

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



# DISTRICT BUDGET

## July 1, 2018 - June 30, 2019

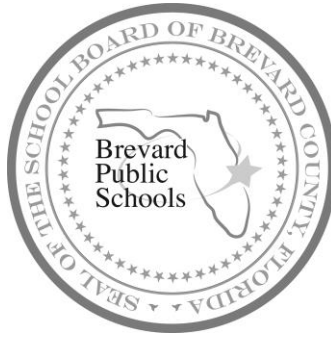
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# **District Budget 2018-19**

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

## **ABOUT BPS**

**Brevard Public Schools is the 49th largest district in the U.S. and the 10th largest district in Florida. As the largest employer in Brevard County, BPS employs approximately 9,417 staff members serving over 75,000 students annually. With 83 schools, 14 special centers, and 12 charter schools, the district educates its students in 17 different municipalities across the Space Coast. Brevard Public School's goal is to serve our community and enhance students' lives by delivering the highest quality education in a culture of dedication, collaboration and learning.**

## **OUR VISION**

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

## **OUR MISSION STATEMENT**

**To serve every student with excellence as the standard.**

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





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# Executive Summary







Brevard  
Public  
Schools

THE FUTURE  
OF FLORIDA'S  
SPACE COAST

September 6, 2018

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

I am pleased to submit the 2018-19 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 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 2018-19 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 2018-19 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.

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

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



**Organizational Section:** The Organizational Section defines how Brevard County Schools is structured, how financial system functions, and what significant internal processes are. This section informs the reader about 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, 2018. 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,



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



Pennie L. Zuercher, Chief Financial Officer  
Financial Services



Karen Strickland, Director  
Budgeting, Cost Accounting & FTE

**ASBO Meritorious Budget Award**



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

**SCHOOL BOARD OF BREVARD COUNTY,  
FLORIDA**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2017–2018.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style.

**Charles E. Peterson, Jr. MBA, PRSBA, SFO**  
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style.

**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 114 schools and centers. Of this number, there are 83 traditional schools, including 56 elementary schools, 11 middle schools, 5 Junior/Senior schools, and 11 high schools. Also included are 12 charter schools, 14 special purpose centers, and 5 adult education centers. The projected student membership for 2017-18 is 75,306, which equates to approximately 72,706 unweighted full-time equivalent students for funding purposes. The Brevard County School District is considered to be the tenth largest of sixty-seven school districts in the State of Florida, and the forty-eighth largest school district in the nation. The School Board of Brevard County is the single largest employer in Brevard with over 9,400 employees.

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

### Brevard County's Economic Conditions and Outlook

The county of Brevard is the 10<sup>th</sup> most populous county in Florida, with 2.8% of the population. The county's current population is estimated at 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 continued in a favorable trend, decreasing from 5.2 percent in June, 2016, to 4.4% in June, 2017, to 3.9% in June, 2018. The median age of the county's population is approximately 45 years young. The median household income is \$49,914 versus the Florida median household income of \$48,900, 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:

- According to a Brookings Institute report, the Space Coast has the largest share of science, technology, engineering and math-related jobs in Florida. The county has 48 engineers per 1,000 workers, more than any other Florida metro area, or any of the 25 most populated metro areas in the country.
- 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, mainly because it has 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. It is the world's only "quintamodal transportation hub." Our central location on the Atlantic seaboard of Florida situates us in the middle of major space, air, sea, highway and rail corridors. In addition, many of our transportation hubs are part of Foreign Trade Zone 136, which enables qualified businesses to defer or eliminate U.S. Customs' duties on imported goods.
- Brevard County has a very attractive tax and wage climate that is very beneficial for companies wishing to start up or relocate here. Florida's attractive tax code includes no state personal income tax, no state level property tax, no business inventory tax, and no corporate tax on limited partnerships and S-Corporations. Florida was ranked 5<sup>th</sup> best in the nation in the 2014 State Business Tax Climate Index.
- Brevard is known for its top quality of life, which is enjoyed by its 2.5 million tourists annually. Florida's Space Coast is a place to work and play. Offering symphonies, one of the nation's top-rated zoos, museums and art galleries and a thriving retail and restaurant scene.
- One of the main reasons that people and companies are drawn to the Space Coast is because Brevard County is a leader in education. Brevard County Public Schools is a model of innovation and excellence, and is one of Florida's finest school districts. Brevard County is also home to several colleges and universities, including the renowned Florida Institute of Technology. Our universities are joined by such technical institutions as Embry-Riddle

