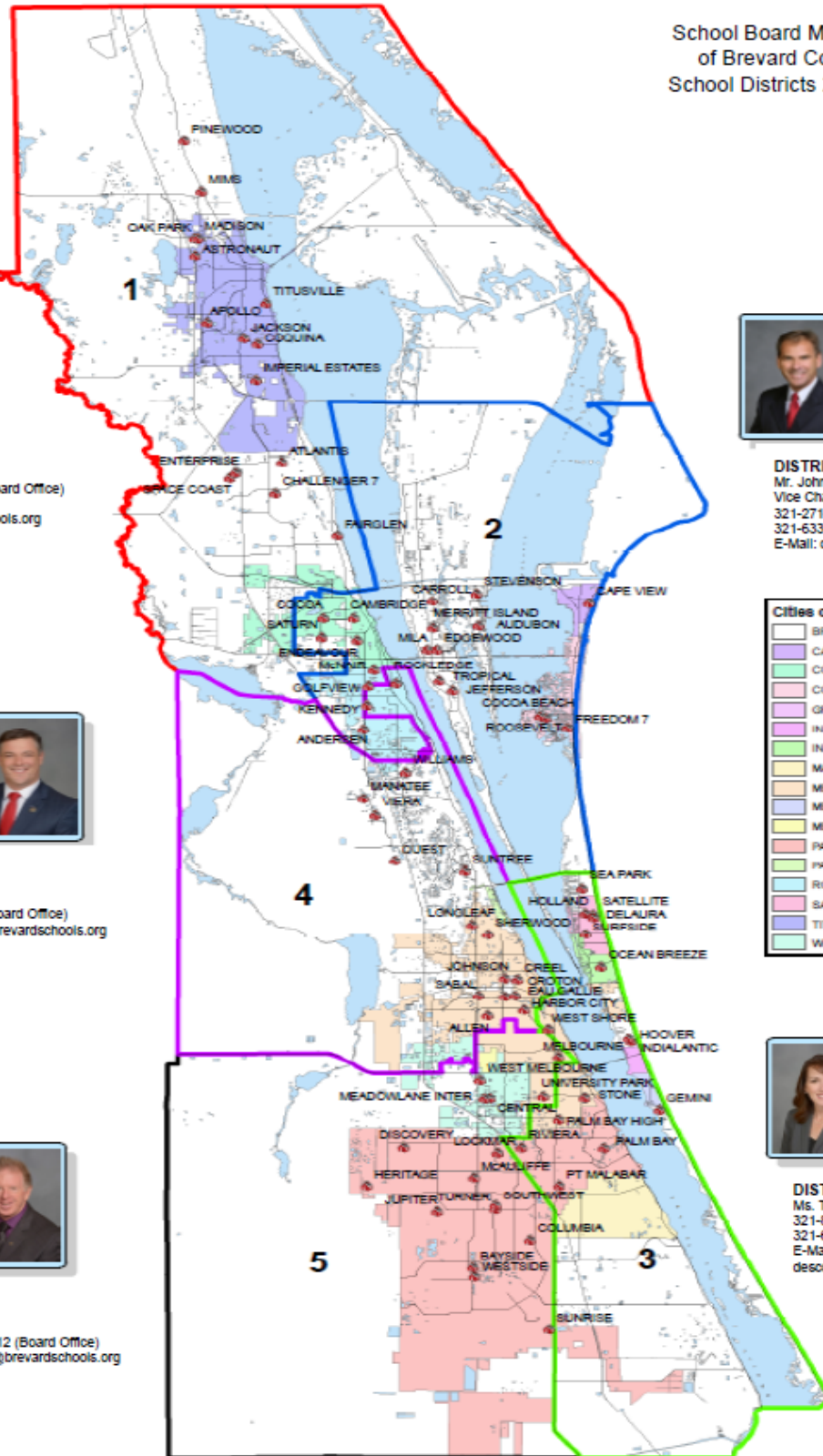
DISTRICT 4
Mr. Matt Susin
321-684-9735
321-633-1000 ext. 412 (Board Office)
E-Mail: Susin.Matthew@brevardschools.org



DISTRICT 5
Andy Ziegler
321-821-0510
321-633-1000, ext. 412 (Board Office)
E-Mail: Ziegler.andy@brevardschools.org



DISTRICT 3
Ms. Tina Descovich
321-848-5478
321-633-1000, ext. 412 (Board Office)
E-Mail: descovich.tina@brevardschools.org

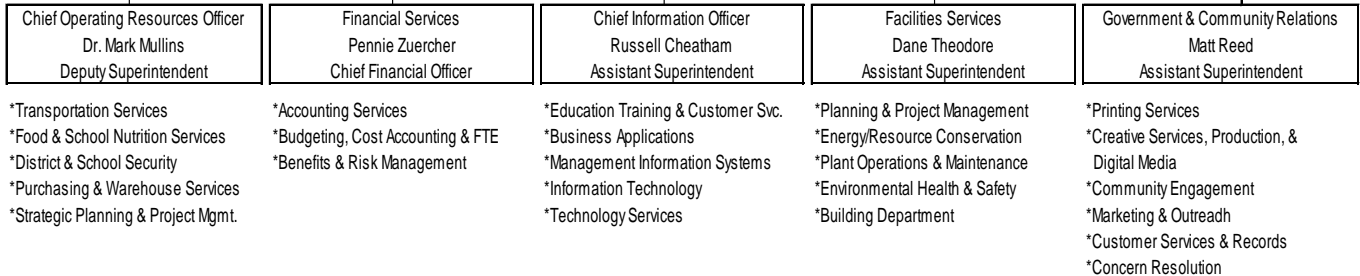
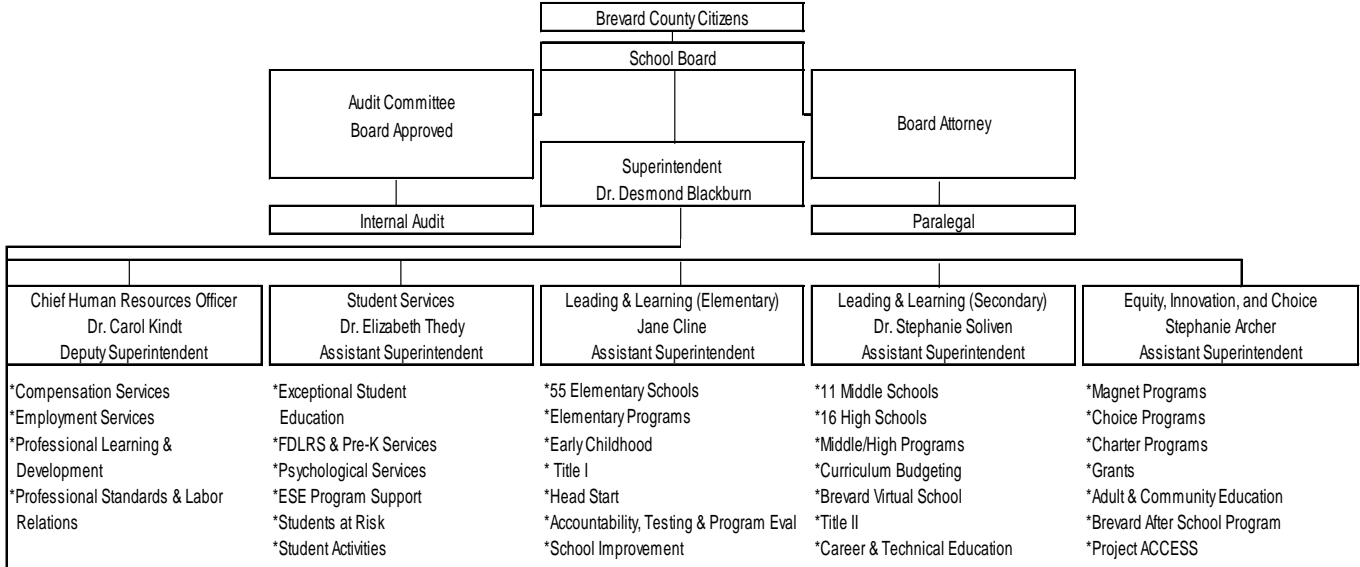


Cities of Brevard Co.	
[Red outline]	BREVARD COUNTY
[Blue outline]	CAPE CANAVERAL
[Green outline]	COCOA
[Light Green outline]	COCOA BEACH
[Purple outline]	GRANT WALKARIA
[Light Purple outline]	INDIALANTIC
[Light Green outline]	INDIAN HARBOUR BEACH
[Yellow outline]	MALABAR
[Light Blue outline]	MELBOURNE
[Light Blue outline]	MELBOURNE BEACH
[Light Blue outline]	MELBOURNE VILLAGE
[Light Blue outline]	PALM BAY
[Light Green outline]	PALM SHORES
[Light Blue outline]	ROCKLEDGE
[Light Blue outline]	SATELLITE BEACH
[Light Blue outline]	TITUSVILLE
[Light Green outline]	WEST MELBOURNE

ORGANIZATIONAL CHART

BREVARD PUBLIC SCHOOLS, BREVARD COUNTY, FLORIDA

ORGANIZATIONAL CHART



Leading and Learning (Elementary) Jane Cline, Assistant Superintendent Sharon McNichols, Administrative Assistant 2700 Judge Fran Jamieson Way, Viera, FL 32940-6601 Phone: (321)633-1000, ext. 411		
Allen, Roy	Golfview Magnet	Quest
Andersen, Hans	Harbor City	Riviera
Apollo	Holland, Spessard L.	Roosevelt
Atlantis	Imperial Estates	Sabal
Audubon	Indialantic	Saturn
Cambridge	Jupiter	Sea Park
Cape View	Lockmar	Sherwood
Carroll, Lewis	Longleaf	Stevenson, Robert Louis
Challenger 7	Manatee	Sunrise
Columbia	McAuliffe, Christa	Suntree
Coquina	Meadowlane Interm	Surfside
Creel, Dr. W.J.	Meadowlane Primary	Tropical
Croton	MLA	Turner, John F. Sr.
Discovery	Mims	University Park
Endeavour	Oak Park	W. Melbourne School for Science
Enterprise	Ocean Breeze	Westside
Fairglen	Palm Bay	Williams
Freedom 7	Pinewood	
Gemini	Port Malabar	

Leading and Learning (Secondary) Dr. Stephanie Soliven, Assistant Superintendent Kathy Whittle, Administrative Assistant 2700 Judge Fran Jamieson Way, Viera, FL 32940-6601 Phone: (321)633-1000, ext. 411		
Middle	High School	Other Sites
Central	Astronaut	Palm Bay High Adult Ed.
Delaura	Bayside	S. Area Adult/Comm. Ed. Center
Hoover	Eau Gallie	Central Alternative Center
Jackson	Heritage	North Area Alternative Center
Jefferson	Melbourne	
Johnson	Merritt Island	
Kennedy	Palm Bay	
Madison	Rockledge	
McNair	Satellite	
Southwest	Titusville	
Stone	Viera	
Jr./Sr. High		
Cocoa Beach		
Cocoa		
Edgewood		
Space Coast		
Westshore		

Equity, Innovation and Choice Stephanie Archer, Assistant Superintendent Jeanette Ribak, Administrative Assistant 2700 Judge Fran Jamieson Way, Viera, FL 32940-6601 Phone: (321)633-1000, ext. 395
Charter Schools
Campus
Educational Horizons
Emma Jewel
Imagine
Legacy
Odyssey
Palm Bay Academy
Pineapple Cove
Odyssey Preparatory Academy
Royal Palm
Sculptor
Viera Charter

Operational Expectations – Key Goals as Outlined in Brevard County School’s 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. There are six core themes at the center of the work of all of BPS schools and staff:

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







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

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

We are currently in the midst of gathering the collective achievements, objectives-in-progress, and the challenges which have limited or delayed progress. A detailed year-end assessment is in progress and we are doing our best to prepare an objective analysis of progress to date. While in some instances, the gains have been certain and measurable, in others it is difficult to declare complete success or to determine progress due to a lack of baseline data and accompanying metrics, a situation we plan to address for this next year.

Additionally, with new staff and fresh eyes, what we thought we knew has changed and will continue to change with some objectives and an additional theme for 2017-18. This offers us the opportunity to adjust our thinking, correct our course, improve our metrics, and move forward as we continue implementation of our plan.

Brevard Public Schools Strategic Plan Objective Profile Summary

Theme	Theme Statement	Objectives
	BPS fosters a high quality teaching and learning environment by developing all students' capacities academically, socially and emotionally thereby preparing them for success in life, careers, and/or post-secondary education.	L1. Protect instructional time L2. Support educator effectiveness and build capacity of teachers to improve student outcomes and close achievement gaps. L3. Provide equitable access to innovative educational choice opportunities L4. Provide equitable support for every student's socio-emotional development L5. Create and implement a system-wide consistent approach to discipline L6. Build principal capacity to develop and spread highly effective practice and support all employees in professional growth and continuous improvement
	BPS fosters a high performing workforce with a collaborative learning culture through effective communication and stellar customer service meeting the needs of our stakeholders to positively impact all our students.	HR1. Recruit, retain, and develop a high quality, diverse workforce (Employment Lifecycle) HR2. Strengthen our workforce through professional growth and continuous improvement preparing them to take on Leadership Roles within the District (Professional Development) HR3. Develop an equitable compensation structure for our workforce (Compensation Structure and Salary Administration) HR4. Allocate workforce resources equitably to support the needs of our district (Personnel Allocation Reporting (PAR)) HR5. Negotiate, interpret, and support collaborative CBAs for all stakeholders (Labor Relations) HR6. Strengthen our culture of ethics and accountability (Professional Standards)
	BPS organizational structure, systems, and culture align to strengthen student success and create excellent learning communities.	G1. Ensure schools get timely and effective support from the central office G2. Develop and implement more thorough and effective meeting preparation and communication protocols to keep the Superintendent, School Board, and Senior Staff focused on achieving the district's mission, vision, and strategic plan.
	BPS ensures financial health and organization-wide transparency that reflects BPS' priorities and are easily understood.	F1. Sustain current revenue sources and identify new revenue opportunities with a focus on general fund, capital outlay, and grants F2. Equitable allocation of resources to align with priorities and maintain adequate fund balances within the operating, capital outlay, and self-insured trust funds F3. Proactively monitor and analyze district-wide resources to ensure appropriate usage of funds within the operating fund, capital outlay, and grants F4. Annually negotiate fair and competitive salaries and benefit options for all employee groups
	BPS serves its diverse customers, from students to departments, with the highest level of quality.	O1. Seek innovative solutions to improve operational efficiencies and effectiveness O2. Progressive enhancements of district and school security O3. High quality facilities to support the learning and work environments O4. Allocate technology resources equitably O5. Improve Brevard's digital literacy O6. Enhance ET's customer service and collaboration
	BPS engages and includes all stakeholder groups to build a foundation of trust and a culture focused on student success.	R1. Increase proactive communication through BPS-owned digital media with content that builds trust and cooperation with our schools R2. Execute winning PR campaigns that support strategic initiatives R3. Manage legislative advocacy program that delivers financial, policy wins

Selected Goals, Objectives and Associated Budgets

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

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

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

Theme: Leading & Learning

Provide professional development for school-based personnel	\$0.322 m
Provide 33 additional employee units to equitably fill needs within identified schools	\$2.038 m

Theme: Employee Excellence

Continue operation of 3 employee healthcare clinics	\$ 2.930 m
Automation of personnel files	\$0.135 m

Theme: Facilities & Capital Allocations

Continue American Disabilities Act (ADA) projects	\$5.260 m
Continue safety to life projects	\$5.509 m

Theme: Governance

Continue Project Manager position to effectively support schools as well as develop and implement new protocols	\$0.083 m
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Theme: Finance

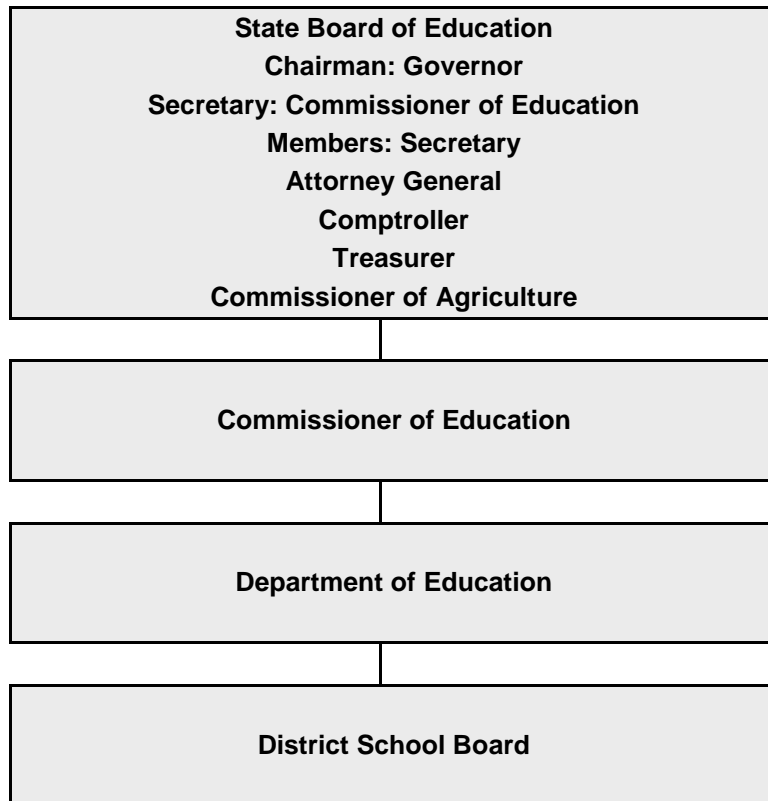
Centralize schools' internal accounts	\$0.725 m
Develop new monthly reporting instruments to inform the School Board and district staff	\$0.076 m

Theme: Community Relations

Contract with a lobbying firm to encourage legislative action that benefits the district and the Brevard County community.	\$0.065 m
Establish a Customer Care Administrator position to improve responsiveness to all stakeholders	\$0.057 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 10th largest district in the state with 118 schools and centers with a projected 2017-18 membership of 75,630 students enrolled in Pre-Kindergarten to twelfth grade. Brevard County School District employees strive daily to meet our mission; "To serve every student with excellence as the standard". The school's and center's categories are listed below.

Elementary Schools	55
Jr/Sr. High Schools	5
Middle Schools	11
High Schools	11
Alternative Sites	2
Special Centers	15
Adult Education Centers	8
Charter Schools	<u>11</u>
Total	118

Financial Controls and Policies

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

Summary of Financial Policies and Goals

6000 - FINANCES

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

Financial Controls and Policies

Basis of Budgeting

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

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

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

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

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

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

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

Standards for Budget Preparation and Reporting

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

Financial Controls and Policies

Budgetary Control and Budget Amendments

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

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

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

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

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

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

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

Financial Controls and Policies

Financial Planning Policies

Balanced Budget

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

Long-Range Planning

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

Budgetary Compliance and Accountability

The Board follows procedures established by State statutes, and State Board of Education rules in establishing budget balances for governmental funds. Budgets are prepared, public hearings held, and original budgets 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 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.

During the fiscal year ended June 30, 2015, all governmental funds types were amended to reflect adjustments to appropriations due to changes in student counts, the addition of new education programs, etc. These amendments were made as part of the routine budget process of the district, none of which were deemed to be significant by management.

The reported budgetary data represents the final appropriated budget after amendments and adoption by the School Board.

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 worker's compensation benefits. The principal operational expenses are insurance claims, personnel, and other administrative costs attributed to the fund.

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

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

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

Financial Controls and Policies

Accounting Pronouncements

The GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (GASB 75), effective for fiscal years beginning after June 15, 2017. The Statement replaces the requirements of Statement No.45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended and Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans for OPEB* and Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The primary objective of Statement No. 75 is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other post-employment benefits, or OPEB). The Statement also improves information provided by state and local governmental employers about financial support of OPEB that is provided by other entities. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows or resources and expenses/expenditures. The District is currently evaluating the impact of GASB 75 on its financial statements.

The GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*, (GASB79) effective for fiscal years beginning after December 15, 2015. The Statement establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification and liquidity; and (3) calculation and requirements of a shadow price. The District implemented GASB 79 during the previous fiscal year.

The GASB issued Statement No. 80, *Blending Requirements for Certain Component Units*, (GASB 80) effective for fiscal years beginning after June 15, 2016. The Statement clarifies the financial statement presentation requirements for certain component units and amends the blending requirement established in GASB Statement No. 14, *The Financial Reporting Entity*. This Statement will not impact the District's financial statements.

The GASB issued Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68 and No. 73*, for fiscal years beginning after June 15, 2016. The objective of GASB Statement No. 82 is to improve consistency in the application of pension accounting and financial reporting requirements, with respect to previously issued Statement No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions* and GASB No.73, *Accounting and Financial Reporting for Pensions and Related Assets that Are Not within the Scope of GASB Statement No.68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. GASB 82 applies to single-employer and cost-sharing pension plans that are administered through trusts and will not impact the District's financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Financial Controls and Policies

Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits held in the name of the School Board of Brevard County are insured by federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash and cash equivalents as amounts included in demand deposits, all highly liquid investments with an original maturity of three months or less, cash held by fiscal agents and amounts held on deposit in money market accounts.

Investments include U.S. Government securities, collateralized repurchase agreements, money market mutual funds, corporate notes, and commercial paper which are carried at fair value based on quoted market prices or an amortized cost that is equally equivalent to fair value. All money market mutual funds are AAA rated by the various rating agencies. Rule 2a-7 of the Investment Company Act of 1940 comprises the rules governing money market funds, and includes the Florida Education Investment Trust Fund (FEITF) authorized in Section 163.01, Florida Statutes. The District relies on policies developed by the FEITF's Board of Trustees for managing interest and credit risk.

Receivables and Payables

The District reports lending and borrowing arrangements that are outstanding as of June 30 of each fiscal year as "Due to/Due from other funds." Residual balances outstanding between the governmental and business-type activities are reported in the government-wide statements.

Inventories

Inventories consist of expendable supplies and commodities held for consumption in the course of District operations. The purchased food inventories are stated at cost, determined on the last invoice price, which approximates the first-in, first-out basis. Central warehouse and transportation inventories are stated at weighted-average cost. The United States Department of Agriculture non-processed surplus commodities in the District's warehouse are stated at fair value at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution, while processed commodities are valued at fair market value plus processing costs. The costs of inventories are recorded as expenditures when used rather than when purchased.

Financial Controls and Policies

Capital Assets and Depreciation

Expenditures for capital assets, whether acquired or constructed, are reported in the fund that financed the cost of the asset. Capital assets are reported in the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or historical cost) and updated for additions and retirements during the year. The District follows a procedure of capitalizing fixed and moveable assets with a cost threshold greater than \$1,000 and a useful life in excess of one year in conformity with Florida Statutes. The District does not possess any infrastructure. Donated assets are recorded at acquisition value at the date of donation.

All reported capital assets, with the exception of land, construction in progress, and software in progress are depreciated. Depreciation is computed using the straight-line method over the following useful lives.

<u>Description</u>	<u>Estimated Useful Life</u>
Land	Not depreciated
Construction in progress	Not depreciated
Software in progress	Not depreciated
Improvements other than buildings	15 Years
Improvements to buildings	15-25 Years
Buildings and fixed equipment	50 Years
Furniture, fixtures, and equipment	3-10 Years
Motor vehicles	5-10 Years
AV materials and computer software	3-5 Years

Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Bond premiums, discounts, and issuance costs, are deferred and amortized over the life of the related debt. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due and payable. Governmental fund types recognize debt premiums and discounts, and debt issuance costs, during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the government-wide statements, net pension liability represents the District's proportionate share of the combined net pension liability of the state-administered, multiple employer, cost-sharing, defined benefit plans. These plans are two separate defined benefit plans, the Florida Retirement System (FRS) Pension Plan and the Retiree Health Insurance Subsidy Program (HIS).

GASB 68, *Accounting and Financial Reporting for Pensions*, requires the net pension obligation to be recognized on the Statement of Net Position, of participating employers. Changes in the net pension liability will be immediately recognized as pension expense on the Statement of Activities or reported as deferred inflows/outflows of resources, depending on the nature of the change. For the purpose of measuring the net pension liability, deferred inflows/outflows of resources and pension expense, the fiduciary net position as well as the additions to/deductions from fiduciary net position have been determined on the same basis as reported by the FRS Pension Plan and the HIS Program. For this purpose, benefit payments, (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Financial Controls and Policies

Governmental Funds-Fund Balance

Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions establishes a hierarchy for fund balance classifications and the constraints imposed on the use of those resources. The District does not have a written policy regarding the commitment or assignment of fund balances and, as such, does not report any committed fund balances. Amounts included in assigned fund balance are encumbrances and/or other resources that have been authorized by the School Board to be liquidated in a future period. When restricted, assigned and unassigned funds are available for use, it is the District's procedure to use restricted funds first, then assigned followed by unassigned.

State Revenue Sources

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

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

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.

District Property Taxes

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

The School Board adopted the 2016 tax levy on September 8, 2016. 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.

Financial Controls and Policies

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.

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.

Half Cent Sales Surtax

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

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.

There are many unforeseen conditions, such as disaster recovery and revenue shortfalls, which can impact both increases and decreases in revenues and expenditures thereby impacting the financial stability of the District. To ensure the financial strength and stability of the District, the Board is committed to maintaining a fund balance of three and one-half percent (3.5%) of the District's General Fund budget to be reserved for contingencies.

Each year the Board's adopted budget shall include a reserve for contingencies of not less than three percent (3%) of the District's General Fund budget, per Board Policy 6120. Should an increase or decrease in projected revenues or expenditures occur following the adoption of the budget the Board may by majority vote, use its contingency reserve to balance its current year revenue and expenditures. In the event the contingency reserve decreases to less than three percent (3%) of the District's General Fund revenue, the Superintendent shall prepare for Board approval a financial plan and timeline to restore the reserve to the minimum amount set forth herein.

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 Categoryicals, 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 FLDOE annually on September 11.

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

Financial Controls and Policies

Fund Structure

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

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

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

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

- **Certificates of Participation (COP)**

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

Capital Projects Fund

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

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. Allocations are made for new construction, maintenance, renovation and repairs, site improvement, and a variety of categorical-type projects. The District received PECO funding this year for the first time since 2009-10.

Ad valorem taxes on real and personal property within the district are assessed to provide revenue for capital projects funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills for use in the operating fund.

Financial Controls and Policies

Capital Projects Fund

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

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

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

Special Revenue Fund

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

- **Special Revenue Fund – Other** – used to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions. Projects funded from the federal grant programs must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded projects are also currently monitored to ensure that all expenditures are made in accordance with mandated time periods. Indirect cost payments from all special revenue projects, except ROTC, SEDNET, and FDLRS, are paid to the district Operating 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 – 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.

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

Financial Controls and Policies

Revenue and Expenditure Classifications

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

Financial Controls and Policies

Revenue and Expenditure Classifications

General Fund

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

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

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

The other sources of revenue that are received from the State are:

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

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

Financial Controls and Policies

Revenue and Expenditure Classifications

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

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

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

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

Financial Controls and Policies

Finance and Budget

The financial records and accounts shall be maintained under the direction of the Superintendent and under regulations prescribed by the state board for the uniform system of financial records and accounts for the schools of the state.

The Board shall be 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 shall establish the procedures to be followed in administering these funds.

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

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

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

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

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

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

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

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

Financial Controls and Policies

Risk Management Insurance Policy

The School Board of Brevard County shall adopt appropriate insurance programs to ensure against liability and loss of property.

The Superintendent shall, after giving consideration to available options and resources, recommend annually, to the School Board, insurance programs, including property, liability, workers' compensation and motor vehicle that provide equality, cost effective protection against loss to the district.

The Superintendent or designee is authorized to approve claim payments against the School Board up to deductible amounts or retained risk, specified in district risk management insurance programs approved by the School Board or a percentage there of specified in the program.

Claim payments in favor of the School District shall be accepted by the Superintendent or designee and shall be reflected in appropriate budget amendments brought to the School Board for approval.

Tangible Personal Property

Property record accounting pertains to the acquisition, supervision, accountability, control, transfer and/ or disposal of all district owned personal property as defined in 274, Florida Statutes.

Each item of such property, which is practicable to identify by marking, shall be marked by the property custodian's designee. The School Accounting/Property Control office shall maintain adequate and accurate records of all such property of the district in accordance with Chapter 69I-73 of the rules of the Office of the Comptroller.

School principals and administrative department heads shall be custodians of the property assigned to their respective schools or administrative departments. The property custodians shall notify the School Accounting/Property Control office within ten days of any removal, transfer, or receipt of donated or purchased property that meets the criteria for being recorded on the property records.

Property inventories shall be performed annually and when there is a change of property custodians. The master inventory file shall be maintained in the School Accounting/Property Control office at all times for inspection.

No employee shall dispose of property except in accordance with Chapter 69I-73 of the rules of the Office of the Comptroller. All dispositions must be approved by the School Board.

Operations Budget Process

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

The following provides a brief description of the various phases of the budget process and time frames in which budget preparation takes place:

Planning Phase

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

Budget Development Phase

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

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

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

Budget Adoption Phase

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

Budget Amendments Phase

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

2017-18 Operations Budget Process

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

September 2016: The Florida Board of Education submits their budget request to the Governor.

October 2016: The Preliminary Membership Conference is held to start the proceedings for student membership projections for 2017-18.

November 2016: The Membership Management Conference is held and enrollment projections are finalized for the upcoming school year.

December 2016: 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 circulated for a final review.

January 2017: The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE. The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS).

March 2017: 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 begins.

April 2017: School and department budgets are returned to Budgeting for processing.

May 2017: The Legislative Session ends. The Staffing Plan for the upcoming school year is adopted by the Board.

June 2017: The district's revenue figures are established based on final State Appropriations. A workshop is conducted with the Board to review the preliminary budget. The Property Appraiser certifies the tax roll.

July 2017: No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates.

September 2017: 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 work days of adoption to FLDOE.

2017-18	
Sep 23, 2016	Florida Board of Education submits their budget request
Oct 17, 2016	Preliminary Management Conference
Nov 16, 2016	Membership Management Conference
Dec 14, 2016	Finalized FTE projections reviewed by Assistant Superintendents
Jan 9, 2017	FTE projections transmitted to FLDOE
Jan 31, 2017	Governor submits budget proposal
Mar-Apr 2017	Develop school and department budgets
Mar 7, 2017	Legislative session begins
May 5, 2017	Legislative session ends
May 23, 2017	Board approves Staffing Plan
Jun 5, 2017	Florida Education Finance Program based on final State Appropriations
Jun 13, 2017	Board Workshop to review preliminary budget
Jun 29, 2017	Property Appraiser certifies the tax roll
Jul 17, 2017	FLDOE computes required local effort millage
Jul 27, 2017	Public Hearing and Adoption of Tentative Budget
Sep 7, 2017	Public Hearing and Adoption of Final Budget
Sep 11, 2017	Submit budget to FLDOE
October	Board adopts District Facilities Work Program (5-Year Plan)

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 Certificate of Participation (COPs) and bonds 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, technology additions or upgrades, system-wide equipment replacement, buses, and debt service.

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

Another major appropriation area is for 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. The schools have the availability to request assistance with FF&E replacement through their Area Superintendent and approval is based on available funding.

Transfers to debt service make up a significant portion of the capital appropriations each year. The debt payments are for schools and additions that were built using Certificates of Participation proceeds.

Budget Adoption Phase

The preliminary budget is presented in a workshop to the Board, allowing them to make adjustments 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, project and object 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.

2017-18 Capital Outlay Budget Process

The following calendar details the activities that contribute to the development of the capital outlay budget and the approval 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 contacts each school and department for their list of capacity and program requirements for the following year.

March:

The Facilities Planning Department finalizes the requests from schools and departments and submits the Student Accommodation Plan to the School Board for approval.

July:

The budget is then 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. Capital funding requests are submitted to Accounting Services.

August:

Financial analysis, including internal rate of return, net present value and payback period, are completed on applicable capital requests and approved by the Chief Financial Officer. The Capital Allocation Committee, a cross-functional team that includes a community member, evaluated each request based on the following priority criteria: safety, health & security; legal requirements; student capacity; existing program commitments; upgrade or retrofitting; and future initiatives & programs. Funding for each request is determined based on the committee's ranking and the financial analysis of the request, where appropriate.

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 will submit the Five-Year Capital Plan to the Board for approval.

October:

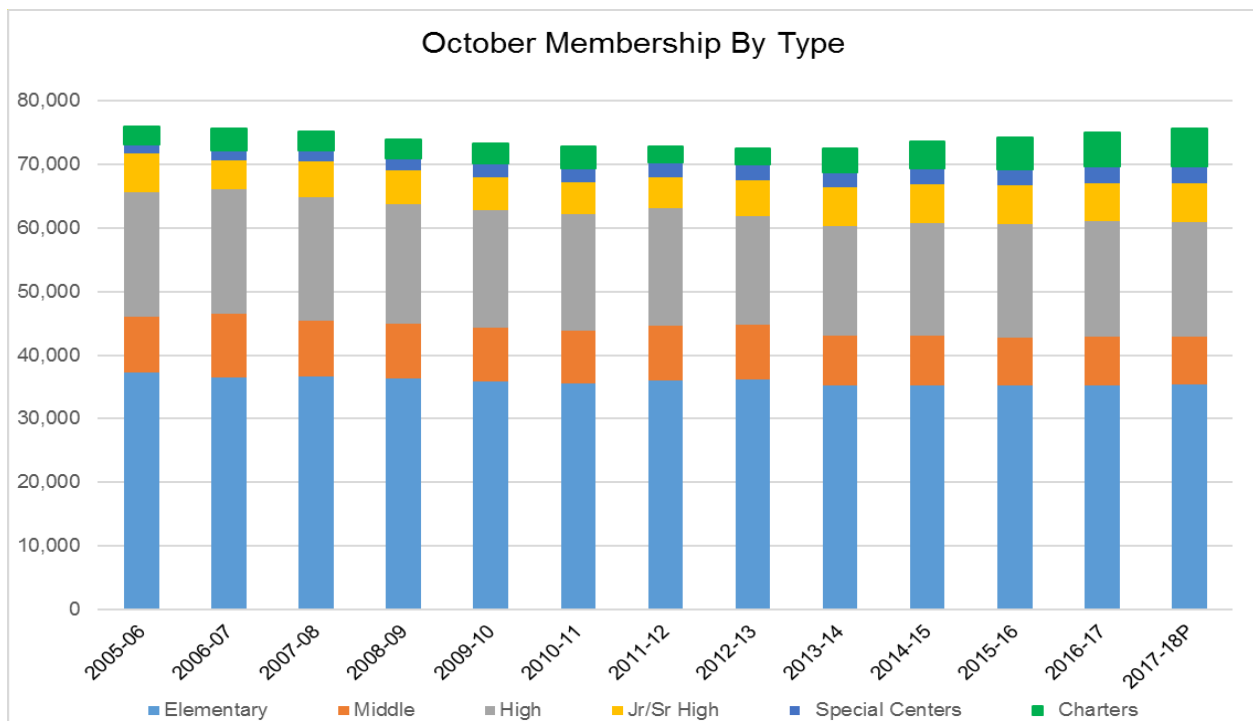
The Facilities Planning Department incorporates comments from the local governments (Capital Outlay Committee) and submits the Five-Year District Facilities Work Program to the Board for approval. The approved Work Program is then submitted to FLDOE.

2017-18	
Dec 2016	Financially Feasible Capacity Plan updated
Jan 2017	Begin the Student Accommodation Plan process
Mar 2017	Student Accommodation Plan approved by the Board
Jul 2017	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2017	Public Hearing and Proposed Tentative Budget
Aug 2017	Capital Allocation Committee reviews and prioritizes requests for capital funding.
Sep 2017	Public Hearing and Adoption of Final Budget
Sep 2017	Budget submitted to FLDOE (within three days of adoption)
Oct 2017	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

October Enrollment History

In 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 2010-2011, membership declined slowly due to various economic reasons, primarily the end of the Space Shuttle program. The decline became so great the district had to close three schools beginning the 2013-14 school year. Brevard County population stabilized and began to grow again due to new industries moving into the area. Since the 2010-11 school year's decade low enrollment numbers, our projected 2017-18 enrollment will show growth of over 2,700 students; an increase of 3.73%. The Charter Schools, with a projected 5,961 students for the 2017-18 school year, have seen major 72.58% growth since 2010-11.

Year	Elementary	Middle	High	Jr/Sr High	Special Centers	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
2017-18P	35,342	7,569	18,081	6,042	2,635	5,961	75,630



Financial Section



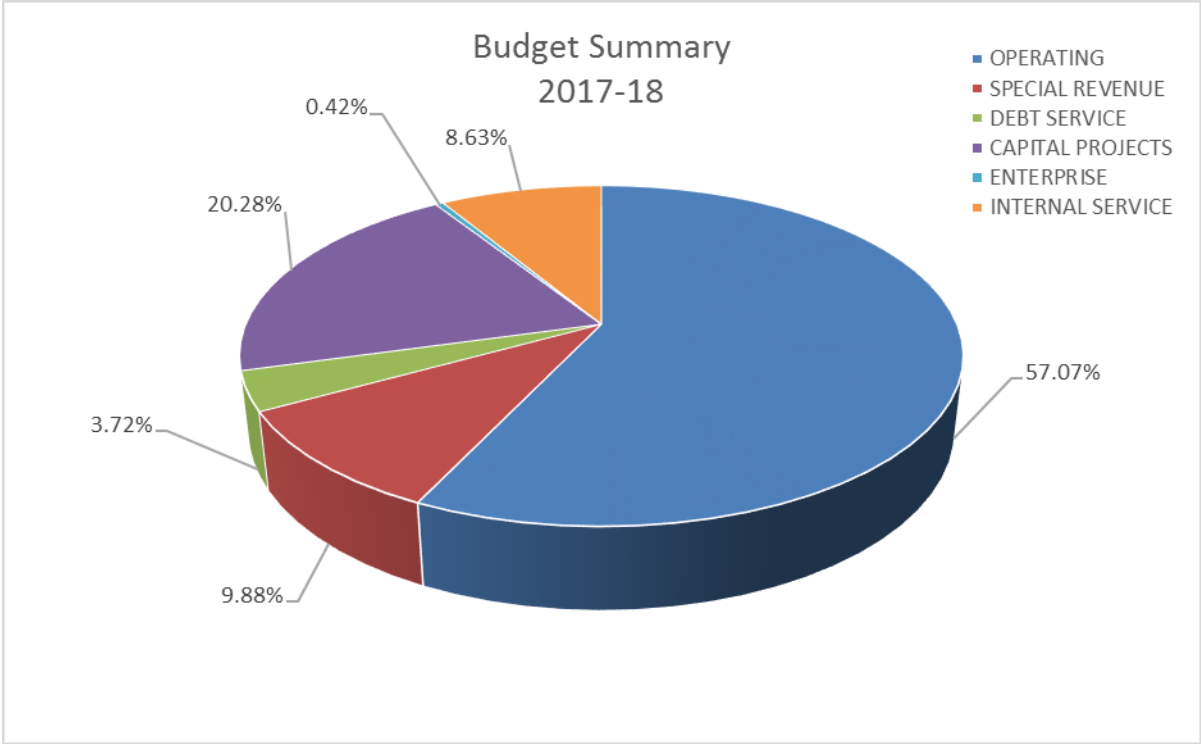
2017-18 All Funds Summary

SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2017-18

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	\$2,584,386	\$82,428,235	\$0	\$0	\$0	\$85,012,621	\$0
State Sources	349,210,679	1,207,697	787,465	4,687,000	\$0	355,892,841	0
Local Sources	196,369,321	9,297,443	144,000	107,409,000	\$6,800,000	320,019,764	70,315,893
TOTAL REVENUES	548,164,386	92,933,375	931,465	112,096,000	\$6,800,000	760,925,226	70,315,893
Transfers In	13,706,676	0	35,358,359	750,000	\$0	49,815,035	0
Nonrevenue Sources	0	0	0	0	\$0	0	360,739
Fund Balance - July 1, 2017	57,638,303	14,357,056	4,050,910	107,327,000	(\$2,243,264)	181,130,005	23,058,816
TOTAL REVENUES, TRANSFERS & BALANCES	\$619,509,365	\$107,290,431	\$40,340,734	\$220,173,000	\$4,556,736	\$991,870,266	\$93,735,448
EXPENDITURES							
Instruction	\$373,628,572	\$27,872,218	\$0	\$0	\$0	\$401,500,789	\$0
Pupil Personnel Services	19,087,334	6,424,181	0	0	0	25,511,515	0
Instructional Media Services	7,149,293	465	0	0	0	7,149,758	0
Instructional & Curriculum Development	14,043,071	13,088,323	0	0	0	27,131,394	0
Instructional Staff Training	1,686,837	5,221,489	0	0	0	6,908,326	0
Instructional Technology	8,468,959	767,282	0	0	0	9,236,241	0
Board of Education	1,165,181	16,670	0	0	0	1,181,851	0
General Administration	1,207,482	2,155,101	0	0	0	3,362,583	0
School Administration	36,938,248	128,169	0	0	0	37,066,417	0
Facilities Acquisition & Construction	910,177	0	0	98,759,000	0	99,669,177	0
Fiscal Services	2,997,018	38,113	0	0	0	3,035,131	0
Food Services	106,246	31,191,892	0	0	0	31,298,138	0
Central Services	6,329,317	26,236	0	0	0	6,355,553	83,414,635
Pupil Transportation Services	17,954,884	314,667	0	0	0	18,269,551	0
Operation of Plant	44,842,897	121,018	0	0	0	44,963,915	0
Maintenance of Plant	14,340,769	16,151	0	0	0	14,356,920	0
Administrative Technology Services	4,074,548	3,495	0	0	0	4,078,043	0
Community Services	157,947	1,087,732	0	0	5,945,370	7,191,049	0
Capital Outlay	0	4,809,045	0	0	0	4,809,045	0
Debt Service	0	0	36,146,756	0	0	36,146,756	0
TOTAL EXPENDITURES	555,088,779	93,282,247	36,146,756	98,759,000	5,945,370	789,222,152	83,414,635
Transfers Out	0	750,000	0	46,766,000	2,299,035	49,815,035	0
Reserved Fund Balance	57,638,303	1,809,932	4,193,978	74,648,000	0	138,290,213	10,320,813
Unreserved Fund Balance	6,782,283	11,448,252	0	0	(3,687,669)	14,542,866	
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$619,509,365	\$107,290,431	\$40,340,734	\$220,173,000	\$4,556,735	\$991,870,265	\$93,735,448

2017-18 All Funds Summary

The graph below depicts the percentages for all the categories of funding that represent their relational proportion of the total Brevard School Board Funds. The Operating or General Fund is the main fund with 57.07%, followed by the Capital Projects Fund with 20.28%, Special Revenue with 9.88%, Internal Service Fund with 8.63%, Debt Service with 3.72% and lastly the Enterprise Fund with 0.42%.



Significant Revenue Sources

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

Federal Sources

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

School Districts receive funds from the federal government directly and through the state as an administering agency. School Districts may receive federal funds from various agencies such as the Department of Labor, Veterans Administration, Department of Interior, Department of Education, Department of Defense and Department of Agriculture. Awards such as Title I, IDEA and others are included in the Special Revenue funds. In the General Fund, Impact Aid and Medicaid Reimbursement are the only two federal sources received.

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

State Sources

Revenues received through State sources for current operations are primarily from the Florida Education Finance Program (FEFP) administered by the Florida Department of Education (FLDOE) under the provisions of Section 1011.62 Florida Statutes. The district determines and reports the number of full-time equivalent (FTE) students and related data to FLDOE. The department then performs certain edit checks on the reported number of FTE and related data, and calculates the allocation of funds to the district. The district may amend its original reporting for a period of nine months 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.

The State also provides financial assistance to administer certain education programs. The State Board of Education requires that revenues that are earmarked for a particular program can only be used for the programs that the funds were provided for. The following paragraphs provide background information regarding many of the financial sources that the District receives for grades K-12.

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The student generates FTE funding using the appropriate program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding for districts for the lowest performing elementary schools based on the statewide, standardized English Language Arts assessment. This funding will provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools.

Significant Revenue Sources

State Sources

This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis.

Student Transportation provides funding to the district to provide safe and efficient transportation services in school districts. The following provisions for the allocation are as follows: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living. Instructional Materials funding is provided to purchase instructional materials as well as electronic devices and technology equipment. Instructional Materials funding also provides for library/media materials, science lab materials and supplies. Funds are also set aside for dual enrollment instructional materials and digital instructional materials for students with disabilities.

Reading Allocation Funds are provided for a K-12 comprehensive, district-wide system of research-based reading. These funds shall 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. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students may choose to participate in the additional hour of instruction on an optional basis.

Funding was appropriated for Safe School activities for the 2017-18 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$62,660. From the remaining appropriation, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe Schools activities include: (1) after-school programs for middle school students; (2) middle and high school programs for correction of specific discipline problems; (3) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (4) behavior-driven intervention programs that include anger and aggression management strategies; (5) alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in the following interrelated counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timeliness, attendance and the self-marketing skills for future educational and/or employment opportunities; (6) suicide prevention programs; (7) bullying prevention and intervention; (8) school resource officers; and (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.

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

The Florida Department of Juvenile Justice (DJJ) Supplement is funding given to each school district to supplement other sources of funding for students in juvenile justice education programs.

Significant Revenue Sources

State Sources

The Digital Classrooms allocation are funds to support school and district effort and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning.

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 class size requirements.

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

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

Voluntary Prekindergarten Program funding supports the School Districts Pre-K programs

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

Adults with Disabilities funding is for support of the district's adults with disabilities.

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

In addition, the state supplies funding from proceeds from Racing Commission, Motor Vehicle License Tax and State Lottery. Funding is also issued to school districts to provide programs for preschool children from birth to 5 years of age.

A schedule of revenue from state sources for 2017-18 for the General Fund is presented:

Significant Revenue Sources

State Revenue Sources	2017-18 Amount
Florida Education Finance Program (FEFP)	
ESE Guaranteed Allocation	\$29,910,859
Supplemental Academic Instruction	19,545,452
Transportation	10,281,590
0.748 Mills Compression	7,903,136
Instructional Materials	6,170,923
Reading Allocation	3,240,642
Federally Connected Student Supplement	2,501,028
Safe Schools	1,665,082
Digital Classroom Allocation	1,634,835
Teacher Classroom Supply Assistance	1,181,448
DJJ Supplemental Allocation	198,259
Virtual Education Contribution	22,487
FEFP- All Other	173,041,078
Class Size Reduction	80,194,234
Workforce Development Program	3,828,536
Discretionary Lottery/School Recognition Program	3,745,139
Voluntary Pre-Kindergarten Program	2,450,000
Charter School Capital Outlay	970,720
C.O. & D.S.	40,481
Other	
Pre-School Projects	261,500
Racing Commission Funds	223,250
State License Tax	<u>200,000</u>
Total	\$349,210,679

Significant Revenue Sources

Local Sources

Local revenue for School District support is made up almost entirely of property taxes. Each of the 67 School Districts in the State is a county-wide entity. Each School Board participating in the State allocation for funds must levy the millage set by the State for required local effort. The Legislature set the amount of \$7.606 billion as the adjusted required local effort for 2017-18, slightly unchanged from 2015-16. 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 2017-18.