## Organization

### Brevard County's Economic Conditions and Outlook

- Brevard County is very proud of its space heritage. It is synonymous with Florida's "Space Coast" which is the birthplace of space exploration and has grown to be the home of several rapidly expanding industries. Our economy features cutting-edge communications, electronics, aerospace and aviation, homeland security and defense, emerging technologies, high-tech manufacturing and more. Just to name a few, Brevard County is home to Bertram Yacht, Boeing, SpaceX, DRS, Embraer Executive Jets, General Electric, Knight Armaments, L3, Lockheed Martin, Northrop Grumman, Raytheon, Rockwell Collins – and the world headquarters of Harris Corporation.
- There is a new space resurgence that is extremely exciting, and the Brevard County residents not only have a ring side seat, many of them are the workers who are doing the engineering and launches that is making it all happen. One of the most exciting new space efforts is the return to manned space operations. In a move that NASA recently said marks the beginning of "a new era in American spaceflight," the space agency named nine astronauts who will fly to the International Space Station aboard commercial space capsules developed and made by Boeing and SpaceX. The astronauts named at an event held at Johnson Space Center in Houston, will be the first to launch from U.S. soil since NASA retired its space shuttle program in 2011.

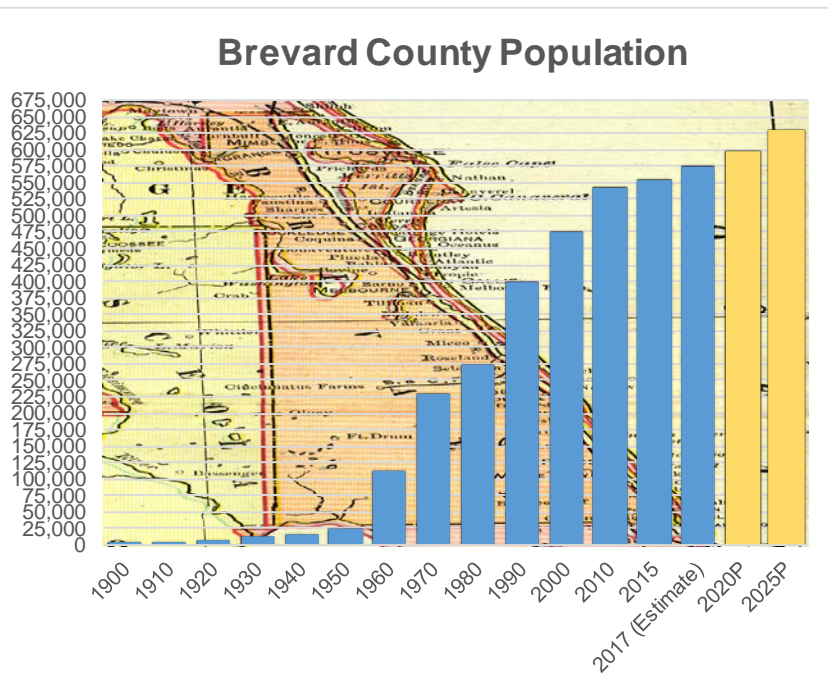


The astronauts assigned to crew the first flight tests and missions of the Boeing CST-100 Starliner and SpaceX Crew Dragon give a thumbs-up upon introduction at NASA's Johnson Space Center in Houston on Aug. 3, 2018.