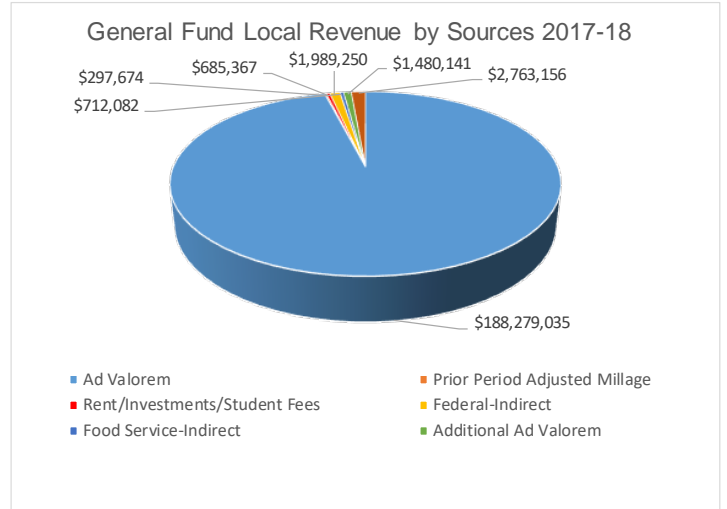
Significant Revenue Sources

Local Sources

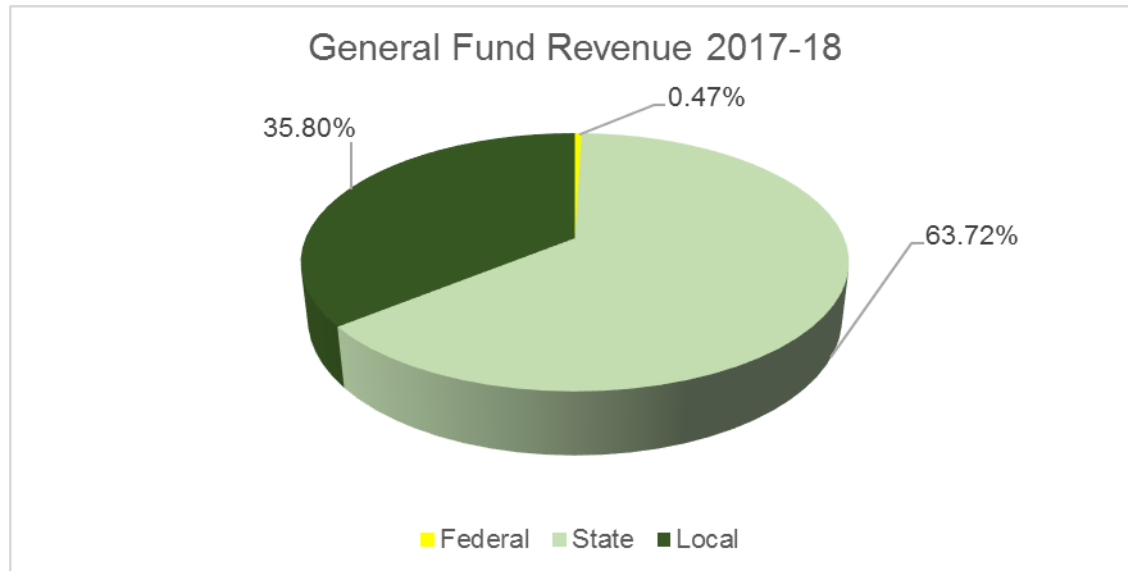
<u>Local Revenue Sources</u>	<u>Amount</u>
Ad Valorem ¹	\$188,279,035
Prior Period Adjusted Millage	297,674
Tuition	0
Rent	298,474
Income/Investments	278,893
Student Fees	108,000
Federal-Indirect	1,989,250
Food Service-Indirect	712,082
Additional Ad Valorem ²	1,480,141
Miscellaneous Local	<u>2,763,156</u>
TOTAL	\$196,206,705

¹ 2016-17 Projected @ 96%

² 2016-17 Projected @ 0.76%



The following graph shows 2017-18 General Fund State, Local, and Federal Revenue percentage of total.





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

The General Fund is 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 is received from the Federal Government. These revenues include Medicaid and Impact Aid.

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.

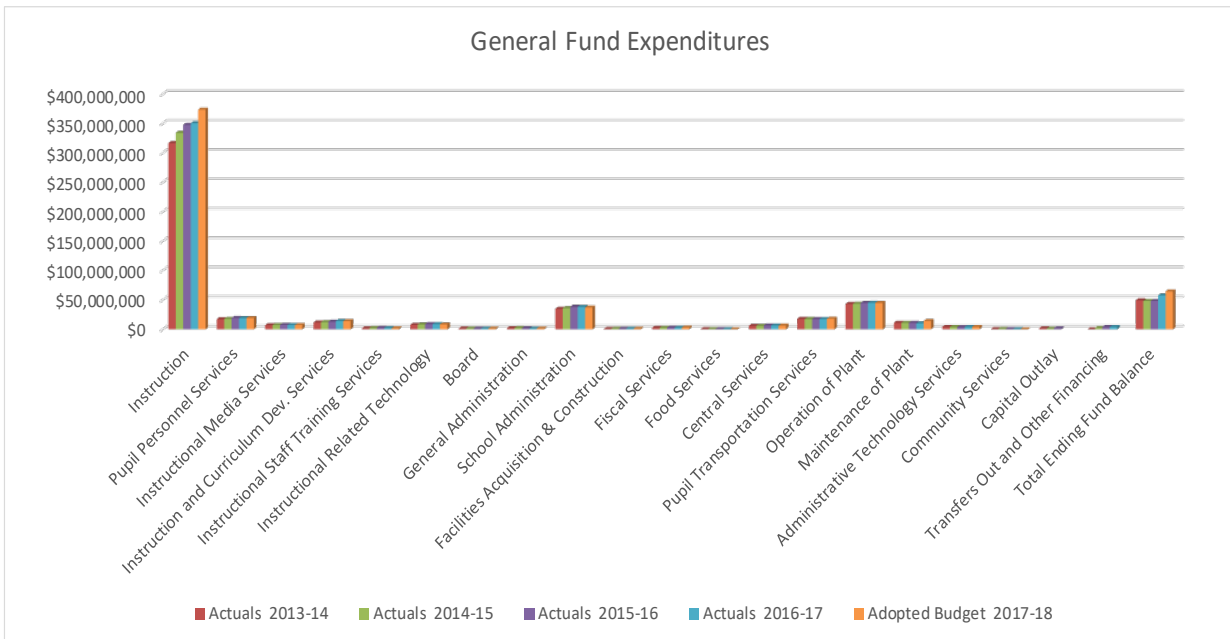
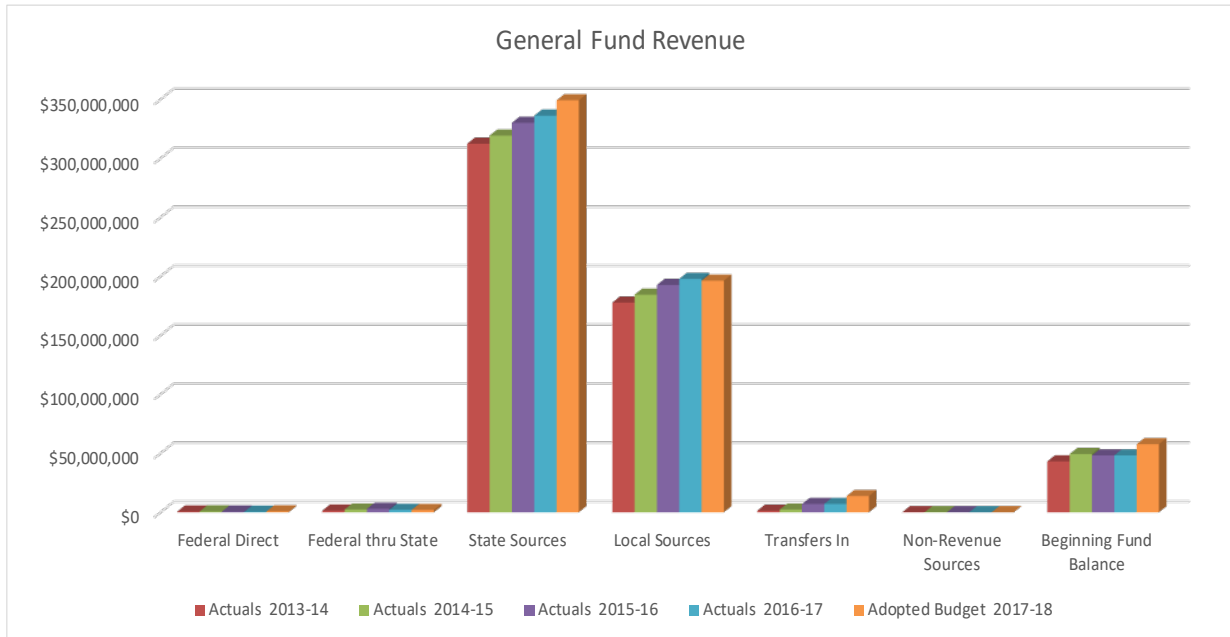
The School Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service. Property taxes consist of ad valorem taxes on real and personal property within the district. Property values are determined by the Brevard County Property Appraiser,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

The General Fund is displayed, by function, followed by object, on following pages. Actuals from 2013-14 through 2015-16 are from the district's Comprehensive Annual Financial Report (CAFR) and the 2016-17 actuals are from the district's Annual Financial Report (AFR).

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

	General Fund				Adopted Budget 2017-18
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	
REVENUES:					
Federal Direct	\$569,000	\$674,000	\$537,000	\$403,202	\$694,794
Federal thru State	1,419,000	2,398,000	2,877,000	2,065,939	1,889,592
State Sources	312,406,000	319,264,000	330,326,000	336,199,973	349,210,679
Local Sources	<u>177,733,000</u>	<u>184,463,000</u>	<u>192,510,000</u>	<u>197,765,157</u>	<u>196,369,321</u>
TOTAL REVENUES	492,127,000	506,799,000	526,250,000	536,434,271	548,164,386
Transfers In	1,299,000	2,299,000	2,969,000	7,078,561	13,706,676
Non-Revenue Sources	29,000	35,000	0	0	0
Beginning Fund Balance	43,158,000	49,379,000	48,191,000	48,235,885	57,638,303
TOTAL REVENUE, TRANSFERS & FUND BALANCE	<u>\$536,613,000</u>	<u>\$558,512,000</u>	<u>\$577,410,000</u>	<u>\$591,748,718</u>	<u>\$619,509,365</u>
EXPENDITURES:					
Instruction	\$316,869,000	\$334,148,000	\$347,905,000	350,490,760	\$373,628,572
Pupil Personnel Services	17,156,000	17,855,000	19,225,000	19,121,374	19,087,334
Instructional Media Services	7,000,000	7,154,000	7,533,000	7,218,900	7,149,293
Instruction and Curriculum Dev. Services	11,602,000	12,182,000	12,905,000	14,184,670	14,043,071
Instructional Staff Training Services	1,580,000	2,038,000	2,410,000	2,280,683	1,686,837
Instructional Related Technology	7,526,000	8,440,000	8,777,000	8,796,174	8,468,959
Board	1,306,000	1,140,000	1,077,000	1,140,604	1,165,181
General Administration	2,026,000	2,092,000	1,996,000	1,162,775	1,207,482
School Administration	34,865,000	35,918,000	38,245,000	38,143,909	36,938,248
Facilities Acquisition & Construction	683,000	778,000	733,000	906,680	910,177
Fiscal Services	2,369,000	2,520,000	2,671,000	2,661,266	2,997,018
Food Services	282,000	222,000	239,000	233,867	106,246
Central Services	5,872,000	6,046,000	6,507,000	6,553,530	6,329,317
Pupil Transportation Services	17,853,000	17,593,000	17,414,000	17,540,907	17,954,884
Operation of Plant	43,164,000	43,389,000	44,720,000	44,970,904	44,842,897
Maintenance of Plant	11,130,000	11,145,000	11,031,000	10,171,851	14,340,769
Administrative Technology Services	4,096,000	4,151,000	3,731,000	4,136,070	4,074,548
Community Services	226,000	463,000	383,000	382,308	157,947
Capital Outlay	1,624,000	897,000	1,672,000	0	0
Debt Service	0	0	0	0	0
TOTAL EXPENDITURES	487,229,000	508,171,000	529,174,000	530,097,231	555,088,779
Appropriations	0	0	0	0	0
Transfers Out and Other Financing	5,000	2,150,000	0	4,013,185	0
Adjustments to Fund Balance	0	0	0	0	0
Fund Balances:					
Nonspendable	942,000	845,000	835,000	884,684	0
Restricted	1,119,000	2,025,000	3,682,000	6,519,283	0
Assigned	2,628,000	2,651,000	3,079,000	2,591,483	0
Unassigned	<u>44,690,000</u>	<u>42,670,000</u>	<u>40,640,000</u>	<u>47,642,853</u>	<u>64,420,586</u>
Total Ending Fund Balance	49,379,000	48,191,000	48,236,000	57,638,303	64,420,586
TOTAL EXPENDITURES TRANSFERS & FUND BALANCES	<u>\$536,613,000</u>	<u>\$558,512,000</u>	<u>\$577,410,000</u>	<u>\$591,748,719</u>	<u>\$619,509,366</u>

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





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

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

State School Bonds

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

Certificates of Participation

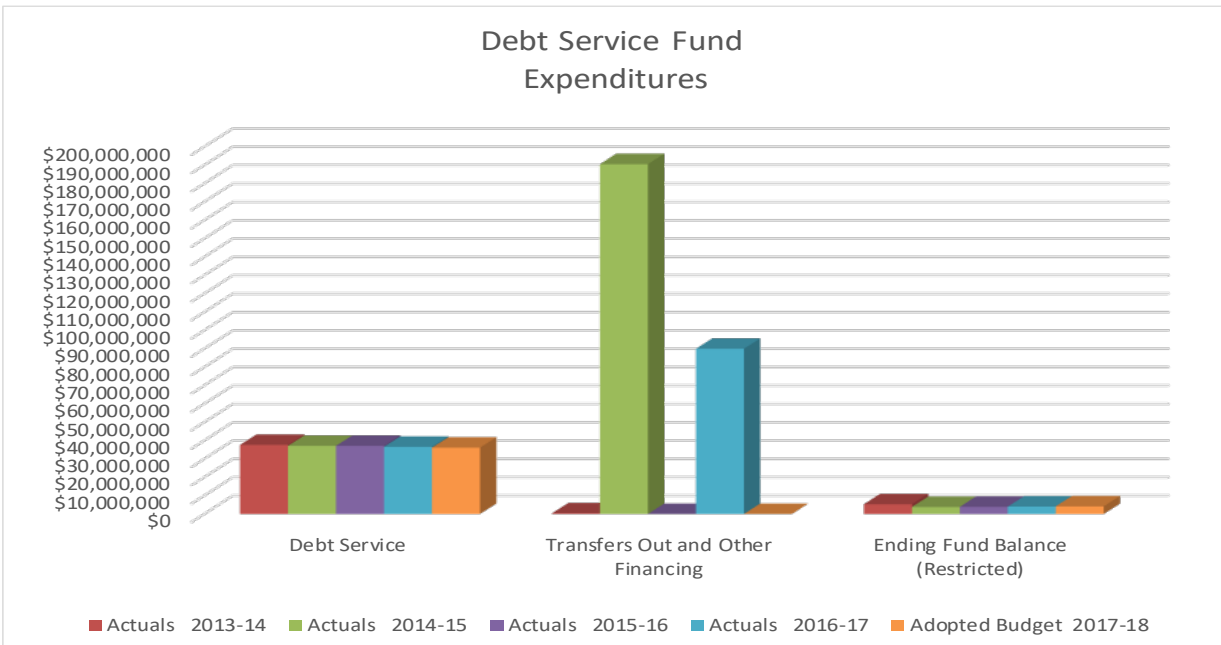
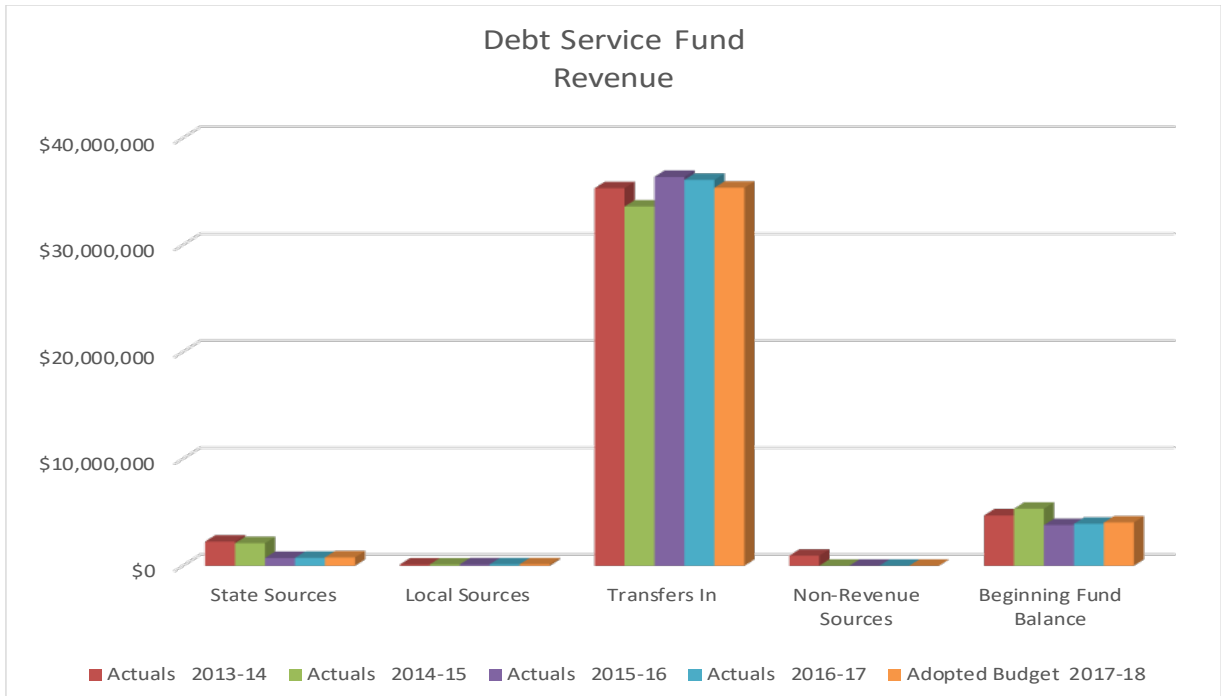
Certificates of Participation are long-term lease-purchase agreements. While the COPs are similar to bonds, technically they are not considered long-term debt because their repayment is subject to annual appropriation by the issuing body. They are secured by leases on the property covered. In the event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

The Debt Service Fund is displayed, by function, followed by object, on following pages. Actuals from 2013-14 through 2015-16 are from the district's Comprehensive Annual Financial Report (CAFR) and the 2016-17 actuals are from the district's Annual Financial Report (AFR).

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

	Debt Service Fund				Adopted Budget 2017-18
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	
REVENUES:					
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal thru State	0	0	0	0	0
State Sources	2,269,000	2,118,000	735,000	749,526	787,465
Local Sources	<u>126,000</u>	<u>131,000</u>	<u>136,000</u>	<u>141,862</u>	<u>144,000</u>
TOTAL REVENUES	\$2,395,000	\$2,249,000	\$871,000	\$891,388	\$931,465
Transfers In	35,310,000	33,597,000	36,362,000	36,092,542	35,358,359
Non-Revenue Sources	945,000	190,346,000	0	89,784,206	0
Beginning Fund Balance	4,711,000	5,342,000	3,814,000	3,929,920	4,050,910
Adjustments to Beginning Fund Balance	0	0	0	0	0
TOTAL REVENUE, TRANSFERS AND FUND BALANCE	<u>\$43,361,000</u>	<u>\$231,534,000</u>	<u>\$41,047,000</u>	<u>\$130,698,056</u>	<u>\$40,340,734</u>
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
Capital Outlay	0	0	0	0	0
Debt Service	<u>37,684,000</u>	<u>37,157,000</u>	<u>37,117,000</u>	<u>36,638,806</u>	<u>36,146,756</u>
TOTAL EXPENDITURES	<u>37,684,000</u>	<u>37,157,000</u>	<u>37,117,000</u>	<u>36,638,806</u>	<u>36,146,756</u>
Appropriations	0	0	0	0	0
Transfers Out and Other Financing	335,000	190,563,000	0	90,008,545	0
Adjustments to Fund Balance	0	0	0	0	0
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	<u>5,342,000</u>	<u>3,814,000</u>	<u>3,930,000</u>	<u>4,050,910</u>	<u>4,193,978</u>
Total Ending Fund Balance	<u>5,342,000</u>	<u>3,814,000</u>	<u>3,930,000</u>	<u>4,050,910</u>	<u>4,193,978</u>
TOTAL EXPENDITURES TRANSFERS & FUND BALANCES	<u>\$43,361,000</u>	<u>\$231,534,000</u>	<u>\$41,047,000</u>	<u>\$130,698,261</u>	<u>\$40,340,734</u>

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





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

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

Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding since 1976. These funds are derived from utility taxes throughout the state and are allocated by the legislature each year. The District received PECO funding in 2014-15 for the first time since 2009-10.

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, in 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills optional for use in the operating fund. This has seriously decreased the amount of ad valorem revenue that the district has been receiving due to the decrease in the capital outlay millage rate.

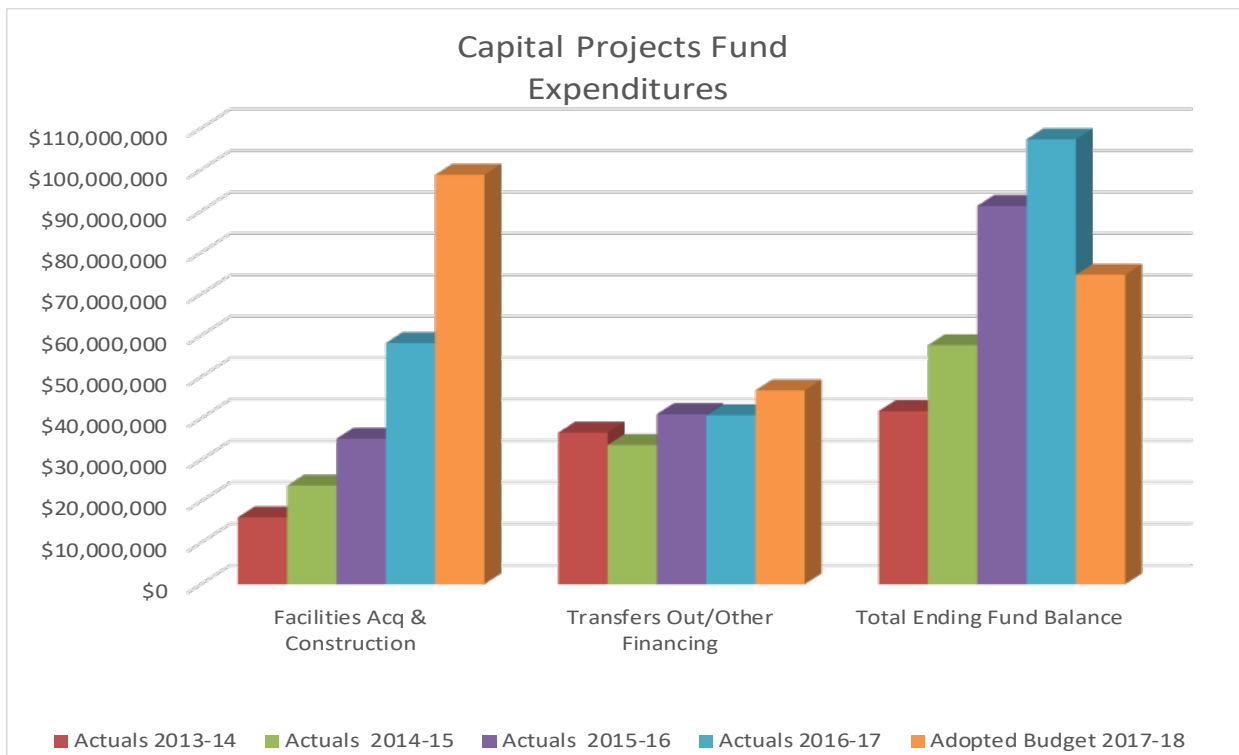
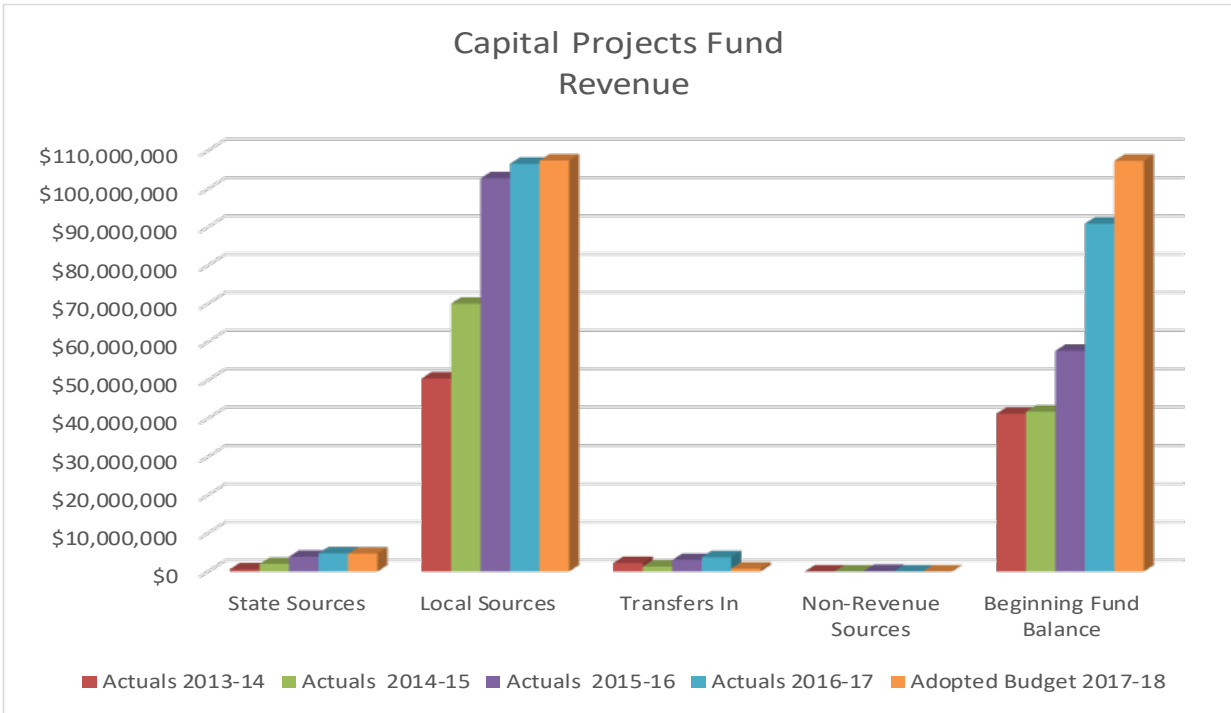
Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the district in which the funds were collected. All funds must be expended on approved projects in accordance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

The Capital Projects Fund is displayed, by function, followed by object, on following pages. Actuals from 2013-14 through 2015-16 are from the district's Comprehensive Annual Financial Report (CAFR) and the 2016-17 actuals are from the district's Annual Financial Report (AFR).

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

	Capital Projects Fund				Adopted Budget 2017-18
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	
REVENUES:					
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal thru State	0	0	0	0	0
State Sources	609,000	1,982,000	3,834,000	4,723,000	4,687,000
Local Sources	<u>50,441,000</u>	<u>70,000,000</u>	<u>102,753,000</u>	<u>106,557,000</u>	<u>107,409,000</u>
TOTAL REVENUES	51,050,000	71,982,000	106,587,000	111,280,000	112,096,000
Transfers In	2,206,000	1,307,000	2,996,000	3,734,000	750,000
Non-Revenue Sources	0	0	135,000	0	0
Beginning Fund Balance	41,230,000	41,772,000	57,671,000	90,893,000	107,327,000
Adjustments to Beginning Fund Balance	0	0	0	369,000	0
TOTAL REVENUE, TRANSFERS & FUND BALANCE	<u>\$94,486,000</u>	<u>\$115,061,000</u>	<u>\$167,389,000</u>	<u>\$206,276,000</u>	<u>\$220,173,000</u>
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	16,145,000	23,793,000	35,099,000	58,175,000	98,759,000
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	16,145,000	23,793,000	35,099,000	58,175,000	98,759,000
Appropriations	0	0	0	0	0
Transfers Out and Other Financing	36,569,000	33,597,000	41,028,000	40,774,000	46,766,000
Fund Balances:					
Nonspendable	34,000	0	0	0	0
Restricted	40,775,000	56,724,000	88,078,000	100,764,000	73,390,000
Assigned	<u>963,000</u>	<u>947,000</u>	<u>3,184,000</u>	<u>6,563,000</u>	<u>1,258,000</u>
Total Ending Fund Balance	41,772,000	57,671,000	91,262,000	107,327,000	74,648,000
TOTAL EXPENDITURES TRANSFERS & FUND BALANCES	<u>\$94,486,000</u>	<u>\$115,061,000</u>	<u>\$167,389,000</u>	<u>\$206,276,000</u>	<u>\$220,173,000</u>

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





Governmental Funds 5-Year Summary (By Function)–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-School Food and Nutrition Services Fund is funded by state and federal reimbursement for meals served to students and from direct payments received from students and parents. During the 2016-17 year, more than 3.8 million breakfasts and 5.8 million lunches were served to our students. For the past 12 years, FNS has participated in the Provision 2 Breakfast Program that enables us to provide a no cost breakfast to all students.

Special Revenue – Other Fund is 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 currently monitored to ensure that all expenditures are made in accordance with mandated time periods. Examples of some current projects are:

Title I

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

IDEA (Individuals with Disabilities Education Act)

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

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

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

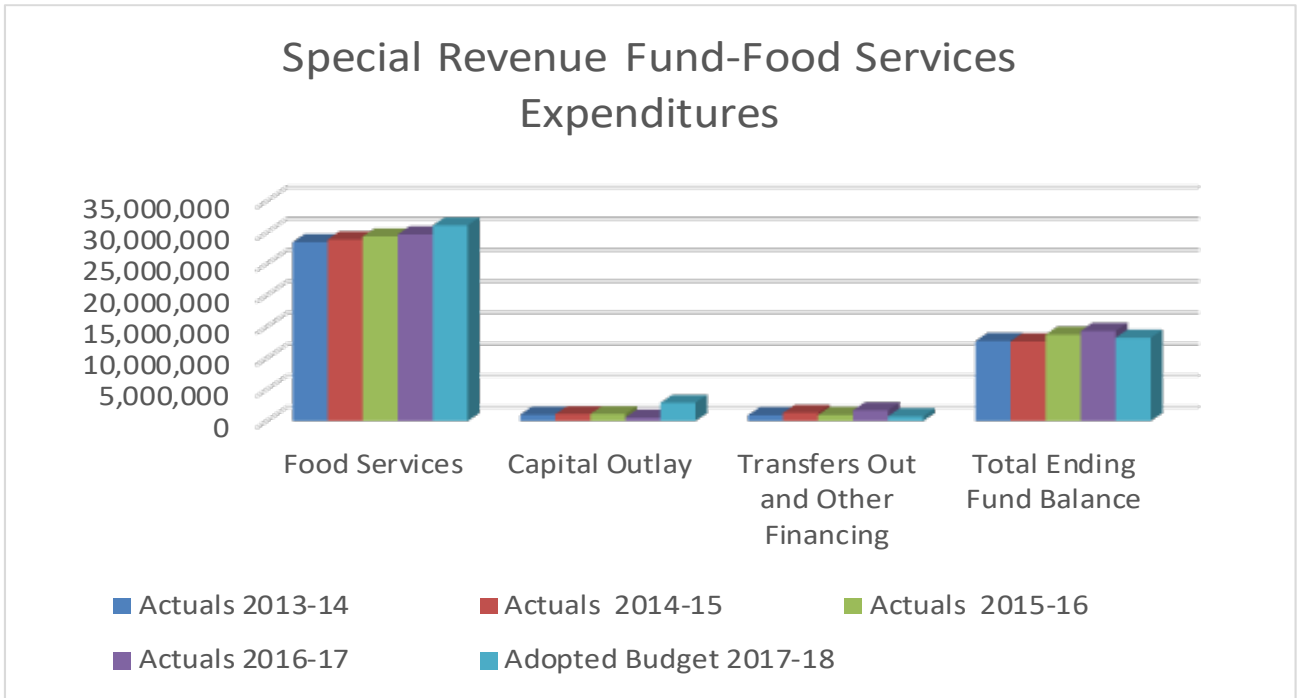
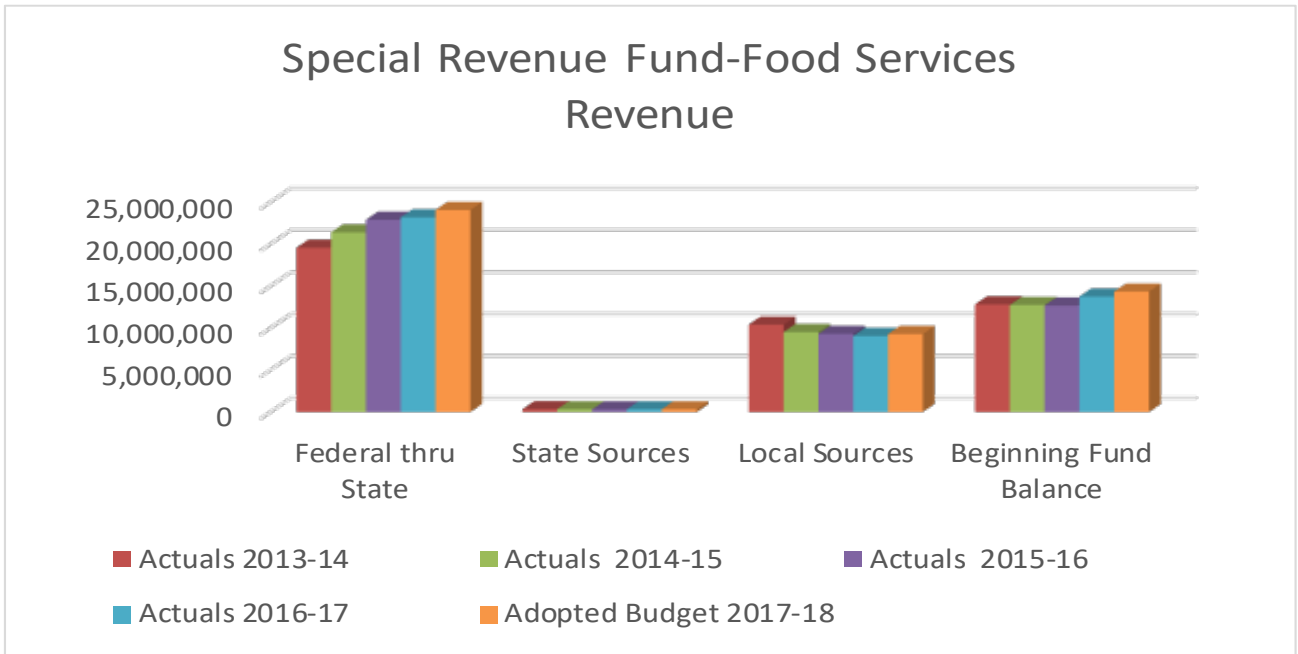
The Special Revenue Funds are displayed, by function, followed by object, on following pages. Actuals from 2013-14 through 2015-16 are from the district's Comprehensive Annual Financial Report (CAFR) and the 2016-17 actuals are from the district's Annual Financial Report (AFR).

This pie chart exhibits the 2017-18 Budget for Food Services is 44.8% of the total Special Revenue Fund and "Other" is 55.2%.

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

	Special Revenue Fund-Food Services				Adopted Budget 2017-18
	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	
REVENUES:					
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal thru State	19,577,000	21,401,000	22,908,000	23,197,866	24,075,387
State Sources	365,000	347,000	337,000	343,807	344,841
Local Sources	<u>10,424,000</u>	<u>9,532,000</u>	<u>9,318,000</u>	<u>9,070,645</u>	<u>9,297,443</u>
TOTAL REVENUES	30,366,000	31,280,000	32,563,000	32,612,318	33,717,671
Transfers In	0	0	0	0	0
Non-Revenue Sources	0	0	0	0	0
Beginning Fund Balance	12,839,000	12,765,000	12,694,000	13,761,356	14,357,056
Adjustment to Beginning Fund Balance	0	0	0	0	0
TOTAL REVENUE, TRANSFERS & FUND BALANCE	<u>\$43,205,000</u>	<u>\$44,045,000</u>	<u>\$45,257,000</u>	<u>\$46,373,674</u>	<u>\$48,074,727</u>
EXPENDITURES:					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
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	28,478,000	28,921,000	29,395,000	29,726,042	31,159,283
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Capital Outlay	1,020,000	1,123,000	1,120,000	570,156	2,907,260
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	29,498,000	30,044,000	30,515,000	30,296,198	34,066,543
Appropriations	0	0	0	0	0
Transfers Out and Other Financing	942,000	1,307,000	981,000	1,720,420	750,000
Adjustments to Fund Balance	0	0	0	0	0
Fund Balances:					
Nonspendable	1,351,000	1,338,000	1,686,000	1,809,932	1,809,932
Restricted	<u>11,414,000</u>	<u>11,356,000</u>	<u>12,075,000</u>	<u>12,547,124</u>	<u>11,448,252</u>
Total Ending Fund Balance	12,765,000	12,694,000	13,761,000	14,357,056	13,258,184
TOTAL EXPENDITURES TRANSFERS & FUND BALANCES	<u>\$43,205,000</u>	<u>\$44,045,000</u>	<u>\$45,257,000</u>	<u>\$46,373,674</u>	<u>\$48,074,727</u>

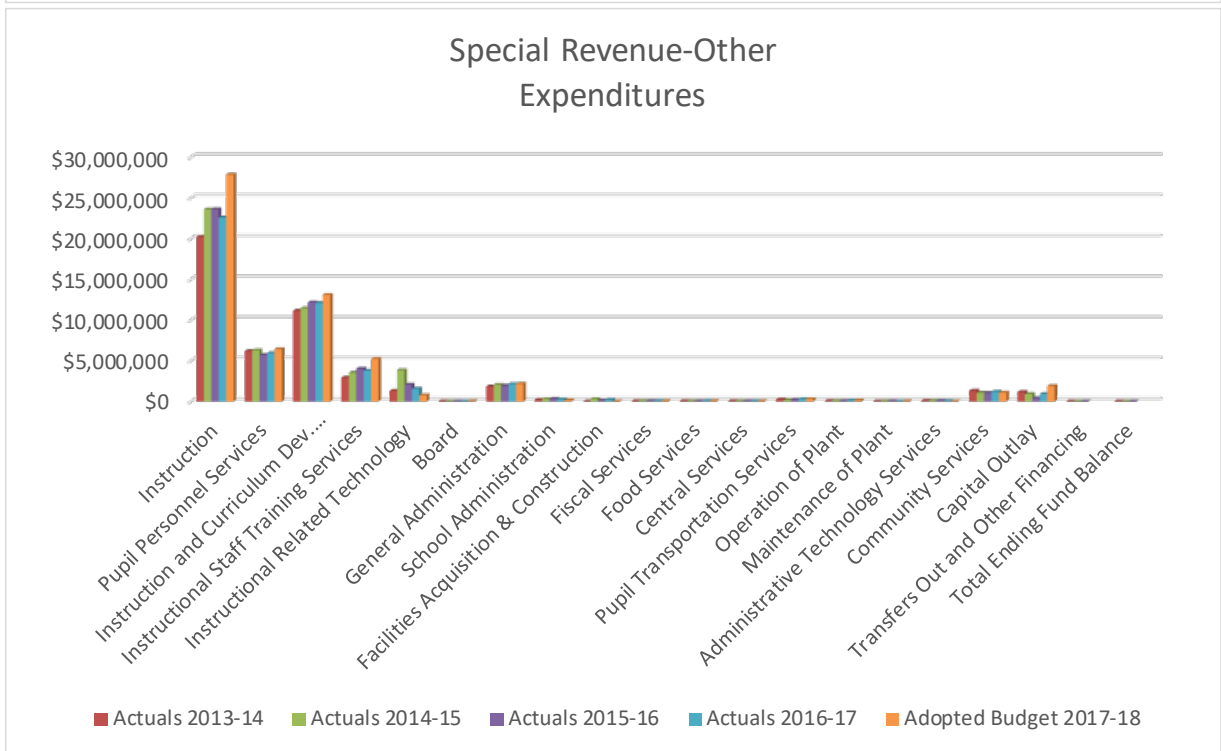
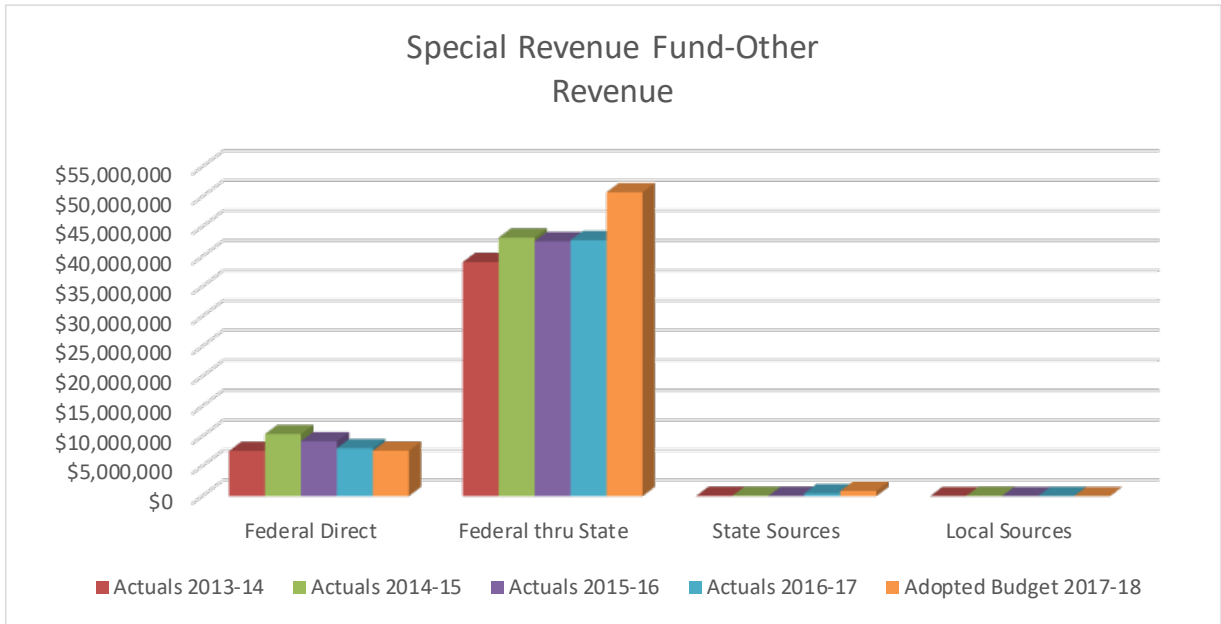
Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund



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

	Special Revenue Fund-Other				Adopted Budget 2017-18
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	
REVENUES:					
Federal Direct	\$7,545,000	\$10,357,000	\$9,160,000	\$8,002,819	\$7,586,088
Federal thru State	39,091,000	43,187,000	42,572,000	42,767,663	50,766,760
State Sources	62,000	64,000	44,000	464,184	862,856
Local Sources	<u>2,000</u>	<u>44,000</u>	<u>1,000</u>	<u>11,910</u>	<u>0</u>
TOTAL REVENUES	46,700,000	53,652,000	51,777,000	51,246,576	59,215,704
Transfers In	0	0	0	0	0
Non-Revenue Sources	0	0	0	0	0
Beginning Fund Balance	0	0	0	0	0
Adjustments to Beginning Fund Balance	0	0	0	0	0
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$46,700,000	\$53,652,000	\$51,777,000	\$51,246,576	\$59,215,704
EXPENDITURES:					
Instruction	\$20,207,000	\$23,571,000	\$23,602,000	\$22,568,388	\$27,872,218
Pupil Personnel Services	6,172,000	6,287,000	5,703,000	5,920,852	6,424,181
Instructional Media Services	20,000	14,000	28,000	53,958	465
Services	11,140,000	11,449,000	12,149,000	12,093,522	13,088,323
Instructional Staff Training Services	2,914,000	3,511,000	4,008,000	3,777,450	5,221,489
Instructional Related Technology Board	1,305,000	3,837,000	2,065,000	1,560,344	767,282
Board	0	0	2,000	676	16,670
General Administration	1,838,000	2,049,000	1,938,000	2,125,232	2,155,101
School Administration	183,000	302,000	323,000	253,507	128,169
Facilities Acquisition & Construction	5,000	310,000	83,000	220,308	0
Fiscal Services	24,000	36,000	38,000	38,137	38,113
Food Services	16,000	14,000	23,000	38,851	32,609
Central Services	8,000	11,000	30,000	22,807	26,236
Pupil Transportation Services	249,000	157,000	221,000	315,257	314,667
Operation of Plant	49,000	47,000	54,000	94,722	121,018
Maintenance of Plant	4,000	8,000	12,000	1,829	16,151
Administrative Technology Services	73,000	62,000	64,000	44,235	3,495
Community Services	1,335,000	1,059,000	1,042,000	1,197,066	1,087,732
Capital Outlay	1,158,000	928,000	392,000	919,435	1,901,785
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	46,700,000	53,652,000	51,777,000	51,246,576	59,215,704
Appropriations	0	0	0	0	0
Transfers Out and Other Financing	0	0	0	0	0
Adjustments to Fund Balance	0	0	0	0	0
Fund Balances:					
Nonspendable	0	0	0	0	0
Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ending Fund Balance	0	0	0	0	0
TOTAL EXPENDITURES TRANSFERS & FUND BALANCES	\$46,700,000	\$53,652,000	\$51,777,000	\$51,246,576	\$59,215,704

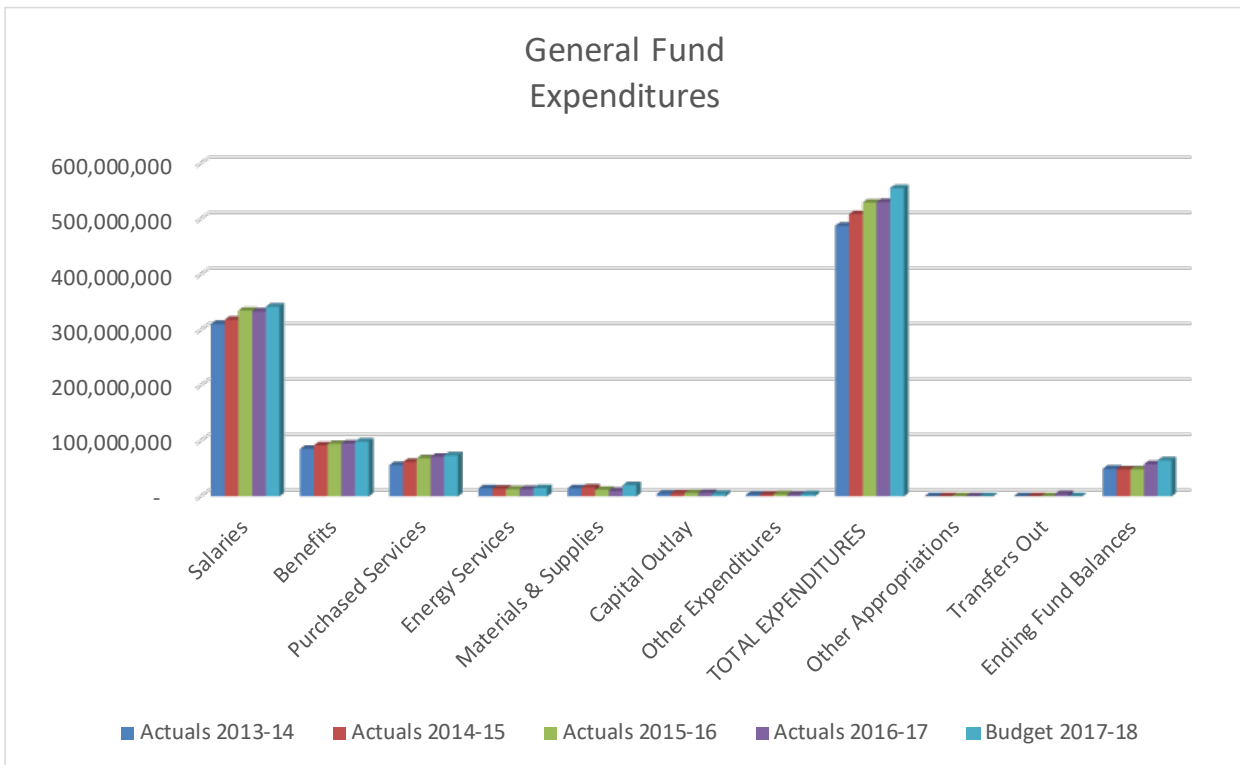
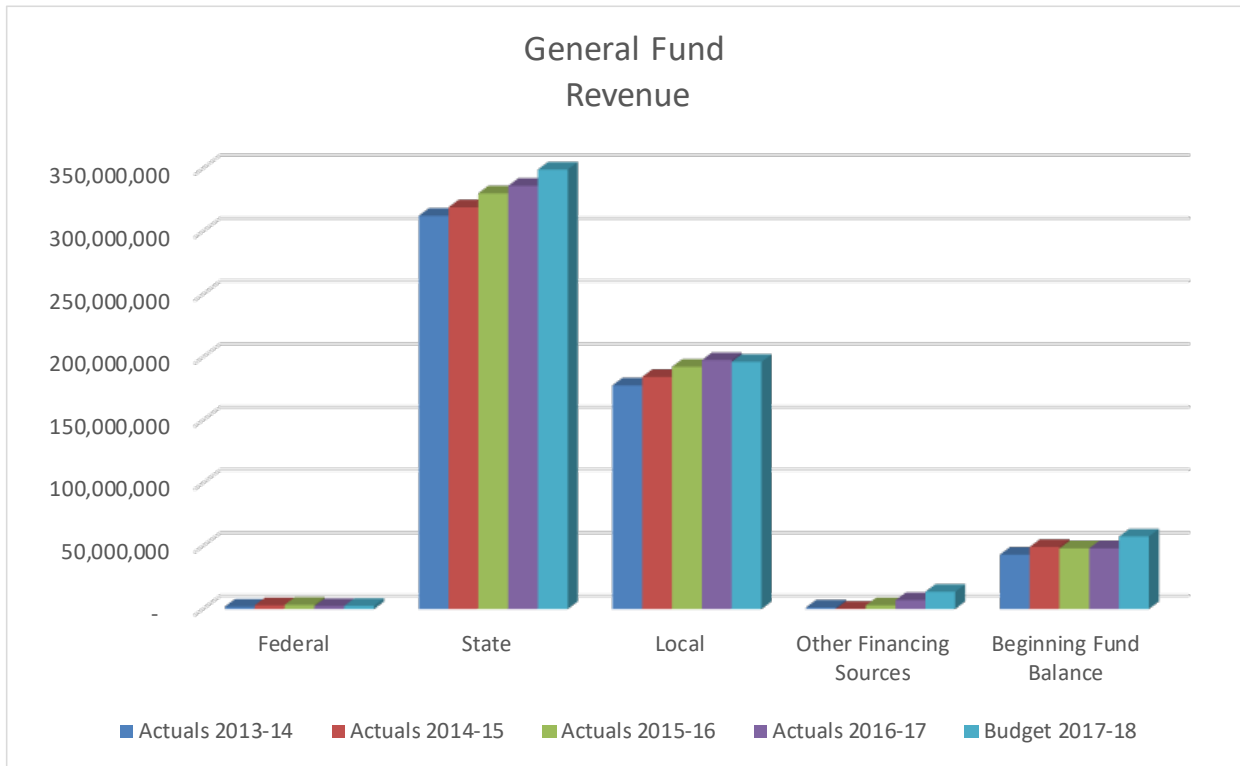
Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund



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

	General Fund				
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Adopted Budget 2017-18
REVENUES:					
Federal	\$1,988,000	\$3,072,000	\$3,414,000	\$2,469,141	\$2,584,386
State	312,406,000	319,264,000	330,326,000	336,199,973	349,210,679
Local	177,733,000	184,463,000	192,510,000	197,765,157	196,369,321
Other Financing Sources	1,323,000	184,000	2,969,000	7,078,561	13,706,676
Beginning Fund Balance	43,158,000	49,379,000	48,191,000	48,235,885	57,638,303
TOTAL REVENUE, OTHER SOURCES & FUND BALANCE	<u>\$536,608,000</u>	<u>\$556,362,000</u>	<u>\$577,410,000</u>	<u>\$591,748,718</u>	<u>\$619,509,365</u>
EXPENDITURES:					
Salaries	\$310,580,000	\$317,879,000	\$334,333,000	333,021,239	341,491,658
Benefits	85,199,000	91,634,000	93,867,000	95,011,292	98,327,858
Purchased Services	55,877,000	61,622,000	68,106,000	70,833,839	73,607,753
Energy Services	14,130,000	13,432,000	12,445,000	12,729,680	14,604,621
Materials & Supplies	14,097,000	15,793,000	11,343,000	9,705,989	19,529,893
Capital Outlay	4,532,000	4,975,000	5,738,000	5,897,088	4,112,592
Other Expenditures	<u>2,814,000</u>	<u>2,836,000</u>	<u>3,342,000</u>	<u>2,898,103</u>	<u>3,414,405</u>
TOTAL EXPENDITURES	<u>487,229,000</u>	<u>508,171,000</u>	<u>529,174,000</u>	<u>530,097,231</u>	<u>555,088,779</u>
Appropriations	0	0	0	0	0
Transfers Out	0	0	0	4,013,185	0
Fund Balances:					
Nonspendable	942,000	845,000	835,000	884,684	0
Restricted	1,119,000	2,025,000	3,682,000	6,519,283	0
Assigned	2,628,000	2,651,000	3,079,000	2,591,483	0
Unassigned	<u>44,690,000</u>	<u>42,670,000</u>	<u>40,640,000</u>	<u>47,642,853</u>	<u>64,420,586</u>
Total Ending Fund Balances	<u>49,379,000</u>	<u>48,191,000</u>	<u>48,236,000</u>	<u>57,638,303</u>	<u>64,420,586</u>
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	<u>\$536,608,000</u>	<u>\$556,362,000</u>	<u>\$577,410,000</u>	<u>\$591,748,719</u>	<u>\$619,509,365</u>

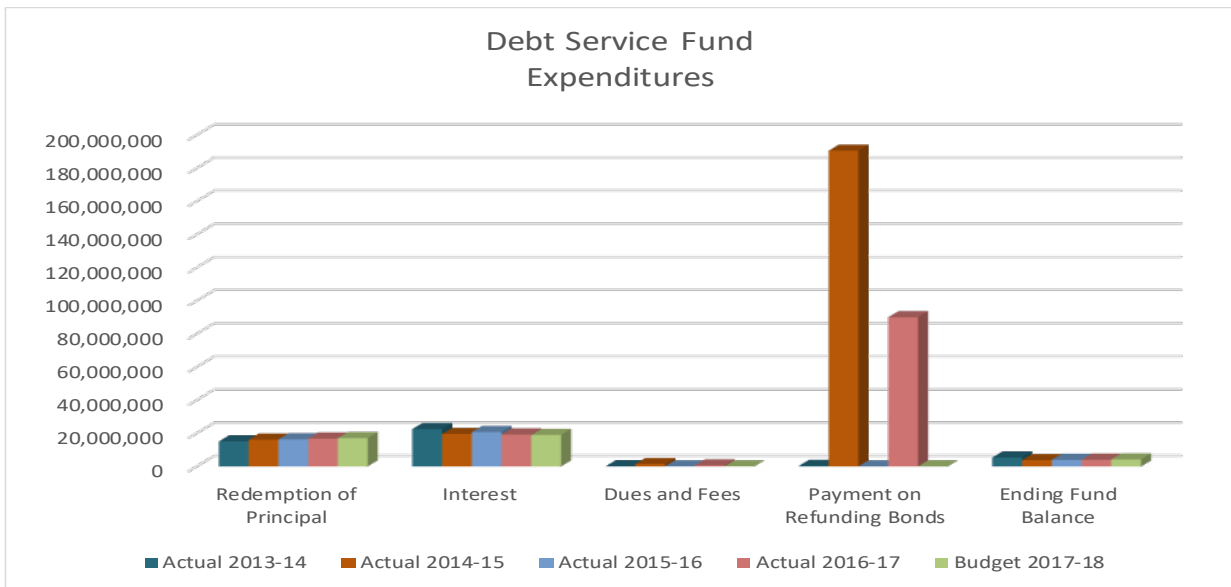
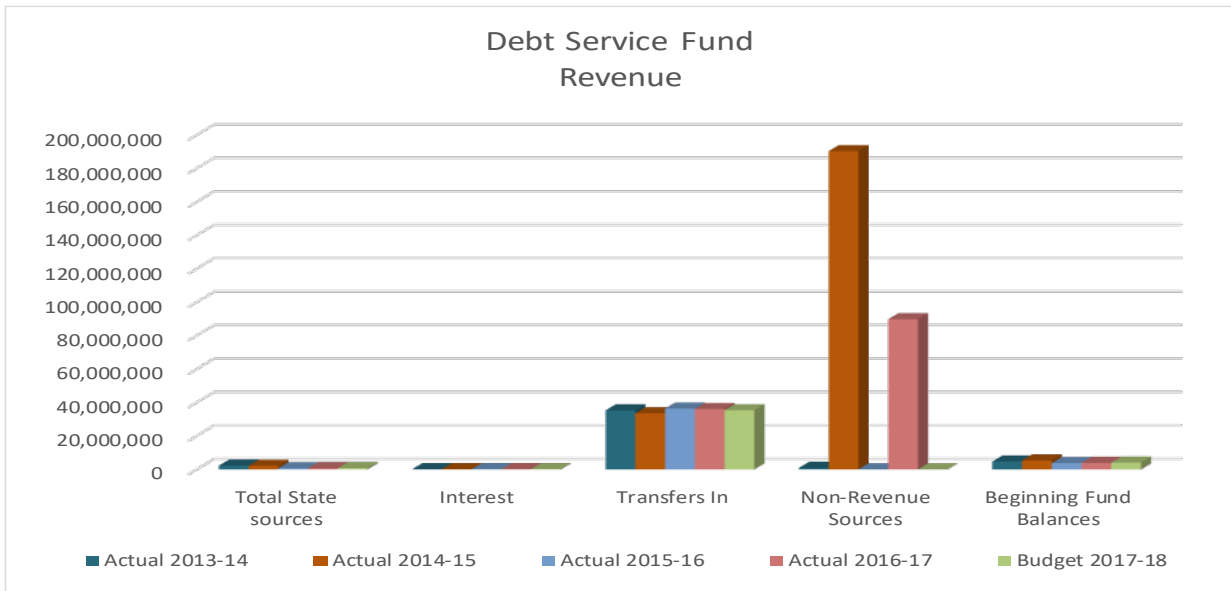
Governmental Funds 5-Year Summary (By Object)–General Fund



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

REVENUES	Debt Service Fund				Adopted
	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
State Sources					
CO&DS Withheld for SBE/COBI Bonds	\$2,269,000	\$2,116,000	\$735,000	\$749,526	\$787,465
SBE/CODE Bond Interest	<u>0</u>	<u>2,000</u>	<u>0</u>	<u>205</u>	<u>0</u>
Total State sources	2,269,000	2,118,000	735,000	749,731	787,465
Interest	126,000	131,000	136,000	141,862	144,000
Total Local sources	<u>126,000</u>	<u>131,000</u>	<u>136,000</u>	<u>141,862</u>	<u>144,000</u>
TOTAL REVENUES	2,395,000	2,249,000	871,000	891,593	931,465
 OTHER SOURCES OF FUNDS					
Transfers In	35,310,000	33,597,000	36,362,000	36,092,542	35,358,359
Non-Revenue Sources	945,000	190,346,000	0	89,784,206	0
Beginning Fund Balances	4,711,000	5,342,000	3,814,000	3,929,920	4,050,910
Adjustments to Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources	40,966,000	229,285,000	40,176,000	129,806,668	39,409,269
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	<u>\$43,361,000</u>	<u>\$231,534,000</u>	<u>\$41,047,000</u>	<u>\$130,698,261</u>	<u>\$40,340,734</u>
 EXPENDITURES					
Redemption of Principal	\$15,105,000	\$16,145,000	\$16,313,000	\$16,794,000	\$17,097,000
Interest	22,503,000	19,567,000	20,748,000	19,242,088	18,987,509
Dues and Fees	76,000	1,445,000	56,000	602,718	62,247
Miscellaneous Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	37,684,000	37,157,000	37,117,000	36,638,806	36,146,756
Transfers Out:					
Other Financing Uses	0	0	0	0	0
Payment on Refunding Bonds	335,000	190,563,000	0	90,008,545	0
Restricted Fund Balance	5,342,000	3,814,000	3,930,000	4,050,910	4,193,978
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	<u>\$43,361,000</u>	<u>\$231,534,000</u>	<u>\$41,047,000</u>	<u>\$130,698,261</u>	<u>\$40,340,734</u>

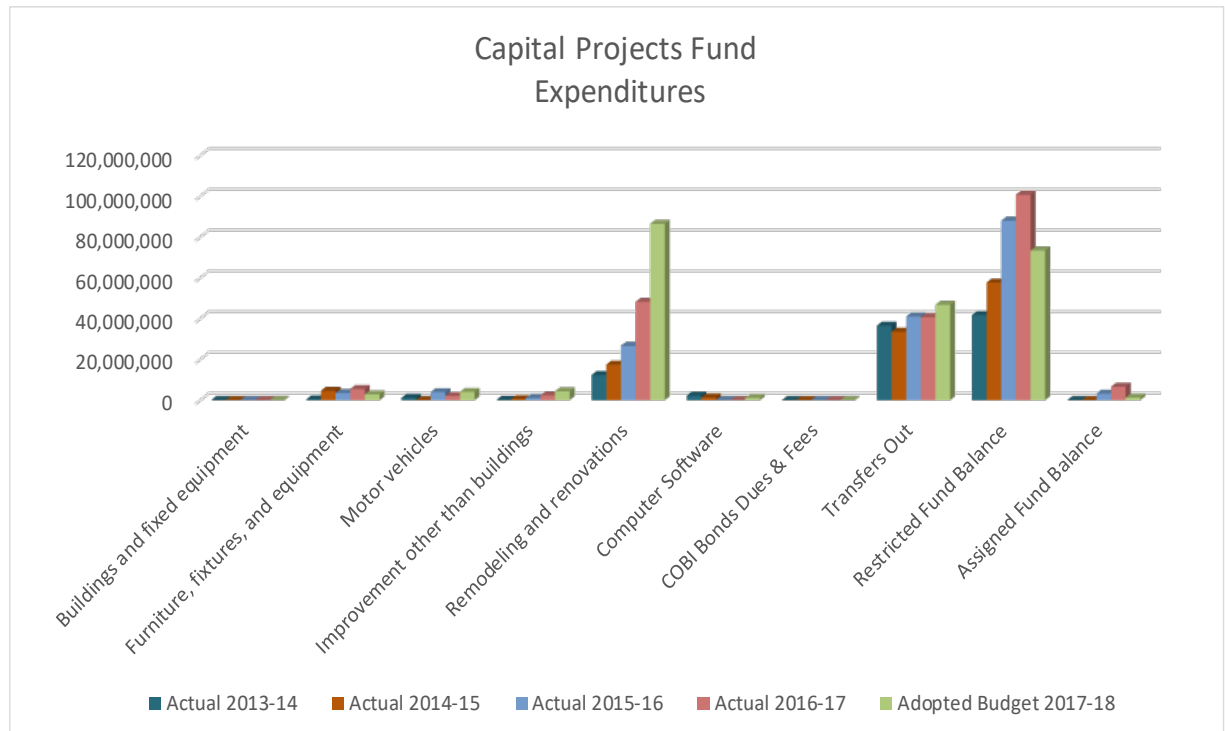
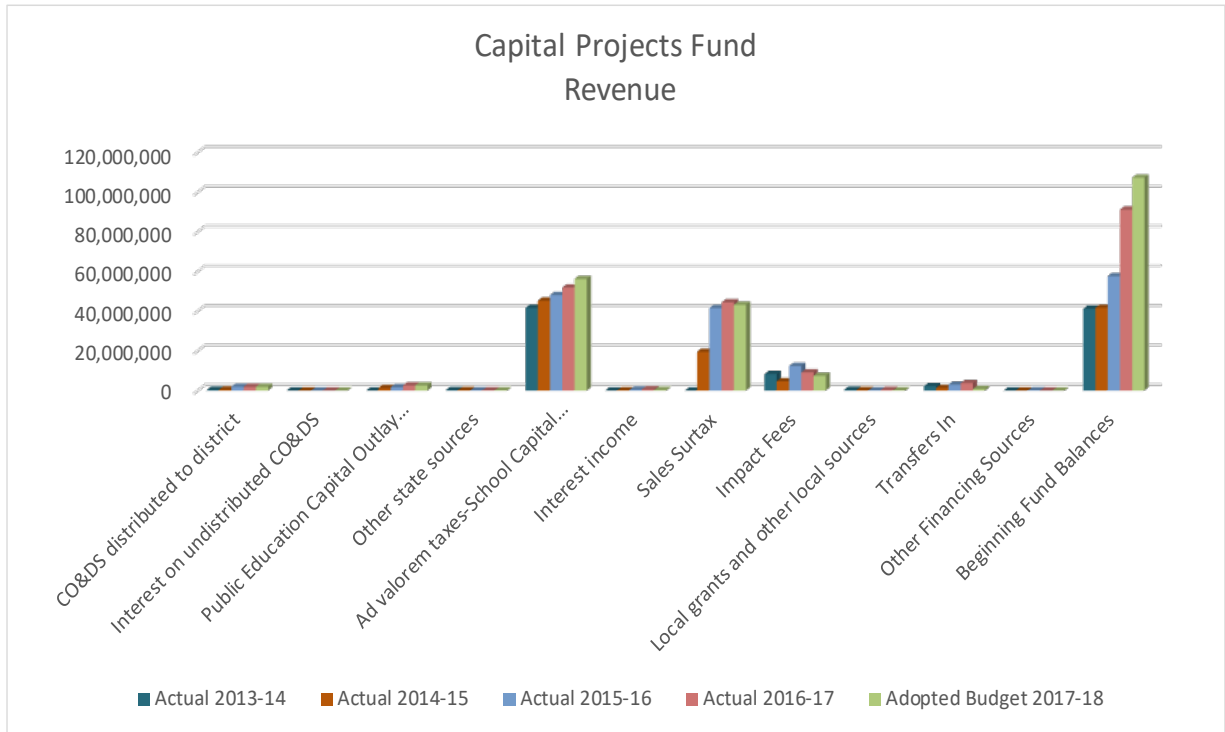
Governmental Funds 5-Year Summary (By Object)–Debt Service Fund



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

	Capital Projects Fund				
	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Adopted Budget 2017-18
REVENUES					
State Revenues					
CO&DS distributed to district	\$389,000	\$488,000	\$1,976,000	\$1,909,000	\$1,899,000
Interest on undistributed CO&DS	13,000	18,000	8,000	44,000	21,000
Public Education Capital Outlay (PECO)	0	1,299,000	1,734,000	2,617,000	2,617,000
Other state sources	<u>207,000</u>	<u>177,000</u>	<u>116,000</u>	<u>153,000</u>	<u>150,000</u>
Total State Revenue	609,000	1,982,000	3,834,000	4,723,000	4,687,000
Local Revenue					
Ad valorem taxes-School Capital Outlay	41,683,000	45,334,000	48,092,000	51,961,000	56,250,000
Interest income	30,000	168,000	473,000	588,000	300,000
Sales Surtax	0	19,540,000	41,642,000	44,465,000	43,269,000
Impact Fees	8,301,000	4,706,000	12,392,000	9,186,000	7,500,000
Local grants and other local sources	427,000	252,000	154,000	357,000	90,000
Total Local Revenue	<u>50,441,000</u>	<u>70,000,000</u>	<u>102,753,000</u>	<u>106,557,000</u>	<u>107,409,000</u>
TOTAL STATE & LOCAL REVENUE	51,050,000	71,982,000	106,587,000	111,280,000	112,096,000
Transfers & Fund Balance					
Transfers In	2,206,000	1,307,000	2,996,000	3,734,000	750,000
Other Financing Sources	0	0	135,000	0	0
Beginning Fund Balances	<u>41,230,000</u>	<u>41,772,000</u>	<u>57,671,000</u>	<u>91,262,000</u>	<u>107,327,000</u>
Total Transfers & Fund Balance	43,436,000	43,079,000	60,802,000	94,996,000	108,077,000
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	<u>\$94,486,000</u>	<u>\$115,061,000</u>	<u>\$167,389,000</u>	<u>\$206,276,000</u>	<u>\$220,173,000</u>
EXPENDITURES					
Buildings and fixed equipment	\$0	\$0	\$0	\$0	\$2,000
Furniture, fixtures, and equipment	363,000	4,584,000	3,507,000	5,458,000	2,834,000
Motor vehicles	1,085,000	0	3,916,000	2,084,000	4,027,000
Improvement other than buildings	124,000	492,000	1,025,000	2,373,000	4,355,000
Remodeling and renovations	12,311,000	17,416,000	26,649,000	48,241,000	86,491,000
Computer Software	2,260,000	1,300,000	0	19,000	1,050,000
COBI Bonds Dues & Fees	2,000	1,000	2,000	2,000	0
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	16,145,000	23,793,000	35,099,000	58,177,000	98,759,000
Total Transfers & Fund Balance					
Transfers Out and Other Financing	36,569,000	33,597,000	41,028,000	40,771,000	46,766,000
Fund Balances:					
Nonspendable	33,900	0	0	0	0
Restricted Fund Balance	40,775,300	56,724,000	88,078,000	100,764,000	73,390,000
Assigned Fund Balance	<u>962,800</u>	<u>947,000</u>	<u>3,184,000</u>	<u>6,564,000</u>	<u>1,258,000</u>
Total Transfers & Fund Balance	78,341,000	91,268,000	132,290,000	148,099,000	121,414,000
TOTAL EXPENDITURES, TRANSFERS	<u>\$94,486,000</u>	<u>\$115,061,000</u>	<u>\$167,389,000</u>	<u>\$206,276,000</u>	<u>\$220,173,000</u>

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





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

The following information is a 5 Year summary of the District's Special Revenue Fund, which encompasses Food and Nutrition and Special Revenue Other. Special revenue funds are used to account for the financial resources of most federal grant programs and the Food and Nutrition Services program.

The Food and Nutrition Services Program Fund is funded through state and federal reimbursements for meals served to students and from direct payments received from students and adults.

Special Revenue – Other Fund Projects are funded from the federal grant programs must be approved by the School Board and either the Florida Department of Education or other governing agencies. These federally funded projects are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods. Examples of current projects are:

Title I

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

IDEA (Individuals with Disabilities Education Act)

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

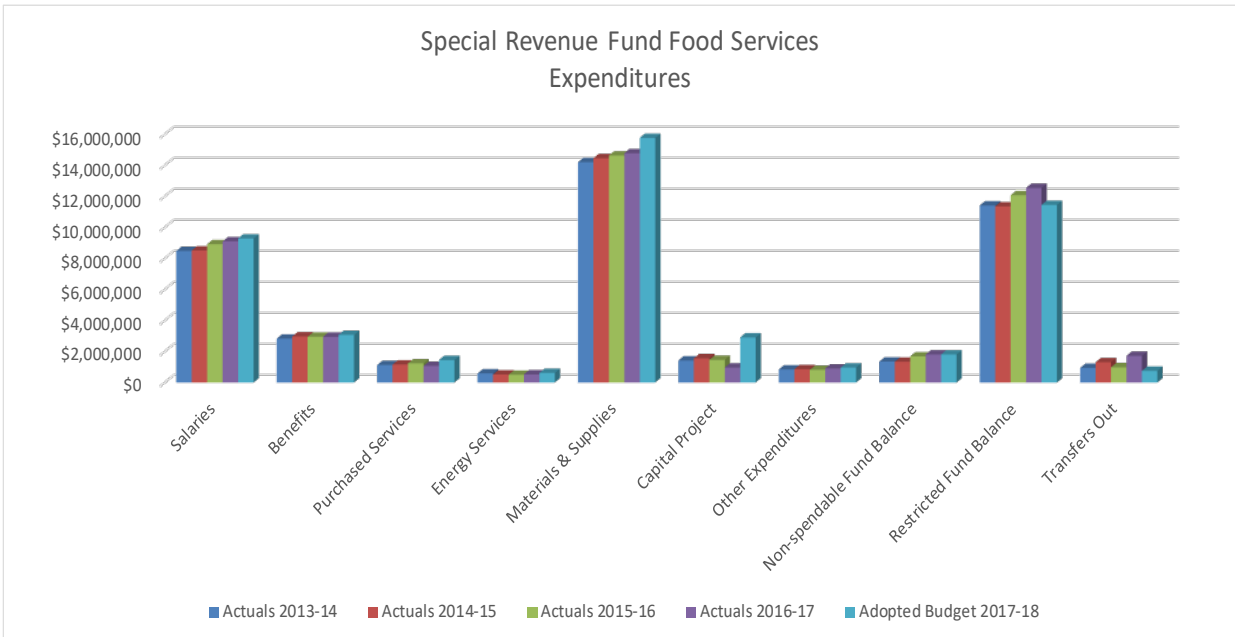
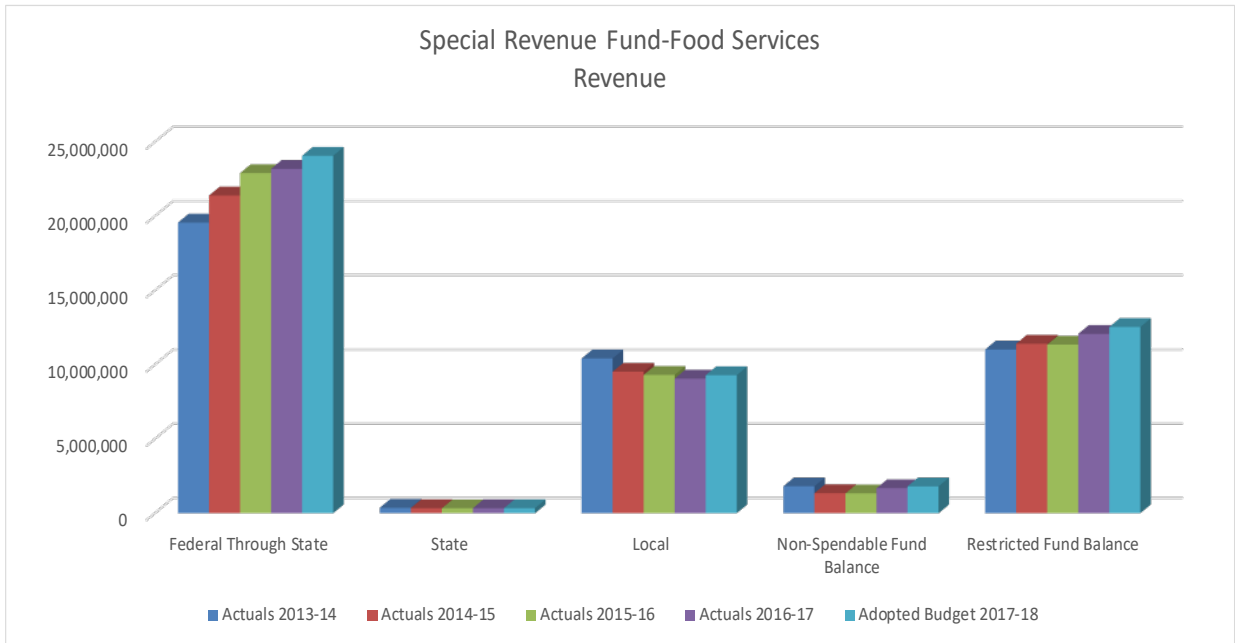
The IDEA governs how states and public agencies provide early intervention, special education, and related services to more than 6.5 million eligible infants, toddlers, children, and youth with disabilities.

Children and youth ages three through 21 receive special education and related services under IDEA Part B.

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

REVENUES	Special Revenue Fund-Food Services				Adopted Budget 2017-18
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal Through State	19,577,000	21,401,000	22,908,000	23,197,866	24,075,387
State	365,000	347,000	337,000	343,807	344,841
Local	<u>10,424,000</u>	<u>9,532,000</u>	<u>9,318,000</u>	<u>9,070,645</u>	<u>9,297,443</u>
TOTAL REVENUES	30,366,000	31,280,000	32,563,000	32,612,318	33,717,671
Non-Spendable Fund Balance	1,815,000	1,351,000	1,338,000	1,685,787	1,809,932
Restricted Fund Balance	11,024,000	11,414,000	11,356,000	12,075,569	12,547,124
Prior Period Adjustment	0	0	0	0	0
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	<u>\$43,205,000</u>	<u>\$44,045,000</u>	<u>\$45,257,000</u>	<u>\$46,373,674</u>	<u>\$48,074,727</u>
EXPENDITURES					
Salaries	\$8,481,000	\$8,511,000	\$8,916,000	\$9,104,482	\$9,286,571
Benefits	2,830,000	2,971,000	2,951,000	2,948,318	3,065,356
Purchased Services	1,129,000	1,161,000	1,238,000	1,068,310	1,448,912
Energy Services	589,000	514,000	494,000	521,210	617,978
Materials & Supplies	14,208,000	14,463,000	14,638,000	14,784,036	15,772,571
Capital Project	1,419,000	1,565,000	1,461,000	965,362	2,907,260
Other Expenditures	<u>842,000</u>	<u>859,000</u>	<u>817,000</u>	<u>904,480</u>	<u>967,895</u>
TOTAL EXPENDITURES	29,498,000	30,044,000	30,515,000	30,296,198	34,066,543
Transfers Out	942,000	1,307,000	981,000	1,720,420	750,000
Fund Balances:					
Nonspendable Fund Balance	1,351,000	1,338,000	1,686,000	1,809,932	1,809,932
Restricted Fund Balance	<u>11,414,000</u>	<u>11,356,000</u>	<u>12,075,000</u>	<u>12,547,124</u>	<u>11,448,252</u>
Total Ending Fund Balance	12,765,000	12,694,000	13,761,000	14,357,056	13,258,184
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE	<u>\$43,205,000</u>	<u>\$44,045,000</u>	<u>\$45,257,000</u>	<u>\$46,373,674</u>	<u>\$48,074,727</u>

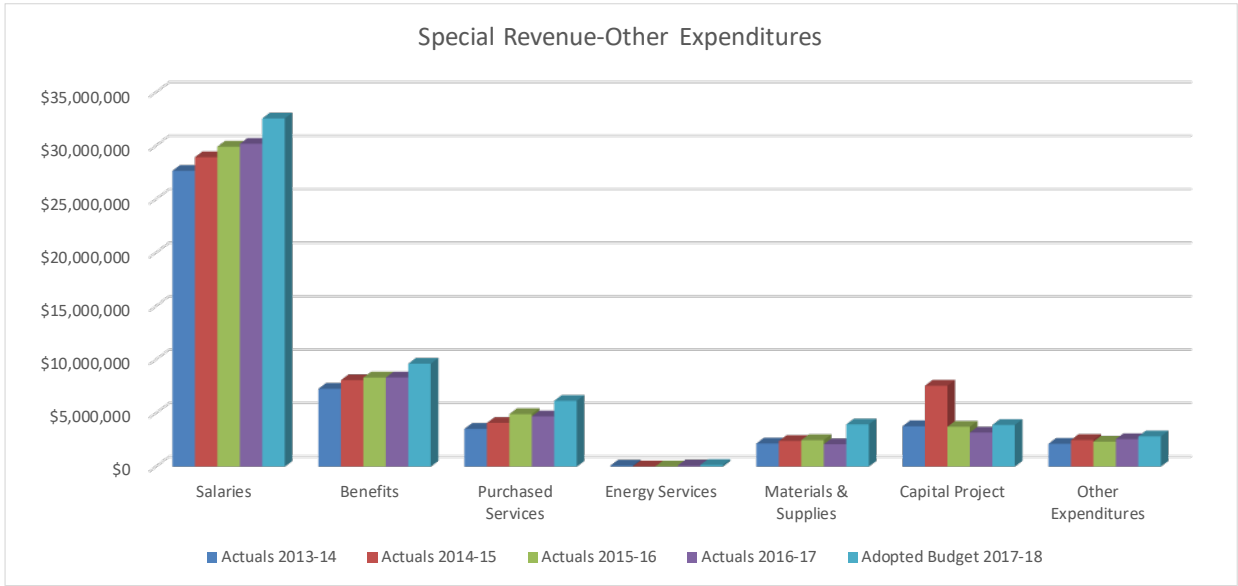
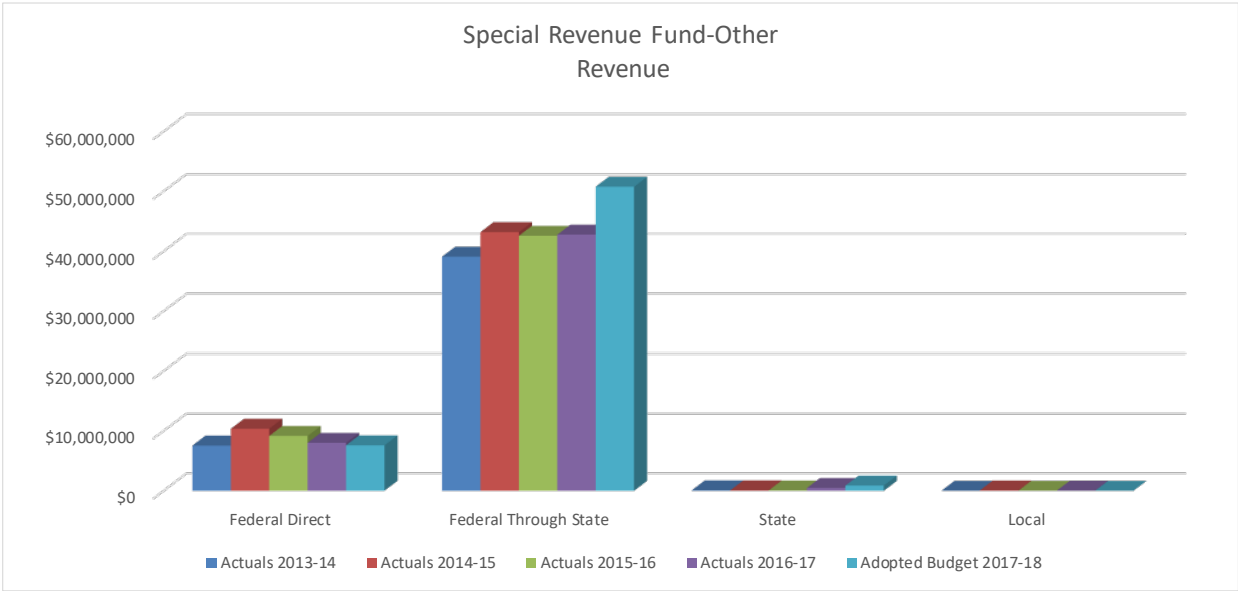
Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund



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

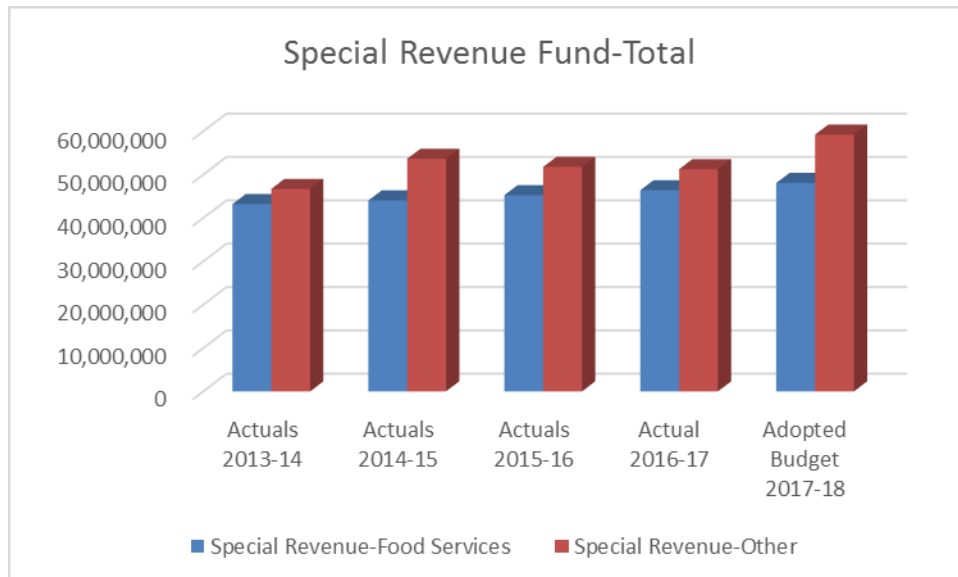
REVENUES	Special Revenue Fund-Other				Adopted
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18
Federal Direct	\$7,545,000	\$10,357,000	\$9,160,000	\$8,002,819	\$7,586,088
Federal Through State	39,091,000	43,187,000	42,572,000	42,767,663	50,766,760
State	62,000	64,000	44,000	464,184	862,856
Local	2,000	44,000	1,000	11,910	0
TOTAL REVENUES	\$46,698,000	\$53,608,000	\$51,776,000	\$51,234,666	\$59,215,704
EXPENDITURES					
Salaries	\$27,662,000	\$28,939,000	\$29,925,000	\$30,195,489	\$32,562,365
Benefits	7,286,000	8,094,000	8,341,000	8,348,143	9,631,488
Purchased Services	3,539,000	4,097,000	4,918,000	4,705,480	6,161,989
Energy Services	109,000	33,000	29,000	120,753	162,660
Materials & Supplies	2,175,000	2,409,000	2,487,000	2,107,234	3,960,591
Capital Project	3,785,000	7,579,000	3,735,000	3,196,052	3,902,057
Other Expenditures	<u>2,144,000</u>	<u>2,501,000</u>	<u>2,342,000</u>	<u>2,573,425</u>	<u>2,834,554</u>
TOTAL EXPENDITURES	46,700,000	53,652,000	51,777,000	51,246,576	59,215,704
Transfers Out	0	0	0	0	0
Total Ending Fund Balance	0	0	0	0	0
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$46,700,000	\$53,652,000	\$51,777,000	\$51,246,576	\$59,215,704

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



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

REVENUES	Special Revenue Fund-Total				Adopted Budget
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actual 2016-17	2017-18
Federal Direct	\$7,545,000	\$10,357,000	\$9,160,000	\$8,002,819	\$7,586,088
Federal Through State	58,668,000	64,588,000	65,480,000	65,965,529	74,842,147
State	427,000	411,000	381,000	807,991	1,207,697
Local	<u>10,426,000</u>	<u>9,576,000</u>	<u>9,319,000</u>	<u>9,082,555</u>	<u>9,297,443</u>
TOTAL REVENUES	77,066,000	84,932,000	84,340,000	83,858,894	92,933,375
Non-Spendable Fund Balance	1,815,000	1,351,000	1,338,000	1,685,787	1,809,932
Restricted Fund Balance	11,024,000	11,414,000	11,356,000	12,075,569	12,547,124
Prior Period Adjustment	0	0	0	0	0
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$89,905,000	\$97,697,000	\$97,034,000	\$97,620,250	\$107,290,431
EXPENDITURES					
Salaries	\$36,143,000	\$37,450,000	\$38,841,000	\$39,299,971	\$41,848,936
Benefits	10,116,000	11,065,000	11,292,000	11,296,461	12,696,844
Purchased Services	4,668,000	5,258,000	6,156,000	5,773,790	7,610,901
Energy Services	698,000	547,000	523,000	641,963	780,638
Materials & Supplies	16,383,000	16,872,000	17,125,000	16,891,270	19,733,162
Capital Project	5,204,000	9,144,000	5,196,000	4,161,414	6,809,317
Other Expenditures	<u>2,986,000</u>	<u>3,360,000</u>	<u>3,159,000</u>	<u>3,477,905</u>	<u>3,802,449</u>
TOTAL EXPENDITURES	76,198,000	83,696,000	82,292,000	81,542,774	93,282,247
Transfers Out	942,000	1,307,000	981,000	1,720,420	750,000
Fund Balances:					
Nonspendable Fund Balance	1,351,000	1,338,000	1,686,000	1,809,932	1,809,932
Restricted Fund Balance	<u>11,414,000</u>	<u>11,356,000</u>	<u>12,075,000</u>	<u>12,547,124</u>	<u>11,448,252</u>
Total Ending Fund Balance	12,765,000	12,694,000	13,761,000	14,357,056	13,258,184
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$89,905,000	\$97,697,000	\$97,034,000	\$97,620,250	\$107,290,431



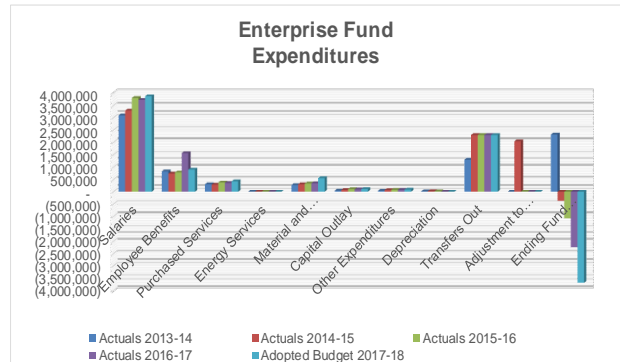
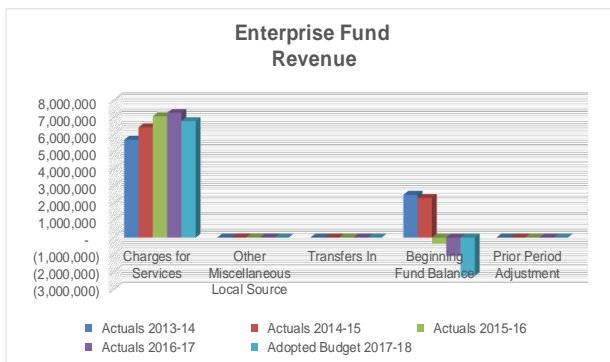
Enterprise Fund 5-Year Summary (By Object)

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

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

Enterprise Fund 5-Year Summary (By Object)

	Enterprise Fund				
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Adopted Budget 2017-18
OPERATING REVENUES:					
Charges for Services	\$5,718,000	\$6,441,000	\$7,086,000	\$7,286,422	6,800,000
Other Miscellaneous Local Source	0	4,000	6,000	6,315	0
TOTAL REVENUES	5,718,000	6,445,000	7,092,000	7,292,737	6,800,000
Transfers In	0	0	0	0	0
Beginning Fund Balance	2,498,000	2,318,000	(369,000)	(1,075,113)	(2,243,265)
Prior Period Adjustment	0	0	0	0	0
TOTAL REVENUE					
TRANSFERS & FUND BALANCE	\$8,216,000	\$8,763,000	\$6,723,000	\$6,217,624	4,556,735
EXPENDITURES:					
Salaries	\$3,091,000	\$3,290,000	\$3,801,000	\$3,720,478	3,870,003
Employee Benefits	825,000	739,000	784,000	1,562,089	898,562
Purchased Services	305,000	293,000	379,000	360,067	425,530
Energy Services	3,000	2,000	1,000	1,910	2,000
Material and Supplies	273,000	305,000	332,000	342,593	551,125
Capital Outlay	45,000	74,000	108,000	98,384	109,050
Other Expenditures	40,000	68,000	79,000	76,332	89,100
Depreciation	17,000	20,000	15,000	0	0
TOTAL EXPENDITURES	4,599,000	4,791,000	5,499,000	6,161,853	5,945,370
Transfers Out	1,299,000	2,299,000	2,299,000	2,299,035	2,299,035
Adjustment to Fund Balance	0	2,042,000	0	0	0
Ending Fund Balance	2,318,000	(369,000)	(1,075,000)	(2,243,265)	(3,687,670)
TOTAL EXPENDITURES					
TRANSFERS & FUND BALANCES	\$8,216,000	\$8,763,000	\$6,723,000	\$6,217,624	4,556,735



Internal Service Fund 5-Year Summary (By Object)

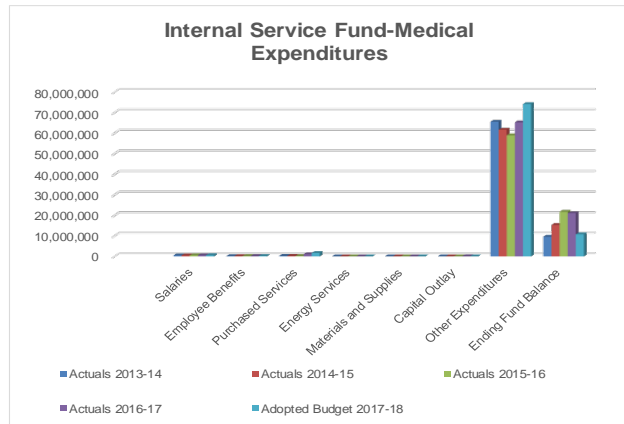
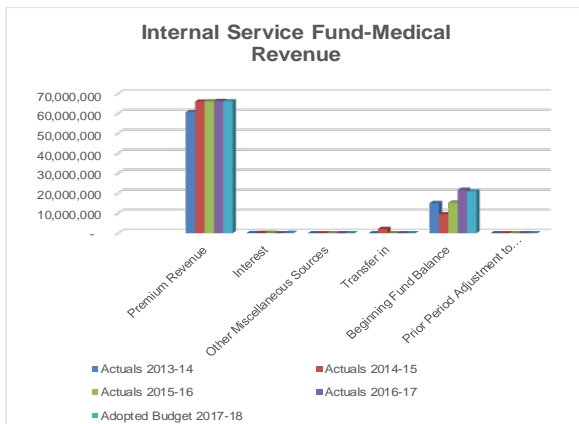
The district has established Internal Service Funds to account for the Board's self-insured insurance programs: medical, worker's compensation and general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of district and employee premium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

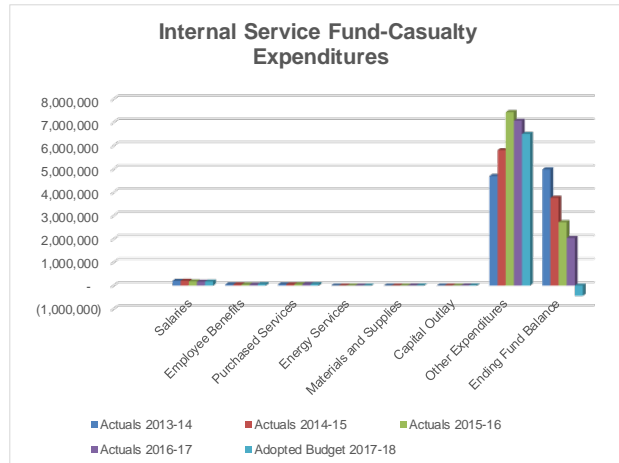
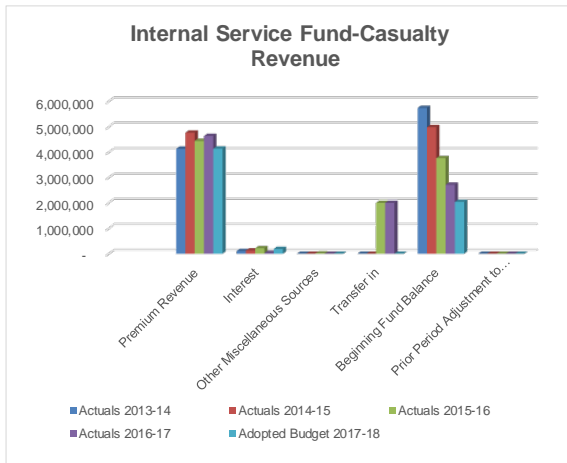
Internal Service Fund 5-Year Summary (By Object)

Revenues	Internal Service Fund-Medical				Adopted
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18
Premium Revenue	\$60,761,000	\$66,052,000	\$66,131,000	\$66,365,165	\$66,175,248
Interest	91,000	105,000	175,000	27,553	175,000
Other Miscellaneous Sources	0	0	0	0	0
TOTAL REVENUES	60,852,000	66,157,000	66,306,000	66,392,717	66,350,248
Transfer in	0	2,150,000	0	0	0
Beginning Fund Balance	15,119,000	9,540,000	15,292,000	21,710,588	21,018,909
TOTAL REVENUE					
TRANSFERS & FUND BALANCE	\$75,971,000	\$77,847,000	\$81,598,000	\$88,103,305	\$87,369,157
Expenditures					
Salaries	\$491,000	\$480,000	\$545,000	\$560,982	\$571,905
Employee Benefits	142,000	141,000	159,000	159,346	179,534
Purchased Services	206,000	215,000	189,000	1,030,581	1,642,514
Energy Services	0	0	0	2,224	12,744
Materials and Supplies	4,000	5,000	4,000	13,121	14,000
Capital Outlay	0	1,000	4,000	26,820	9,600
Other Expenditures	65,588,000	61,713,000	58,987,000	65,291,323	74,178,823
TOTAL EXPENDITURES	66,431,000	62,555,000	59,888,000	67,084,396	76,609,120
Ending Fund Balance	9,540,000	15,292,000	21,710,000	21,018,909	10,760,038
TOTAL EXPENDITURES					
TRANSFERS & FUND BALANCES	\$75,971,000	\$77,847,000	\$81,598,000	\$88,103,305	\$87,369,157



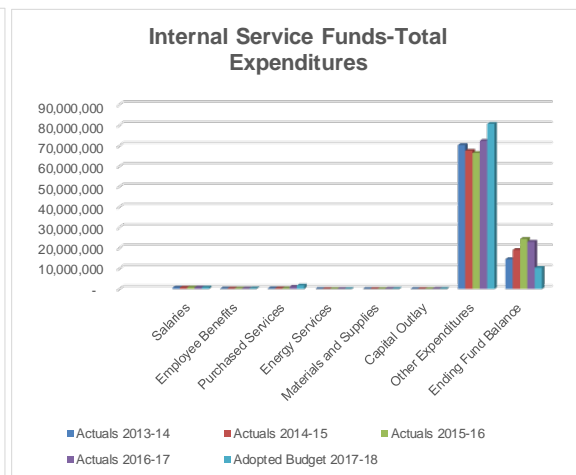
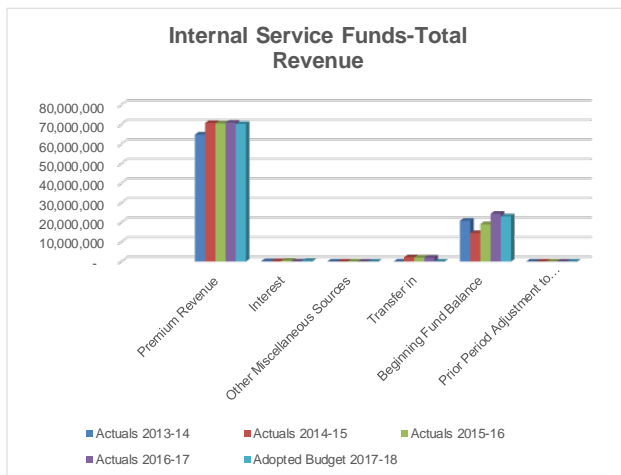
Internal Service Fund 5-Year Summary (By Object)

Revenues	Internal Service Fund-Casualty				Adopted
	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18
Premium Revenue	\$4,136,000	\$4,769,000	\$4,446,000	\$4,640,703	\$4,140,645
Interest	106,000	126,000	214,000	28,129	185,739
Other Miscellaneous Sources	0	0	10,000	5	0
TOTAL REVENUES	4,242,000	4,895,000	4,670,000	4,668,836	4,326,384
Transfer in	0	0	2,000,000	2,000,000	0
Beginning Fund Balance	5,747,000	4,985,000	3,766,000	2,717,003	2,039,907
TOTAL REVENUE					
TRANSFERS & FUND BALANCE	\$9,989,000	\$9,880,000	\$10,436,000	\$9,385,839	\$6,366,291
Expenditures					
Salaries	\$199,000	\$203,000	\$175,000	\$163,943	\$168,314
Employee Benefits	49,000	53,000	44,000	40,839	59,700
Purchased Services	52,000	49,000	58,000	63,065	64,657
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	0	1,181	1,050
Capital Outlay	0	0	0	3,162	6,000
Other Expenditures	4,704,000	5,809,000	7,442,000	7,073,742	6,505,795
TOTAL EXPENDITURES	5,004,000	6,114,000	7,719,000	7,345,932	6,805,516
Ending Fund Balance	4,985,000	3,766,000	2,717,000	2,039,907	(439,224)
TOTAL EXPENDITURES					
TRANSFERS & FUND BALANCES	\$9,989,000	\$9,880,000	\$10,436,000	\$9,385,839	\$6,366,291



Internal Service Fund 5-Year Summary (By Object)

Revenues	Internal Service Funds-Total				Adopted Budget 2017-18
	Actuals	Actuals	Actuals	Actuals	
	2013-14	2014-15	2015-16	2016-17	
Premium Revenue	64,897,000	70,821,000	70,577,000	71,005,867	70,315,893
Interest	197,000	231,000	389,000	55,682	360,739
Other Miscellaneous Sources	0	0	10,000	5	0
TOTAL REVENUES	65,094,000	71,052,000	70,976,000	71,061,554	70,676,632
Transfer in	0	2,150,000	2,000,000	2,000,000	0
Beginning Fund Balance	20,866,000	14,525,000	19,058,000	24,427,591	23,058,816
TOTAL REVENUE					
TRANSFERS & FUND BALANCE	85,960,000	87,727,000	92,034,000	97,489,145	93,735,448
Expenditures					
Salaries	690,000	683,000	720,000	724,925	740,219
Employee Benefits	191,000	194,000	203,000	200,184	239,234
Purchased Services	258,000	264,000	247,000	1,093,646	1,707,171
Energy Services	0	0	0	2,224	12,744
Materials and Supplies	4,000	5,000	4,000	14,301	15,050
Capital Outlay	0	1,000	4,000	29,982	15,600
Other Expenditures	70,292,000	67,522,000	66,429,000	72,365,065	80,684,618
TOTAL EXPENDITURES	71,435,000	68,669,000	67,607,000	74,430,328	83,414,635
Ending Fund Balance	14,525,000	19,058,000	24,427,000	23,058,816	10,320,813
TOTAL EXPENDITURES					
TRANSFERS & FUND BALANCES	85,960,000	87,727,000	92,034,000	97,489,145	93,735,448



School Internal Funds 5-Year History Summary

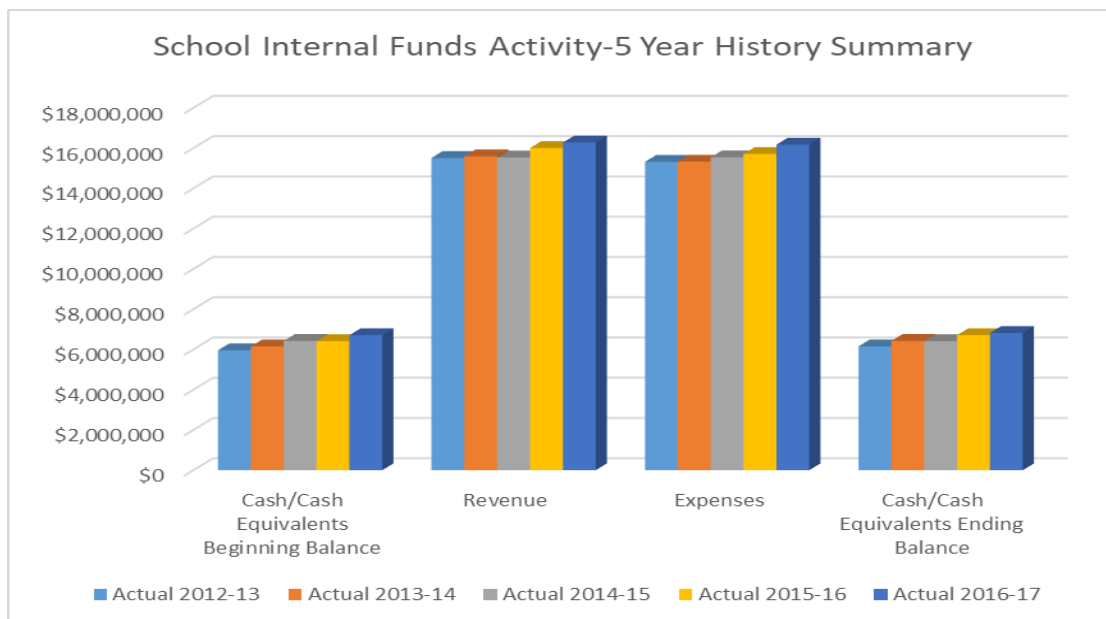
School Internal Funds are those funds used by a school which are not under the direct supervision of the District through regular county school budget sources. They are administered by each individual school in accordance with Board Policy # 6610, and Florida statutes. An in depth District School Internal 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.

School Internal Funds Activity-5 Year History Summary

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17
Cash/Cash Equivalents Beginning Balance	\$5,959,000	\$6,155,000	\$6,425,000	\$6,416,000	6,709,000
Revenue	15,515,000	15,599,000	15,536,000	16,004,000	16,279,642
Expenses	(15,319,000)	(15,329,000)	(15,545,000)	(15,711,000)	(16,172,312)
Cash/Cash Equivalents Ending Balance	\$6,155,000	\$6,425,000	\$6,416,000	\$6,709,000	\$6,816,330



Organizational Units Overview

Within Brevard Public Schools, the School Board and Superintendent have developed and approved clearly stated goals and objectives that are to be achieved by its organizational units, such as division, departments, offices and programs. Those goals and objectives are identified in the district's new Strategic Plan. This section contains the Strategic Plan objectives and strategies as they relate to the corresponding organizational units. The staffing and budget details can be found below.

These Operational Expectations are closely aligned with the mission of the district and its various organizational units as shown below.

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

GOVERNANCE



Brevard Public Schools Strategic Plan Objective Governance Profile

FOCUS: To focus support efforts on our schools through the creation of cross-functional communications protocols that include a collective understanding of what support to schools should be, while embedding customer service practices in all of our operational activities. In addition, to strengthen relationships between senior leadership and the school board that leads to improved operational functions.

Expected Results: Through the implementation of strategic objectives and support that is focused on schools, principals, staff and students, our service to schools will be maximized and staff at all levels will recognize the impact their efforts have on teaching and learning.



Governance

Objective	Description	Strategies:
<p>G:1 Ensure Schools Get Timely and Effective Support from the Central Office</p>	<p>All Central Office Divisions will commit to the continuous improvement of teaching and learning by providing high-quality service and highly-effective internal communication that is structured around cross-functional processes.</p>	<ul style="list-style-type: none"> • Central Office communication protocol • Strong customer service oriented culture spanning all central office divisions • Principal Advisory to prioritize existing operational processes • Establish a progress monitoring plan for central office support
<p>G:2 Develop and Implement More Thorough and Effective Meeting Preparation and Communication Protocols to keep the School Board, Superintendent, and Cabinet Focused on Achieving the School District's Mission, Vision, and Strategic Plan</p>	<p>As strategic plan priorities and strategies are finalized, structures to support implementation and monitoring will require strong relationships and clearly defined roles and responsibilities among members of the governance team in order to ensure goals are achieved.</p> <p>□</p>	<ul style="list-style-type: none"> • Effective preparation protocols for board meetings • Protocols for responding to board member questions, constituent concerns, and board-assigned tasks • Protocols for scheduling and organizing collaborative work sessions • Connect strategic plan objectives to board agenda items • Review role of "advisory" councils (i.e. Superintendent's Insurance Advisory Council)

School Board – 9000
Superintendent – 9100

School Board Attorney – 9050
Chief Operating Officer – 9600

The School Board members, Superintendent, and the offices most closely aligned with these leadership positions, have the overarching responsibility for all the activities performed by all the organizational units in the school district. Annually, the school district's senior leaders come together to review and update the Brevard Public Schools Strategic Plan. This strategic plan is a compilation of numerous goals, or outcome indicators, that are tracked throughout the year. The results are recorded and reported periodically to the School Board and on the district's web site.

The following pages include the staffing and budget details for each of these organizational units that will support the Governance Strategic Plan goals and objectives.

School Board – 9000

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

9000 SCHOOL BOARD

BUDGET RESPONSIBILITY: SUPERINTENDENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	280,867	308,447	322,369	331,685	327,295
Operating Expenses	6,629	75,404	39,138	40,585	41,860
Total Expenditures	287,495	383,852	361,507	372,270	369,155

Superintendent's Office – 9100

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

9100 SUPERINTENDENT

BUDGET RESPONSIBILITY: SUPERINTENDENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	429,318	460,099	422,085	425,830	419,885
Operating Expenses	49,562	25,134	25,704	34,033	30,700
Total Expenditures	478,880	485,233	447,789	459,864	450,585

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 Contracted Services-9150)

BUDGET RESPONSIBILITY: SCHOOL BOARD ATTORNEY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	29,054	264,787
Operating Expenses	384,485	328,292	392,482	471,406	13,000
Total Expenditures	384,485	328,292	392,482	500,460	277,787

Operations Office – 9600

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

9600 CHIEF OPERATIONS OFFICER

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATIONS OFFICER

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	3.00	3.00
Total Positions	0.00	0.00	0.00	4.00	4.00
Personnel Costs	0	0	0	340,355	353,580
Operating Expenses	0	0	0	15,727	17,000
Total Expenditures	0	0	0	356,082	370,580



LEADING AND LEARNING



Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

FOCUS: Student success is contingent on protecting instructional time, building educator capacity, creating equitable social-emotional supports and program access, while implementing a consistent approach to discipline.

Expected Results: Teachers will feel a greater sense of support, teacher retention will increase, and teachers will increase their capacity for improved behavior management leading to an overall increase in teacher morale. In addition, student engagement and achievement will increase, choice options will be more accessible, all of which will result in students who are better prepared academically and emotionally for the workforce and post-secondary opportunities.



Leading & Learning

Objective	Description	Strategies:
<p>L:1 Protect Instruction Time</p>	<p>BPS will ensure that district policy and practice supports protection and effective use of instructional time. The purpose of this objective is to maximize instructional time by eliminating barriers, establishing protocols and identifying the systemic changes necessary to improve instructional practice</p>	<ul style="list-style-type: none"> • Landscape analysis on instructional time • Create Taskforce • Communicate expectations for scheduling of instructional time • Create systemic processes and/or changes to district policy/practice • District support • Establish guidelines and expectations with principals of the efficacy of instructional time through professional development opportunities
<p>L:2 Support Educator Effectiveness and Build Capacity of Teachers to Improve student Outcomes and Close Achievement Gaps</p>	<p>Although BPS is a high performing school district, we realize that achievement gaps exist and attention to this area must be addressed through building the capacity of teachers to meet the learning needs of each individual student. The purpose of this objective is to ensure teachers and administrators have the tools necessary to improve student learning for all students within the school system. This will be accomplished through the continuous learning cycle of data analysis, differentiated professional development and ongoing progress monitoring.</p>	<ul style="list-style-type: none"> • Enhance on-going professional development • Professional development centered on cultural sensitivity and understanding the learning needs of diverse populations • District framework for conducting instructional reviews • Develop a system of leading indicators
<p>L:3 Increase Equitable Distribution of, and Expand Access to Academic Programs</p>	<p>BPS will expand opportunities for students throughout the district, regardless of geographic location and socio-economic boundaries, to access academic programs and enhance their educational experience.</p>	<ul style="list-style-type: none"> • Research and analyze program landscape • Identify funding sources to support expansion • Develop a school/site coaching plan • Conduct a feasibility study to address transportation issues • Explore the effective use of direct counseling • Collaborate with Facilities to develop community consensus • Develop a STEAM coalition

Brevard Public Schools Strategic Plan Objective Leading & Learning Profile



Leading & Learning

Objective	Description	Strategies:
<p>L:4 Support for Every Student's Socio-Emotional Development</p>	<p>BPS will build educator capacity and district infrastructure to equitably support every student's social-emotional development through professional development, new program development, provision of new curriculum and instructional resources, and human capital.</p>	<ul style="list-style-type: none"> Analyze existing programs in the area of social-emotional supports Develop, research, and implement programs and supports Develop and communicate an intervention matrix and a matrix of universal supports Build educator capacity Analyze and create policy and/or administrative procedures Communicate legal implications and collaborate with other departments
<p>L:5 Create and Implement a System-Wide Approach to Discipline</p>	<p>Create and implement a systematic approach to consistent discipline practices in all schools in the district to include prevention strategies, interventions, and consequences aligned to specific behavioral incidents and infractions.</p>	<ul style="list-style-type: none"> Consistent and equitable district-wide discipline plan/matrix Identify and create alternatives to suspensions and expulsions Evaluate current Alternative Learning Center (ALC) program Review/revise discipline policy and procedures Develop training model

Psychological Services – 7100
 Elementary Leading & Learning – 9201
 Secondary Leading & Learning – 9203
 Equity, Innovation & Choice – 9207
 Elementary Programs – 9210
 Title I – 9212
 Head Start Administrative Offices – 9215
 ACCESS Project – 9221
 Secondary Programs – 9230
 Middle School Programs – 9231
 Adult/Community Education – 9240

Accountability, Testing & Evaluation – 9250
 Student Services – 9260
 Career & Technical Education – 9270
 Exceptional Student Education Program Support – 9280
 FDLRS – 9285
 Exceptional Student Education Administrative Support – 9290
 Students at Risk – 9295
 Instructional/Other – 9810
 Instructional Technology – 9811
 Instructional/Basic – 9814
 Instructional/Exceptional Education – 9815

The following pages include the staffing and budget details for each of these organizational units that will support the Leading and Learning Strategic Plan goals and objectives.

Psychological Services Office – 7100

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

7100 PSYCHOLOGICAL SERVICES OFFICE

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	64.25	34.25	34.22	34.22	34.22
Total Positions	64.25	34.25	34.22	34.22	34
Personnel Costs	912,089	852,819	827,902	938,893	918,008
Operating Expenses	71,271	61,310	99,720	104,121	79,754
Total Expenditures	983,360	914,128	927,622	1,043,014	997,762

Elementary Leading & Learning – 9201

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

9201 ELEMENTARY LEADING & LEARNING

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, ELEMENTARY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	2.00	2.00
Total Positions	0.00	0.00	0.00	3.00	3.00
Personnel Costs	0	0	0	321,811	236,257
Operating Expenses	0	0	0	6,345	9,300
Total Expenditures	0	0	0	328,155	245,557

Secondary Leading & Learning – 9203

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

9203 SECONDARY LEADING & LEARNING

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, SECONDARY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	6.00	6.00
Total Positions	0.00	0.00	0.00	7.00	7.00
Personnel Costs	0	0	0	460,878	458,307
Operating Expenses	0	0	0	7,185	11,842
Total Expenditures	0	0	0	468,064	470,149

Equity, Innovation & Choice–9207 (Formerly 9180-School Choice)

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

Equity, Innovation & Choice, in addition to receiving basic operating funds, receives Magnet Schools Assistance Program (MSAP) funding. This funding targets school improvements in learning such as diversity, innovative curriculum and professional development, academic excellence and rigorous stands, and the family community partnership. Currently the grant is in year 3 or 3, however, a no cost extension has been awarded for a fourth year. In addition, the district has applied for an additional 3 years.

9207 EQUITY, INNOVATION & CHOICE (Formerly 9180 SCHOOL CHOICE)

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EQUITY, INNOVATION & CHOICE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	3.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	4.50	5.00	6.00	6.00
Total Positions	5.00	5.50	6.00	7.00	7.00
Personnel Costs	276,970	290,119	314,436	435,814	426,119
Operating Expenses	64,459	54,596	53,999	57,549	22,498
Total Expenditures	341,429	344,715	368,435	493,363	448,617

Elementary Programs – 9210

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

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

9210 ELEMENTARY PROGRAMS

BUDGET RESPONSIBILITY: DIRECTOR, ELEMENTARY PROGRAMS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.20	1.20	1.20	2.00	2.00
Non-Administrative	14.00	13.75	0.00	19.15	18.55
Total Positions	15.20	14.95	1.20	21.15	20.55
Personnel Costs	1,013,066	893,565	975,680	1,318,948	1,310,328
Operating Expenses	49,316	21,359	48,006	36,896	45,540
Total Expenditures	1,062,382	914,924	1,023,686	1,355,844	1,355,868

Title I – 9212

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

9212 TITLE I

BUDGET RESPONSIBILITY: DIRECTOR OF EARLY CHILDHOOD AND TITLE I PROGRAMS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.50	0.60	0.60	1.00	1.00
Non-Administrative	12.00	0.00	11.25	15.25	14.25
Total Positions	12.50	0.60	11.85	16.25	15.25
Personnel Costs	29,368	39,748	39,505	5,076	0
Operating Expenses	0	0	0	514	0
Total Expenditures	29,368	39,748	39,505	5,590	0

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

Head Start Administration Offices – 9215

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

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

9215 HEAD START ADMINISTRATION OFFICES

BUDGET RESPONSIBILITY: DIRECTOR, OFFICE OF EARLY CHILDHOOD EDUCATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.30	0.20	0.20	0.20	0.40
Non-Administrative	28.75	28.75	27.50	25.70	26.30
Total Positions	29.05	28.95	27.70	25.90	26.70
Personnel Costs	11,805	172	2,403	0	0
Operating Expenses	0	0	0	0	0
Total Expenditures	11,805	172	2,403	0	0

This office is funded through sources other than the Operating Budget

ACCESS Project – 9221

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

9221 ACCESS PROJECT

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EQUITY, INNOVATION & CHOICE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	2,777	5,223	7,703	3,548	0
Operating Expenses	0	0	0	0	0
Total Expenditures	2,777	5,223	7,703	3,548	0

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 curricula.

9230 SECONDARY PROGRAMS

BUDGET RESPONSIBILITY: DIRECTOR, SECONDARY PROGRAMS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.50	11.50	10.50	10.50	11.50
Total Positions	11.50	12.50	11.50	11.50	12.50
Personnel Costs	882,883	944,304	921,383	865,945	864,764
Operating Expenses	26,159	47,086	33,716	32,125	287,370
Total Expenditures	909,042	991,389	955,099	898,070	1,152,134

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 MIDDLE SCHOOL PROGRAMS

BUDGET RESPONSIBILITY: DIRECTOR, MIDDLE SCHOOL PROGRAMS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.50	8.50	8.00	6.50	6.50
Total Positions	9.50	9.50	9.00	7.50	7.50
Personnel Costs	663,084	683,030	653,272	643,200	551,128
Operating Expenses	15,767	16,014	20,073	12,325	117,849
Total Expenditures	678,852	699,043	673,345	655,526	668,977

Adult/Community Education – 9240

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

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

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

9240 ADULT/COMMUNITY EDUCATION

BUDGET RESPONSIBILITY: DIRECTOR, ADULT/COMMUNITY EDUCATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	12.38	1.00	1.00	1.00	1.00
Non-Administrative	22.98	34.90	24.46	28.78	30.28
Total Positions	35.36	35.90	25.46	29.78	31.28
Personnel Costs	312,654	447,146	484,503	580,943	688,500
Operating Expenses	437,970	249,384	204,568	375,893	211,272
Total Expenditures	750,624	696,530	689,071	956,836	899,772

Accountability, Testing & Evaluation – 9250

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

9250 ACCOUNTABILITY, TESTING & EVALUATION

BUDGET RESPONSIBILITY: DIRECTOR, PLANNING, TESTING & PROGRAM EVALUATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	0.00	0.00
Non-Administrative	5.00	6.00	6.00	4.00	4.00
Total Positions	6.00	7.00	7.00	4.00	4.00
Personnel Costs	403,633	587,366	468,378	287,583	330,275
Operating Expenses	8,611	9,676	2,065	10,255	39,755
Total Expenditures	412,244	597,041	470,443	297,838	370,030

Student Services - 9260

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

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

9260 STUDENT SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	4.00	4.00	4.00	5.00	2.00
Total Positions	5.00	5.00	5.00	6.00	3.00
Personnel Costs	134,322	255,995	240,962	409,728	127,855
Operating Expenses	13,670	15,820	10,542	26,132	30,123
Total Expenditures	147,992	271,815	251,504	435,861	157,978

Career & Technical Education – 9270

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

9270 CAREER & TECHNICAL EDUCATION

BUDGET RESPONSIBILITY: DIRECTOR, CAREER/TECHNICAL EDUCATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	8.00	8.00	8.00	8.00
Total Positions	9.00	9.00	9.00	9.00	9.00
Personnel Costs	436,977	458,481	465,811	451,578	431,120
Operating Expenses	25,994	18,636	19,788	141,800	17,357
Total Expenditures	462,971	477,118	485,600	593,378	448,477

Exceptional Student Education (ESE) Program Support–9280

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

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

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

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

9280 EXCEPTIONAL STUDENT EDUCATION PROGRAM SUPPORT

BUDGET RESPONSIBILITY: DIRECTOR, PROGRAM SUPPORT SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.65	28.85	33.85	35.85	32.85
Total Positions	11.65	29.85	34.85	36.85	33.85
Personnel Costs	191,789	298,127	332,803	386,735	343,897
Operating Expenses	629,333	14,706	12,853	11,533	10,778
Total Expenditures	821,122	312,833	345,656	398,268	354,675

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.

9285 FDLRS

BUDGET RESPONSIBILITY: DIRECTOR, FDLRS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	14.80	14.80	15.80	15.80	18.80
Total Positions	15.80	15.80	16.80	16.80	19.80
Personnel Costs	153,480	134,927	130,455	117,187	108,167
Operating Expenses	0	0	0	673	0
Total Expenditures	153,480	134,927	130,455	117,860	108,167

Exceptional Student Education Administrative Support–9290

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

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

9290 EXCEPTIONAL STUDENT EDUCATION ADMINISTRATIVE SUPPORT

BUDGET RESPONSIBILITY: DIRECTOR, ADMINISTRATIVE SUPPORT SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.00	10.00	17.13	28.00	30.00
Total Positions	11.00	11.00	18.13	29.00	31.00
Personnel Costs	203,283	149,579	238,197	462,255	650,404
Operating Expenses	10,051	8,364	13,758	4,256	20,355
Total Expenditures	213,334	157,943	251,954	466,511	670,759

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 STUDENTS AT RISK

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SERVICES, STUDENTS AT RISK

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	26.25	26.25	27.00	25.50	26.50
Total Positions	27.25	27.25	28.00	26.50	27.50
Personnel Costs	824,599	897,733	1,014,020	1,022,118	1,141,535
Operating Expenses	79,709	34,860	43,459	172,859	160,273
Total Expenditures	904,308	932,593	1,057,478	1,194,977	1,301,808

Instructional/Other – 9810

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

9810 INSTRUCTIONAL/OTHER

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, ELEMENTARY/SECONDARY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	10,811,582
Operating Expenses	0	0	465	0	66,833,747
Total Expenditures	0	0	465	0	77,645,329

Instructional Technology – 9811

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

9811 INSTRUCTIONAL TECHNOLOGY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	48,605
Operating Expenses	0	0	0	0	1,287,086
Total Expenditures	0	0	0	0	1,335,691

Instructional/Basic Education – 9814

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

9814 INSTRUCTIONAL/BASIC EDUCATION

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SVCS. , HOME EDUCATION, STUDENTS AT RISK

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	0	0	0	0	225,467
Operating Expenses	0	0	0	0	0
Total Expenditures	0	0	0	0	225,467

Instructional/Exceptional Education – 9815

The Instructional/Exceptional Education department provides services to students who may be classified as Learning Disabled; Intellectually Disabled; Emotionally and Behaviorally Disordered; Hearing Impaired; Visually Impaired; Physically Handicapped; Speech Impaired; Language Impaired; Autism Spectrum Disabled and Gifted. Related services include educationally relevant Occupational Therapy and Physical Therapy. The ESE program is funded from state, federal and local allocations. Policies, programs, and procedures are established in accordance with state and federal regulations and requirements. Since the funding benefits multiple schools, the projected expenditures are initially recorded in this department and then transferred at the end of the fiscal year to the schools that had the instructional technology funding requirements that needed to be satisfied. This department is also where the appropriated funds are reserved.

9815 INSTRUCTIONAL/EXCEPTIONAL EDUCATION

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	38.00	69.31	71.41	64.31	58.72
Total Positions	38.00	69.31	71.41	64.31	58.72
Personnel Costs	0	0	0	0	1,790,415
Operating Expenses	0	0	0	0	22,493
Total Expenditures	0	0	0	0	1,812,908

EMPLOYEE EXCELLENCE



Brevard Public Schools Strategic Plan Objective Employee Excellence Profile

FOCUS: To develop highly effective and well-rounded principals, hire the highest caliber workforce reflective of diverse backgrounds and professional experiences, provide unique growth opportunities for all staff, and ensure schools are staffed based on their changing needs

Expected Results: We will attract and retain effective principals capable of energizing their learning cultures while integrating a more diverse workforce. Additionally, stakeholders will be assured of excellent service that results in opportunities for students to reach their full potential. Collaborative professional growth opportunities coupled with fair and competitive salaries and benefits for our employees will make BPS the premier place to work and learn.



Employee Excellence

Objective	Description	Strategies:
<p>E:1 Build Principal Capacity to Develop and Promote Highly Effective Practice and Support all Employees in Professional Growth and Continuous Improvement</p>	<p>Expanding the capacity of the principal is critical to developing a highly effective learning culture for both teachers and students. The time and attention spent on developing principals through professional development, coaching and mentoring, while focusing on clear expectations, is essential to maintain the status of a highly effective school system.</p>	<ul style="list-style-type: none"> • Identify needs and differentiate the level of district support to develop principal's capacity • Training model for building principal capacity • Create a strong mentorship program • Strengthen the administration pipeline • Employ the skills of district leadership to build the capacity of lead principals
<p>E:2 Develop and Implement Effective and Efficient Hiring Practices to Ensure an Excellent and Diverse Workforce</p>	<p>Improve the process and speed of service for recruitment, screening, selection, on-boarding, and monitoring of new employees in order to ensure a high quality and diverse workforce which will meet our students' needs</p>	<ul style="list-style-type: none"> • Centralized on-boarding process • Expand recruitment opportunities • Change processes for position allocation • Improved electronic system for managing job vacancies • Collaborate with local minority associations
<p>E:3 Establish a Leadership career ladder that Offers Opportunities for Excellent Employees to take on Leadership roles within the District and at School-Based Levels</p>	<p>Establish a career ladder that offers opportunities for excellent employees to assume leadership roles within the district to increase employee engagement, build collective capacity and recognize the benefits of a high quality, diverse workforce.</p>	<ul style="list-style-type: none"> • Research job responsibilities for all employees • Build capacity in schools and departments with district master staff • Leadership training for non-instructional employees • Provide shared leadership training • Strengthen the administration pipeline • Expand use of advisory councils from all employee groups • Systemic approach to consistent employment standards • Template for examining all job descriptions • Review each job category and establish a job description timeline for review

Brevard Public Schools Strategic Plan Objective Employee Excellence Profile



Employee Excellence

Objective	Description	Strategies:
<p>E:4</p> <p>Equitably Allocate Resources and Support to Adequately Meet the Differentiated Needs of Schools and Departments</p>	<p>Annual and quarterly review of staff allocations and vacancies, along with annual review of school and department needs, will ensure that human resources, representing 84% of the school district's budget, are appropriately and equitably allocated to best serve our students and community.</p>	<ul style="list-style-type: none"> • Annual review of current allocations and vacancies • Differentiated staffing adjustments • Adapt human capital planning
<p>E:5</p> <p>Annually Negotiate Fair and Competitive Salaries and Benefits</p>	<p>The divisions of Human Resources and Finance will annually collaborate with the School Board, Superintendent, and Cabinet to prioritize district resources in order to offer a fair and competitive compensation package to all employee groups.</p>	<ul style="list-style-type: none"> • Transparent and understandable reflection of funds for potential compensation and benefit decision-making • Strong working relationships with leaders from all employee groups • Monitor compensation packages in neighboring districts • Maximize opportunities for improving employee health benefits

Employee Benefits – 9321

Risk Management – 9370

Human Resources Services – 9400

Employee Compensation Services – 9410

Labor Relations – 9420

Recruitment And Retention – 9430

Educational Leadership & Professional Development – 9485

Self-Insured Employee Benefits – 9850

Self-Insured Risk – 9855

The following pages include the staffing and budget details for each of these organizational units that will support the Employee Excellence Strategic Plan goals and objectives.

Employee Benefits – 9321

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

9321 EMPLOYEE BENEFITS

BUDGET RESPONSIBILITY: DIRECTOR EMPLOYEE BENEFITS/RISK MANAGEMENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.10	0.10	0.05	0.05	0.05
Non-Administrative	3.00	3.00	2.00	2.00	2.00
Total Positions	3.10	3.10	2.05	2.05	2.05
Personnel Costs	186,078	187,811	130,000	128,430	109,506
Operating Expenses	7,870	2,110	2,803	7,508	11,900
Total Expenditures	193,948	189,921	132,804	135,938	121,406

Risk Management – 9370

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

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

9370 RISK MANAGEMENT

BUDGET RESPONSIBILITY: DIRECTOR, RISK MANAGEMENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.12	0.12	0.05	0.05	0.05
Non-Administrative	0.20	0.20	0.20	0.20	0.20
Total Positions	0.32	0.32	0.25	0.25	0.25
Personnel Costs	25,391	26,387	18,597	17,987	19,581
Operating Expenses	8,627	4,947	9,184	4,450	7,300
Total Expenditures	34,017	31,333	27,782	22,437	26,881

Human Resources Services – 9400

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

9400 HUMAN RESOURCES SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	25.50	23.00	24.00	23.00	21.50
Total Positions	26.50	24.00	25.00	24.00	22.50
Personnel Costs	1,623,019	1,597,313	1,566,268	1,567,565	1,229,643
Operating Expenses	68,410	174,045	254,862	224,747	171,575
Total Expenditures	1,691,429	1,771,358	1,821,130	1,792,311	1,401,218

Compensation Services – 9410

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

9410 COMPENSATION SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	0.00	2.50
Total Positions	0.00	0.00	0.00	1.00	3.50
Personnel Costs	0	0	0	27,546	239,174
Operating Expenses	0	0	0	0	5,000
Total Expenditures	0	0	0	27,546	244,174

Labor Relations – 9420

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

The Director of Labor Relations:

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

9420 LABOR RELATIONS

BUDGET RESPONSIBILITY: DIRECTOR, HUMAN RESOURCES AND LABOR RELATIONS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	3.00	3.00
Total Positions	2.00	2.00	2.00	4.00	4.00
Personnel Costs	222,092	226,928	220,639	205,255	331,560
Operating Expenses	98,116	23,037	18,866	29,194	136,231
Total Expenditures	320,209	249,965	239,504	234,449	467,791

Recruitment and Retention – 9430

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

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

9430 RECRUITMENT AND RETENTION

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
Total Positions	1.00	1.00	1.00	1.00	1.00
Personnel Costs	85,723	84,560	88,740	88,952	92,209
Operating Expenses	13,293	42,077	36,977	71,614	66,200
Total Expenditures	99,016	126,637	125,716	160,566	158,409

Educational Leadership & Professional Development – 9485

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

9485 PROFESSIONAL LEARNING & DEVELOPMENT

BUDGET RESPONSIBILITY: DIRECTOR, PROFESSIONAL LEARNING & DEVELOPMENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	14.00	14.00	13.00	11.00
Total Positions	9.00	15.00	15.00	14.00	12.00
Personnel Costs	604,451	1,170,448	1,389,661	1,372,117	1,190,509
Operating Expenses	88,113	308,705	488,627	452,939	189,690
Total Expenditures	692,564	1,479,152	1,878,288	1,825,056	1,380,199

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 for 2014-15. However, sometimes there are some expenditures that are paid out of the General Fund when employees retire, as well as some isolated purchased service expenditures.

9850 SELF-INSURED EMPLOYEE BENEFITS

BUDGET RESPONSIBILITY: DIRECTOR, EMPLOYEE BENEFITS/RISK MANAGEMENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.90	0.90	0.45	0.45	0.45
Non-Administrative	9.00	0.00	10.00	11.00	11.00
Total Positions	9.90	0.90	10.45	11.45	11.45
Personnel Costs	0	0	2,947	0	0
Operating Expenses	0	0	0	0	0
Total Expenditures	0	0	2,947	0	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	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.88	0.88	0.45	0.45	0.45
Non-Administrative	2.80	2.80	2.80	2.80	2.80
Total Positions	3.68	3.68	3.25	3.25	3.25
Personnel Costs	0	0	0	0	0
Operating Expenses	545,857	210,554	5,702,360	85,115	5,962,873
Total Expenditures	545,857	210,554	5,702,360	85,115	5,962,873

This office is funded through sources other than the Operating Fund



FACILITIES AND CAPITAL ALLOCATION



Brevard Public Schools Strategic Plan Objective Facility and Capital Allocation Profile

FOCUS: To engage stakeholders in a transparent and collaborative capital resource planning and allocation process, ensure our community understands our current capital funding needs, and recognizes our current capital spending is being utilized both effectively and efficiently.

Expected Results: Stakeholders will have confidence, trust and understanding in our capital spending process to ensure the district has adequate and sustainable capital funding, which will be equitably allocated for all students to support the teaching and learning environment.



Facilities and Capital Allocation

Objective	Description	Strategies:
<p>C:1 Focus On Equitable Allocation of Capital Resources for All Support Functions</p>	<p>This objective focuses on an internal collaboration and community consensus processes for the equitable allocation of capital resources for all support functions (facilities, technology, transportation, warehouse, food service, communications, benefits, etc.) as well as other ancillary issues. The purpose of this objective is to ensure that both internal and external stakeholders agree that the allocation of available capital resources equitably balances appropriate levels of service for the district's teaching and learning objectives with community requirements.</p>	<ul style="list-style-type: none"> • Establish a standing Capital Advisory Committee (CAC) • Establish a methodology to prioritize both short-term and long-term capital requirements • Establish a model of a prioritized equitable allocation of available capital resources • Develop a long-range capital plan
<p>C:2 Ensure Adequate and Appropriate Funding Sources for Capital Sources</p>	<p>This objective focuses on the need to verify the amount of capital funding necessary to meet district-wide objectives, identify all potential funding sources, and utilize those sources that are most appropriate to meet the funding requirements. The purpose of this objective is to ensure internal and external support for the sources of funding (federal/ state/local) recommended to meet the district's capital requirements.</p>	<ul style="list-style-type: none"> • Communicate use of existing capital funds • Verify that the capital funding requirements in the long-range capital plans are necessary and appropriate • Identify and analyze all potential sources of capital funding • Include representatives of the community and local governments

Brevard Public Schools Strategic Plan Objective Facility and Capital Allocation Profile



Facilities and Capital Allocation

Objective	Description	Strategies:
<p>C:3 Establish Capital Allocation Practices to Expand Programs & Manage Student Growth or Decline</p>	<p>This objective focuses on equitable access to programs and appropriate learning environments for all students. The purpose of this objective is to engage all stakeholders in a collaborative and transparent process to allocate the capital funding necessary to support equitable geographic and socio-economic access to existing or expanded programs and adequate and appropriate physical accommodations for teaching and learning.</p>	<ul style="list-style-type: none"> • Engage all stakeholders in the planning and capital allocation process • Consensus for the allocation of appropriate capital funding to expand, relocate or modify programs • Consensus for the allocation of appropriate capital funding to provide physical accommodations for projected student enrollment and program changes. • Long-range capital funding plan

Facilities Services - 9500
 Planning, Design and Construction - 9530
 Projects - 9533
 Energy/Resource Conservation - 9540
 Planning & Permitting - 9550
 Plant Operations- 9560

Maintenance - 9562
 Educational Technology - 9720
 Information Systems - 9721
 Educational Services Facility - 9860
 District Administration Telephones - 9868

The following pages include the staffing and budget details for each of these organizational units that will support the Facilities and Capital Allocation Strategic Plan goals and objectives.

Facilities Services – 9500

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

9500 FACILITIES SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	214,333	216,549	228,271	232,818	227,644
Operating Expenses	6,270	12,489	16,617	17,115	16,300
Total Expenditures	220,603	229,037	244,888	249,934	243,944

Planning, Design and Construction – 9530

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

9530 PLANNING & PROJECT MANAGEMENT

BUDGET RESPONSIBILITY: DIRECTOR, PLANNING & PROJECT MANAGEMENT

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	4.00	1.00	1.00	1.00	1.00
Non-Administrative	9.00	16.00	21.00	22.00	22.00
Total Positions	13.00	17.00	22.00	23.00	23.00
Personnel Costs	394,398	231,611	168,214	219,099	439,883
Operating Expenses	52,771	55,361	49,784	54,931	55,250
Total Expenditures	447,169	286,973	217,998	274,029	495,133

Projects – 9533

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

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

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

9533 PROJECTS

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	40,426	48,790	28,974	37,265	45,000
Total Expenditures	40,426	48,790	28,974	37,265	45,000

Energy/Resources Conservation - 9540

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

The primary objectives are to:

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

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

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

9540 ENERGY/RESOURCE CONSERVATION

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	2.00	2.00	3.00	3.00	3.00
Total Positions	2.00	2.00	3.00	3.00	3.00
Personnel Costs	161,547	131,869	206,426	174,238	228,360
Operating Expenses	2,028	11,032	13,650	7,480	10,620
Total Expenditures	163,575	142,901	220,076	181,718	238,980

Planning & Permitting – 9550

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

9550 PERMITTING & INSPECTION

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	0.00	0.00	0.00
Non-Administrative	1.00	1.00	3.00	3.00	3.00
Total Positions	2.00	2.00	3.00	3.00	3.00
Personnel Costs	3,556	1,876	21,772	51,403	0
Operating Expenses	545	1,568	642	12,010	0
Total Expenditures	4,101	3,444	22,413	63,413	0

This office is funded through sources other than the Operating Budget

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 fire arm on campus). The Security Department also updates the Emergency Preparedness Plan for BPS each year. This Plan addresses hurricane storm preparation. The EH&S and Central Custodial Services Team directly supports the Security Department in preparation, response, and recovery of natural and other disaster scenarios and situations.

9560 ENVIRONMENTAL HEALTH & SAFETY

BUDGET RESPONSIBILITY: MANAGER, ENVIRONMENTAL HEALTH & SAFETY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	22.00	15.00	16.00	16.00	16.00
Total Positions	22.00	15.00	16.00	16.00	16.00
Personnel Costs	1,168,223	738,370	771,031	891,407	877,549
Operating Expenses	705,764	503,771	436,030	559,076	704,012
Total Expenditures	1,873,987	1,242,141	1,207,060	1,450,483	1,581,561

Maintenance – 9562

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

9562 PLANT OPERATIONS & MAINTENANCE

BUDGET RESPONSIBILITY: DIRECTOR, PLANT OPERATIONS & MAINTENANCE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	151.00	158.00	155.00	156.00	156.00
Total Positions	152.00	159.00	156.00	157.00	157.00
Personnel Costs	6,882,740	7,733,204	7,757,455	7,832,600	7,731,429
Operating Expenses	2,186,388	2,202,929	2,245,561	1,337,174	1,944,497
Total Expenditures	9,069,128	9,936,134	10,003,016	9,169,774	9,675,926

Educational Technology – 9720

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

9720 EDUCATIONAL TECHNOLOGY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	212,580	225,772	235,350	194,528	186,298
Operating Expenses	306	881	52	53	1,479
Total Expenditures	212,886	226,652	235,402	194,581	187,777

Information Systems Services – 9721

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

9721 INFORMATION SYSTEMS SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	2.00	2.00	2.00
Non-Administrative	143.00	150.00	149.00	150.00	150.00
Total Positions	143.00	150.00	151.00	152.00	152.00
Personnel Costs	9,156,494	9,800,006	10,637,451	10,508,803	10,327,493
Operating Expenses	2,155,820	2,118,172	1,127,192	1,268,983	1,916,868
Total Expenditures	11,312,315	11,918,178	11,764,643	11,777,787	12,244,361

Educational Services Facility – 9860

The Education Services Facility (ESF) is in Viera, Florida which is considered the central hub of the School Board of Brevard County. Most of the departments that support the schools are located in this facility.

9860 EDUCATIONAL SERVICES FACILITY

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, FACILITIES SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.77	7.77	7.23	7.23	7.00
Total Positions	7.77	7.77	7.23	7.23	7.00
Personnel Costs	269,355	296,852	316,783	311,752	309,423
Operating Expenses	374,186	371,807	286,603	375,767	283,676
Total Expenditures	643,541	668,659	603,386	687,519	593,099

District Administration Telephones – 9868

All expenditures related to phones at the district level are budgeted and expended through the District Administration Telephones budget. Most of the district communication requirements are funded here, with the exception of site specific telephone and communication expenses which are budgeted and paid for at the school level.

9868 DISTRICT ADMINISTRATION TELEPHONES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT - EDUCATIONAL TECHNOLOGY

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	639,876	509,389	448,625	476,720	171,600
Total Expenditures	639,876	509,389	448,625	476,720	171,600



FINANCE



Brevard Public Schools Strategic Plan Objective Finance Profile

FOCUS: To carefully analyze former budget cuts, internal usage fees, seek cost-savings opportunities throughout the organization, increase property asset oversight, and clearly communicate to all stakeholders our financial status. In addition, to project our operating budget needs for the next three years, while including a debt repayment matrix.

Expected Results: We will decrease the negative impacts of prior year budget cuts, become more efficient leveraging dollars in support of teaching and learning, while increasing financial transparency to our employees and community.



Finance

Objective	Description	Strategies:
F:1 Revisit former Cost-Saving/Revenue Enhancement Measures for Present-Day Alignment to Priorities <input type="checkbox"/>	BPS is committed to continuously seeking cost-saving opportunities that leverage monetary resources to support the core district mission. To that end, BPS will review past budget cuts and revenue enhancement processes to determine alignment to strategic plan when new revenue or revenue efficiencies are realized. Promoting financial transparency will be a priority of all financial objectives.	<ul style="list-style-type: none"> • Cost/benefit analysis of all former budget cuts and align former budget cuts to new Strategic Plan priorities • Conduct organizational efficiency studies of organization-wide functions for cost-savings opportunities • Analyze school district tax structures and/or revenue generating enterprises • Communications outreach plan to increase transparency
F:2 Proactively Monitor and Analyze District-Wide Resources to Inform Budget Allocations and/or Potential Adjustments	BPS will seek to understand and report real-time revenue and expenditures in a transparent manner to facilitate periodic decision-making by Cabinet and the Board for the reallocation of budgets in order to maximize return on investment of all annually allocated funds.	<ul style="list-style-type: none"> • Monitor and analyze all district-level funds • Asset management and guidance on internal school funds • Develop a three-year, long-range forecast for the operating fund and a debt payment matrix • Communication plan on monitoring, oversight, and support

Financial Services	9300	Warehouse and Purchasing Services	9680
Accounting Services	9310	County-Wide Utilities	9820
Budgeting, Cost Accounting & FTE	9330	Controller/Other	9830
Transportation	9640	ESF Cafeteria	9862
Area Transportation Offices	9641, 9642, 9643, 9644	ESF Central Services	9865
Food & Nutrition Services	9660		

The following pages include the staffing and budget details for each of these organizational units that will support the Finance Strategic Plan goals and objectives.

Financial Services – 9300

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

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

9300 FINANCIAL SERVICES

BUDGET RESPONSIBILITY: CHIEF FINANCIAL OFFICER

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	2.00	2.00
Total Positions	2.00	2.00	2.00	3.00	3.00
Personnel Costs	188,101	216,528	186,968	234,666	292,245
Operating Expenses	9,439	15,785	9,995	16,035	14,350
Total Expenditures	197,540	232,314	196,963	250,701	306,595

Accounting Services – 9310

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

9310 ACCOUNTING SERVICES

BUDGET RESPONSIBILITY: DIRECTOR, ACCOUNTING SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	35.00	35.00	35.00	37.00	37.00
Total Positions	36.00	36.00	36.00	38.00	38.00
Personnel Costs	1,605,982	1,713,555	1,735,780	1,786,036	1,740,909
Operating Expenses	32,871	34,051	33,054	45,318	29,484
Total Expenditures	1,638,854	1,747,606	1,768,834	1,831,354	1,770,393

Budgeting, Cost Accounting & FTE – 9330

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

9330 BUDGET/COST ACCOUNTING & FTE

BUDGET RESPONSIBILITY: DIRECTOR, BUDGETING, COST ACCOUNTING & FTE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	5.00	5.00	5.00	5.00	5.00
Total Positions	6.00	6.00	6.00	6.00	6.00
Personnel Costs	406,074	404,500	449,265	455,022	457,259
Operating Expenses	9,907	15,649	14,520	11,145	13,300
Total Expenditures	415,981	420,148	463,785	466,167	470,559

Transportation – 9640

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

9640 TRANSPORTATION (Formerly 9340)

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	55.00	57.20	65.20	65.20	65.20
Total Positions	56.00	58.20	66.20	66.20	66.20
Personnel Costs	2,744,776	2,954,375	3,438,228	3,372,670	3,330,948
Operating Expenses	5,624,373	4,804,067	4,104,481	3,872,986	5,409,315
Total Expenditures	8,369,150	7,758,442	7,542,710	7,245,656	8,740,263

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 (Formerly 9341)

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	74.13	59.01	30.00	59.30	51.72
Total Positions	74.13	59.01	30.00	59.30	51.72
Personnel Costs	1,955,674	1,982,007	2,075,004	2,060,925	1,925,278
Operating Expenses	40,854	44,546	34,035	37,889	24,718
Total Expenditures	1,996,528	2,026,553	2,109,038	2,098,814	1,949,996

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 (Formerly 9342)

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	107.91	98.90	100.92	100.92	95.88
Total Positions	107.91	98.90	100.92	100.92	95.88
Personnel Costs	3,541,719	3,386,645	3,623,860	3,572,661	3,314,114
Operating Expenses	34,223	33,519	27,408	33,762	25,614
Total Expenditures	3,575,942	3,420,164	3,651,269	3,606,423	3,339,728

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 (Formerly 9343)

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	87.30	82.29	83.59	83.59	78.31
Total Positions	87.30	82.29	83.59	83.59	78.31
Personnel Costs	2,805,899	2,886,189	2,842,653	2,824,242	2,604,873
Operating Expenses	46,299	46,154	2,956	50,227	2,268
Total Expenditures	2,852,198	2,932,343	2,845,609	2,874,468	2,607,141

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 (Formerly 9344)

BUDGET RESPONSIBILITY: DIRECTOR, TRANSPORTATION

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	82.00	0.00	72.85	72.85	61.81
Total Positions	82.00	0.00	72.85	72.85	61.81
Personnel Costs	2,515,780	2,502,267	2,480,381	2,435,629	2,171,463
Operating Expenses	48,610	46,720	18,797	48,838	17,453
Total Expenditures	2,564,390	2,548,987	2,499,178	2,484,467	2,188,916

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 (Formerly 9360)

BUDGET RESPONSIBILITY: DIRECTOR, FOOD SERVICE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	39.00	41.00	41.00	41.00	41.00
Total Positions	40.00	42.00	42.00	42.00	42.00
Personnel Costs	24,268	1,811	11,727	30,995	0
Operating Expenses	9,182	8,682	7,220	12,252	0
Total Expenditures	33,451	10,492	18,946	43,248	0

This office is funded through sources other than the Operating Budget

Warehouse and Purchasing Services – 9680

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

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

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

1. It is a means for managing the public funds that have been entrusted to each school and department by insuring 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. Insures that the vendor will be paid for the products or services that have been sold to the district by providing the means to account for each purchase that has been made.
4. Provides a focal point on which vendors can concentrate, minimizing misinformation and reducing the number of people involved in the process.
5. Reduces the potential for vendors to establish unethical relationships with district employees.
6. Serves as a resource for employees to utilize in meeting their needs for goods and services.

9680 PURCHASING AND WAREHOUSE SERVICES (Formerly 9380)

BUDGET RESPONSIBILITY: DIRECTOR, PURCHASING & WAREHOUSE SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.00	24.00	24.00	24.00	24.00
Total Positions	25.00	25.00	25.00	25.00	25.00
Personnel Costs	1,153,890	1,089,196	1,219,652	1,181,807	1,210,819
Operating Expenses	72,116	56,172	49,178	58,501	60,419
Total Expenditures	1,226,006	1,145,369	1,268,830	1,240,308	1,271,238

County-Wide Utilities – 9820

The County-Wide Utilities is the cost of district utilities as part of doing business for students and employees. All the utilities for the school district are budgeted for in this department because it is more efficient to budget for all utilities in total, and then the “actual” expenditures are recorded at the school level, and the budget is moved to cover the expenditures to the sites where the utilities were used.

9820 COUNTY-WIDE UTILITIES

BUDGET RESPONSIBILITY: DIRECTOR, BUDGETING, COST ACCOUNTING & FTE

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	0	0	297,063
Total Expenditures	0	0	0	0	297,063

Comptroller-Other - 9830

The Chief Financial Officer performs the Comptroller duties for the Brevard County School Board. She serves as a staff officer and financial adviser to the Superintendent providing timely fiscal advice and counsel relative to the financial status of the school district to include advice as to the wise use of system resources, management practices, and providing financial counsel at the School Board meetings. She supervises the routine operation of financial services to ensure the successful fulfillment of the functions of financial planning, budgeting, and financial management.

The salaries and benefits in the budget represent the total district-wide budget expected to be needed to cover the cost of vacation and sick leave payoffs. The actual expenses are recorded within the organization where the recipients of these payments work. Also, the purchased services budget as well as the supplies and other expenses can be attributed to the total outside auditing services requirement for the entire district.

9830 CONTROLLER/OTHER

BUDGET RESPONSIBILITY: CHIEF FINANCIAL OFFICER

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	4,627	10,161	147	3,024	5,773,018
Operating Expenses	675,235	767,124	1,000,259	576,386	1,097,751
Total Expenditures	679,862	777,285	1,000,406	579,410	6,870,769

Personnel Costs represent funds for employee vacation and sick leave payoff

ESF Cafeteria – 9862

The ESF Cafeteria is the facility that provides a lunch service and limited breakfast service for ESF employees. The majority of the ESF Cafeteria requirements are funded through the Food Services Fund. But on occasion, as indicated below, there were salary and benefit expenses that were more appropriately recorded within the General Fund.

9862 ESF CAFETERIA

BUDGET RESPONSIBILITY: DIRECTOR, FOOD SERVICES

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	1,025	1,471	0	639	0
Operating Expenses	0	89	0	0	0
Total Expenditures	1,025	1,560	0	639	0

This office is funded through sources other than the Operating Budget

ESF Central Services – 9865

The ESF-Central Services office provides efficient, expedient delivery services of district-related information and materials to all schools and district office facilities, and receives and distributes all U.S. Mail for district office personnel.

9865 ESF CENTRAL SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATING OFFICER

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	63,033	61,235	56,861	66,165	66,050
Operating Expenses	62,267	51,268	40,992	47,238	65,620
Total Expenditures	125,300	112,503	97,853	113,403	131,670



GOVERNMENT AND COMMUNITY RELATIONS



Brevard Public Schools Strategic Plan Objective Government & Community Relations Profile

FOCUS: To grow community partnerships inclusive of local and state government, create a consistently utilized system-wide response to concerns protocol, and increase our pro-active communications and marketing efforts

Expected Results: Stronger partnerships will develop, resulting in increased resources.

Allies who can articulate our challenges and accomplishments will develop. Brevard County as a whole, including our schools, will benefit through leveraged resources, branding, connections and communications.



Government & Community Relations

Objective	Description	Strategies:
<p>R:1 Strengthen and Grow our Community Partnerships</p>	<p>BPS will engage current and new community sectors through participation and implementation of activities to strengthen community partnerships. A specific focus will be local, and state government officials and business representatives.</p>	<ul style="list-style-type: none"> • Strengthen and leverage impact within the community • Equalize partnerships • Inform and positively impact legislative issues • Increase collaboration with state and local government interests • Increase collaboration with state and local government interests • Community and business partners promote Brevard Public Schools initiatives
<p>R:2 Create System-Wide Response Protocols to Constituent Concerns</p>	<p>BPS will implement activities and new protocols to create a consistent response to community and stakeholder concerns.</p>	<ul style="list-style-type: none"> • Improve our response to constituent concerns • Clear roles and responsibilities of customer care staff • Communicate new protocols to all stakeholders • Training program for staff on new protocols • Concerns monitoring and tracking process
<p>R:3 Increase System-Wide Proactive Communications</p>	<p>Constituent and community communications formats have increased and adapted to current social trends. BPS will expand our communications framework and practices to strengthen engagement with our stakeholder groups.</p>	<ul style="list-style-type: none"> • Target messaging to vested stakeholders for improved communication • District crisis communications plan • Social media protocols/procedures • Awareness campaign to increase resource support • Consulted leadership support for communications initiative identified in all areas of the strategic plan

District Communications - 9122 Printing Services - 9123 District/School Security - 9670

The following pages include the staffing and budget details for each of these organizational units that will support the Government & community Relations Strategic Plan goals and objectives.

District Communications – 9122

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

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

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

9122 DISTRICT COMMUNICATIONS

BUDGET RESPONSIBILITY: ASST. SUPERINTENDENT, GOVERNMENT & COMMUNITY RELATIONS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	3.00	3.00	1.00	1.00	1.00
Non-Administrative	9.00	8.63	12.63	11.00	11.00
Total Positions	12.00	11.63	13.63	12.00	12.00
Personnel Costs	593,810	637,407	667,426	752,437	708,140
Operating Expenses	164,595	325,679	475,100	621,741	191,103
Total Expenditures	758,405	963,086	1,142,526	1,374,178	899,243

Printing Services – 9123

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

9123 PRINTING SERVICES

BUDGET RESPONSIBILITY: ASST. SUPERINTENDENT, GOVERNMENT & COMMUNITY RELATIONS

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
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	350,973	369,594	374,294	383,047	368,552
Operating Expenses	(11,765)	(78,003)	58,361	12,467	(55,100)
Total Expenditures	339,207	291,591	432,655	395,514	313,452

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 (Formerly 9170)

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, CHIEF OPERATIONS OFFICER

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18
Postions					
Administrative	1.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	4.00	5.00	5.00	5.00
Total Positions	5.00	4.00	5.00	5.00	5.00
Personnel Costs	282,153	166,139	203,745	208,523	202,947
Operating Expenses	186,720	374,529	487,542	509,578	410,320
Total Expenditures	468,872	540,668	691,287	718,102	613,267

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 will ensure that only positive amounts carry forward. These carry forward amounts will become available in early July.

School Staffing

The 2017-18 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 2017-18 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 allocation factors used to compute school budgets are the same as follows:

School's Base Budget

Substitutes – \$34.42 per initially capped projected WFTE. This allocation will be recalculated during the December/January timeframe to reflect internally capped October WFTE. School is responsible for covering any negative balances with the exception of the fringe associated with substitute charges.

Telephone Base – The District allocation for the Telephone Base utility consists of two line items on the school matrix. The first contains the District funded telephone lines, and the second covers any additional telephone lines in place that exceed the authorized (funded) lines by the District. Both line items contain preloaded locked amounts. If a school has a number of telephone lines in excess of the District authorized lines, they are required to cover out of their operating budget.

Telephone Long Distance – 2017-18 projected membership was used to compute this allocation at \$0.45 per elementary student and \$0.50 per secondary student.

PDA Data Usage – This is not funded by the District. If the school has one or more PDAs, the budget to cover those items must be taken out of their operating allocation. Any resulting negative in this object code is the school's responsibility.

PDA Voice/Cell Usage – This is not funded by the District. If the school has one or more PDAs, the budget to cover those items must be taken out of their operating allocation. Any resulting negative in this object code is the school's responsibility.

Supplies and Materials – \$36.60 per initially capped projected WFTE. This allocation will be recalculated during the December/January timeframe to reflect internally capped October WFTE.

Custodial Supplies – \$12.50 (elementary), \$13.15 (middle school), and \$12.00 (senior high) per 2017-18 projected membership or building capacity (number of permanent student stations), whichever is greater, with adjustments being made for portables. This allocation will be recalculated during the February/March timeframe for any changes made to the school's capacity or number of permanent student stations, such as the movement of a portable.

School Budget Allocations Overview

Copy Machines – This project should be used to budget for and track all the expenses related to copy machines and the allocation is considered a part of the school's Base Budget. Costs included in this project are for items such as:

1. Printing (copying) – Charges for all machines at the school
2. Supplies, including paper

Selected Utilities

Any negatives resulting from expenditures that exceed the budget provided by the district within a given fiscal year will not carry forward to the school. The project set up to track these expenses was set up with the hope of providing schools some amount of positive carry forward from these object codes, however, given the current state of the economy, it will not be possible to carry forward any amounts from these object codes. The 2017-18 project for these utility allocations was "pre-loaded" into the individual school's budget. These District provided numbers cannot be overwritten or changed. They include the following object codes:

Water – The 2017-18 budget was calculated based on 2016-17 projected expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Refuse – The 2017-18 budget was calculated based on 2016-17 projected expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Sewer – The 2017-18 budget was calculated based on 2016-17 projected expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Natural Gas – The 2017-18 budget was calculated based on the average of the actual expenditures over the last 2 years. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Additional Selected Utilities

A project was set up to track additional selected utilities. Any negatives resulting from expenditures that exceed the District provided budget within a given fiscal year will not carry forward to the school. Likewise, there will be no positive carry forward for these utilities since they are deemed to be beyond the school's control. The 2017-18 allocations were "pre-loaded" into the individual school's budget. These District provided numbers cannot be overwritten or changed. They include the following object codes:

Telephone Maintenance – The 2017-18 budget is based on the current contract plus planned increases for the upcoming school year. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Landfill – The 2017-18 budget was based on 2016-17 actual expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Bottled Gas – The 2017-18 budget was calculated based on the average of actual expenditures over the last 2 years. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Fuel Oil – The 2017-18 budget was calculated based on the average of actual expenditures over the last 3 years. Adjustments may be made following the close of 2016-17 based on actual expenditures.

School Budget Allocations Overview

Electricity

A project was set up to track electricity usage. Any negatives resulting from expenditures that exceed the District provided budget within a given fiscal year will not carry forward to the school. This project was set up with the hope of providing schools some amount of positive carry forward from this object code, however, given the current state of the economy, it will not be possible to carry forward any amounts from this object code. The 2017-18 allocation was “pre-loaded” into the individual school’s budget. These District provided numbers cannot be overwritten or changed.

Electricity – The 2017-18 budget was calculated based on 2016-17 projected expenditures, including an adjustment. Targets for all schools will continue to be looked at in reference to usage, portables, construction, performance contracting, etc., and will be revised as necessary.

Data Frame Relay

A project was added to the school’s budget matrix to show the allocation that Educational Technology provides on the school’s behalf. There will be no positive or negative carry forward for this utility since it is deemed to be beyond the school’s control. The 2017-18 allocation was “pre-loaded” into the individual school’s budget. These District provided numbers cannot be overwritten or changed.

Data Frame Relay – The 2017-18 budget was calculated based on 2016-17 projected expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Recycle

A project was set up to cover recycle expenses. Any negatives resulting from expenditures that exceed the District provided budget within a given fiscal year will not carry forward. The 2017-18 allocation was “pre-loaded” into the individual school’s budget. These District provided numbers cannot be overwritten or changed.

Recycle – The 2017-18 budget was calculated based on 2016-17 projected expenditures. Adjustments may be made following the close of 2016-17 based on actual expenditures.

Various Other State and Local Projects from Other Sources

State categorical and local project funds will be allocated later when specific program requirements are determined by Leading & Learning, Budgeting, and other offices.

Important items to remember:

- The Substitutes and Supplies and Materials will be adjusted during the December/January timeframe based on the internally capped October WFTE.
- The allocation for Custodial Supplies will be adjusted during the February/March timeframe for any changes made to your school’s capacity or number of permanent student stations, such as the movement of a portable.
- Other adjustments may be made due to actual expenditures, available revenue, and target adjustments.

Operating Budget Allocations by Schools

ELEMENTARY SCHOOLS		Operating & Supplies	Utilities	Substitutes	Total School Allocation
0051	Oak Park Elementary	54,403	161,723	39,878	\$256,004
0061	Apollo Elementary	47,769	149,012	34,321	\$231,102
0091	Coquina Elementary	31,306	120,491	21,118	\$172,915
0101	Mims Elementary	29,466	104,948	19,188	\$153,602
0151	Imperial Estates Elementary	38,446	164,413	27,586	\$230,445
0181	Pinewood Elementary	27,337	84,805	19,055	\$131,197
0191	Challenger Elementary	29,965	100,508	21,385	\$151,858
0201	Atlantis Elementary	37,481	123,606	26,984	\$188,071
0301	Enterprise Elementary	31,799	85,504	21,276	\$138,579
1041	Cambridge Elementary	36,423	137,141	24,720	\$198,284
1051	Endeavour Elementary	49,081	114,494	33,920	\$197,495
1071	Golfview Elementary	36,266	105,712	24,736	\$166,714
1091	Fairglen Elementary	38,067	146,765	26,947	\$211,779
1131	Saturn Elementary	43,174	132,033	28,729	\$203,936
1141	Andersen Elementary	41,190	132,744	28,227	\$202,161
1151	Williams Elementary	36,108	141,998	25,316	\$203,422
1161	Manatee Elementary	48,946	172,330	34,263	\$255,539
2031	Meadowlane Intermediate Elementary	57,183	437,685	39,458	\$534,326
2041	Meadowlane Primary Elementary	45,218	86,769	30,769	\$162,756
2042	West Melbourne Elementary	31,464	93,190	22,326	\$146,980
2051	University Park Elementary	32,149	86,019	20,348	\$138,516
2061	Port Malabar Elementary	40,869	123,605	28,137	\$192,611
2081	Palm Bay Elementary	45,779	119,389	30,768	\$195,936
2111	Lockmar Elementary	46,882	132,333	33,604	\$212,819
2121	Turner Elementary	37,673	110,457	25,037	\$173,167
2131	Columbia Elementary	30,229	106,363	19,424	\$156,016
2151	Discovery Elementary	40,214	139,100	25,570	\$204,884
2161	Mcauliffe Elementary	45,306	107,464	31,205	\$183,975
2171	Riviera Elementary	36,007	133,904	24,493	\$194,404
2191	Jupiter Elementary	43,386	142,579	29,411	\$215,376
2212	Westside Elementary	41,201	209,989	28,613	\$279,803
2221	Sunrise Elementary	48,094	129,270	34,707	\$212,071
3041	Sherwood Elementary	27,153	98,563	18,376	\$144,092
3061	Harbor City Elementary	24,722	104,880	15,385	\$144,987
3071	Sabal Elementary	33,914	123,496	22,325	\$179,735
3091	Croton Elementary	35,630	118,656	23,926	\$178,212

Operating Budget Allocations by Schools

ELEMENTARY SCHOOLS		Operating & Supplies	Utilities	Substitutes	Total School Allocation
3101	Allen Elementary	35,869.00	133,784.00	24,351.00	\$194,004
3121	Suntree Elementary	39,070.00	147,830.00	27,691.00	\$214,591
3131	Longleaf Elementary	40,293.00	150,016.00	28,606.00	\$218,915
3151	Quest Elementary	54,860.00	123,977.00	39,837.00	\$218,674
4031	Mila Elementary	32,343.00	109,399.00	22,105.00	\$163,847
4041	Tropical Elementary	45,413.00	127,378.00	32,011.00	\$204,802
4051	Audubon Elementary	35,540.00	122,505.00	24,477.00	\$182,522
4071	Stevenson Elementary	28,021.00	111,074.00	19,663.00	\$158,758
4121	Carroll Elementary	36,789.00	142,370.00	25,769.00	\$204,928
5012	Roosevelt Elementary	23,432.00	122,288.00	14,994.00	\$160,714
5021	Freedom 7 Elementary	24,247.00	81,508.00	17,160.00	\$122,915
5031	Cape View Elementary	23,422.00	91,150.00	15,585.00	\$130,157
6013	Holland Elementary	27,547.00	137,635.00	18,793.00	\$183,975
6051	Sea Park Elementary	19,043.00	80,054.00	12,489.00	\$111,586
6061	Surfside Elementary	26,329.00	88,800.00	18,330.00	\$133,459
6071	Ocean Breeze Elementary	33,156.00	88,218.00	22,787.00	\$144,161
6081	Indialantic Elementary	40,810.00	122,225.00	28,881.00	\$191,916
6101	Gemini Elementary	27,006.00	123,449.00	16,921.00	\$167,376
6141	Creel Elementary	56,246.00	159,689.00	39,153.00	\$255,088
TOTAL ELEMENTARY		\$2,049,736	\$7,045,287	\$1,411,134	\$10,506,157

Operating Budget Allocations by Schools

MIDDLE SCHOOL					
0052	Madison Middle	29,275	165,112	17,328	\$211,715
0141	Jackson Middle	32,306	160,317	21,391	\$214,014
1081	McNair Middle	27,454	139,399	17,421	\$184,274
1101	Kennedy Middle	39,427	146,232	25,478	\$211,137
2071	Stone Middle	47,659	218,790	30,895	\$297,344
2122	Southwest Middle	54,792	212,227	35,353	\$302,372
3021	Central Middle	68,223	143,299	43,211	\$254,733
3031	Johnson Middle	48,250	188,532	31,636	\$268,418
4111	Jefferson Middle	37,651	159,990	23,672	\$221,313
6012	Delaura Middle	43,579	129,556	28,048	\$201,183
6082	Hoover Middle	31,122	126,652	19,882	\$177,656
TOTAL MIDDLE		\$459,738	\$1,790,106	\$294,315	\$2,544,159

JR./SR. HIGH		Operating & Supplies	Utilities	Substitutes	Total School Allocation
0302	Space Coast Jr./Sr.	85,836	353,164	57,521	\$496,521
1121	Cocoa High	88,295	493,303	60,466	\$642,064
3141	West Shore Jr./Sr. High	57,518	250,930	37,446	\$345,894
4021	Edgewood Jr./Sr. High	52,846	266,103	35,457	\$354,406
5011	Cocoa Beach Jr./Sr. High	60,123	324,134	37,526	\$421,783
TOTAL JR./SR. HIGH		\$344,618	\$1,687,634	\$228,416	\$2,260,668

Operating Budget Allocations by Schools

SENIOR HIGH					
0011	Titusville High	78,676	412,918	51,758	\$543,352
0161	Astronaut High	62,437	356,944	41,237	\$460,618
1011	Rockledge High	78,553	340,824	53,741	\$473,118
1171	Viera High	110,181	351,933	76,748	\$538,862
2011	Melbourne High	118,963	505,192	84,352	\$708,507
2021	Palm Bay High	98,892	622,502	61,798	\$783,192
2211	Bayside High	93,277	435,595	61,167	\$590,039
2311	Heritage High	98,685	351,061	65,316	\$515,062
3011	Eau Gallie High	95,908	348,318	63,709	\$507,935
4011	Merritt Island High	84,080	471,715	56,287	\$612,082
6011	Satellite High	70,204	391,768	47,695	\$509,667
TOTAL SENIOR HIGH		\$989,856	\$4,588,770	\$663,808	\$6,242,434
SPECIAL SCHOOLS					
0072	Riverview School	2,537	73,501	1,211	\$77,249
1002	Group Treatment Home	1,584	0	1,490	\$3,074
1014	Brevard County Jail	81	0	76	\$157
1017	North/Central Alt. Learning Ctr	2,588	0	1,259	\$3,847
1018	South Alternative Learning Center	2,466	26,442	1,144	\$30,052
1021	Pre-K ESE Services	395	0	372	\$767
1025	Detention Center	2,765	5,940	2,600	\$11,305
1026	Halfway House	0	0	0	\$0
1073	Project Search	2,820	0	2,652	\$5,472
TOTAL SPECIAL SCHOOLS		\$15,236	\$105,883	\$10,804	\$131,923
TOTAL ALL SCHOOL SITES		\$3,859,184	\$15,217,680	\$2,608,477	\$21,685,341

School Budget Allocations Overview

Technology Funds

Technology funds are the funds provided to the schools by the Education Technology (ET) department to purchase computer hardware, software, peripherals, and supplies.

Teacher Classroom Supply Assistance Program

These funds are provided to the classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public school students assigned to them.

Instructional Materials Categorical

Instructional materials funds are used to purchase textbooks and other related instructional materials for the schools. The state-adopted textbook funds are used to pay for textbook adoptions, and the non-state adopted funds are used to purchase other textbooks and instructional materials chosen for use by the school district.

Discretionary Lottery Funds

The Discretionary Lottery Funds are received from the State for distribution to the schools who have been awarded School Recognition moneys. If there are Discretionary Lottery Funds remaining after the School Recognition awards have been distributed, then the remainder is distributed to all of the schools for use by their School Advisory Committee (SAC).

Advanced Placement Allocations

These funds are for supplies, testing materials, and statutorily mandated teacher bonuses for Advanced Placement classes offered at Senior High Schools. Bonuses are based on student performance on Advanced Placement examinations.

Advanced International Certificate of Education (AICE) & International Baccalaureate (IB) Allocations

The AICE and IB funds are used for supplies, testing materials, and statutorily mandated teacher bonuses for AICE and IB classes offered at Senior High Schools. Bonuses are based on student performance on the AICE and IB examinations.

Music Project Allocations

Band, orchestra, and choral programs receive an additional allocation to help purchase music-related supplies and equipment, as well as help pay for uniforms and music-related travel, dues and fees, and workshop expenses.

Dual Enrollment Tuition

New legislation passed in 2013-14 requires schools to cover dual enrollment tuition fees for students taking courses for college credit on participating College campuses.

Summer School and Academic Support Program (Supplemental Academic Instruction Categorical)

These funds are used for after school and weekend tutoring, and summer school.

CAPE (Career and Professional Education Act)

These funds are used for expenses related to Career Academy programs on the school campuses. Bonuses are based on students earning certifications in the various academies.

Department of Juvenile Justice (DJJ) Centers and Contracted Sites

Students participating in a detention, or rehabilitation program which is sponsored by a community-based agency, or is operated or contracted by the Department of Juvenile Justice shall receive educational programs according to the rules of the State Board of Education.

Other Postemployment Benefits (OPEB) Payable

Plan Description - The Other Postemployment Benefits Plan is a single-employer benefit plan administered by the District. Pursuant to the provision of the Section 112.0801, Florida Statutes, former employees who retire from the District, and eligible dependents, may continue to participate in the District's respective medical/prescription, vision, dental, and life insurance plans as long as they pay the full premium applicable to coverage elected. The District subsidizes the premium rates for the medical/prescription plan paid by the retirees by allowing them to participate in the plan at the blended group premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the plan on average than those of active employees. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The vision, dental, and life insurance plans do not result in an implicit subsidy. The OPEB plan issues a stand-alone financial report.

Funding Policy - The District plans to fund this post-employment benefit on a pay-as-you go basis. As of January 1, 2016, 255 retirees received medical/prescription benefits. The District provided \$1,492,251 toward the annual OPEB cost.

Annual OPEB Cost and Net OPEB Obligations - The following table shows the District's annual OPEB cost for the year, the amount contributed to the plan, and changes in the District's net OPEB obligation:

Description	Amount
Normal cost (service cost for one year)	\$ 669,286
11 year amortization of unfunded actuarial accrued liability	1,372,496
Interest on normal cost and amortization	-
Annual required contribution	2,041,782
Interest on net OPEB obligation	1,523,561
Adjustment to annual required contribution	(3,589,300)
Annual OPEB cost (expense)	(23,957)
Net employer contribution for FYE 6/30/17	1,492,251
Increase/(Decrease) in net OPEB obligation	(1,516,208)
Net OPEB obligation, July 1, 2016	38,089,017
Net OPEB obligation, June 30, 2017	\$ 36,572,809

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation as of June 30, 2017 and the preceding year were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost	Net OPEB Obligation
June 30, 2015	\$ 371,594	747.6%	\$ 40,915,453
June 30, 2016	\$ 52,129	5522.0%	\$ 38,089,017
June 30, 2017	\$ (23,957)	-6228.9%	\$ 36,572,809

Other Postemployment Benefits (OPEB) Payable

Funded Status and Funding Progress as of June 30, 2017:

Actuarial accrued liability	\$	15,036,030
Actuarial value of plan assets		-
Unfunded actuarial accrued liability (UAAL)	\$	15,036,030
Funded ratio		0.0%
Covered payroll (active plan members)	\$	274,049,030
UAAL as a percentage of covered payroll		5.49%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment and termination, mortality, and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions - Projection of benefits for financial reporting purposes are based on the substantive plan provisions, as understood by the employer and participating members, and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and participating members. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of calculations.

In the January 1, 2016, OPEB actuarial valuation, and the actuarial roll-forward dated July 12, 2017, the results were derived using the entry age actuarial cost method with an amortization of the unfunded actuarial accrued liability as a level percent of expected payroll. The amortization period used is closed, and the remaining amortization period at June 30, 2017, is 11 years. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent discount rate, a 2.5 percent inflation rate, a 4 percent investment return, and a 3.25 percent projected salary increase. Both the annual OPEB cost and the unfunded actuarial accrued liability decreased when compared to the previous valuation.

A few factors contributed to the decrease: an increase in projected cost of coverage with a relatively decreased actual cost; a decrease in the percentage of premiums and costs of benefits for short and long term medical; a decrease in the assumed rate of retiree medical coverage acceptance and continuation; and the plan is not projected to be assessed the Excise Tax on High-Cost Employer Health Plans until after it becomes effective. The actuarial assumption annual healthcare cost trend rate beginning January 1, 2016 is 6.50 percent, and is being revised to 6.25 percent beginning January 1, 2017. The trend rates will then decrease by 0.25 percent each subsequent year until 2020 to reach a value of 5 percent. The ultimate value of 4.77 percent in 2020 reflects an expected impact of an additional 0.42 percent representing an estimate of the Federal Excise Tax.

Governmental Funds – Fund Balances

Fund Balance Reporting

Effective for fiscal years after June 15, 2009, GASB issued Statement No. 54, *Fund Balance Reporting and Fund Balance Definitions (GASB 54)*. The intention of the GASB 54 is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District's financial statements. The reporting standard 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 inventory items that are considered nonspendable. The District has no nonspendable funds related to endowment.

In addition to the nonspendable fund balances, GASB 54 has provided a hierarchy of *spendable* fund balances, based on a hierarchy of spending constraints.

- Restricted - fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed - fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- Assigned - fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- Unassigned - fund balances of the general fund that are not constrained for any particular purpose.

The District has classified its fund balance with the following hierarchy:

Nonspendable: The District has inventory of \$2,694,616 classified as nonspendable.

Spendable: The District has classified the spendable fund balances as *Restricted*, *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, and has reported no committed fund balances in its financial statements. When assigned and unassigned balances are available for use, assigned resources will be used first and then unassigned resources will be used as needed.

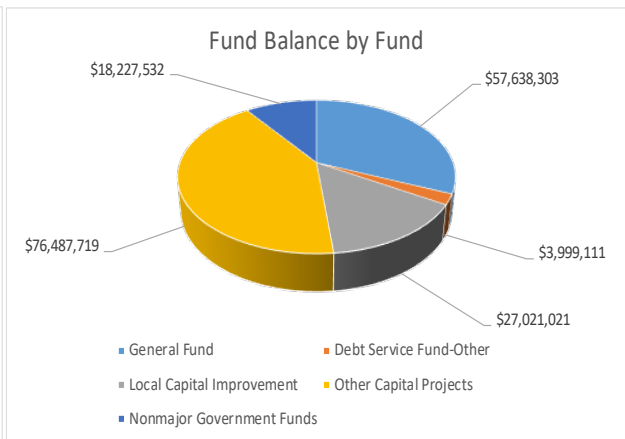
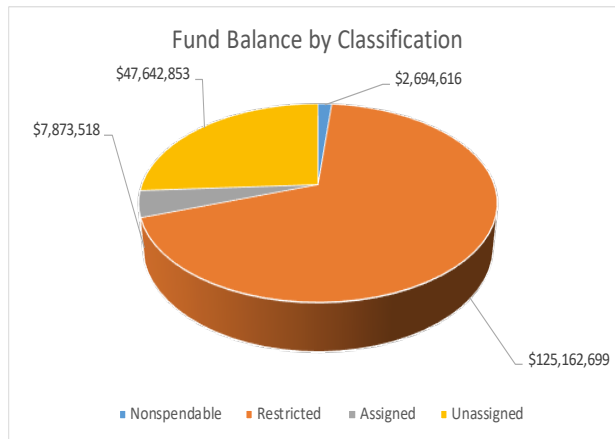
- Restricted for Capital Projects, State Categoricals, Debt Service, and Food Services - Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements, certain designated state categorical spending and other earmarked spending programs, and food services. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, debt service, and food services total \$102,045,382, \$6,519,283, \$4,050,910, and \$12,547,124 respectively.
- Assigned for School Operations and Capital Projects - The School Board has set aside certain fund balances for school operations and capital projects. For fiscal year 2017, the assigned fund balance is \$7,873,518 of which \$2,591,483 is for school operations and \$5,282,035 is for capital projects not restricted for a particular purpose.
- Unassigned - The unassigned fund balance for the general fund is \$47,642,853.

Governmental Funds – Fund Balances

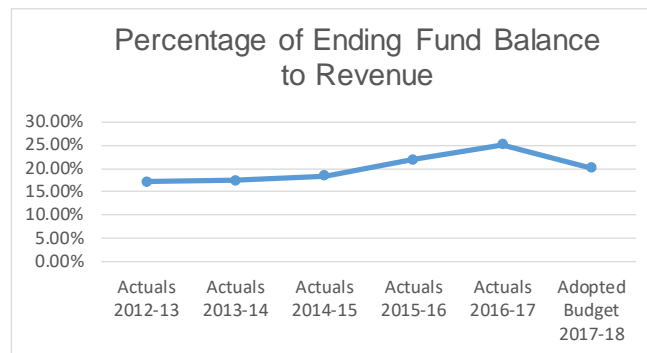
The table below is a summary of the fund balance classifications for the District at June 30, 2017.

Fund Balances:

	General Fund	Debt Service Fund - Other	Local Capital Improvement	Other Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<u>Nonspendable:</u>						
Inventory	\$884,684	\$0	\$0	\$0	\$1,809,932	\$2,694,616
<u>Restricted:</u>						
Capital Projects	0	0	27,021,021	71,205,684	3,818,677	102,045,382
State Categoricals	6,519,283	0	0	0	0	6,519,283
Debt Service	0	3,999,111	0	0	51,799	4,050,910
Food Services	0	0	0	0	12,547,124	12,547,124
<u>Assigned:</u>						
School Operations	2,591,483				0	2,591,483
Capital Projects	0	0	0	5,282,035	0	5,282,035
<u>Unassigned:</u>						
	47,642,853	0	0	0	0	47,642,853
Total Fund Balance	\$57,638,303	\$3,999,111	\$27,021,021	\$76,487,719	\$18,227,532	\$183,373,686



	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Adopted Budget 2017-18
Total Revenues	\$592,298,000	\$626,939,000	\$667,022,000	\$718,048,000	\$732,604,000	\$760,925,226
Ending Fund Balance	<u>\$101,938,000</u>	<u>\$109,258,000</u>	<u>\$122,370,000</u>	<u>\$157,189,000</u>	<u>\$183,373,686</u>	<u>\$152,833,079</u>
Percentage of Ending Fund Balance to Revenue	17.21%	17.43%	18.35%	21.89%	25.03%	20.09%

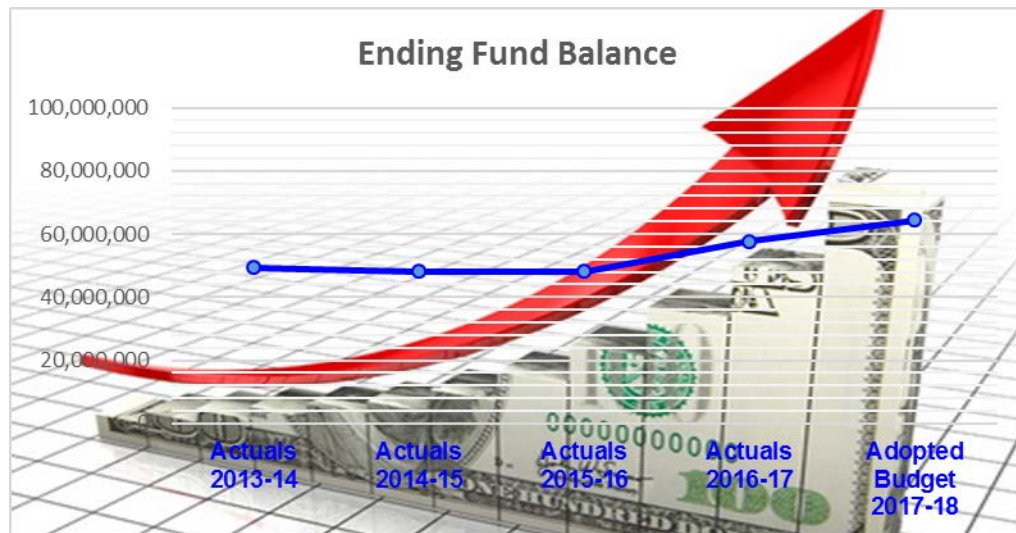


Governmental Funds – Fund Balances

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$47,642,853 and equates to 3.66 percent of fiscal year 2017 total general fund revenues including transfers-in.

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

	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18
Total Revenues	\$492,127,000	\$506,799,000	\$526,250,000	\$536,434,271	\$548,164,386
Ending Fund Balance	49,379,000	48,191,000	48,236,000	57,638,303	64,420,586
Percentage of ending Fund Balance to Revenue	10.03%	9.51%	9.17%	10.74%	11.75%
School Board Contingency	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369
Percentage of School Contingency to Revenue	4.04%	3.92%	3.78%	3.71%	3.63%



Capital Projects and the Educational Plant Survey

The Educational Plant Survey (EPS) is a document containing all of the facility improvements (new construction and remodeling/renovation of existing space) that have been approved by the FLDOE. The EPS is also the basis of the School District's annual Five Year District Facilities Work Program. The purpose of the EPS is to document the facility needs of the School District on a school-by-school basis, and to identify which capital projects may be initiated. It is important to note that a facility improvement must be contained in the approved EPS in order to be financed using "state" funds (COP, RAN, PECO, or 1.5-mill ad valorem tax). Improvements funded with locally generated revenue (impact fees, sales tax, local bonds) do not need to be in the approved EPS.

By statute, a new EPS supersedes all previous EPSs. Recommendations in the previous EPS that have not been implemented are not eligible for the expenditure of state capital outlay funds unless recommended in the new Survey. The EPS must be prepared and submitted for approval every five years at a minimum, but intermediate updates, called "spot surveys" may be submitted at any time in order to obtain FLDOE approvals for changes to the plan. Brevard County must complete a new EPS by the end of the 2019-20 school year.

In November 2014, the Brevard County voters approved a half cent sales surtax to be used for facility renewal, education technology, and school security. Items to be funded with the sales surtax revenue are included in the current EPS in order to document the work. Additionally, including these projects in the EPS gives the District flexibility to utilize state funds if there are projects that must be completed before sales surtax revenue is available.

The construction, renovation, and maintenance of educational facilities are the largest capital investment of a public school system. To achieve the greatest benefit, school administrators must ensure that:

- The investment reflects the strategic direction of the School Board
- Master plans, designs, and capital improvement funding initiatives meet the functional requirements to provide the desired services
- All work performed meets regulatory standards

The validity of an EPS is dependent upon:

- An accurate inventory of existing facilities in the Florida Inventory of School Houses (FISH)
- Accurate school-by-school membership projections
- Facility lists which reflect the curriculum priorities of the District, the intentions of the Board, and compliance with the State Requirements for Educational Facilities (SREF)

This document reflects input from:

- Planners in the Facilities Planning Department who validated the FISH data and met with school-based management teams to determine the capital requirements at each school
- Inspectors from the Plant Operations and Maintenance Department who performed individual school condition assessments to identify deferred maintenance tasks that would extend the useful life of these assets, if they were completed
- School-based management teams
- Consultants who provided a statewide perspective as well as technical assistance and coordination

Based on the "state" capital funding projected to be available during the next five fiscal years, the focus of the School District will be the projects in this document that address the needs associated with:

- Health and Safety – Removing or correcting structural and environmental conditions that threaten or imperil occupants to include mandated improvements required by regulatory agencies
- Maintenance and Repair – Completing deferred maintenance projects that will extend the useful life of existing facilities

Board Priorities for Capital Outlay

The School Board adopted priorities for facility capital investment. These priorities, their definitions, and criteria are as follows:

Priority 1: Health and Safety

Definition: Removing or correcting structural and environmental conditions that threaten or imperil occupants to include mandated improvements required by regulatory agencies.

Criterion A: The condition has been responsible for accident/injury documented by District reporting systems.

Criterion B: The condition has been noted in the District's annual Comprehensive Safety Inspection Report as a fire or life/safety hazard or has been otherwise reported as a hazard and a subsequent investigation has verified the report.

Criterion C: The condition has been documented by test results, acquired via generally accepted professional practice, reporting inappropriate environmental conditions for occupants.

Priority 2: Maintenance and Repair

Definition: Correcting conditions due to deteriorating components or materials that do not represent health or safety threats.

Criterion A: The condition directly affects educational quality or the continuation of instruction.

Criterion B: The condition will become a threat to health or safety.

Criterion C: The condition is progressively leading to significantly increased costs.

Criterion D: The condition detracts from the appearance of the facility.

Priority 3: Renewal

Definition: Rebuilding, replacing, or adding to existing environments by bringing them up to current standards.

Criterion A: The existing environment(s) is(are) inadequate compared to current standards.

Criterion B: The age of the existing environment(s).

Criterion C: The existing environment(s) date of last renovation.

Priority 4: New Construction

Definition: Providing additional space to address growth.

Criterion A: The current student population is in excess of the permanent capacity of the school.

Criterion B: The projected student population is sufficient to maintain a membership within plus or minus ten percent of the new capacity over the next five years.

Criterion C: The relative ranking of the school compared to other schools in need of additional space using the projected rate of student growth over the next five years.

Criterion D: The current facility is less than the Board-established student population capacity parameter for the grades/programs served.

Sales Surtax funds will be used to address the needs associated with:

Priority 3: Renewal – Rebuilding, replacing, or adding to existing environments by bringing them up to current standards.

Capital Impact on the Operating Fund

The capital budget is separate and distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Capital infrastructure expansion and improvements are funded through pay as you go Capital Funds from diverse sources, including capital outlay property taxes, sales surtax, school impact fees designated for capital projects, and long-term liabilities such as COPs (Certificates of Participation) and bonds. The principal and interest due on the long-term debt is paid through the Debt Service Fund which is funded by transfers from the Capital Projects Fund. These revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to be of high cost in nature, requiring more stringent controls and accountability. Finally, several capital revenue sources such as the sales surtax, school impact fees, and state PECO funds are, by statute or other legal restriction, limited to use on capital improvements.

There is a direct relationship between the Capital Projects Fund budget and the General Fund budget when building new facilities and renovating old ones. As space is added or renovated, furniture, supplies, custodial expenditures, maintenance, and utility costs all increase. The cost of operating and maintaining new infrastructures is always considered in the operating budget. Therefore, it is important to budget for this increased cost in the General Fund in the fiscal year the asset becomes operational.

In some cases, the operational impact may be absorbed gradually starting with when the new school is under construction. As a school's population increases beyond capacity, additional staff, supplies, and equipment are provided; thus spreading the operating impact over a number of years rather than all at once when the new school is complete. The need for additional instructional units and material for supplies is projected at the time of the new school opening, and is adjusted as needed based on actual operational needs.

An indirect impact to the operating budget is a reduction in maintenance needs due to the replacement of major air conditioning equipment, roofing systems, electrical upgrades, and flooring improvements at various facilities. While it is harder to quantify, these types of capital improvements impact the operating fund in a positive way, meaning less money is spent on labor and repairs for the first few years after the replacement or improvement. Many benefits, such as improved educational productivity and student and staff morale, are not readily quantifiable in financial terms, but represent a major tangible impact on school and District operations resulting from facility improvements.

For several years, the District experienced an ever-increasing shortfall in capital funding that left little room for needed building repairs and improvements. The District's capital funding stream is anticipated to be \$112.1 million in 2017-18, which includes \$2.6 million in PECO maintenance funding. The ½ cent sales tax referendum, which was passed by the voters in 2014, has helped alleviate a large portion of that shortfall, accounting for an anticipated \$43.3 million in 2017-18. Historically, funding shortfalls were caused due to legislative changes in the capital funding formula (down from 2.0 mills to 1.75 mills, with a second 0.25 mill being flexible – the School Board annually adopts the second 0.25 mill to be utilized within the Operating Fund) and declining local property values. Property values state-wide are finally recovering.

New legislation in 2017 provides that beginning in 2017-18 a portion of the District's discretionary millage for capital, or 1.5 mills, shall be distributed based on a calculation done by the State. This new legislation is estimated to create a \$1.2 million transfer to the District's charter schools.

While the District is confident that reinstating the authority of the School Board to levy 2.0 mills for Capital Projects will be a part of the Florida School Boards Association's legislative platform for next fiscal year, as it has for the last several years, that organization is currently compiling the School Board and Superintendents proposals. This action would go a long way to increase the funding available to meet the District's capital needs along with mitigating the 2017 legislative mandate of sharing the current 1.5 mills with charter schools.



Informational Section



FEFP Revenue

The Florida Education Finance Program (FEFP) is the funding formula adopted by the Florida Legislature in 1973 to allocate funds appropriated by the Legislature for public school operations. The FEFP implements the constitutional requirement of a uniform system of free public education and is an allocation model based on individual student participation in educational programs. In order to ensure equitable funding, the FEFP takes into account:

- The local property tax base
- Costs of education programs
- Cost of living (district cost differential or DCD)
- Sparsity of student population

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is the base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTE's. Weighted FTE's are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the 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 the Exceptional Student Education Guaranteed Allocation.

Scholarship payments for education provided by private schools are available pursuant to the provisions of two programs:

1. John M. McKay Scholarships for Students with Disabilities Program - This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FEFP surveys in order to be eligible.
2. Corporate Contributions / Tax Credits Scholarships - These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced price school lunches under the National School Lunch Act. Students must have been counted as a full-time equivalent student during the previous fiscal year for purposes of funding or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous fiscal year.

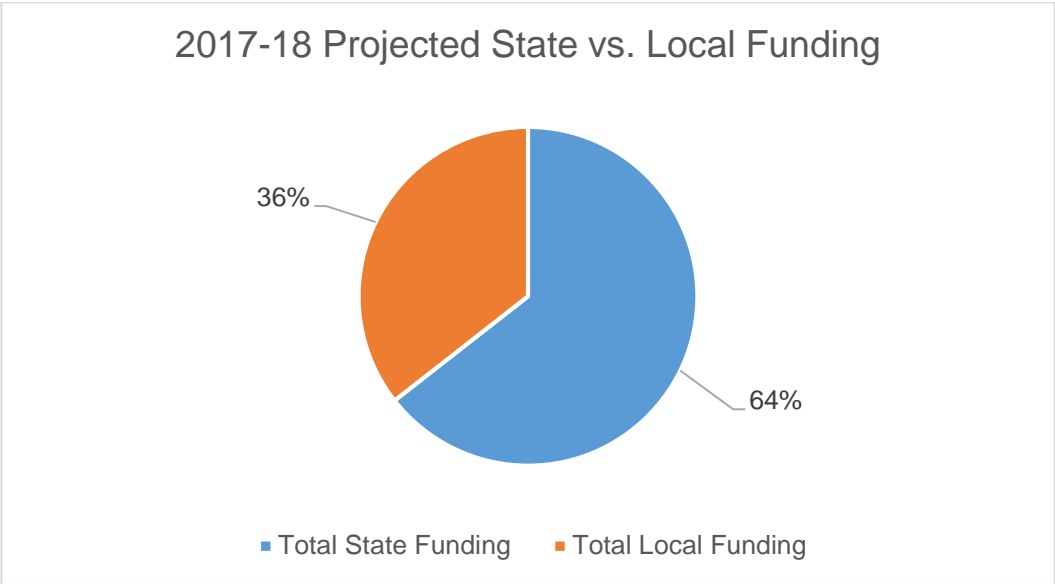
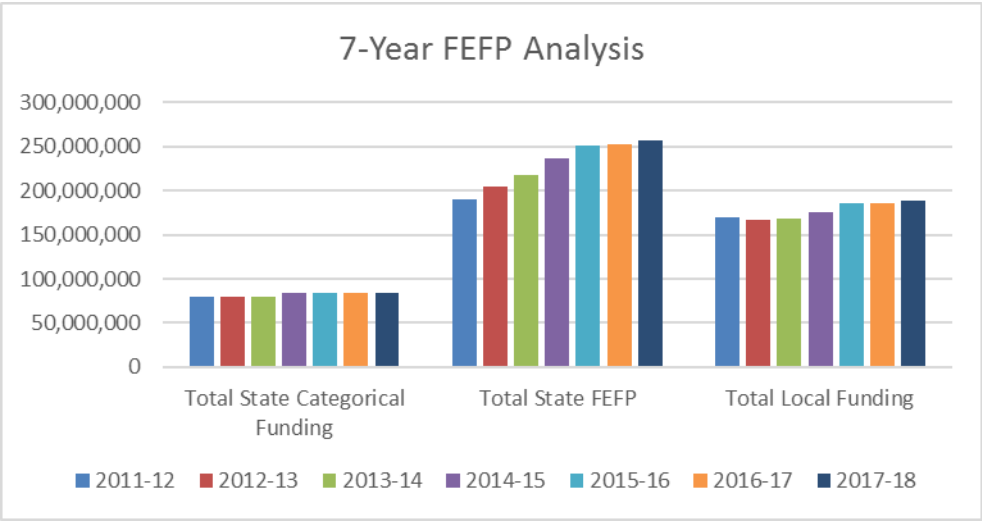
FEFP Formula

FTE Students Brevard 72,961.00	Weighted FTE Students Brevard 80,201.39	x	Base Student Allocation (BSA) Brevard 4,203.95	x	District Cost Differential (DCD) Brevard 0.9891	=	Base Funding Brevard 333,487,560	+	
Declining Enrollment Supplement Brevard 0	+	Compression Adjustment Brevard 7,903,136	+	DJJ Supplemental Funding Brevard 198,259	+	Safe Schools Brevard 1,665,082	+	ESE Guarantee Supplement Brevard 29,910,859	+
Supplemental Academic Instruction Brevard 19,545,452	+	Instructional Materials Brevard 6,170,923	+	Student Transportation Brevard 10,281,590	+	Teacher Classroom Supply Assistance Brevard 1,181,448	+	Reading Allocation Brevard 3,240,642	+
Virtual Education Contribution Brevard 22,487	+	Digital Classroom Allocation Brevard 1,634,835	+	Federally Connected Supplement Brevard 2,501,028	=	Total FEFP Brevard 417,743,301	+	Required Local Effort Brevard (160,446,482)	=
Total State FEFP Brevard 257,296,819	-	Prior Year Adjustment 0	=	Net State FEFP Brevard 257,296,819	+	Class-Size Reduction Allocation Brevard 80,194,234	+	Discretionary Lottery/School Recognition Brevard 3,745,139	=
Total State Funding Brevard 341,236,192									

FEFP Revenue Summary

Formula Components	2016-17 4th Calc.	2017-18 2nd Calc.	Difference
Unweighted FTE	72,498.14	72,961.00	462.86
Weighted FTE	79,486.42	80,201.39	714.97
School Taxable Value	35,873,682,910	38,759,682,715	2,885,999,805
Required Local Effort Millage	4.662	4.312	(0.350)
Discretionary Millage	0.748	0.748	0.000
Capital Outlay	1.500	1.500	0.000
Total Millage	6.910	6.560	(0.350)
Base Student Allocation	4,160.71	4,203.95	43.24
District Cost Differential	0.9943	0.9891	(0.0052)
WFTE x BSA x DCD	328,834,839	333,487,560	4,652,721
0.748 Compression	7,571,706	7,903,136	331,430
DJJ Supplement	178,397	198,259	19,862
Safe Schools	1,607,625	1,665,082	57,457
ESE Guarantee	29,701,296	29,910,859	209,563
Supplemental Academic Instruction	19,437,414	19,545,452	108,038
Instructional Materials	6,239,379	6,170,923	(68,456)
Student Transportation	10,203,905	10,281,590	77,685
Teachers Classroom Supply Assistance	1,180,342	1,181,448	1,106
Reading Allocation	3,269,816	3,240,642	(29,174)
Virtual Education Contribution	58,174	22,487	(35,687)
Digital Classroom Allocation	1,637,282	1,634,835	(2,447)
Federally Connected Supplement	2,510,475	2,501,028	(9,447)
Additional Allocation	20,461	0	(20,461)
Total FEFP	412,451,111	417,743,301	5,292,190
Less: Required Local Effort Taxes	(160,553,385)	(160,446,482)	106,903
Total State FEFP	251,897,726	257,296,819	5,399,093
Proration to Funds Available	(195,560)	0	195,560
Prior Year Adjustment	(113,445)	0	113,445
Net State FEFP	251,588,721	257,296,819	5,708,098
Categoricals			
Class-size Reduction Allocation	79,975,545	80,194,234	218,689
Discretionary Lottery/School Recognition	3,756,585	3,745,139	(11,446)
Total State Categorical Funding	83,732,130	83,939,373	207,243
Total State Funding	335,320,851	341,236,192	5,915,341
Local Funding			
Required Local Effort Taxes	160,553,385	160,446,482	(106,903)
Potential Discretionary Local Effort	25,760,174	27,832,553	2,072,379
Total Local Funding	186,313,559	188,279,035	1,965,476
Total Funding	\$521,634,410	\$529,515,227	\$7,880,818

FEFP Analysis



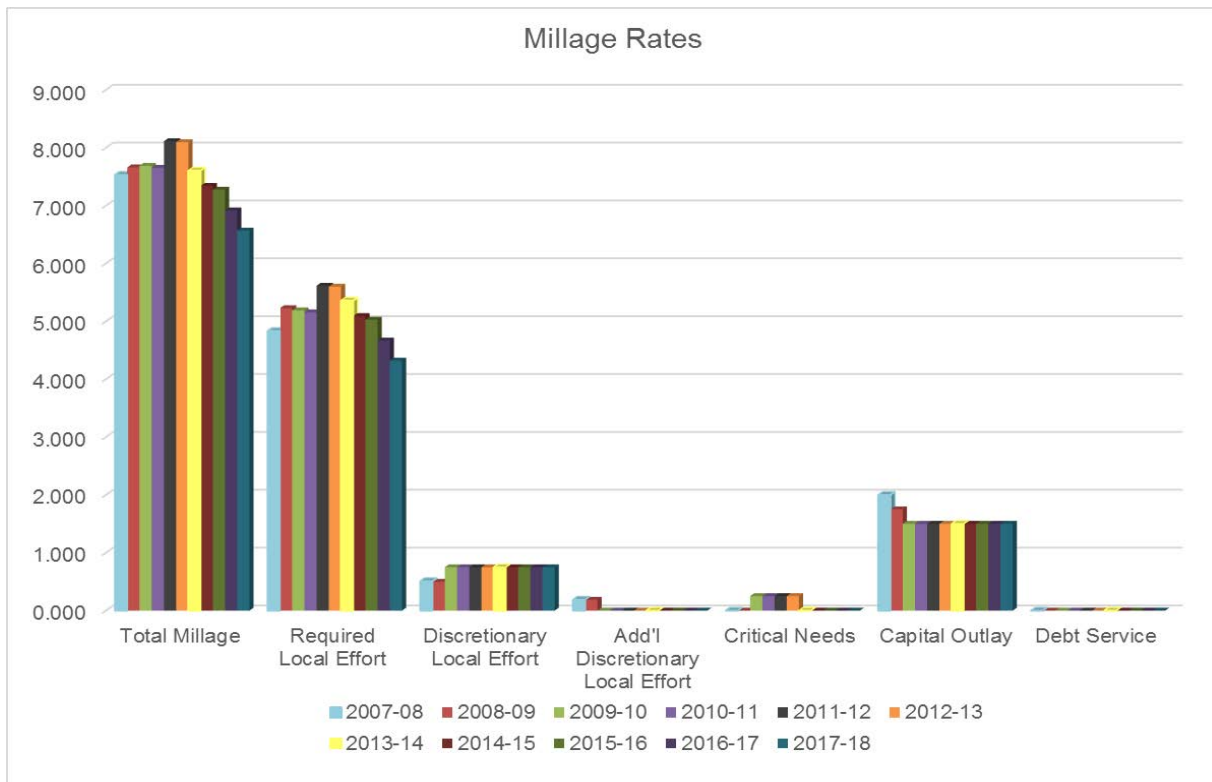
The state portion of the FEFP includes base funding, lottery and categoricals. The total state funding for the district in 2016-17 was \$335.3 million compared to the 2017-18 projected of \$341.3 million, a 1.76% increase, while the local funding has increased 1.1%, from \$186.3 million in to a projected \$188.3 million in 2017-18

Millage Rate Trends

The proposed millage rate for 2017-18 is 6.568 mills. The 4.320 local effort mills in 2017-18 is a level set by the state for local districts to participate in the Florida Education Finance Program (FEFP). The additional discretionary millage is capped by statute also. Florida Statutes require the computation of a percentage increase over the rolled-back millage rate. The rolled-back millage rate is defined as the property tax levy that would, after the value of new construction is deducted, produce the same amount of revenue as last year.

Fiscal Year	Total Millage	Required Local Effort	Discretionary Local Effort	Add'l Discretionary Local Effort	Critical Needs	Capital Outlay	Debt Service
2007-08	7.531	4.833	0.5100	0.1880	0.0000	2.000	0.000
2008-09	7.661	5.227	0.4980	0.1860	0.0000	1.750	0.000
2009-10	7.687	5.189	0.7480	0.0000	0.2500	1.500	0.000
2010-11	7.653	5.155	0.7480	0.0000	0.2500	1.500	0.000
2011-12	8.112	5.614	0.7480	0.0000	0.2500	1.500	0.000
2012-13	8.096	5.598	0.7480	0.0000	0.2500	1.500	0.000
2013-14	7.606	5.358	0.7480	0.0000	0.0000	1.500	0.000
2014-15	7.339	5.091	0.7480	0.0000	0.0000	1.500	0.000
2015-16	7.275	5.027	0.7480	0.0000	0.0000	1.500	0.000
2016-17	6.916	4.668	0.7480	0.0000	0.0000	1.500	0.000
2017-18	6.568	4.320	0.7480	0.0000	0.0000	1.500	0.000

A mill represents one thousandth of a dollar



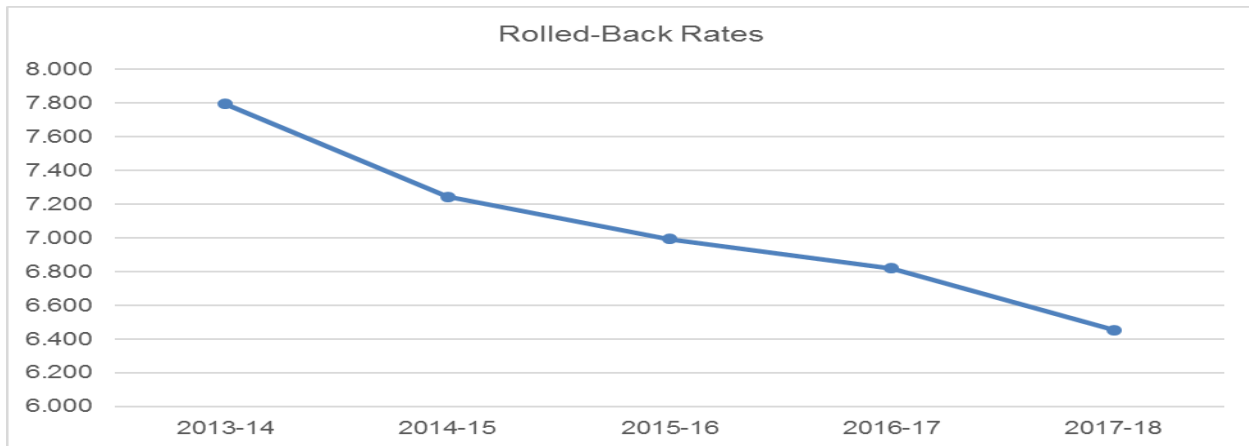
Roll-Back Rates

The roll-back rate is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what, in Florida, is called the Truth in millage process, or TRIM.

Under the law in Florida and a few other states, if a local government adopts the roll-back rate, that government is not increasing taxes, even if the rate itself increases. That's because the roll-back rate calculates taxable property values in relation to the total revenue they generate for a government. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied.

When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease. If, however, as has been the case since the Great Recession, especially in states such as Florida, property values decrease, the tax rate must increase to keep total revenue generated at the same level, year over year. Even though the tax rate will increase, it does not mean necessarily that taxes have increased, because the typical property that has seen its property value drop will end up paying the same amount, when the roll-back tax rate is applied. The chart and graph below examine the changes over the last

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Current Year Gross Taxable Value	28,725,623,018	31,249,030,561	33,184,902,204	35,873,682,910	38,759,682,715
Current Year Net New Taxable Value	210,428,416	1,095,750,733	410,907,161	510,486,362	380,749,910
Current year Adjustable Taxable	28,515,194,602	30,153,279,828	32,773,995,043	35,363,196,548	38,378,932,805
Prior Year FINAL Gross Taxable Value (From Prior Year DR-420S0	27,457,119,378	28,715,811,876	31,232,317,152	33,145,486,378	35,807,243,742
Prior Year Millage Levy	8.096	7.606	7.339	7.275	6.916
Prior Year Ad Valorem Proceeds	222,292,838	218,412,465	229,213,976	241,133,413	247,642,898
The Current year Rolled-Back	7.796	7.243	6.994	6.819	6.453
Current Year Proposed Millage Rate	7.606	7.339	7.275	6.916	6.568
Current Year Proposed Rate as a % of the rolled-back rate	97.57%	101.32%	104.02%	101.43%	101.79%
Current Year Rate Change as a percent of the rolled-back rate	6.29%	3.69%	0.92%	5.26%	5.39%



Property Tax Levies & Millage Rates

Comparison of 2012-13 to 2017-18 Homeowner's Property Taxes										
Taxable Value		\$100,000								
	2013-14		2014-15		2015-16		2016-17		2017-18	
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes
Operating										
Required Local Effort	5.358	535.80	5.091	509.10	5.027	502.70	4.668	466.80	4.32	432.00
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	7.606	760.60	7.339	733.90	7.275	727.50	6.916	691.60	6.568	656.80

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

State law sets the property tax assessment rate. In the 2017-18 collection year, homeowners will pay an estimated assessment rate of 6.568 mills on a home with a taxable value of \$100,000. The definition of a mill related to a home's value is 1.00 mill = \$1 per \$100. The following example explains the impact of Brevard County residents with taxable home value of \$100,000

- 1.000 = \$100 in property taxes
- 6.568 mills = \$656.80 in property taxes

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

Tax Levies & Collections

The School Board of Brevard County, Florida Property Tax Levies and Collections Last Ten Fiscal Years (unaudited)

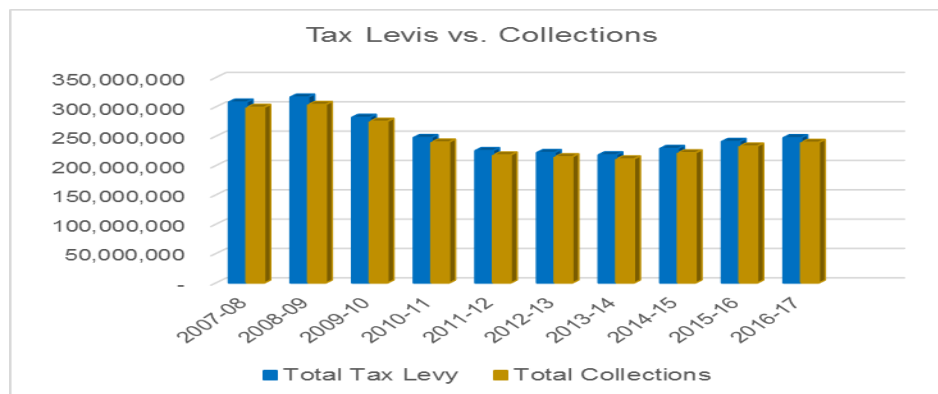
Fiscal Year	Taxable Assessed Value	Millage			Total Tax Levy
		Operating	Capital	Total	
2016-17	\$ 35,807,243,742	5.416	1.500	6.916	\$ 247,642,898
2015-16	33,145,486,378	5.775	1.500	7.275	241,133,413
2014-15	31,232,317,152	5.839	1.500	7.339	229,213,976
2013-14	28,715,811,876	6.106	1.500	7.606	218,412,465
2012-13	27,457,119,378	6.596	1.500	8.096	222,292,838
2011-12	27,812,038,128	6.612	1.500	8.112	225,611,253
2010-11	32,390,012,540	6.153	1.500	7.653	247,880,766
2009-10	36,725,460,270	6.187	1.500	7.687	282,308,613
2008-09	41,345,104,921	5.911	1.750	7.661	316,744,849
2007-08	40,927,287,793	5.531	2.000	7.531	308,223,404
2006-07	39,311,747,501	5.667	2.000	7.667	301,403,168

Fiscal Year	Total Tax Levy	Collected to End of Tax Year		Delinquent Collections	Collected in Fiscal Year	
		Current Tax Collections	Percent of Levy		Total Collections	Percent of Levy
2016-17	\$ 247,642,898	\$ 239,074,395	96.54	\$ 523,085	\$ 239,597,480	96.75
2015-16	241,133,413	232,753,905	96.52	484,349	233,238,254	96.73
2014-15	229,213,976	221,175,853	96.49	625,166	221,801,019	96.77
2013-14	218,412,465	210,541,129	96.40	789,572	211,330,700	96.76
2012-13	222,292,838	213,453,918	96.02	1,610,694	215,064,612	96.75
2011-12	225,611,253	217,607,965	96.45	501,399	218,109,364	96.67
2010-11	247,880,766	238,694,460	96.29	1,373,315	240,067,775	96.85
2009-10	282,308,613	271,447,317	96.15	3,965,784	275,413,101	97.56
2008-09	316,744,849	302,765,351	95.59	1,404,736	304,170,087	96.03
2007-08	308,223,404	298,171,307	96.74	1,074,207	299,245,514	97.09
2006-07	301,403,168	291,257,413	96.63	-	291,257,413	96.63

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

Note: Beginning in 1/1/08, the taxable assessed valuation for Brevard County is subject to an increase of \$25,000 (increase from \$25,000 to \$50,000) homestead exemption for each primary residence in Brevard County. The extra exemption does not apply to the school's taxable value, resulting in a lower taxable assessed valuation for Brevard County.

Delinquent collections unavailable for FY2004 -FY2007



Assessed and Estimated Value of Taxable Property

The School Board of Brevard County, Florida
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (in thousands)
 (unaudited)

Fiscal Year	Real Property Fiscal Year Ending Value	Personal Property Assessed Value (2)	Total Assessed Valuations (1)	Real Property Exemptions	Personal Property Exemptions (2)	Taxable Assessed Property Value (3)	Total Direct Rate (Millage)	Ratio of Taxable Assessed Value to Total Assessed Value
2016-17	\$ 41,927,252	\$ 9,361,566	\$ 51,288,818	\$ 9,072,495	\$ 6,409,079	\$ 35,807,244	6.916	69.81%
2015-16	39,087,088	9,103,611	48,190,699	8,753,489	6,291,723	33,145,487	7.275	68.78%
2014-15	37,018,003	9,145,079	46,163,082	8,612,631	6,318,134	31,232,317	7.339	67.66%
2013-14	35,151,989	8,322,370	43,474,359	8,463,604	6,294,943	28,715,812	7.606	66.05%
2012-13	33,963,159	8,203,286	42,166,445	8,409,435	6,299,890	27,457,120	8.096	65.12%
2011-12	34,797,638	7,960,383	42,758,021	8,715,582	6,230,401	27,812,038	8.112	65.05%
2010-11	39,760,031	9,660,749	49,420,780	9,487,494	7,543,273	32,390,013	7.653	65.54%
2009-10	49,377,471	9,782,694	59,160,165	14,994,325	7,440,380	36,725,460	7.687	62.08%
2008-09	58,670,319	9,761,816	68,432,135	19,740,636	7,346,395	41,345,105	7.661	60.42%
2007-08	61,061,100	10,306,802	71,367,902	22,664,665	7,775,949	40,927,288	7.531	57.35%

Source: Florida Department of Revenue - 2010-11 through 2016-17
 Brevard County Property Appraiser - 2003-04 through 2009-10

Notes: The basis of assessed property value is approximately 100% of estimated actual value for fiscal years 2003-04 through 2009-10.

Note: Beginning in 1/1/08, the taxable assessed valuation for Brevard County is subject to an increase of \$25,000 (increase from \$25,000 to \$50,000) homestead exemption for each primary residence in Brevard County. The extra exemption does not apply to the school's taxable value, resulting in a lower taxable assessed valuation for Brevard County.

- (1) Total assessed valuations (real, personal and centrally assessed property)
- (2) Personal and centrally assessed property
- (3) 2006-07 to present are post VAB assessments

Below are forecasts for the next five years based on the State of Florida Ad Valorem Estimating Conference which took place August 3, 2017.

Fiscal Year Forecast	Taxable Assessed Property Value	Percentage Chage
2018-19	40,047,500	5.0%
2019-20	41,786,900	4.3%
2020-21	43,560,600	4.2%
2021-22	45,235,000	3.8%
2022-23	46,877,800	3.6%

http://edr.state.fl.us/content/conferences/advalorem/adval_results.pdf

Debt Service Overview

The Debt Service Fund is used to retire the indebtedness of the school district, which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the district is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. The district's long-term debt is in the form of State School Bonds, and Certificates of Participation (COPs).

Indebtedness of the School District

The Debt Service fund is used to retire the indebtedness of the school district, which has been incurred for capital outlay projects. Debt instruments are issued to finance new school construction, renovate existing facilities, as well as facilitate major purchases such as computers and other large ticket items. In addition, the district is continually reviewing opportunities to reduce existing debt service by restructuring or refinancing existing obligations. The district's long-term debt is in the form of State School Bonds, and Certificates of Participation (COPs).

In an effort to maintain a balance of minimal debt, with an ability to finance necessary capital projects, the Board deems it prudent, appropriate, and fiscally responsible to set a maximum debt service ratio limit, relative to the amount of capital outlay millage for payments due under lease-purchase agreements, equal to 1.0 mill for each fiscal year. Annually, as budget is adopted, the Board shall review the existing levels of debt service ratio.

The use of long-term debt instruments is authorized and limited by either Florida State Statutes or the Florida State Constitution.

Calculation of Legal Debt Margin	Fiscal Year Ending				
	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Assessed Value	\$ 27,457,119	\$ 28,715,812	\$ 31,232,317	\$ 33,145,486	\$ 35,807,244
Debt Limit on Assessed Value	27,457,119	28,715,812	31,232,317	33,145,486	35,807,244
Amount of Debt Applicable to Debt Limit:					
Bonds Payable	0	0	0	0	0
Less, Amount Available for Debt Service	0	0	0	0	0
Total Debt Applicable to the Debt Limit	0	0	0	0	0
Legal Debt Margin	\$ 27,457,119	\$ 28,715,812	\$ 31,232,317	\$ 33,145,486	\$ 35,807,244
Total Debt Applicable to the Debt Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District records

Brevard County Property Appraiser (2006-07 to

Notes: The State of Florida does not have a limit on the amount of voter approved (general obligation) debt.

Beginning in 1/1/08, the taxable assessed valuation for Brevard County is subject to an increase of \$25,000 (increase from \$25,000 to \$50,000) homestead exemption for each primary residence in Brevard County. The extra exemption does not apply to the school's taxable value, resulting in a lower taxable assessed valuation for Brevard County.

Debt Service Overview

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. Total funding sources received in the current fiscal year are \$1,166,559 all of which relates to debt service. Outstanding State Board of Education Bonds are as follows:

<u>Bond Type</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Annual Maturity To</u>	<u>Original Amount</u>
Series 2009-A	\$ 200,000	5.00	2019	\$ 800,000
Series 2010-A	135,000	4.00-5.00	2022	210,000
Series 2011-A	670,000	3.00-5.00	2023	5,375,000
Series 2014-A	662,000	3.00-5.00	2025	817,000
Series 2014-B	430,000	2.00-5.00	2020	1,062,000
Series 2017-A	362,000	5.00	2026	362,000
Total Bonds Payable	<u>\$ 2,459,000</u>			<u>\$ 8,626,000</u>

Certificates of Participation

With the exception of the Series 2004-QZAB issue, lease payments are payable semiannually, on July 1 and January 1. The Series 2004-QZAB Certificates of Participation were issued under a special program whereby the certificates, bearing an original issue date of March 26, 2004, will mature on March 26, 2020, for the original \$4,408,000 issuance amount. There is no interest cost for borrowing funds under this program. Mandatory lease payment deposits of \$557,309 were required for five consecutive years beginning on June 15, 2005 through June 15, 2009. It is anticipated that these deposits, along with investment earnings, will be sufficient to redeem the certificates at maturity.

The following table provides a schedule of the District's future minimum lease payments under the lease agreements as of June 30, for all outstanding certificates of participation, including the Series 2004 QZAB:

<u>Fiscal year ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 35,307,043	\$ 16,435,000	\$ 18,872,043
2019	36,710,998	18,275,000	18,435,998
2020	40,967,304	23,083,000	17,884,304
2021	35,295,683	18,020,000	17,275,683
2022	37,651,610	21,185,000	16,466,610
2023-2027	187,594,955	120,925,000	66,669,955
2028-2032	187,698,988	151,295,000	36,403,988
2033-2037	63,242,205	56,000,000	7,242,205
Total Minimum Lease Payments	\$ 624,468,786	\$ 425,218,000	\$ 199,250,786
Add: Unamortized Premium	43,010,748	43,010,748	
Total Certificates of Participation	<u>\$ 667,479,534</u>	<u>\$ 468,228,748</u>	<u>\$ 199,250,786</u>

Student Membership Trends & Forecasts

Brevard County Schools grew by 6,371 students during the ten-year period of 1998-99 through 2007-08, or 9.25%. In 1998-99, the growth rate was 1.30%. The growth rate slowed down after 1998-99, to less than 2%. During the 2005-06 school year, we recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district finally had a small increase of 68 students, and we have continued to steadily grow since then. The projected membership for 2017-18 is 75,630, which brings us close to our highest enrollment since 2005-06. The growth in membership is largely contributed to an increase in the economy and steady job market growth in Brevard County.

Below are a few of the occurrences that affect student growth:

- Economy and Security (migration) and natural occurrences such as weather
- Corporate and McKay Scholarships (leaving or returning to public school)
- Enrollment in Home School/Non-Public School
- Housing and jobs
- Birthrate
- Driver’s License requirements
- Graduation requirements
- High school credit requirements/Retention Rate
- Growth of high tech jobs

School Year	Students	Actual Change	Percent Change	Cumulative Gain/Loss
2000-01	70,658	655	0.94%	8,481
2001-02	71,570	912	1.29%	9,393
2002-03	72,533	963	1.35%	10,356
2003-04	73,912	1,379	1.90%	11,735
2004-05	75,216	1,304	1.76%	13,039
2005-06	76,062	846	1.12%	13,885
2006-07	75,676	-386	-0.51%	13,499
2007-08	75,235	-441	-0.58%	13,058
2008-09	74,000	-1,235	-1.64%	11,823
2009-10	73,352	-648	-0.88%	11,175
2010-11	72,913	-439	-0.60%	10,736
2011-12	72,906	-7	-0.01%	10,729
2012-13	72,526	-380	-0.52%	10,349
2013-14	72,594	68	0.09%	10,417
2014-15	73,685	1,091	1.50%	11,508
2015-16	74,224	539	0.73%	12,047
2016-17	75,014	790	1.06%	12,837
2017-18P	75,630	616	0.82%	13,453
2018-19P	77,537	1,907	2.52%	15,360
2019-20P	79,499	1,962	2.53%	17,322
2020-21P	81,119	1,620	2.04%	18,942
2021-22P	82,664	1,545	1.90%	20,487

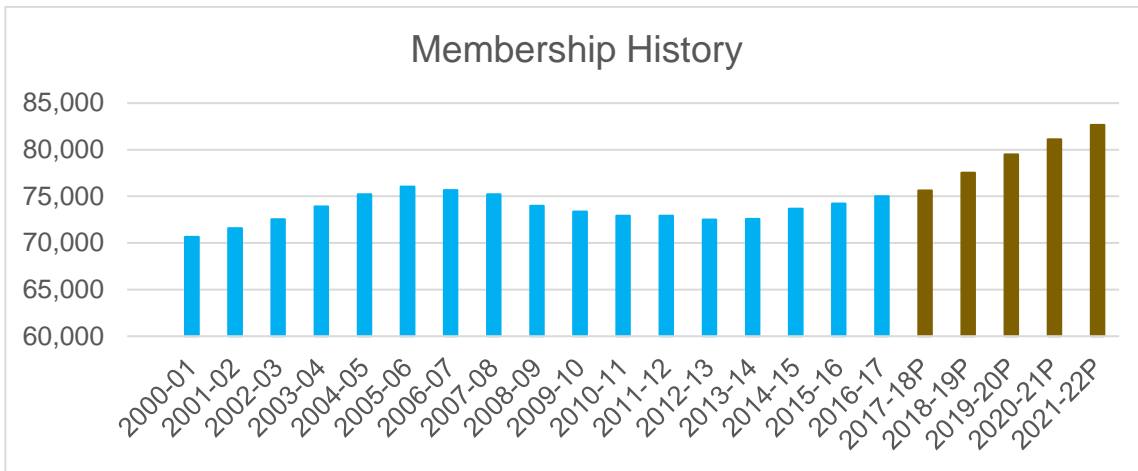
Note: Figures reflect district membership for each year, which includes basic, exceptional, vocational, and dropout programs and does not include adult education programs

2000-01 through 2017-18 membership was from student membership analysis for October.

Beginning in 2012-13 Head Start students were included in the total for the first time.

The membership numbers above include, students receiving McKay Scholarships, students participating in Brevard Virtual Instruction and Home Education along with those students attending various Special Centers and Charter Schools.

Student Membership Trends & Forecasts



Student Membership Projections Forecast Methodology

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

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

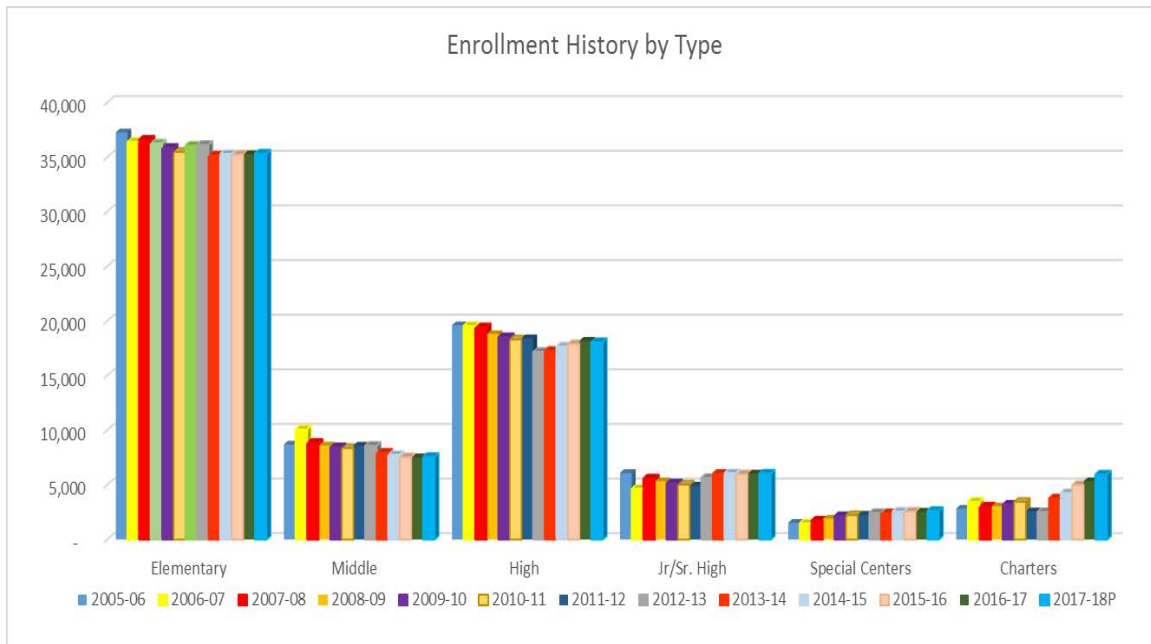
These projections may be modified in the spring to reflect any changes due to redistricting, but the total number of students forecast will remain the same since that figure was used to develop the FTE estimates provided to the FLDOE to determine the District's budget for the next fiscal year.

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

October Enrollment History by Type

During the 2005-06 school year, Brevard County Schools recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district had a slight increase of 68 students, and we have continued to steadily grow since then. The projected membership for 2017-18 is 75,630, which brings us close to our highest enrollment since 2005-06. While membership is growing within the district, Elementary and Secondary still have not returned to the 2005-06 enrollment numbers, whereas Charter Schools have seen a 110% increase. The growth in district-wide membership is largely contributed to an increase in the economy and steady job market growth in Brevard County.

Year	Elementary	Middle	High	Jr/Sr High	Special Centers	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
2017-18P	35,342	7,569	18,081	6,042	2,635	5,961	75,630



SCHOOL LISTING

ELEMENTARY

Jane Cline, Assistant Superintendent

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	Stevenson Elementary
Challenger-7 Elementary	Manatee Elementary	Sunrise Elementary
Columbia Elementary	Mcauliffe Elementary	Suntree Elementary
Coquina Elementary	Meadowlane Primary Elementary	Surfside Elementary
Creel Elementary	Meadowlane Intermediate Elementary	Tropical Elementary
Croton Elementary	Mila Elementary	Turner Elementary
Discovery Elementary	Mims Elementary	University Park Elementary
Endeavour Elementary	Oakpark Elementary	West Melbourne Elementary
Enterprise Elementary	Ocean Breeze Elementary	Westside Elementary
Fairglen Elementary	Palm Bay Elementary	Williams Elementary
Freedom 7 Elementary	Pinewood Elementary	
Gemini Elementary	Port Malabar Elementary	

SECONDARY

Dr. Stephanie Soliven, Assistant Superintendent

Astronaut High	Hoover Middle	Palm Bay High
Bayside High	Jackson Middle	Rockledge High
Central Middle	Jefferson Middle	Satellite High
Cocoa Beach Jr./Sr. High	Johnson Middle	Southwest Middle
Cocoa High	Kennedy Middle	Space Coast Jr./Sr. High
Delaura Middle	Madison Middle	Stone Middle
Eau Gallie High	McNair Middle	Titusville High
Edgewood Jr./Sr. High	Melbourne High	Viera High
Heritage High	Merritt Island High	West Shore Jr./Sr. High

Student Membership – Four Year History with Projections by School

	ACTUAL			PROJECTED	
	<u>October</u> <u>2013</u>	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October 2016</u>	<u>October 2017</u>
<u>ELEMENTARY</u>					
Allen Elementary	595	623	605	632	638
Andersen Elementary	751	714	705	701	704
Apollo Elementary	803	766	857	815	805
Atlantis Elementary	568	618	582	648	661
Audubon Elementary	670	646	644	599	593
Cambridge Elementary	620	637	666	640	658
Capeview Elementary	372	382	426	426	421
Carroll Elementary	633	620	638	660	641
Challenger 7 Elem	508	480	514	525	532
Columbia Elementary	615	570	577	544	507
Coquina Elementary	570	569	553	523	531
Creel Elementary	941	972	931	940	936
Croton Elementary	676	653	665	615	619
Discovery Elementary	720	709	634	625	634
Endeavour Elementary	816	808	836	890	892
Enterprise Elementary	569	539	539	543	530
Fairglen Elementary	714	689	691	703	707
Freedom 7 Elementary	404	407	413	409	414
Gardendale Elementary	0	0	0	0	0
Gemini Elementary	510	503	483	451	418
Golfview Elementary	648	675	647	619	635
Harbor City Elementary	451	400	434	401	387
Holland Elementary	415	427	432	466	450
Imperial Estates Elementary	652	664	650	718	677
Indialantic Elementary	756	762	753	751	730
Jupiter Elementary	795	844	810	793	781
Lockmar Elementary	770	786	721	728	728
Longleaf Elementary	609	599	631	683	700
Manatee Elementary	850	836	846	864	864
Mcauliffe Elementary	769	741	744	786	784
Meadowlane Elementary-Interm	892	931	1,003	1,010	1,000
Meadowlane Elementary Prim	777	778	740	748	742
Mila Elementary	481	496	495	534	538
Mims Elementary	602	582	517	485	501
Oakpark Elementary	825	847	856	922	944
Ocean Breeze Elementary	531	510	532	519	525
Palm Bay Elementary	850	859	815	799	796
Pinewood Elementary	431	442	479	530	544
Port Malabar Elementary	755	772	761	741	744
Quest Elementary	711	774	848	900	1,000

Student Membership – Four Year History with Projections by School

	ACTUAL			PROJECTED	
	<u>October</u> <u>2013</u>	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October 2016</u>	<u>October 2017</u>
<u>ELEMENTARY (CONT.)</u>					
Riverview Elementary	0	0	0	0	0
Riviera Elementary	727	715	690	647	655
Roosevelt Elementary	409	371	375	359	360
Sabal Elementary	609	585	565	550	546
Saturn Elementary	738	748	785	763	750
Sea Park Elementary	321	343	330	339	322
Sherwood Elementary	530	544	518	485	480
Southlake Elementary	0	0	0	0	0
Stevenson Elementary	485	483	489	484	508
Sunrise Elementary	727	846	844	841	858
Suntree Elementary	622	629	649	657	654
Surfside Elementary	389	418	449	475	468
Tropical Elementary	<u>674</u>	<u>736</u>	<u>766</u>	787	798
Turner Elementary	715	760	689	631	636
University Park Elementary	675	634	617	546	544
W Melbourne Elementary	551	547	551	550	552
Westside Elementary	803	769	700	712	719
Williams Elementary	<u>552</u>	<u>538</u>	<u>559</u>	<u>581</u>	581
TOTAL ELEMENTARY	35,152	35,296	35,249	35,293	35,342

Student Membership – Four Year History with Projections by School

	ACTUAL			PROJECTED	
	<u>October</u>	<u>October</u>	<u>October</u>	<u>October 2016</u>	<u>October 2017</u>
	<u>2013</u>	<u>2014</u>	<u>2015</u>		
<u>SECONDARY</u>					
Astronaut High	1,144	1,137	1,108	1,132	1,124
Bayside High	1,628	1,643	1,687	1,712	1,684
Central Middle	1,278	1,237	1,142	1,098	1,129
Clearlake Middle School	0	0	0	0	0
Cocoa Beach Jr/Sr High	1,164	1,127	1,102	1,064	1,017
Cocoa High	1,458	1,531	1,498	1,572	1,599
Delaura Middle	741	699	686	703	728
Eau Gallie High	1,682	1,714	1,713	1,672	1,639
Edgewood Jr/Sr. High	940	941	949	948	950
Heritage High	1,795	1,825	1,851	1,855	1,784
Hoover Middle	554	564	507	509	515
Jackson Middle	538	595	578	584	566
Jefferson Middle	643	651	615	606	610
Johnson Middle	796	787	785	791	791
Kennedy Middle	614	608	608	632	633
Madison Middle	514	470	438	444	450
McNair Middle	494	457	472	456	455
Melbourne High	2,013	2,131	2,227	2,304	2,300
Merritt Island High	1,499	1,594	1,545	1,574	1,575
Palm Bay High	1,555	1,599	1,570	1,637	1,635
Rockledge High	1,372	1,374	1,447	1,460	1,470
Satellite High	1,290	1,319	1,345	1,356	1,325
Southwest Middle	966	905	882	880	892
Space Coast Jr/Sr High	1,498	1,528	1,474	1,519	1,520
Stone Middle	816	784	836	839	800
Titusville High	1,322	1,326	1,393	1,394	1,395
Vuera High	1,976	2,032	2,002	2,117	2,150
Westshore Jr/Sr High	<u>961</u>	<u>957</u>	<u>957</u>	<u>955</u>	<u>956</u>
TOTAL SECONDARY	31,251	31,535	31,417	31,813	31,692

Student Membership – Four Year History with Projections by School

	ACTUAL			PROJECTED	
	<u>October</u> <u>2013</u>	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October 2016</u>	<u>October 2017</u>
<u>SPECIAL CENTERS</u>					
South Alternative Learning Ctr	60	65	44	34	30
North/Ctl Alter. Learning Center	57	69	44	47	33
Brevard County Jail	5	5	8	9	9
Brevard Virtual Instruction	131	128	121	140	137
Group Treatment Home	25	28	30	30	30
Detention Center	29	37	40	50	55
Devereux	43	63	40	56	66
Fieldston Preparatory	57	106	109	107	110
Halfway House	20	27	18	0	0
Prek ESE Services	228	273	257	187	257
Horace Mann Academy	111	0	0	0	0
Home Education	58	73	112	134	76
McKay Scholarships	1293	1310	1385	1417	1,476
Outward Bound	8	13	11	5	12
Project Search	19	42	41	43	44
Riverdale Country Day	105	141	112	111	103
Riverview School	110	133	132	128	135
South Area Head Start	33	33	32	32	32
Melb Ctr For Personal Growth	<u>26</u>	<u>28</u>	<u>29</u>	<u>29</u>	<u>30</u>
TOTAL SPECIAL CENTERS	2,418	2,574	2,565	2,559	2,635
<u>Charter Schools</u>					
Campus Charter	142	134	135	112	119
Educ. Horizons W. Melbourne	97	100	109	112	130
Emma Jewel	202	300	317	312	320
Imagine Schools	174	217	246	343	377
Legacy Charter	0	0	0	0	225
Odyssey	911	940	1,026	1,170	1,289
Odyssey Prep Academy	179	234	266	319	361
Palm Bay Academy	559	621	623	597	612
Pineapple Cove Academy	0	0	421	531	592
Royal Palm	334	354	344	344	350
Sculptor	531	542	545	546	546
Viera Charter	<u>644</u>	<u>838</u>	<u>961</u>	<u>963</u>	<u>1,040</u>
TOTAL CHARTER SCHOOLS	3,773	4,280	4,993	5,349	5,961

Staffing Plan

The major part of any school district budget is the manpower associated with operating schools. The staffing plan is a guide to provide for an equitable distribution of manpower resources. The staffing plan provides advanced information for planning in relation to staff levels, assignments, program planning, reappointment recommendations, and budget development. Approximately eighty-four percent of the operating budget is spent on salaries and fringe benefits.

Once all the variables have been considered regarding available revenues and the manpower resources have been allocated, it is the responsibility of the principals to use these resources in a manner which will meet the standards of the Southern Association of Colleges and Schools, and accomplish the district objectives identified in the educational plan.

It is important to recognize that every condition cannot be provided for in a staffing plan and that periodic adjustments on an individual school basis must be made. The staffing plan is designed to contain a level of flexibility which will allow for district-level responsiveness to schools having unique problems. The superintendent may make adjustments based upon an evaluation of all allocations and financial resources.

The basis for this allocation process is the projected membership for the 2017-18 school year. In previous years these projections have been accurate and the need for allocation adjustments is minimal. Typically, allocations are adjusted based upon the sixth day membership count during the fall and at the beginning of the second semester, as appropriate; however, enrollment is monitored year round to respond to class size requirements and population changes.

The level of staffing for divisions is controlled through the budgeting process and is based upon the level of desired services. Allocations may be periodically adjusted by the superintendent, based upon need and financial resources.

The following tables exhibit the changes, throughout the district, in personnel allocations over the last five years.

Staffing Plan

School Personnel Resource Allocations							
	ACTUAL Alloc Units 2013-14	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	PROJECTED Alloc Units 2017-18	Difference	Percent of Total
INSTRUCTIONAL CLASSROOM							
Classroom Teachers	4,527.97	4,571.09	4,590.84	4,613.95	4,675.83	61.88	50.12%
Staffing Specialist	37.00	39.00	75.50	79.00	79.01	0.01	0.85%
Resource Teachers	90.25	91.83	95.37	97.36	105.86	8.50	1.13%
Adult Ed Resource Teachers	13.29	13.50	9.50	8.50	7.50	(1.00)	0.08%
Adult Ed Teachers	<u>57.74</u>	<u>63.67</u>	<u>68.54</u>	<u>69.54</u>	<u>66.74</u>	<u>(2.80)</u>	<u>0.72%</u>
SUB-TOTAL	4,726.25	4,779.09	4,839.75	4,868.35	4,934.94	66.59	52.90%
INSTRUCTIONAL - OTHER TEACHERS							
Guidance	204.86	206.11	200.00	195.95	199.13	3.18	2.13%
Media Specialists	<u>82.12</u>	<u>82.24</u>	<u>82.24</u>	<u>82.57</u>	<u>83.07</u>	0.50	<u>0.89%</u>
SUB-TOTAL	286.98	288.35	282.24	278.52	282.20	3.68	3.03%
Psychologists	33.00	33.00	35.71	35.72	35.72	0.00	0.38%
Child Find Specialists	<u>3.80</u>	<u>3.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	0.00	<u>0.05%</u>
SUB-TOTAL	36.80	36.80	40.51	40.52	40.52	0.00	0.43%
Principals	83.00	84.24	84.24	83.13	82.13	(1.00)	0.88%
Assistant Principals/12 months	52.80	49.80	49.80	49.80	50.80	1.00	0.54%
Assistant Principals/Dean-10 month	31.00	35.00	38.00	37.00	37.00	0.00	0.40%
Assistant Principals Elem/10 month	<u>57.00</u>	<u>57.37</u>	<u>62.37</u>	<u>62.25</u>	<u>63.25</u>	1.00	<u>0.68%</u>
SUB-TOTAL	223.80	226.41	234.41	232.18	233.18	1.00	2.50%
Adult Ed Coordinators	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Paraprofessionals	924.19	996.45	1,232.83	1,235.59	1,169.35	(66.24)	12.54%
Bus Drivers/Attendants	326.20	288.20	300.65	300.66	271.72	(28.94)	2.91%
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	14.00	15.00	16.00	17.00	16.00	(1.00)	0.17%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	68.00	83.00	84.00	85.50	84.50	(1.00)	0.91%
Cafeteria	439.67	435.50	430.53	434.50	439.63	5.13	4.71%
Custodial	574.51	574.11	547.42	578.93	580.92	1.99	6.23%
Class Crafts and Services	219.00	219.17	218.17	220.20	219.20	(1.00)	2.35%
Clerical	396.70	398.52	432.56	434.13	437.55	3.42	4.69%
Child Care Coord/Asst	<u>189.80</u>	<u>192.66</u>	<u>189.63</u>	<u>193.78</u>	<u>214.42</u>	20.64	<u>2.30%</u>
SUB-TOTAL	3,160.07	3,210.61	3,459.79	3,508.29	3,441.29	(67.00)	36.89%
SCHOOLS TOTAL	8,434.90	8,542.26	8,857.70	8,928.86	8,933.13	4.27	95.76%

Staffing Plan

Department Personnel Resource Allocations							
	ACTUAL Alloc Units 2013-14	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	PROJECTED Alloc Units 2017-18	Difference	Percent of Total
Administrative							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	6.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	3.00	3.00	0.00	0.00	0.00	0.00%
Directors/Managers/Coordinators	<u>29.00</u>	<u>29.00</u>	<u>28.00</u>	<u>27.00</u>	<u>27.00</u>	0.00	<u>0.29%</u>
SUB-TOTAL	39.00	39.00	38.00	39.00	39.00	0.00	0.42%
Support Services							
Executive/Administ/Professional	166.00	173.00	174.00	180.00	179.00	(1.00)	1.93%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	154.25	153.51	153.16	147.00	148.00	1.00	1.58%
Classified Crafts and Services	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>0.00</u>	<u>0.26%</u>
SUB-TOTAL	349.52	355.78	356.43	356.27	356.27	0.00	3.82%
NON-SCHOOL TOTAL	<u>388.52</u>	<u>394.78</u>	<u>394.43</u>	<u>395.27</u>	<u>395.27</u>	<u>0.00</u>	<u>4.24%</u>
DISTRICT TOTALS	8,823.42	8,937.04	9,252.13	9,324.13	9,328.40	4.27	100%

Staffing Plan-Instructional Unit Allocation Factors

<u>Program Category</u>	<u>Allocation Factor</u>	<u>Program Category</u>	
Basic		Alternative Education-Special Categories	
Basic K - 3** Choice	20.00	Abeyance	15.00
Basic Elem. K - 3**	20.50	DJJ	15.00
Basic Elem. 4 - 6	25.04	ETP	15.00
Basic Middle 7 - 8	24.00		
Basic Jr/Sr 9 - 12	26.00		
ESOL	22.73		
Vocational			
Vocational Education	17.32		
Exceptional Education			
Level 111	13.50**		
Level 112	13.25**		
Level 113	13.50**		
Level 254	7.00**		
Level 255	6.00**		
Preschool Handicapped	9.82#		
Physical/Occupational Therapy	1.20		
Speech/Hear p/t	3.00		
Speech/Hear/Lang	6.00		
Visually Handicapped	1.00		
Hospital/Homebound	1.50		

- Transitional and Developmental Kindergarten will be allocated at a factor of 18.00.
- Additional adjustments will be made if necessary to ensure that schools with 90% or greater free or reduced lunch counts, or D/F Schools meet or exceed the district percentage average of highly effective or effective teacher rating, in accordance with state and federal funding guidelines.
- ** Allocation factor includes units that provide other basic programs (*i.e., art, music, physical education, computer instruction.*) Elementary schools will be required to allocate a minimum of .50 teacher unit to the art program and 1.0 teacher unit to the music program.
- # Preschool Handicapped will be allocated at a factor of 8.82.

PROCEDURES FOR DETERMINING INSTRUCTIONAL ALLOCATIONS

1. Office of Budget & FTE projects membership by school.
2. Principals and area superintendents review and adjust projected membership.
3. Office of Budget & FTE compiles adjusted projections.
4. Projected membership is converted to projected unweighted FTE using the following formulas:
 - a. $\frac{\text{Actual October FTE (annualized)*}}{\text{Actual October membership}} = \text{FTE conversion factor}$
 - b. $\text{FTE conversion factor} \times \text{projected membership} = \text{projected FTE total}$
 - c. $\frac{\text{Actual FTE (by category)}}{\text{Actual FTE total}} = \text{Program Category ratio}$
 - d. $\text{Program category ratio} \times \text{projected FTE total} = \text{projected FTE (category)}$
5. $\frac{\text{Projected FTE (category)}}{\text{Allocation factor}} = \text{Instructional unit calculation}$
 * Annualized FTE = October X 2

Staffing Plan-Service Units

ELEMENTARY SCHOOLS

1 - 749 Enrollment

- 1 Principal
- 1 Assistant Principal - 10*
- 1 Media Specialist
- 1 Counselor

750 - 999 Enrollment

- 1 Principal
- 1 Assistant Principal - 10
- 1 Media Specialist
- 1.5 Counselors

1000 - 1099 Enrollment

- 1 Principal
- 1 Assistant Principal - 10
- 1 Media Specialist
- 2 Counselors

1100 - 1319 Enrollment

- 1 Principal
- 1.5 Assistant Principals - 10
- 1 Media Specialist
- 2 Counselors

1320 + Enrollment

- 1 Principal
- 2 Assistant Principals - 10
- 1 Media Specialist
- 2 Counselors

Note: Additional Elementary School AP 10 Month is allotted for schools over 850.

Note: Summer School

Elem AP and Elem Specialist
1 wk at 32 hours per week
4 days - Curriculum update meeting

MIDDLE SCHOOLS

1 - 1500 Enrollment

- 1 Principal
- 1 Assistant Principal - 12
- 1 AP/Dean - 10
- 1 Media Specialist
- 1 Guidance Professional

1501 - 2500 Enrollment

- 1 Principal
- 1 Assistant Principal - 12
- 2 AP/Deans - 10
- 1 Media Specialist
- 1 Guidance Professional

2501 - 2800 Enrollment

- 1 Principal
- 1 Assistant Principal - 12
- 3 AP/Deans - 10
- 1 Media Specialist
- 1 Guidance Professional

2801 + Enrollment

- 1 Principal
- 1 Assistant Principal - 12
- 4 AP/Deans - 10
- 1 Media Specialist
- 1 Guidance Professional

Note: Flexibility at 2801 Membership to use 4 AP's as follows:

- 2 Assistant Principals - 12
- 2 Assistant Principals - 10

Note: Additional Middle School AP/Dean 10 is allocated at 1 for every 950 students and major fraction thereof.

**Note: Secondary Guidance Counselors are employed for 10 months and are allocated at 1 for each 425 students and major fraction thereof. (see table)
80 Summer hours are allotted per counselor for Principal discretion.**

SENIOR HIGH SCHOOLS

1 - 1500 Enrollment

- 1 Principal
- 1 Assistant Principal - 12
- 1 AP/Dean - 10
- 1 Media Specialist
- * 1 Student Activities Coord.

Note: at

750 Enrollment add:

- 1 Assistant Principal - 12

1501 - 2500 Enrollment

- 1 Principal
- 2 Assistant Principals - 12
- 2 AP/Deans - 10
- 1 Media Specialist
- * 1 Student Activities Coord.

2501 - 2800 Enrollment

- 1 Principal
- 2 Assistant Principals - 12
- 3 AP/Deans - 10
- 1 Media Specialist
- * 1 Student Activities Coord.

2801 + Enrollment

- 1 Principal
- 2 Assistant Principals - 12
- 4 AP/Deans - 10
- 1 Media Specialist
- * 1 Student Activities Coord.

Note: Additional High School AP/Dean 10 is allocated at 1 for every 1,950 students and major fraction thereof.

Guidance Counselors - Secondary Schools

- 1 - 637 = 1 1,488 - 1,912 = 4
- 638 - 1,062 = 2 1,913 - 2,337 = 5
- 1,063 - 1,487 = 3 2,338 + = 6

Staffing Plan-Clerical Staffing

ELEMENTARY SCHOOLS	HIGH SCHOOLS
1 - 499 Enrollment	1 - 749 Enrollment
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Elementary Bookkeeper 12 Months	1 Senior Bookkeeper 12 Months
1 School Office Clerk 11 Months	1 School Office Clerk 12 Months
0 Media Assistant 10 Months	1 School Office Clerk 11 Months
(Exception - Cambridge, Mila, @ .5)	1 School Office Clerk 10 Months
	1 Media Assistant (5.5 Hours) 10 Months
500 - 899 Enrollment*	750 - 1,249 Enrollment
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Elementary Bookkeeper 12 Months	1 Senior Bookkeeper 12 Months
1 School Office Clerk 11 Months	1 School Office Clerk 12 Months
1 Media Assistant (5.5 Hours) 10 Months	1 School Office Clerk 11 Months
	1 School Office Clerk 10 Months
	1 Media Assistant (5.5 Hours) 10 Months
900 + Enrollment	1,250 - 1,499 Enrollment
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Elementary Bookkeeper 12 Months	1 School Bookkeeper 12 Months
1 School Office Clerk 11 Months	1 Senior Office Clerk 12 Months
1 School Office Clerk 10 Months	1 School Office Clerk 11 Months
1 Media Assistant (5.5 Hours) 10 Months	1 School Office Clerk 10 Months
	1 School Office Clerk 9 Months
	1 Media Assistant (5.5 Hours) 10 Months
MIDDLE SCHOOLS	
1 - 749 Enrollment	1,500 - 1,749 Enrollment
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Middle Bookkeeper 12 Months	1 Senior Bookkeeper 12 Months
1 School Office Clerk 11 Months	1 School Office Clerk 12 Months
0 School Office Clerk 10 Months	2 School Office Clerk 11 Months
1 Media Assistant (5.5 Hours) 10 Months	1 School Office Clerk 10 Months
1 Guid Data Clerk 12 Months	1 School Office Clerk 9 Months
	1 Media Assistant (5.5 Hours) 10 Months
750 - 1,249 Enrollment*	1,750 - 1,999 Enrollment*
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Middle Bookkeeper 12 Months	1 Senior Bookkeeper 12 Months
1 School Office Clerk 11 Months	1 School Office Clerk 12 Months
1 School Office Clerks 10 Months	2 School Office Clerk 11 Months
1 Media Assistant (5.5 Hours) 10 Months	1 School Office Clerk 10 Months
1 Guid Data Clerk 12 Months	2 School Office Clerks 9 Months
	1 Media Assistant (5.5 Hours) 10 Months
1,250 - 1,499 Enrollment	2,000 + Enrollment
1 School Secretary 12 Months	1 School Secretary 12 Months
1 Middle Bookkeeper 12 Months	1 Senior Bookkeeper 12 Months
2 School Office Clerks 11 Months	1 School Office Clerk 12 Months
1 School Office Clerks 10 Months	2 School Office Clerks 11 Months
1 Media Assistant (5.5 Hours) 10 Months	1 School Office Clerks 10 Months
1 Guid Data Clerk 12 Months	2 School Office Clerks 9 Months
	1 Media Assistant (5.5 Hours) 10 Months
1,500 + Enrollment	
1 School Secretary 12 Months	
1 Middle Bookkeeper 12 Months	
2 School Office Clerks 11 Months	
2 School Office Clerks 10 Months	
1 Media Assistant (5.5 Hours) 10 Months	
1 Guid Data Clerk 12 Months	

Note: One 10m or 12m school office clerk position may be converted to one 10m or 12m school data clerk position.
 *Additional 9 month office clerk, 850 Elementary, 950 Middle and 1950 High School

Staffing Plan-Custodial Staffing

Custodial staffing formula:

Calculated by utilizing square footage and an assigned room usage value, divided by 19,000 as an average. A school principal may employ personnel in one-half hour increments from 4 to 8 hours.

Custodial Staffing

The number of units allocated to schools is shown without any specific mention of classifications. Based upon the allocated units, the principal will establish the composition of the custodial staff to meet the unique requirements of the building plant. Following are the custodial allocations in unit equivalencies:

Unit Equivalencies Classification	1 Hour	8 Hours
Custodian	0.125	1.000
Head Custodian I	0.159	1.270
Head Custodian II	0.175	1.400

DISTRICT STAFFING

The level of staffing for divisions is controlled through the budgeting process and is based upon the level of desired services. Allocations may be periodically adjusted by the superintendent, based upon need and financial resources.

Staffing Plan-Food Service Staffing

The Food Service Staffing Plan is based upon meal equivalents which is a calculation that recognizes both the actual number of reimbursable meals and local revenue at the respective schools. The calculated meal equivalent is used to help establish the number of labor hours needed at each cafeteria site. The meal equivalent is a method that allows the district to equate all meals to one standard, the student lunch. The calculation illustrated below is provided by the National Food Service Management Institute.

1. Regardless of the size of the basic food program, it appears that a minimum requirement exists. The requirement is established at 23.0 hours for elementary schools with 320 meal equivalents and 33.0 hours for secondary schools with 400 meal equivalents in order to have a full kitchen staff. Elementary schools with meal equivalents less than 320 and secondary schools with meal equivalents less than 400 may operate as a finishing kitchen fed from a satellite site and/or have a dual cafeteria manager with limited staff.
2. The number of serving lines used in the cafeteria has to be considered when establishing the required number of labor hours.
3. Schools serving satellite locations present an unusual situation and must be examined on an individual basis. Adjustments are made at the direction of the Superintendent.
4. Elementary schools with an average meal equivalent below 999 meals are staffed with at cafeteria manager. Elementary schools with an average meal equivalent above 1000 meals and secondary schools with an average meal equivalent above 500 meals are staffed with a senior cafeteria manager.

The method used to calculate the meal equivalent for each cafeteria is the sum of the formulas presented below:

- **Lunch:** All student reimbursable lunches and adult lunches are counted as one (1) meal equivalent for each lunch served.
- **Breakfast:** The calculation used to determine a breakfast meal equivalent specifies that three (3) breakfasts are the equivalent of two (2) lunches (divide the number of breakfast served by 1.5).
- **Snack:** The calculation used to determine a snack meal equivalent specifies that four (4) snacks are the equivalent to one (1) lunch (divide the number of snacks served by 4).
- **Other Food Sales:** *A la carte*, catered meals, and special school function revenues are divided by the sum of the free lunch reimbursement rate and the federal commodity value per meal.

Procedures for Determining Food Service Projected Allocations

Allocations will be based upon the average meal equivalents for a four month period (August – December), adjusted to reflect enrollment trends.

1. $\frac{\text{Projected Membership}}{\text{Actual December Membership}} = \text{Next Year Projected Membership Ratio}$
2. $\frac{\text{YTD Meal Equivalents}}{\text{Operating Days}} = \text{Average Meal Equivalents}$
3. $\text{Ratio} \times \text{Average Meal Equivalents} = \text{Projected Meal Equivalents}$
4. Refer to the Staffing Formula for allocated hours
5. $\frac{\text{Allocated Hours}}{8} = \text{Allocated Units}$

Staffing Plan-Food Service Staffing Formula

Meal Equivalent Conversion Tables

Elementary Schools and Satellite Programs		Secondary Schools and Satellite Programs	
Meal Equivalents	Allocated Hours	Meal Equivalents	Allocated Hours
100 – 200	12.0	219 – 269	22.0
201 – 269	15.0	270 – 334	25.0
270 – 319	19.0	335 – 399	29.0
320 – 375	23.0	400 – 500	33.0
376 – 426	24.0	501 – 550	34.0
427 – 477	25.0	551 – 600	36.0
478 – 528	26.0	601 – 700	40.0
529 – 579	27.0	701 – 800	44.0
580 – 620	31.0	801 – 865	56.0
621 – 720	35.0	866 – 930	60.0
721 – 820	39.0	931 – 995	64.0
821 – 920	43.0	996 – 1120	68.0
921 – 1020	47.0	1121 – 1245	72.0
1021 – 1120	51.0	1246 – 1369	76.0
1121 +	55.0	1370 – 1494	80.0
		1495 – 1654	84.0
		1655 +	88.0

Cafeteria Allocations

Each cafeteria unit is the equivalent of eight hours. The school principal may employ personnel as follows:

<u>Classification</u>	<u>Hours</u>	<u>Unit Equiv.</u>
Cafeteria Worker & Cashier	2.00	0.25
	2.50	0.31
	3.00	0.38
	3.50	0.44
	4.00	0.50
Baker/Cook	6.00	0.75
	4.00	0.50
Baker & Cook	6.00	0.75
	4.00	0.50
Driver/Courier I	6.00*	0.75
	7.00*	0.88
	8.00*	1.00
Manager	6.00	0.75
	7.00	0.88
	8.00	1.00

Elementary schools with less than 550 meal equivalents and secondary schools with less than 600 meal equivalents may be staffed with a 4.0 hour baker, a 4.0 hour cook and a 6.0 or 7.0 hour cafeteria manager. Schools impacted by these changes may be staffed with a 6.0 hour Baker/Cook instead of a 4.0 hour baker and a 4.0 hour cook. A Driver/Courier* will be hired at the satellite site to transport meals to the finishing kitchens. The driver/courier labor allocation will be included in the satellite kitchen's labor allocation. The labor allocation for the satellite kitchen is based upon the total meal equivalents generated at the finishing kitchens.

Staffing Plan-Brevard After School Personnel Allocations

Coordinator/Senior Coordinator:

If school operates a morning and afternoon program and the average daily attendance (ADA) is less than 176 children:	1.000 Allocation, 8.00 Hours
If school operates a morning and afternoon program and the average daily attendance (ADA) exceeds 175 children:	2.000 Allocations, 8.00 Hours ea.
If school operates an afternoon only program (Closure supported for ADA less than 7):	0.813 Allocation, 6.5 Hours

Intern Coordinator

Unique assignments strategically allocated to specific sites to Geographically meet staffing demands/progression plans	1.000 Allocation, 8.00 hours
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Group Leader I/II:

Group Leader I/II positions are allocated based on each site's:

- 1) average daily attendance in the morning and the afternoon programs,
- 2) BAS operating and school day times/hours,
- 3) total BAS enrollment,
- 4) 21st Community Learning Center designation, and/or
- 5) special needs accommodations

GL Position A: Positions that are assigned to a morning and afternoon schedule (split shift):	0.630 Allocation, 5.00 Hours
GL Position B: Positions that are assigned to an afternoon only schedule:	0.563 Allocation, 4.50 Hours
GL Position C: Positions that may be assigned as primary/secondary positions or for supplemental needs such as special needs accommodations or meeting ratio for minimal time requirements:	0.500 Allocation, 4.00 hours
	0.438 Allocation, 3.50 Hours
	0.375 Allocation, 3.00 Hours
	0.313 Allocation, 2.50 Hours
	0.250 Allocation, 2.00 Hours
	0.188 Allocation, 1.50 Hours
	0.125 Allocation, 1.00 Hours

Staffing Plan-Brevard After School Personnel Allocations

Average Daily Attendance	Number GL I/II Positions
25+	1
26 - 50	2
51 - 72	3
76 - 100	4
101 - 125	5
126 - 150	7
151 - 175	8
176 - 200	9

Note: Allocations for special needs accommodation would be in addition to the number of GL I/II Positions listed in the chart above.

Activity Leader I:

Activity Leader I positions are allocated to sites as follows:

- 1) School's BAS average daily attendance exceeds 85 children, or
- 2) 21st CCLC grant is assigned to a site (a new position would not be assigned in year five of the grant).

The Activity Leader I position may be assigned to a morning and 0.630 Allocation, 5.00 Hours afternoon (split shift) position or an afternoon only position.

Note: An Activity Leader I allocation reduces a site's Group Leader I/II allocation by 4.5 hours.

Staffing Plan-Building Level Staffing Flexibility

Fractionalization of Instructional Units

Instructional units are allocated to schools in full unit equivalencies by major program category. Schools have the option to fractionalize a unit as follows:

Unit and Time Equivalentents

0.50 Unit = 4.0 hours (3 classes)

0.80 Unit = 6.4 hours (6 hrs, 24 mins) (5 classes)

0.60 Unit = 4.8 hours (4hrs, 48 minutes) (3 or 4 classes) **1.00 Unit = 8.0 hours** (6 classes)

Short Term Contracts

Throughout the school year, schools may experience vacancies as a result of requests of leave of absence. To ensure the principal maximum flexibility in selecting a candidate to fill these positions, a short-term contract may be issued for a minimum of twenty paid days. Employment may be any number of days between 20 and 196.

Vocational Education

In the vocational education area, principals may:

- use vocational allocation to employ only vocational teachers (or)
- employ basic and vocational teachers from allocation when class size and eighty percent (80%) expenditure requirements are met.

Instructional Assistant Staffing

6.5 hours = 1.00 unit equivalent

Instructional Unit Conversion

A principal may request an instructional unit be used in a form other than the typical allocation as long as class size requirements are satisfied.

Differentiated Staffing Plan

Principals may develop a differentiated staffing plan, provided the total cost, including fringe, does not exceed the vacant base salary, plus fringe, for the unit(s) that is (are) being replaced. As a part of an approved differentiated staffing plan, personnel may be employed for less than a full day.

Health Professionals

All schools will be provided a health support tech. All health professionals will be employed through the Brevard County Health Unit. Health professionals available are registered nurses, licensed practical nurses and health support technicians.

ROTC Allocations

Schools with single ROTC units have one officer that may be converted to two enlisted personnel - (one enlisted staff member for the first 150 students and one additional enlisted staff member for each additional 100 students enrolled in ROTC.) These units must be accounted for in the school's instructional units. Multiple units will not exceed the above formula. A school will be charged one-half of an instructional unit for each ROTC instructor. In a multiple unit configuration, each school will be charged one-half of an instructional unit allocation for each ROTC instructor, and a pro-rata share of the one-half of an instructional unit for the officer.

Staffing Plan-Special Allocations or Provisions

1. Theatre Technical Manager

Manager	1.00 Unit	Merritt Island High
Manager	1.00 Unit	Eau Gallie High
Manager	1.00 Unit	Satellite High
Manager	1.00 Unit	Titusville High
Manager	1.00 Unit	Cocoa Beach High
Manager	1.00 Unit	Bayside High

2. Special Schools

Special Schools are defined as those schools serving Physically Handicapped, Hearing Impaired, Visually Impaired, Emotionally Handicapped (severe), Trainable/Profoundly Mentally Handicapped and the PreKindergarten Handicapped.

Adaptive PE	1.00 teacher/1.00 tch ass't.	Creel Elementary
Adaptive PE	1.00 teacher/1.00 tch ass't.	Lockmar Elementary
Adaptive PE	1.00 teacher/1.00 tch ass't.	Mila Elementary
Adaptive PE	1.00 teacher/1.00 tch ass't.	Oak Park Elementary
Adaptive PE	4.00 teachers	Infants/Toddlers Center

3. Exceptional Education Instructional Assistants (number varies by school)

Preschool Handicapped	1.00 Units
Hearing Impaired	1.00 Units
EBD	1.00 Units
ID - Supported	1.00 Units
ID - Participatory	1.00 Units
VE-SLD	As Needed

4. English for Speakers of Other Languages (ESOL)

ESOL Teacher	50 LY	1.00 Units
	100 LY	2.00 Units
	150 LY	3.00 Units
ESOL IA	15 students of one language	1.00 Unit Fluent in that Language
	50 students of one language	2.00 Units Fluent in that Language
	100 students of one language	3.00 Units Fluent in that Language

5. Elementary

Art	0.50 Unit	per school
PREP	1.00 Unit	per school
Music	1.00 Unit	Endeavour
PE	1.00 Unit	Endeavour

Summer Schedule:

Specialist or alternate school representative 1 week at 32.0 hours per week

Staffing Plan-Special Allocations or Provisions

6. Middle

Special Units (Band/Chorus/Art/Keyboard)		
Membership 1 - 600	4@ 0.50	per school
Membership 601 - 800	4@ 0.75	per school
Membership 801 +	4@ 1.00	per school

7. Senior

Advanced Placement	25.40 Units
Distribution based on AP Enrollment	
Student Activities	1.00 Unit per school
Campus Monitors (campus totally secured by fencing)	1.00 Unit varies

International Baccalaureate and AICE programs require an annual written plan approved by the area superintendent

8. District Level

There will be special instructional units established and later reassigned to schools based on unique school needs.

Lead and Learn Discretionary	14.50 Units
Lead and Learn ESE Discretionary	28.00 Units
Loss of FTE	10.00 Units
Small School Units (Elem below 475 memb)	8.50 Units
Small School Units - Cocoa Beach Jr/Sr High	2.00 Units
Exceptional Ed. Levels Discretionary	4.00 Units
ESE Centralized Units	8.00 Units
Instructional Assistant Ex Ed Reserve	Varies
Prep Units for TK/DK Classes	2.00 Units
ETP/Child Care TAI/TAII	Statute Rules
Elementary Class Size	5.00 Units
Reserve Class Size	39.00 Units
Superintendent Ex Ed Reserve	10.00 Units

When awarded, it should be noted that any special unit allocation is made only for the current school year and must be annually requested and reviewed.

9. Technology

Schools currently employing a Teacher Technology Specialist 11 - month working 3.04 hours networking and 4.96 hours teaching in the classroom may continue to do so using 0.38 district funds and 0.62 classroom funds until the teacher vacates the position.

All other schools will convert 0.36 teacher units to fund a 12 month Technology Associate or Technology Technician, supervised by the Educational Technology Department.

Schools with membership greater than 2,000 will receive 1.00 allocations for an additional Technology Technician to assist the Technology Associate.

Staffing Plan-Special Allocations or Provisions

10. Block School

Schools currently using a Block Schedule will be assisted with additional Teaching units from district reserves.

Titusville High School	2.00 Units
Astronaut High School	2.00 Units
Madison Middle School	2.00 Units

11. Differentiated Accountability

Differentiated accountability is a system of interventions for improving student achievement at low performing schools. Under differentiated accountability, low performing schools are categorized according to the causes and severity of substandard student achievement.

Secondary School will be district funded for 2.00 allocations for Math/Science/Reading Coach.
Elementary School will be Title I funded for 1.50 allocations Math/Science/Reading Coach.

12. Staffing Plan for Class Size Amendment Allocations

Elementary

Membership

350 - 650	4.00 Units
651+	5.00 Units

Note: The following elementary schools will be allocated 2.00 units each:

Choice Elementary Schools: West Melbourne School of Science, Freedom 7 Elementary School of International Studies and Stevenson Elementary school of the Arts
Meadowlane Intermediate school will be allocated 3.00 units.

Middle

Membership

0 - 800	2.00 Units
801+	1.50 Units

Note: The following schools will be allocated:

Madison	4.00 Units
Stone	4.00 Units
West Shore	0.50 Units
Jr/Sr Highs	1.50 Units (Cocoa Beach, Edgewood, Space Coast)

Senior

Each Senior High school will be allocated 2.00 units each.
Note: Cocoa High school will be allocated 7.50 units.
Does not include allocation to West Shore or Edgewood Jr/Srs

13. Summer Programs

Staffing Specialist	2 Lead and Learn Area Offices at 1000 hours each
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Staffing Plan-Special Allocations or Provisions

14. Abeyance Centers - 2 sites

Drop Out Prevention Teachers	5.00 Units
Exceptional Education Teachers	2.00 Units
Guidance Counselors	2.00 Units
Drop Out Prevention Reserve	6.75 Units - funded by transferring 0.25 tch unit from each secondary school
School Secretary	1.00 Units
School Office Clerk - 10m	1.00 Units

15. Staffing New Secondary School

Principal	July, one year prior to school opening
Assistant Principal - 12	June 1, prior to school opening
Assistant Principal - 10	July 1, prior to school opening
Guidance Counselor	February 15, prior to school opening
Media Specialist	June 1, prior to school opening
School Secretary	July, one year prior to school opening
Bookkeeper - 12	January, prior to school opening
Head Custodian	May 1, prior to school opening
Custodian (1)	June 15, prior to school opening
School Office Clerk - 12	June 1, prior to school opening
or	
School Data Clerk - 12	
Media Assistant	June 1, prior to school opening
Cafeteria Manager	July 1, plus 2 weeks in May to order equipment

16. Staffing New Elementary School

Principal	January, prior to school opening
School Secretary	January, prior to school opening
Bookkeeper - 12	February, prior to school opening
School Office Clerk - 12	July 1, prior to school opening
Media Assistant	June 1, prior to school opening (work June and July this year only)
Cafeteria Manager	July 1, plus 2 weeks in May to order equipment
Head Custodian	June 1, prior to school opening

17. Teacher on Assignment

Allocations based on Membership and Free and Reduced Lunch percentage. With the Superintendents approval, the first 4.00 allocations will be funded, any additional allocations will be supported from District Reserves.

	<u>Membership</u>	<u>Free and Reduced Lunch</u>
High	1,500+	60%+
Middle	750+	60%+
Elementary	500+	80%+

Student Achievements/Performance Accomplishments

FCAT Reading, Mathematics, Writing and Science

Since 1991, Florida's public school students have participated in statewide writing assessments. Writing prompt scores ranged from 1 to 6 and were based on four criteria: focus, organization, conventions, and supporting details. The FCAT began in 1998 as part of Florida's overall plan to increase student achievement by implementing higher standards. When in full implementation, the FCAT was administered to students in grades 3-11 and consisted of criterion-referenced assessments in mathematics, reading, science, and writing, which measured student progress toward meeting the Sunshine State Standards (SSS) benchmarks. During the 2010-11 school year, Florida began the transition from the FCAT to the FCAT 2.0 and Florida End-of-Course (EOC) Assessments. Selected grades and subjects participated in FCAT assessments until the final transition was complete. In 2011-12, Florida scored the new FCAT 2.0 using a more stringent criterion, but lowered the standard to the percent of students scoring 3.0 and above. In 2012-13, the more stringent scoring criteria was used and the standard was raised to the percent of students scoring 3.5 and above. That standard became the passing score established for 2014. In spring of 2014, students in grades 3 through 10 took the Florida Comprehensive Assessment Test in reading and grades 3 through 8 took mathematics. Grades 5 and 8 took FCAT Science and grades 4, 8, and 10 took FCAT Writing. These tests measured the students' ability to read critically, to solve real-world mathematics problems and to apply higher level reasoning skills.

FSA ELA, Mathematics and Science

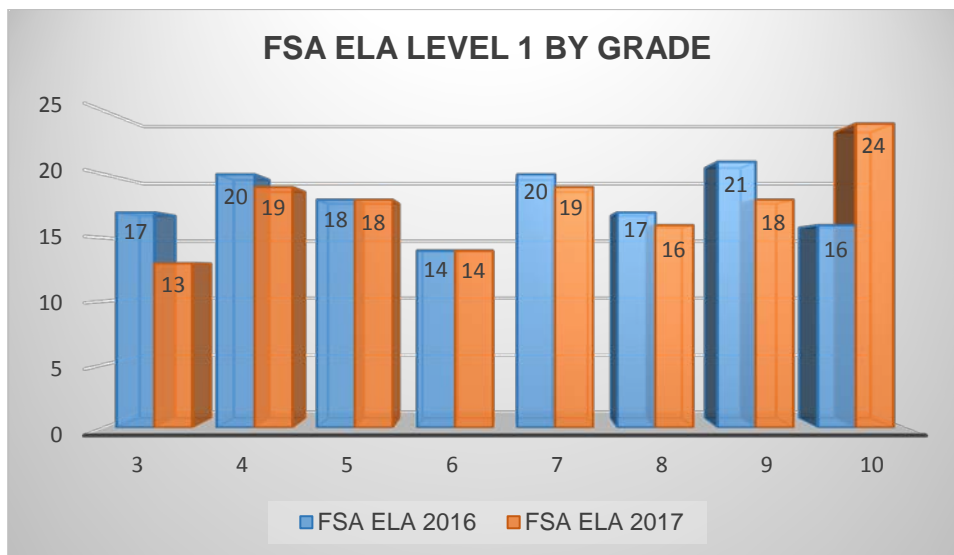
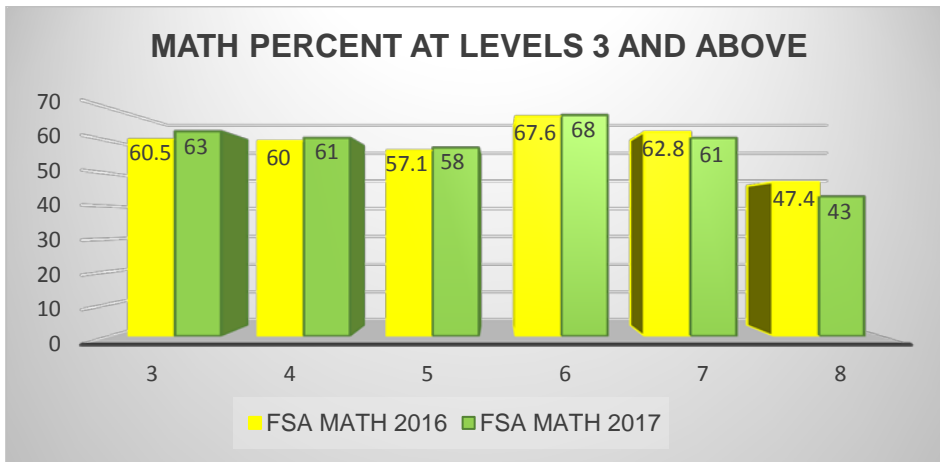
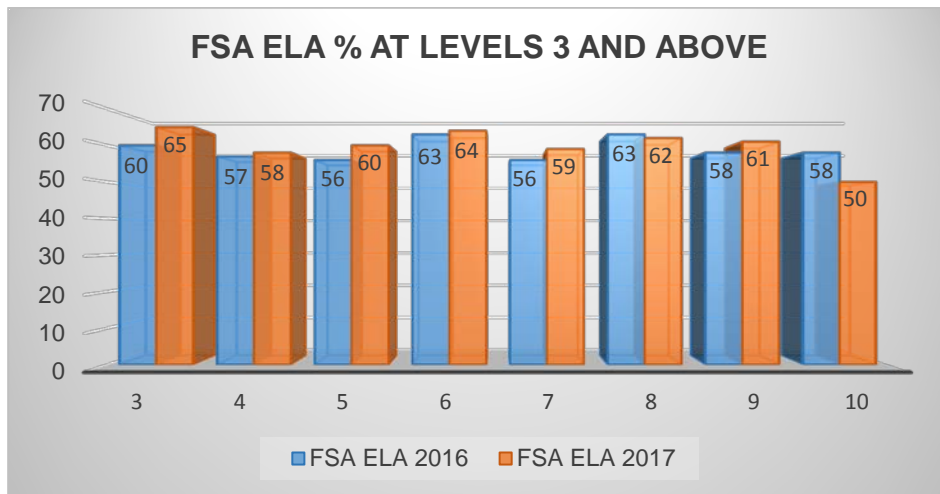
Beginning with the spring 2015, the Florida Standards Assessments (FSA) in English Language Arts (ELA), Mathematics, and end-of-course (EOC) subjects (Algebra 1, Algebra 2, and Geometry) will be used to measure educational gains and progress for all Florida students. In grades 3-10 students will take the ELA, in grades 3-8 mathematics, and in grades 5 and 8 the NGSSS FCAT Science. Additionally, the writing is now a component of the FSA ELA.

Each spring, students in grades 3 through 10 take the Florida Standards Assessments (FSA) ELA (reading and writing); grades 3-8 take FSA in mathematics; and grades 5 and 8 take the FCAT Science. These tests measure the students' ability to read critically, to solve real-world mathematics problems, and to apply higher level reasoning skills. In 2014-2015, Florida transitioned to the Florida Standards Assessment based on the Florida Standards.

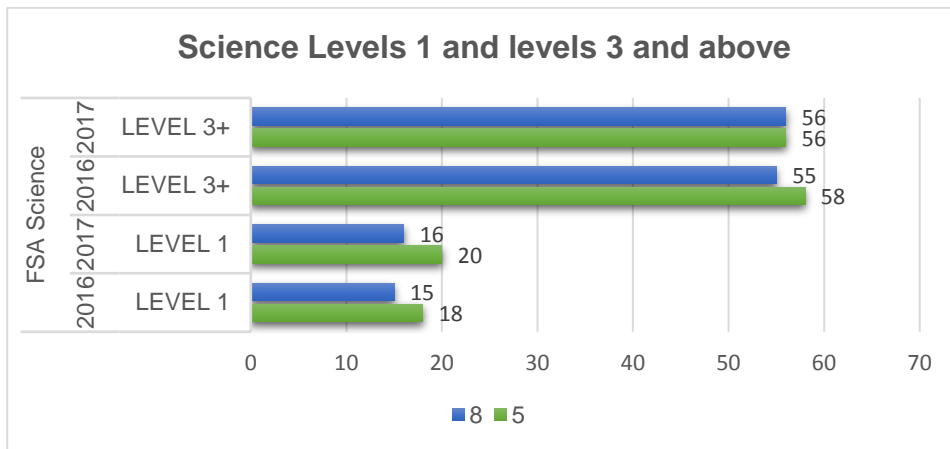
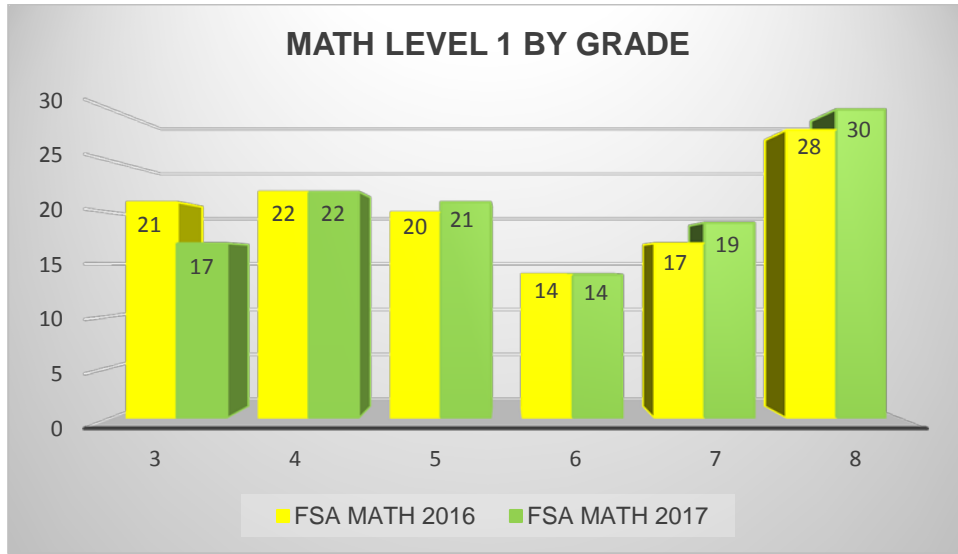
The graph below demonstrates Brevard students' performance in percent scoring Level 3 and above (considered being proficient or better) and Level 1 scoring at the lowest level.

School Year	Reading % at Levels 3+	Math % at Levels 3+	Science % at Levels 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	61	61	63	16	20	16
2016	60	60	62	18	20	17
2017	65	59	56	13	20.5	18

Student Achievements/Performance Accomplishments



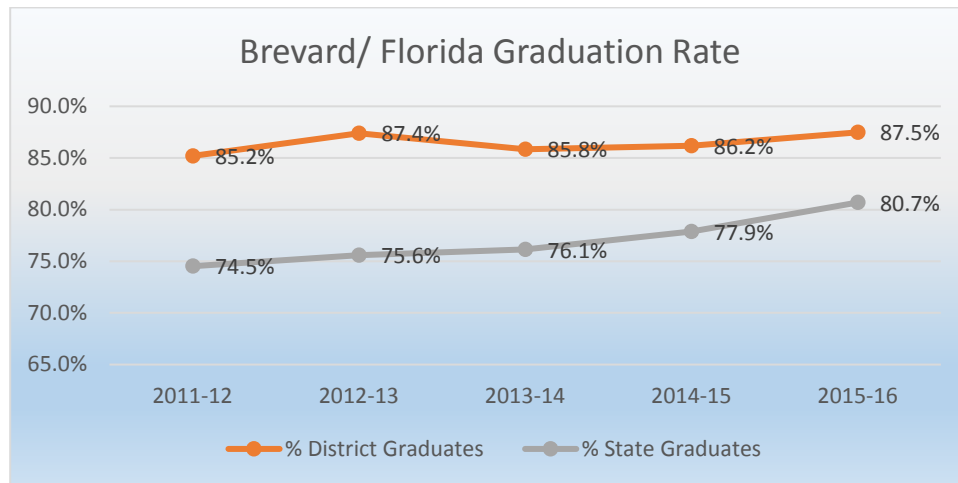
Student Achievements/Performance Accomplishments



Student Achievements/Performance Accomplishments

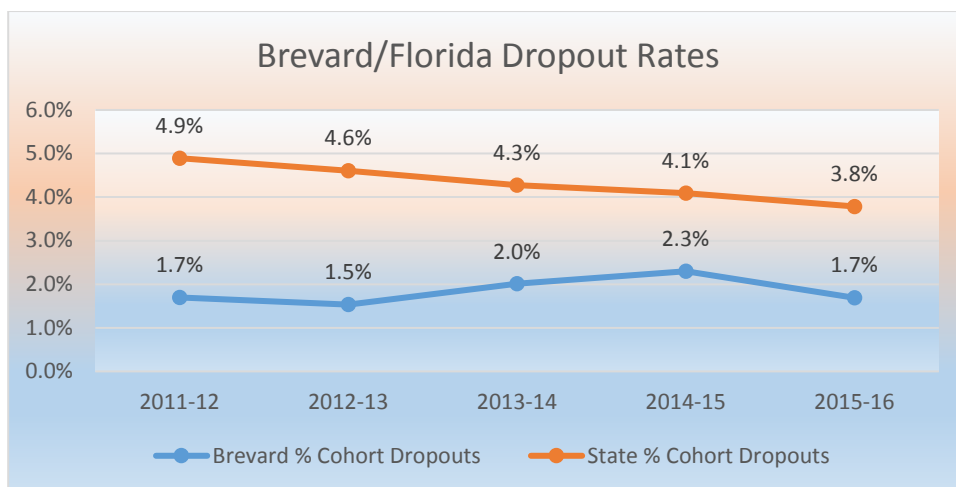
Graduation Rates

Florida's 2016-2017 graduation rates have not yet been released. Florida, as required by all states, has transitioned to a standard reporting rate. In 2010-11, the state moved from the Florida graduation rate to the NGA (National Governor's Association) rate, which includes both standard and special diploma recipients as graduates but excluded GEDs as graduates and excludes students who transfer to adult education from the calculation of high school grades. In 2012, the Federal Uniform Graduation Rate became the required standard for reporting to help ensure that all states use the same criteria for defining graduates. This rate is even more restrictive than the NGA rate, excluding special diploma students as graduates. The representation below demonstrates that Brevard Schools are above the State average.



Dropout Rates

Florida's dropout rates for 2016-17 have not been released. Dropout rates for ninth through twelfth grade, single-year dropout rate is the percentage of ninth through twelfth-grade dropouts compared to the ninth through twelfth-grade total, yearlong membership. A dropout is defined as a student who withdraws from school for any of several reasons without transferring to another school, home education program, or adult education program. The latest information available is through the 2015-16 school year, which shows Brevard School District's dropout rate, is below the state average.



Student Achievements and Performance Accomplishments

Free and Reduced Lunch Overview

Students that attended a Brevard County School and participated in the free or reduced lunch program may eat on last year's free or reduced status for the first 30 days of the school year or until a new lunch, application is approved. New students to a Brevard County Public School, Kindergarten or Pre- K who have siblings that participate in the Free or Reduced Lunch Program may also eat on sibling's prior year status for the first 30 days of the school year or until a new lunch, application is processed. Once the Free or Reduced Lunch Application has been approved the benefits begin immediately, however, parents are responsible for the cost of lunch while applications are being processed. The cost of lunch is: \$1.80 elementary, \$1.90 secondary and .40 cents for reduced. Students on the free or reduced lunch program receive a reimbursable meal. Students must choose a fruit or vegetable or both, and a choice of up to 3 sides. The sides include entree, milk and grains. For a complete meal, a vegetable or a fruit and 2 other items must be selected. Only one juice may be selected per meal. The menu, available on the web site or sent home by the school, will show parents what entrées are being offered each day.

Brevard Public Schools (BPS) Food and Nutrition Services (FNS) serves over 21,800 breakfasts and 33,100 lunches each day in the district's 82 school cafeterias. During the 2016-17 year, more than 3.8 million breakfasts and 5.8 million lunches were served to our students. The district consisted of 78,298 students with 55 elementary schools, 11 middle schools, 5 Jr /Sr. high schools and 11 high schools with a lunch participation rate of 55%. The District's Food Services operation consisted of over 694 full and part-time employees.

The Brevard County School Food Service program is a self-supporting program that benefits the students, schools, and the community at large. For the past 17 years, Brevard Public Schools (BPS) Food and Nutrition Services (FNS) has participated in the Provision 2 Breakfast Program that enables us to provide a no cost breakfast to all students.

Numbers are based on 2016-17 data:

Reimbursable Lunch served	5,873,258
Reimbursable Breakfast served	3,870,063
A la Carte meals served	1,712,794
Student membership	TBD
Lunch participation rate	55%
Free and Reduced percentage	TBD%
Number of full & Part-time employees	694
Number of Elementary Schools	55
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 (Fieldston, Riverdale, N/C Abey, South Abey, Riverview Head Start, South Area Head Start)
Number of Charter Schools with meal service	2 (Sculptor, Ed Horizons)

Lunch Program	2013-14	2014-15	2015-16	2016-17
Reimbursable Lunch Served	5,788,835	5,976,268	6,026,132	5,873,258
Reimbursable Breakfast Served	3,333,326	3,375,454	3,729,919	3,870,063
A la Carte Meals Served	2,029,934	1,742,001	1,769,600	1,712,794
Student Membership	71,024	72,350	72,749	TBD
Lunch Participation Rate	54%	54%	54%	55%
Free and Reduced Percentage	47.84%	51.76%	52.37%	TBD

Student Achievements and Performance Accomplishments

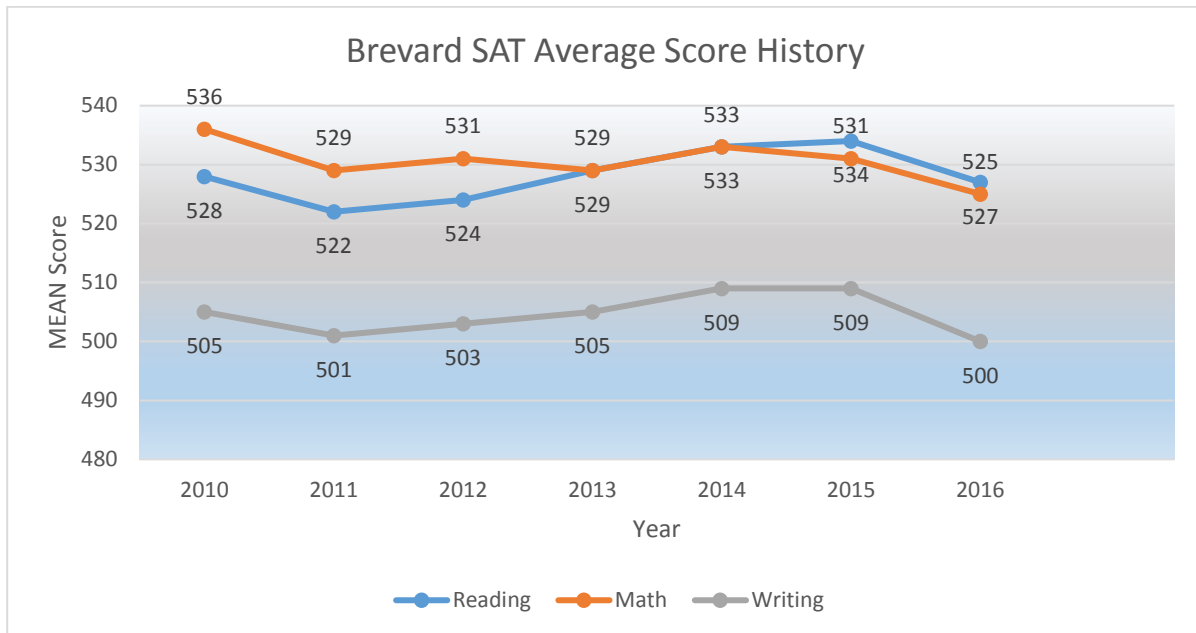
College and Career Readiness

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.

The SAT tests are offered several times a year. Most students take the SAT for the first time during the spring of their junior year and a second time during the fall of their senior year. The data below are based on the highest scores a student achieved in grade 9-12 as reported for graduating seniors.

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

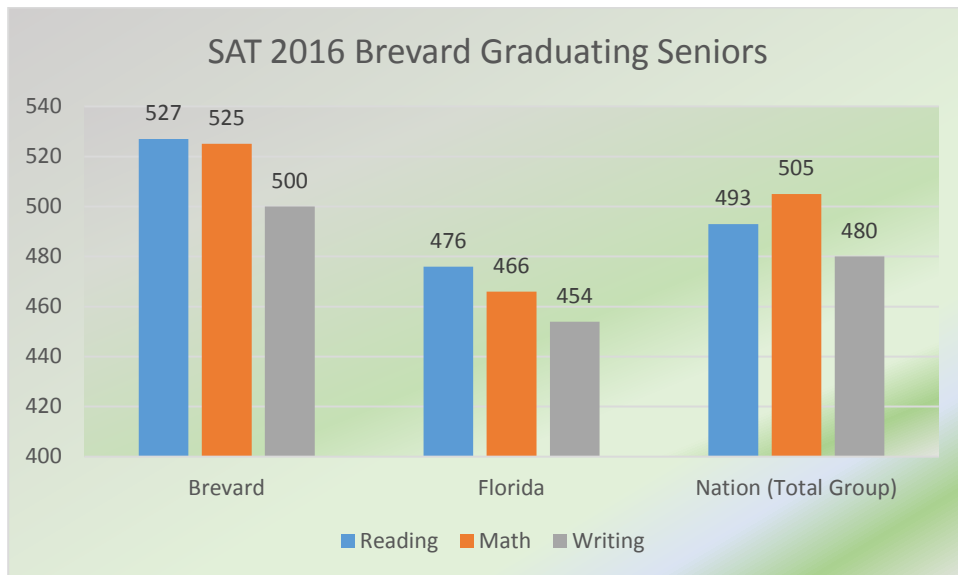


Student Achievements and Performance Accomplishments

College and Career Readiness

SAT

SAT 2016 BREVARD GRADUATING SENIORS			
AVERAGE SCORES			
	Reading	Math	Writing
Brevard	527	525	500
Florida	476	466	454
Nation (Total Group)	493	505	480

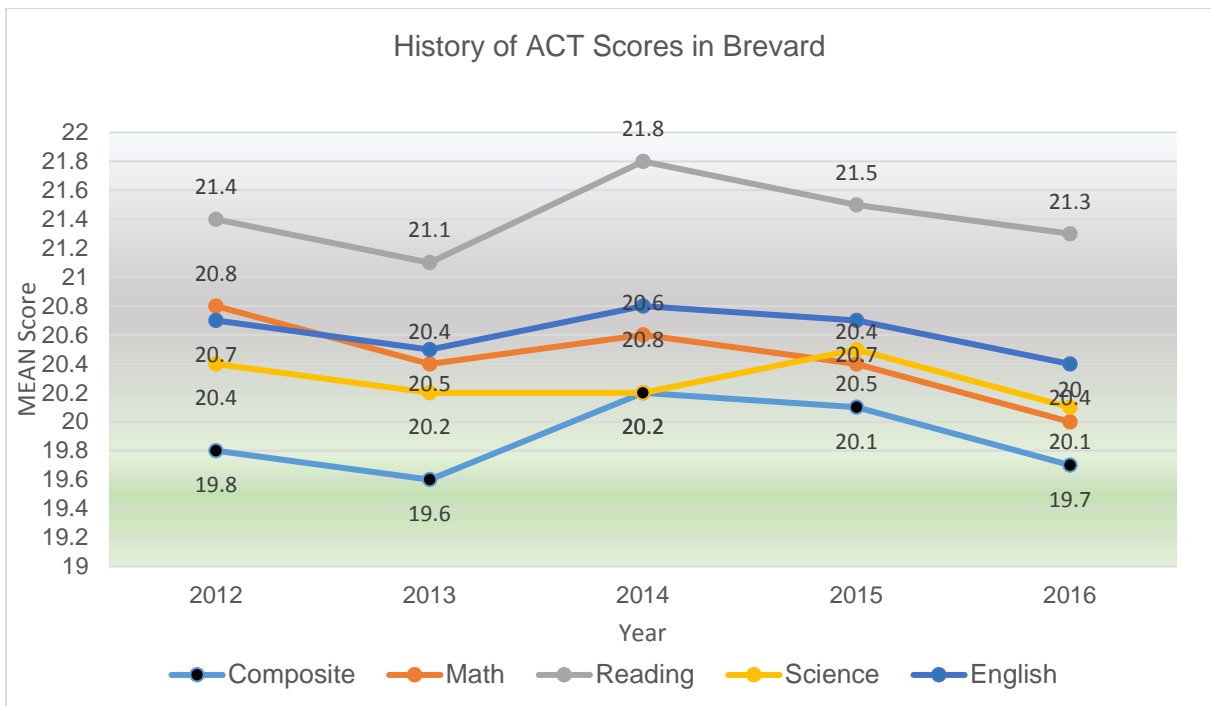


Student Achievements and Performance Accomplishments

ACT

The ACT is a college entrance exam offered to students across the nation, and covers the subjects of English, mathematics, reading, and science. These data are reported for seniors, which includes all students who have taken the ACT from grade 9-12. Brevard, however, is one of only two districts in Florida that administers the ACT to all students in their 11th grade year. As a result of this census administration of the test, Brevard's scores for seniors, which includes all students who took it as juniors, may appear lower than other districts that only test their college-bound students. The benefits to students, however, are great. It provides a college-ready score for students who might not otherwise consider post-secondary education. It provides counselors with data to help guide students into senior level coursework that will better prepare them for college or careers. ACT scores are also used frequently as concordant scores to meet the graduation requirement for FSA ELA.

Brevard Average ACT Scores					
MEAN Score					
Year	English	Math	Reading	Science	Composite
2009	20.4	21.2	21.7	20.5	21.1
2010	19.6	20.5	21.1	20.1	20.5
2011	19.8	20.7	21.1	20.2	20.6
2012	19.8	20.8	21.4	20.4	20.7
2013	19.6	20.4	21.1	20.2	20.5
2014	20.2	20.6	21.8	20.2	20.8
2015	20.1	20.4	21.5	20.5	20.7
2016	19.7	20.0	21.3	20.1	20.4



Student Achievements and Performance Accomplishments

Graduating Seniors 2016 ACT BREVARD Comparison Average Scores					
	ENG	MATH	RDG	SCI	COMPOSITE
Brevard	19.7	20.0	21.3	20.1	20.4
Florida	18.9	19.5	21.1	19.5	19.9
Nation	20.1	20.6	21.3	20.8	20.8
ACT College Readiness Benchmark	18	22	22	23	NA



Parent Feedback

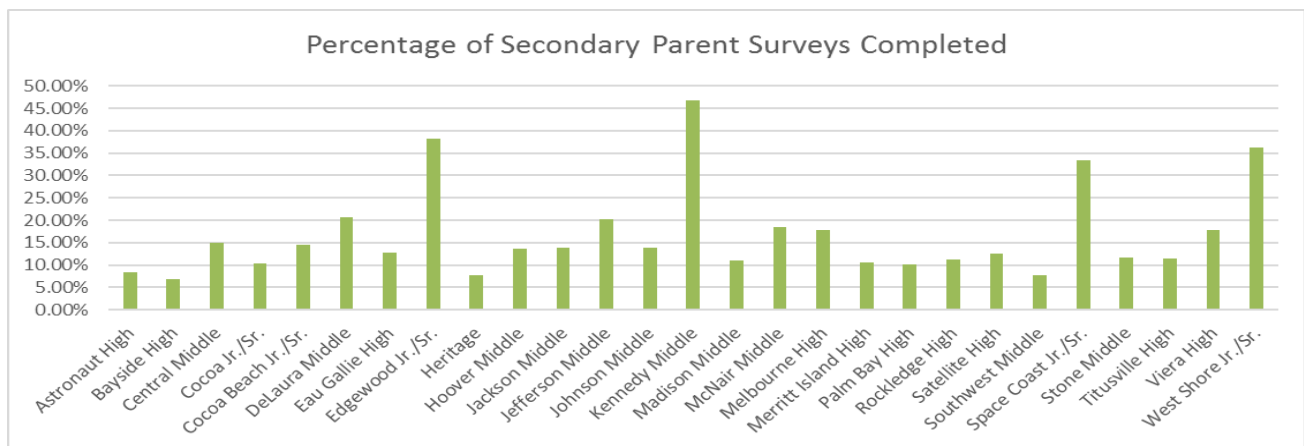
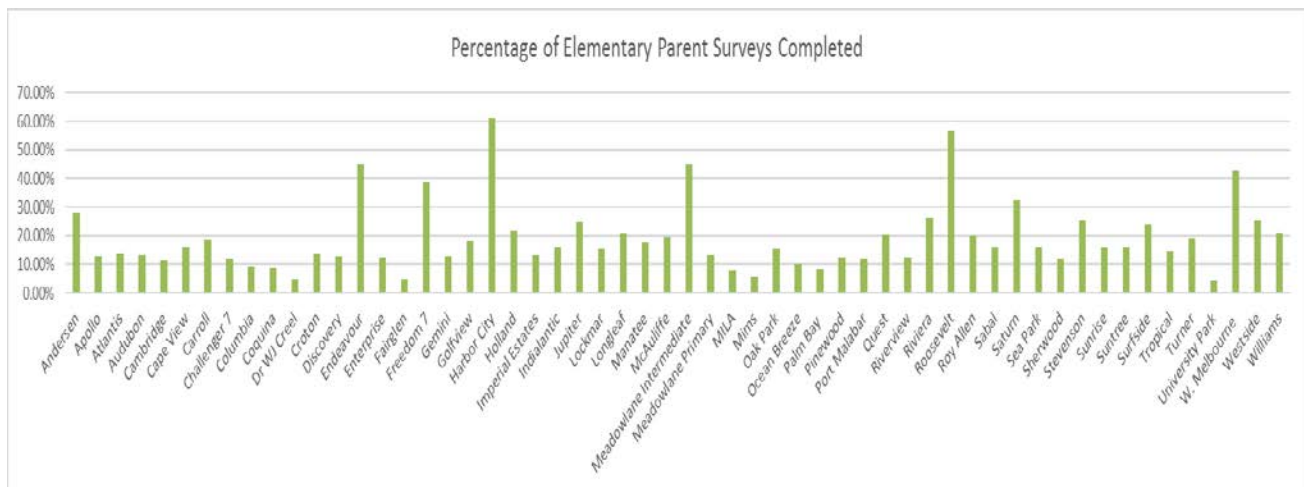


Brevard Public Schools Parent Feedback

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 opened parent surveys individually. The district worked in collaboration with schools to promote the survey through school websites, social media, parent letters, QR codes, school newsletters and email links. Schools were asked to promote the survey completion through their parent stakeholder groups including the School Advisory Council (SAC) and Parent Teacher Organization (PTO). Schools also worked to engage families in multiple ways and to ensure that the surveys were representative of the district demographics. Many schools provided paper copies in multiple languages sent home with monthly newsletters to ensure maximum participation. If families did not have access to the internet, schools were 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 ensured that the district addressed the issue of the “digital divide”. In addition, in most schools’ parents received a minimum of two phone calls utilizing the BPS Connect automated calling system. Additionally, parents learned 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 in addition to the results of the survey.



Brevard Public Schools Parent Feedback

Secondary

School	April Membership	Completed Surveys	Percentage completed
Astronaut High	1,058	88	8.32%
Bayside High	1,674	113	6.75%
Central Middle	1,101	166	15.08%
Cocoa Jr./Sr.	1,526	158	10.35%
Cocoa Beach Jr./Sr.	1,049	153	14.59%
DeLaura Middle	699	145	20.74%
Eau Gallie High	1,624	208	12.81%
Edgewood Jr./Sr.	936	358	38.25%
Heritage	1,798	141	7.84%
Hoover Middle	502	69	13.75%
Jackson Middle	564	78	13.83%
Jefferson Middle	604	122	20.20%
Johnson Middle	784	109	13.90%
Kennedy Middle	636	297	46.70%
Madison Middle	442	49	11.09%
McNair Middle	455	84	18.46%
Melbourne High	2,215	395	17.83%
Merritt Island High	1,558	166	10.65%
Palm Bay High	1,584	160	10.10%
Rockledge High	1,419	161	11.35%
Satellite High	1,317	164	12.45%
Southwest Middle	876	67	7.65%
Space Coast Jr./Sr.	1,508	502	33.29%
Stone Middle	839	98	11.68%
Titusville High	1,320	152	11.52%
Viera High	2,089	371	17.76%
West Shore Jr./Sr.	952	346	36.34%

Brevard Public Schools Parent Feedback

Elementary

School	April Membership	Completed Surveys	Percentage completed
Andersen	707	198	28.01%
Apollo	816	104	12.75%
Atlantis	675	95	14.07%
Audubon	607	79	13.01%
Cambridge	644	73	11.34%
Cape View	408	66	16.18%
Carroll	656	123	18.75%
Challenger 7	543	65	11.97%
Columbia	553	50	9.04%
Coquina	550	47	8.55%
Dr WJ Creel	941	47	4.99%
Croton	621	84	13.53%
Discovery	639	81	12.68%
Endeavour	891	400	44.89%
Enterprise	544	67	12.32%
Fairglen	726	37	5.10%
Freedom 7	396	153	38.64%
Gemini	450	58	12.89%
Golfview	646	117	18.11%
Harbor City	421	258	61.28%
Holland	468	102	21.79%
Imperial Estates	708	92	12.99%
Indialantic	760	123	16.18%
Jupiter	822	203	24.70%
Lockmar	737	114	15.47%
Longleaf	689	143	20.75%
Manatee	880	154	17.50%
McAuliffe	810	159	19.63%
Meadowlane Intermediate	1017	459	45.13%
Meadowlane Primary	756	100	13.23%
MILA	504	40	7.94%
Mims	505	28	5.54%
Oak Park	945	147	15.56%
Ocean Breeze	533	55	10.32%
Palm Bay	781	65	8.32%
Pinewood	527	66	12.52%
Port Malabar	755	92	12.19%
Quest	941	190	20.19%
Riverview	128	16	12.50%
Riviera	652	171	26.23%
Roosevelt	370	209	56.49%
Roy Allen	665	133	20.00%

Brevard Public Schools Parent Feedback

Elementary

School	April Membership	Completed Surveys	Percentage completed
Sabal	576	92	15.97%
Saturn	768	248	32.29%
Sea Park	350	57	16.29%
Sherwood	488	59	12.09%
Stevenson	479	122	25.47%
Sunrise	854	136	15.93%
Suntree	670	108	16.12%
Surfside	474	114	24.05%
Tropical	807	118	14.62%
Turner	643	124	19.28%
University Park	572	26	4.55%
W. Melbourne	538	231	42.94%
Westside	724	185	25.55%
Williams	581	122	21.00%

Elementary Parent Feedback

1. What is your child's current grade level?

Pre-K	363	5.32%
K	969	14.20%
TK-1	45	0.66%
1	993	14.55%
2	955	13.99%
3	1,173	17.19%
4	1,151	16.86%
5	1,097	16.07%
6	983	14.40%

2. Does your child have access to a computer and internet connection outside of school?

	Yes		No	
Computer	5,940	92.45%	485	7.55%
Internet Connection	5,995	95.84%	260	4.16%

3. How well does your child's school keep you informed about information and events in a format that is easy to understand?

Not Well	196	3.01%
Minimally Well	706	10.83%
Quite Well	2,824	43.31%
Extremely Well	2,795	42.86%

4. How would you prefer to receive information about events and/or your child's progress from the school? (Check all that apply)

Letters/flyers, etc. sent home with students or by Peachjar	4,097	62.72%
Email	4,898	74.98%
School Website	1,507	23.07%
Personal phone call home	1,495	22.89%
Text message	2,602	39.83%
Edline	1,889	28.92%
School district website	471	7.21%
Newsletters	2,073	31.74%
Student planner/agenda/take-home folder	2,798	42.84%
School marquee (sign)	891	13.64%
Parent-Teacher Organization (PTO/PTA)	458	7.01%
Parent conference	1,452	22.23%
Notes from teacher	3,146	48.16%
Social Media (Facebook, Twitter)	762	11.67%
Automated phone call	1,560	23.88%
I need translation assistance	71	1.09%

5. Did you attend a meeting this year where academic goals and activities were discussed with parents?

Yes	4,167	65.39%
No	1,726	27.08%
Unsure	480	7.53%

Elementary Parent Feedback

6. Overall, how much do you feel your child's school values parent input?

Not at all	479	7.64%
Quite a bit	1,663	26.54%
Very much	2,293	36.59%
Extremely valued	1,831	29.22%

7. What would help you participate more in decision making and the overall academic achievement in your child's school?

More encouragement from the school to become engaged	470	7.99%
More information on how to become engaged	979	16.64%
More information about school issues to be addressed	1,099	18.67%
More opportunities to share my opinion about school issues	562	9.55%
More confidence in my abilities to help	283	4.81%
More time in my schedule	2,424	41.19%
Translation service	68	1.16%

8. Have you been given opportunities to provide input and feedback into school decisions?

Yes	4,180	66.31%
No	2,124	33.69%

9. How often do you meet in person with your child's teacher?

Never	316	5.11%
One or twice a year	2,357	38.15%
Every few months	2,571	41.62%
Weekly or more	934	15.12%

10. Are you aware of what your child is expected to master in all subject areas?

Yes	5,103	83.48%
No	1,010	16.52%

11. How often does your child's teacher communicate with you about your child's progress?

Never	439	7.97%
Monthly	1,969	35.77%
Weekly	2,191	39.80%
Daily	906	16.46%

12. How often do you have conversations with your child about what his/her class is learning at school?

Never	112	1.82%
Once/Twice a month	392	6.36%
Weekly	989	16.04%
Daily	4,671	75.78%

Elementary Parent Feedback

13. How often do you work with your child on homework or class assignments?

Never	122	1.98%
One/Twice a month	416	6.74%
Weekly	1,452	23.51%
Daily	4,185	67.77%

14. How well does school leadership foster an environment in which staff, parents, and the community work together to improve student achievement?

Not well	432	7.08%
Minimally well	1,073	17.58%
Quite well	2,959	48.47%
Extremely well	1,641	26.88%

15. In the past year, how often have you participated in classroom activities during the school year?

Never	2,186	35.52%
Once or twice	1,895	30.79%
Every few months	1,617	26.28%
Weekly or more	456	7.41%

16. In the past year, how often did you attend a parent meeting or event at your child's school that supported your child's academic success?

Never	467	7.60%
Once or twice	2,396	39.00%
Every few months	2,983	48.56%
Weekly or more	297	4.83%

17. When is the best time for you to attend a school event for families?

Before school (M-F)	329	5.33%
During school, before lunch (M-F)	567	9.18%
During school, after lunch (M-F)	324	5.24%
Immediately after school (M-F)	732	11.85%
Evenings (M-F)	3,306	53.51%
Saturday	455	7.36%
Preferred day/time (Please indicate)	465	7.53%

18. Which of the following would enable you to participate in parent meetings and school activities?
(Check all that apply)

Child care assistance	1,737	46.00%
Transportation assistance	291	7.71%
Access to information online	2,184	57.84%
Translation assistance	229	6.06%

Elementary Parent Feedback

19. How well do you feel the school creates a welcoming environment for families?

Not well	243	4.12%
Minimally well	609	10.32%
Quite well	2,477	41.97%
Extremely well	2,573	43.60%

20. Which of the following informational meetings and activities would you participate in or attend?

Navigating the school	503	9.16%
Reading strategies	2,050	37.33%
Technology assistance	996	18.14%
Math strategies	2,482	45.19%
Homework help	2,011	36.62%
Edline support	841	15.31%
Volunteer opportunities	2,182	39.73%
Family fun nights	3,449	62.80%
Grandparents raising grandchildren	303	5.52%
Mentoring a student	745	13.57%
Father engagement	723	13.16%
Managing behavior at home	1,349	24.56%
Social media awareness	1,426	25.97%
Community resources	972	17.70%
School Advisory Council (SAC) or Parent-Teacher Organizations (PTO/PTA)	1,126	20.50%

21. How often do you work with other parents at your child's school to plan and carry out school activities?

Never	3,433	58.36%
Once or twice a year	1,189	20.21%
Every few months	919	15.62%
Weekly or more	341	5.80%

22. What types of family engagement resources would you use if they were provided at your school?

Academic support materials for families	3,189	68.74%
Parent resource center	2,172	46.82%
Technology resources to support family engagement	1,843	39.73%

Middle School Parent Feedback

1. What is your child's current grade level?

7	928	50.96%
8	914	50.19%

2. How often do you communicate with your child's teachers regarding your child's progress throughout the school year?

Never	163	9.62%
One or twice a year	477	28.14%
Every few months	445	26.25%
Monthly	335	19.76%
Weekly or more	275	16.22%

3. What is the best way for us to get important information regarding school events or child's progress to you?
(Check all that apply)

Email	1,535	89.40%
Edline	1,031	60.05%
School district website	131	7.63%
Letters/flyers, etc. sent home with students or by Peachjar	491	28.60%
School Website	288	16.77%
District Television Programs (BPS-TV)	0	0.00%
Newsletters	316	18.40%
Student planner/agenda	226	13.16%
School marquee (sign)	105	6.12%
Parent Teacher Organization (PTO/PTA)	79	4.60%
Parent Conference	358	20.85%
Notes from Teacher	470	27.37%
Personal phone call	546	31.80%
Text message	723	42.11%
Social Media (Facebook, Twitter)	147	8.56%
Automated Phone Call	531	30.93%
I need translation assistance	5	0.29%
Other (Please specify)	66	3.84%

4. Does your child have access to a computer and internet connection outside of school?

	Yes		No	
Computer	1,658	97.02%	51	2.98%
Internet Connection	1,650	98.57%	24	1.43%

5. How many times per month do you access the school website?

Never	130	7.59%
1-5 times	871	50.85%
6-9 times	286	16.70%
10 or more	426	24.87%

6. In the past year, how often did you visit your child's school?

Never	31	1.94%
One or twice a year	441	27.60%
Every few months	586	36.67%
Monthly	322	20.15%
Weekly or more	218	13.64%

Middle School Parent Feedback

7. Do you feel welcome at your child's school?

Yes	1,355	84.74%
No	78	4.88%
Comments	166	10.38%

8. In the past year, how often did you participate in family engagement activities, events or programs at your child's school?

Never	294	18.38%
Once or twice	897	56.06%
Monthly	338	21.13%
Weekly	71	4.44%

9. How often did you participate in school events because your child encouraged you to be involved?

Never	404	25.36%
Once or twice a year	626	39.30%
Every few months	332	20.84%
Monthly	231	14.50%

10. Which of the following informational meetings and activities would you participate in or attend? (Check all that apply.)

Family fun learning nights	497	36.33%
Educational parenting workshops/classes	305	22.30%
Volunteer opportunities	562	41.08%
Grandparents raising grandchildren	50	3.65%
Father engagement	110	8.04%
School Advisory Council (SAC) or Parent-Teacher Organizations (PTO/PTA)	185	13.52%
Online classes/presentations	264	19.30%
Mentoring a student	144	10.53%
Managing behavior at home	171	12.50%
Lunch and learn lessons	138	10.09%
Navigating the school	82	5.99%
Social media awareness	335	24.49%
Planning for college and career	728	53.22%
Community resources	213	15.57%

11. If you rarely attend informational meetings or academic events, please share why. (Check all that apply)

Did you receive information about meetings/events	317	28.51%
Not enough information provided	176	15.83%
Not enough prior notice provided	241	21.67%
Meetings/events not a convenient times	512	46.04%
Information provided was difficult to understand	12	1.08%
Information not relevant to me/my child	399	35.88%
Not interested in topics presented	226	20.32%
No transportation to get to meetings/events	30	2.70%
Needed translation services	4	0.36%

Middle School Parent Feedback

12. When is the best time for you to attend a school event for families?

Before school (M-F)	68	4.37%
During school, before lunch (M-F)	65	4.18%
During school, after lunch (M-F)	38	2.44%
Immediately after school (M-F)	221	14.20%
Evenings (M-F)	998	64.14%
Saturday	166	10.67%

13. Please rank the following from 1(not well) through 4(extremely well) according to how well your child's school supports each area.

	1	2	3	4
Creating a friendly school climate	121 8.95%	194 14.35%	436 32.25%	601 44.45%
Establishing communications	196 15.16%	265 20.49%	445 34.42%	387 29.93%
Engaging families	185 14.42%	364 28.37%	444 34.61%	290 22.60%
Building community partnerships	241 19.23%	291 23.22%	410 32.72%	311 24.82%

14. To what extent do you know how your child is doing academically at school?

Not at all	11	0.71%
A little bit	176	11.34%
Quite a bit	1,365	87.95%

15. How many times per month do you access your child's grades through Edline?

Never	79	5.09%
1-5	451	29.04%
6-9	324	20.86%
10 or more	699	45.01%

16. How often do you work with your child on class assignments?

Never	155	10.07%
Sometimes	789	51.27%
Often	418	27.16%
Daily	209	13.58%

17. How often does your child's school provide you with information about ways you can help your child's learning at home?

Never	533	34.75%
Sometimes	769	50.13%
Often	232	15.12%

18. How well does our school leadership foster an environment in which staff, parents, and the community work together to improve school achievement?

Not well	183	12.69%
Minimally well	461	31.97%
Quite well	611	42.37%
Extremely well	206	14.29%

Middle School Parent Feedback

19. What types of family engagement resources would you use if they were provided at your school?

Academic support materials for families	731	60.26%
Parent resource center	467	38.50%
Access to technology resources to support family engagement	420	34.62%
Trainings-how to participate on school decision making committees	265	21.85%
Educational parent workshops or classes	377	31.08%

20. How well do you know your rights as a parent as it relates to your child's school and education?

Not well	150	10.07%
Minimally well	420	28.19%
Quite well	562	37.72%
Extremely well	358	24.03%

21. How confident are you in your ability to help your child make choices about the programs and courses they need to take in preparation for high school?

Not at all confident	70	4.69%
Minimally confident	398	26.69%
Very confident	678	45.47%
Extremely confident	345	23.14%

22. What is the best way for you to provide input regarding your child's school?

Attend meetings	241	16.46%
Complete a survey online	820	56.01%
Complete and return a paper survey	133	9.08%
Phone calls	215	14.69%
Focus groups	55	3.76%

23. Overall, how much do you feel your child's school values parent input?

Not at all	118	8.00%
Somewhat	498	33.76%
Quite a bit	542	36.75%
Very much	317	21.49%

High School Parent Feedback

1. What is your child's current grade level?

9	975	30.89%
10	867	27.47%
11	868	27.50%
12	627	19.87%

2. How often do you communicate with your child's teachers regarding your child's progress throughout the school year?

Never	445	15.17%
One or twice a year	1,521	51.86%
Monthly	709	24.17%
Weekly or more	258	8.80%

3. What is the best way for us to get important information regarding school events or child's progress to you? (Check all that apply)

Email	2,712	90.37%
Edline	1,716	57.18%
School district website	209	6.96%
Letters/flyers, etc. sent home via Peachjar	580	19.33%
School Website	533	17.76%
Newsletters	424	14.13%
Student planner/agenda	128	4.27%
School marquee (sign)	148	4.93%
Parent Teacher Organization (PTO/PTA)	71	2.37%
Parent conference	412	13.73%
Notes from teacher	582	19.39%
Personal phone call	824	27.46%
Text message	1,299	43.29%
Social Media (Facebook, Twitter)	223	7.43%
Automated phone call	923	30.76%
I need translation assistance	2	0.07%
Other (Please specify)	92	3.07%

4. Does your child have access to a computer and internet connection outside of school?

	Yes		No	
Computer	2,930	98.09%	57	1.91%
Internet Connection	2,867	98.76%	36	1.24%

5. How many times per month do you access the school website?

Never	295	9.86%
1-5 times	1,555	51.95%
6-9 times	480	16.04%
10 or more	663	22.15%

6. In the past year, how often did you visit your child's school?

Never	81	2.95%
One or twice a year	1,286	46.88%
Monthly	901	32.85%
Weekly or more	475	17.32%

High School Parent Feedback

7. Do you feel welcome at your child's school?

Yes	2,527	92.19%
No	214	7.81%

8. In the past year, how often did you participate in family engagement activities, events or programs at your child's school?

Never	501	18.20%
Once or twice	1,339	48.66%
Monthly	587	21.33%
Weekly	325	11.81%

9. Which of the following informational meetings and activities would you participate in or attend?

Community service projects with staff/students	820	34.28%
Family fun learning nights	468	19.57%
Educational parenting workshops/classes	450	18.81%
Volunteer opportunities	1,005	42.02%
Grandparents raising grandchildren	78	3.26%
Father engagement	94	3.93%
School Advisory Council (SAC) or Parent-Teacher Organizations (PTO/PTA)	309	12.92%
Online classes/presentations	396	16.56%
Mentoring a student	193	8.07%
Classroom assistance	354	14.80%
Lunch and learn lessons	138	5.77%
Navigating the school	136	5.69%
Social media awareness	271	11.33%
Planning for college and career	1,513	63.25%
College financial aid	1074	44.90%
NCAA requirements	216	9.03%
Accelerated programs	693	28.97%

10. If you have not attended informational meetings or academic events, please share why. (Check all that apply)

Did you receive information about meetings/events	467	30.80%
Not enough information provided	205	13.52%
Not enough prior notice provided	328	21.64%
Meetings/events not a convenient times	605	39.91%
Information provided was difficult to understand	18	1.19%
Information not relevant to me/my child	549	36.21%
Not interested in topics presented	304	20.05%
No transportation to get to meetings/events	19	1.25%
Needed translation services	7	0.46%

11. When is the best time for you to attend a school event for families?

Before school (M-F)	72	2.67%
During school, before lunch (M-F)	109	4.05%
During school, after lunch (M-F)	93	3.45%
Immediately after school (M-F)	283	10.50%
Evenings (M-F)	1,894	70.30%
Saturday	243	9.02%

High School Parent Feedback

12. Please rank the following from 1(not well) through 4(extremely well) according to how well your child's school supports each area.

	1	2	3	4
Creating a friendly school climate	137 6.08%	256 11.37%	772 34.28%	1,087 48.27%
Establishing communications	232 10.76%	383 17.76%	791 36.69%	750 34.79%
Engaging families	284 12.91%	651 29.60%	740 33.65%	524 23.83%
Building community partnerships	361 14.91%	540 22.30%	813 33.58%	707 29.20%

13. To what extent do you know how your child is doing academically at school?

Not at all	17 0.64%
A little bit	263 9.86%
Quite a bit	901 33.77%
Very informed	1,487 55.73%

14. How many times per month do you access your child's grades through Edline?

Never	237 8.94%
1-5	872 32.88%
6-10	589 22.21%
10 or more	954 35.97%

15. How often do you work with your child on class assignments?

Never	822 32.71%
Monthly	713 28.37%
Weekly	742 29.53%
Daily	290 11.54%

16. How well does our school leadership foster an environment in which staff, parents, and the community work together to improve school achievement?

Not well	430 17.43%
Quite well	879 35.63%
Very well	793 32.14%
Extremely well	397 16.09%

17. What types of family engagement resources would you use if they were provided at your school?

Academic support materials for families	939 39.31%
Parent resource center	720 30.14%
Access to technology resources to support family engagement	638 26.71%
College campus tours	1,506 63.04%
SAT/ACT resources	1,644 68.82%

18. How well do you know your rights as a parent as it relates to your child's school and education?

Not well at all	216 8.56%
Minimally well	674 26.71%
Very well	1014 40.19%
Extremely well	619 24.53%

High School Parent Feedback

19. Do you feel informed enough to make decisions about your child's education?

Yes	2182	86.69%
No	335	13.31%

20. How often do you participate in decisions regarding your child's high school course selections?

Never	126	4.99%
Once in a while	515	20.40%
Frequently	963	38.14%
All the time	921	36.48%

21. Which of the topics below would you be interested in learning more about?

Graduation testing requirements	851	36.31%
End of course exams	787	33.58%
Graduation and promotion guidelines	804	34.30%
Dual enrollment/Advanced Placement courses	1,022	43.60%
College and career readiness options	1310	55.89%
SAT/ACT Prep	1429	60.96%
FAFSA/Bright Futures/Financial Aid and Scholarships	1629	69.50%
Other (please specify)	135	5.76%

22. What is the best way for you to provide input regarding your child's school?

Attend meetings	412	16.80%
Complete a survey online	1457	59.40%
Complete and return a paper survey	180	7.34%
Phone calls	274	11.17%
Focus groups	130	5.30%

23. Overall, how much do you feel your child's school values parent input?

Not at all	345	14.10%
Quite a bit	855	34.96%
Very much	813	33.24%
Extremely valued	433	17.70%



Glossary



Glossary

Accrual Basis of Accounting: A revenue or expense which gets recognized in the accounting period where it is earned or incurred, even if it gets received or paid in a subsequent period.

Adequate Yearly Progress (AYP): Measures the progress of all public schools enabling all students to meet the state's academic achievement standards. Each school's enrollment is divided into 8 specific subgroups in each grade along lines of race or ethnicity, socioeconomic status, disability, and English proficiency. Each subgroup must contain 30 students to be measured. A school meets the "No Child Left Behind" standard only if 100 percent of students at grade level by 2014.

Administrative Technology Services: Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems and processing data for administrative and managerial purposes.

Amortization: Process of decreasing or accounting for, an amount over a period.

Ad Valorem Tax (property tax): A tax levied on real property. The amount of tax is determined by multiplying the taxable assessed value of the property by the millage rate.

Amendment: A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report.

Annual Financial Report (AFR): A financial report required by State Board of Education Rule 6A-1.0071, Florida Administrative Code and Section 1001.51 (12) (b), Florida Statutes. And is due September 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.

Budget Amendment: A formal document approved by the School Board to change the adopted budget.

Budget Calendar: A schedule of dates used in the preparation and adoption of the annual budget.

Budget (Preliminary): The Superintendent's initial budget recommendation prior to the tentative budget hearing.

Budget (Tentative): The budget advertised in the newspaper and formally adopted by the School Board in July and the first publishing in August.

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

Comprehensive Annual Financial Report (CAFR): A financial report required in accordance with Section 216.102 (3), Florida Statutes (F.S.) The report is prepared in accordance with General Accepted Accounting Principles as prescribed the Governmental Accounting Standards Board.

Capital Outlay (object of expenditure): Expenditures for the acquisition of fixed assets or additions to existing fixed assets. Examples include land, buildings, and improvements of grounds, construction, remodeling and equipment. Typically, new construction and land acquisition are budgeted in the Capital Projects Funds. Typical capital outlay items included in the operating fund are vehicles, library books, audio-visual equipment, computers, software, and furniture.

Capital Outlay Bond Issue (COBI): The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

Capital Outlay & Debt Service (CO&DS): A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

Capital Outlay Funds: A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, lottery, impact fee, classrooms first, property taxes and sales tax.

Career Academies: Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

Categoricals: State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals include Class Size Reduction Allocation, Safe Schools, Reading and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

Central Services: Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

Certificate of Participation (COP): A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing, however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a general obligation bond.

Certified Taxable Value: The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

Glossary

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. Charter schools, sometimes referred to as “independent public schools”, can be existing public schools converted to charter status or newly created schools organized by teachers, parents, and community groups.

Class Size Amendment: Voter-approved amendment to reduce class size in the State of Florida. Beginning in 2010, class sizes will be capped at 18 students in kindergarten through grade 3, 22 students in grades 4 through 8, and 25 students in grades 9 through 12. Districts now must reduce their average class size in each grade group by 2 students, until they meet the required class sizes.

Common Core State Standards (CCSS): Is a progression of learning expectations in English language arts and mathematics designed to prepare K-12 students for college and career success.

Community Services: Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Comprehensive Annual Financial Report (CAFR): A report filed at the close of the fiscal year which consists of a complete set of financial statements presented in conformity with accounting principles.

Compression Adjustment: Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

Cost Center: A school or department to which fiscal responsibility is assigned.

Declining Enrollment Supplement: Additional funds provided to districts whose student population has decreased from the previous year.

Debt Service Fund: A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

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

Discretionary Equalization: A supplement given to districts that generate less than \$100 per FTE from their Additional Discretionary Millage Levy to ensure \$100 per FTE.

Discretionary Grants: (competitive) Federal and State programs in which each governing agency may choose to fund only those project applications that best satisfy the funding criteria determined by each division.

Discretionary Lottery: An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund and allocated to support School Recognition and School Improvement Plans.

Discretionary Millage: The portion of the ad valorem (property) tax rate that is normally a local School Board decision. While technically a local option, discretionary millage revenues are often included in state totals of “total potential revenue.” Discretionary millage rates are capped by annual legislature action.

Glossary

District Cost Differential (DCD): The factor used to adjust funding to reflect differing cost of living levels in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

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

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

Dollar Value of One FTE: The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost Differential equals the dollar value of WFTE.

DOR: Department of Revenue (a state agency).

Educational Technology: An allocation to provide new hardware and software to students and programs.

Effort Index Grant: A special grant provided by the Florida Legislature from lottery funds. These funds can be used for new permanent student stations at new or existing schools as well as core facilities associated with construction of new student stations.

Employee Benefits (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Examples are the district's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrances: Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an expenditure.

End of Course (EOC) Assessments: Part of Florida's Next Generation Strategic State Standards for the purpose of increasing student achievement and improving college and career readiness. Algebra I End of Course Assessments (EOC) replaced the 10th grade FCAT math assessments.

Energy Services (object of expenditures): These expenditures include electricity, diesel fuel, heating oil, gasoline, and bottled and natural gas.

Enterprise Fund: Establishes a separate accounting and financial mechanism for municipal services for which a fee is charged in exchange for goods and services. The School District School Age Childcare Program is an example of an Enterprise Fund.

Entitlement Grants: Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.

ESE Guarantee Allocation: A special allocation added to the FEFP for students in FEFP Program Categories 111, 112, and 113. It is based upon projected FTE multiplied by the program cost factors, minus basic cost factors, adjusted for workload and prevalence. The allocation is not recalculated after each FTE Survey.

Glossary

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.

Exceptional Student Education (ESE): In the State of Florida, ESE is the designation for special education for students with disabilities, as well as services provided to students who meet criteria for gifted eligibility.

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

Facilities Acquisition and Construction: Consists of the activities concerned with the acquisition of land, buildings, remodeling, construction of additions, initial installation or extension of service systems and other built-in equipment, and improvements to sites.

Fiduciary Funds: Used to report resources held by a governmental unit in a trustee or agency capacity for others and therefore, cannot be used to support the government's own programs.

Fiscal Services: Consists of those activities concerned with the fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

Fiscal Year (FY): The twelve-month period beginning July 1st and ending the following June 30th. Commonly referred to by the calendar year in which it ends, e.g., the fiscal year ending June 30, 2013 is Fiscal Year 2013.

FLDOE: Department of Education (generally refers to the Florida Department of Education (FDLOE) unless otherwise specified).

Florida Education Finance Program (FEFP): The system, established in 1973, of financing the operation of Florida public schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes.

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 collect Florida Standards Assessment (FSA) data for three years prior to setting standards for calculating learning gain, issuing any form of school grades and impacting teacher performance.

Food Services: Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

Full Time Equivalent (FTE) Enrollment: An FTE is defined as one student in membership in an FEFP program or a combination of programs for 180 days and not less than 900 hours for grades 4-12, and not less than 720 hours for grades PK-3. 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 work days in a work year for a given position classification.

Function: The action or purpose for which a person or item is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers/Overhead.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance: The excess of an entity’s assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., categoricals) for specific purposes.

General Administration (Superintendent’s Office): Consists of those activities performed by the superintendent, deputy superintendents, area superintendents and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called the Operating Fund.

Governmental Funds: These are the funds often referred to as “source and use” funds. The fund types included are general, special revenue, capital projects, debt service and special assessment.

Homestead Exemption: Reduction of \$25,000 applied to the assessed value of a home used as the primary residence of a taxpayer, for purposes of school district tax levies only.

Impact Fees: The County of Brevard imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every five years.

Indirect Costs: Costs associated with, but not directly attributable to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

Individuals with Disabilities Education Act (IDEA): A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

Instruction & Curriculum Development Services: Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils. Included in this function are the following instructional support specialists: primary, technology, learning sources, and behavioral.

Instructional Materials Allocation: An allocation to provide instructional materials such as textbooks, AV materials, computer courseware or software, as well as manipulative and learning laboratories that will assist in the instruction of a subject or course.

Glossary

Instructional Media Services: Consists of those activities concerned with the use of teaching and learning resources, including hardware and content materials. Educational media include printed and non-printed sensory materials.

Instructional Related Technology: Technology activities and services for the purpose of supporting instruction.

Instructional Staff Training Services: Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the School Board or school. Among these activities are workshops, demonstrations, school visits, courses for college credits, sabbatical leaves, and travel leaves.

Instructional Support Services: Provides administrative technical (such as guidance and health) and logistical support to facilitate and enhance instruction. Instructional Support Services exists as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to other departments or schools of the district, on a cost reimbursement basis. The district's self-insured plans are accounted for as an Internal Service Fund.

Internal (School) Funds: These funds are used to account for assets held by Internal Accounts-administration and control of internal funds which are commonly described as monies collected at various schools in connection with school and student organization activities.

Just value: The monetary market value established by the property appraiser for all real and tangible properties within the district.

Lapse Factor: Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.

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.

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.

Major Fund: Major funds represent the government's most important funds and are determined by a mathematical calculation.

Materials and Supplies: Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included.

Glossary

McKay Scholarships: A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the Florida Department of Education. The amount of the voucher is deducted from the public school district’s Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

Membership: A student is enrolled in his home school for funding purposes. The student is in membership until he withdraws or is withdrawn. Funding is based on Full-Time Equivalent Students (FTE) in membership during the survey periods. Four surveys are conducted a year.

Mill: One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

Millage Rate: The ad valorem (property) tax rate. See Mill.

No Child Left Behind (NCLB) Act: This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

Object of Expenditure: The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include salaries, employee benefits, purchased services, materials, and capital outlay.

Operation of Plant: Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

Program Cost Factor (Program Weight): A numeric value of the relative cost of providing an instructional program. The “Base Program”, Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years’ historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

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.

Glossary

Pupil Personnel Services: Those activities which as designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities are classifiable under the following functions: Attendance and Social Work, Guidance Services, Health Services, Psychological Services, Parental Involvement and Other Pupil Personnel Services.

Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The District maintains an Enterprise Fund and Internal Service Fund to accumulate revenue and allocate costs. The Enterprise Fund is associated with the District's School Age Child Care Program (before and after school child care program). The Internal Service Fund is also used to account for the District's self-insurance programs.

Pupil Transportation Services: Transportation of the pupils to and from school activities, either between home and school, school and school or on a trip for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded in this account, together with other pupil transportation expenses.

Reading Allocation: For the current year, the Legislature provided \$130 million for a K-12 comprehensive, district-wide system of research-based reading instruction. Each year districts submit a plan in a format prescribed by the Department of Education.

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.

Revenue: Monies received which are used to operate a system of schools within the district.

Revenue Anticipation Notes: 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 Administration: Directs and manages the operation of a particular school. This includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities of the school system.

Glossary

School Advisory Council (SAC): SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

School Board: The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of the Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

School Improvement Plan: A plan to improve student performance at an individual school. These plans, designed to implement state education goals, Next Generation Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, and indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board. The schools are allocated up to \$5 per student for School Improvement from the "Lottery" trust fund.

School Recognition Money: A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. Each qualifying school receives an allocation of up to \$100 per student from the "Lottery" trust fund if available.

Self-Insurance Funds: Funds used to account for and finance uninsured risks of loss for workers' compensation, property, liability and fleet claims.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In the School District of Brevard County, most federal funds, and the food service program, are treated as special revenue funds.

Supplemental Academic Instruction (SAI): A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

Tax Anticipation Note (TAN): A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year and repayment is based on specific future tax collection.

Teacher Supply Assistance Program: A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

Title I: A federally funded program designed to ensure that all students in poverty situations have an equal opportunity to achieve in the areas of reading, writing and mathematics.

Title II: Increases student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classrooms.

Title III: The program helps eligible IHEs to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

Glossary

Transportation Allocation: A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district School Board, a private provider, or with parents.

TRIM: The “Truth in Millage” incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

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

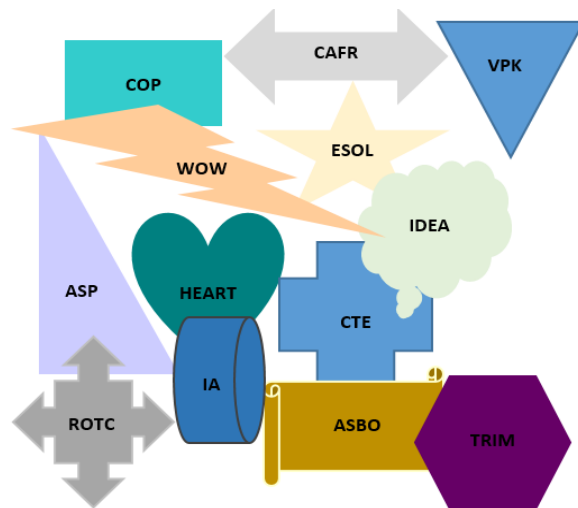
Value Adjustment Board (VAB): A Value Adjustment Board (VAB) is made up of five members; two members from the county governing board, one from the school board, and two citizen members. If a Brevard County citizen believes that their property has been assessed at a value greater than just value, they may schedule a meeting with a staff member of the Property Appraiser or petition the assessment to the VAB. Many counties use special magistrates to conduct hearings and recommend decisions to their board. Special magistrates are professionals qualified in property valuation, exemptions, or classifications. In all cases, the VAB makes a final decision.

Voluntary Pre-Kindergarten: A constitutional amendment passed by Florida’s voters in Nov. 2002 required a voluntary pre-kindergarten program (VPK) designed to prepare four-year-olds for kindergarten and build the foundation for their educational success. The program is voluntary for children and providers, and is provided at no cost to participants.

Weighted FTE: The amount of survey-determined FTE for a program, multiplied by that program’s cost factor, yields the amount of weighted FTE.

Workforce Development: Refers to a set of formulas used to fund adult programs in Florida, which replaced FEFP funding for those students. These formulas were developed to shift funding incentives from mere enrollment of adults in educational programs to successful fulfillment of established occupational completion points and actual job placement.

Acronyms



Acronyms

ACCESS	Access to the Common Core for Exceptional Student Success
ACT	American College Testing
AFR	Annual Financial Report
AICE	Advanced International Certificate of Education
Alloc	Allocation
AMO	Annual Measurable Objectives
AP	Advanced Placement
ASBO	Association of School Business Officials
ASD	Autism Spectrum Disorder
ASP	Academic Support Program
AVID	Advancement Via Individual Determination
BAC	Brevard Achievement Center
BPS	Brevard Public School
BSA	Base Student Allocation
BVIP	Brevard Virtual Instructional Program
CAFR	Comprehensive Annual Financial Report
CAPOR	Cost as Percentage of Revenue
CARD	Center for Autism and Related Disorders
CCSS	Common Core State Standards
CIS	Comprehension Instructional Sequence
CO & DS	Capital Outlay & Debt Service
COBI	Capital Outlay Bond Issues
COP	Certificates of Participation
CPI	Crisis Prevention Intervention
CTE	Career and Technical Education
DCD	District Cost Differential
DE	Dual Enrollment
DECA	Devereaux Early Childhood Assessment
DJJ	Department of Juvenile Justice
DOE	Department of Education
DROP	Deferred Retirement Option Program
EAP	Employee Assistance Program
E.P.E.A.	Excellence in Physical Education Award
E.V.A.	Excellence in Visual Arts
EELP	Early Exceptional Learning Program
EFSC	Eastern Florida State College
EFW	Education Friendly Workplace
ELA	English Language Arts
ELL	English Language Learner
EMBARK	Energizing Minds - Brevard Area Resources for Kids
EOC	End of Course
ESE	Exceptional Student Education
ESF	Educational Services Facility
ESOL	English for Speakers of Other Languages
ET	Educational Technology

Acronyms

FAHPERDS	Florida Alliance for Health, Physical Education, Recreation, Dance & Sport
FAIR	Florida Assessment for Instruction in Reading
FAST	Florida Association of Science Teachers
FCAT	Florida Comprehensive Assessment Test
FDLRS	Florida Diagnostic and Learning Resource System
FEFP	Florida Education Finance Program
FEITF	Florida Education Investment Trust Fund
FICA	Federal Insurance Contributions Act
FIT	Florida Institute of Technology
FLDOE	Florida Department of Education
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
GFOA	Government Finance Officers Association
GPA	Grade Point Average
HB	House Bill
HEART	Having Excellence and Rigor in Teaching
HMH	Houghton Mifflin Harcourt
IA	Instructional Assistant
IB	International Baccalaureate
IDEA	Individuals with Disabilities Education Act
IEP	Individual Educational Plan
LATS	Local Assistive Technology Specialists
LEAP	Learner Empowerment through Agency Partnerships
MPA	Music Performance Assessments
MTSS	Multi-Tiered System of Student Support
MYP	Middle Years Program
NATEF	National Automotive Technicians Education Foundation
NCLB	No Child Left Behind
NGA	National Governor's Association
NGSSS	Next Generation Standards and Common Core Standards
OJT	On the Job Training
OT	Occupational Therapy
PACE	Practical Application of Career Explorations
PALS	Providing Autism Links & Supports
PARCC	Partnership for Assessment of Readiness for College and Careers
PBS	Positive Behavior Support
PECO	Public Education Capital Outlay
PGP	Professional Growth Plan
PIP	Parental Involvement Plans

Acronyms

PLCs	Professional Learning Communities at Work
PoC	Point of Contacts
QZAB	Qualified Zoned Academy Bond
RAN	Revenue Anticipation Note
RLE	Required Local Effort
ROTC	Reserve Officer Training Corps
RTTT	Race to the Top
S.M.A.R.T.	Secondary Mathematics Avenue of Resources for Teachers
SAI	Supplemental Academic Instruction
SAT	Scholastic Assessment Test
SBE Bonds	State Board of Education
SCSEA	Space Coast Science Education Alliance
SEDNET	Severely Emotionally Disturbed Network
SESIR	School Environment Safety Incident Report
SIP	School Improvement Plans
SRO	School Resource Officer
SSNP	Secondary Schools of National Prominence
STEM	Science, Technology, Engineering and Math
TRIM	Truth in Millage
V.A.D.S.	Visual Arts Demonstration Schools
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full Time Equivalent
WOW	World of Work