## Organization

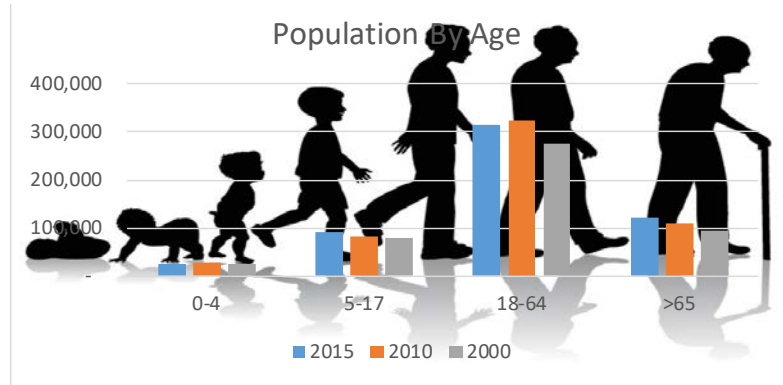
### Population

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
2017 (Estimate)	575,211
2020P	596,080
2025P	627,552



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

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



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



## 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 2017-2018.

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

- BPS maintained an A overall, from 2016-2017.
- The percentage of A schools declined from 40 percent to 32 percent.
- The percentage of B schools declined from 30 percent to 24 percent.
- BPS ranked No. 1 among the largest Florida districts for college and career acceleration.

Said Superintendent Desmond K. Blackburn: "I couldn't be prouder of the educators, students and engaged families whose hard work continued to make Brevard Public Schools an A-rated district for the second consecutive year. At our most at-risk schools -- where we made special efforts to pull together and improve learning -- all improved significantly or maintained. #PeopleProcessPerformance.

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 the percent of points earned, Brevard ranked No. 17 out of all Florida districts.

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.

## 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. In 2017-18, 29 schools earned an A, a decline of 6 schools. 21 schools earned B's, 36 schools earned Cs and 4 earned Ds. Brevard continues to have no F schools.

LETTER GRADE	2017-18	%	2016-17	%	2015-16	%	2014-15	%
A	29	32%	36	39.6%	32	35.2%	47	51.6%
B	21	23%	27	29.7%	24	26.4%	20	22.0%
C	36	40%	22	24.2%	33	36.3%	20	22.0%
D	4	4%	6	6.6%	4	4.4%	3	3.3%
F	0	0%	0	0.0%	0	0.0%	2	2.2%
Total Schools	90		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 provided 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 was required to pass three proctored assessments with a minimum score of three on each assessment. The program was officially launched in 2007 and since the inception of the program, over 12,000 students earned the Ready to Work credential. As a result of budget cuts, the Ready to Work program was cut by state leaders beginning the 2017-18 school year.

## 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 2017-18 and 2018-19 school years:

### Early Childhood

- Administrators, literacy coaches and early childhood teachers from across the county received information to support early childhood professional development through *Early Childhood Connections*, including links to the district's *Lead with Literacy website*, as well as training videos on various early literacy topics created by our Early Childhood Team.
- Schools sent teams including a literacy coach and a kindergarten teacher to a three-day *Early Literacy Summer Institute* designed to provide training they would bring back to the kindergarten teachers at their school on understanding the standards, supporting a classroom of learners, and recognizing complex text.
- Prekindergarten program offerings for Brevard families have the capacity to serve over 1350 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 21 Step FOURward VPK classes, 12 Blended Inclusion/VPK classes, 19 Head Start/VPK classes, and 5 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.
- All VPK and Head Start classrooms utilize *Creative Curriculum* and the *High Scope Framework* and received training and technical assistance to support the development of preschool children and mastery of the Florida Early Learning and Developmental Standards 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 child progress reports are developed three times per year for all VPK and Head Start families through a progress monitoring and reporting system, *Teaching Strategies GOLD*, which is used to track individual student growth related to developmental expectations across all learning domains.
- 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 prekindergarten staff attended Making the Most of Classroom Interactions (MMCI) Training to learn research-based classroom interactions designed to improve practices.
- VPK and Head Start teachers participated in new early childhood math training from the state designed to support increased rigor by developing conceptual understanding in mathematical concepts.

## Highlights of Brevard Public Schools' Instructional Programs

### Early Childhood (cont.)

- Families of VPK and Head Start students participated in an orientation about the Florida Early Learning and Developmental Standards for Four-Year-Olds and family meetings with a focus on early literacy and other pertinent topics
- Home visits were scheduled with the families of VPK and Head Start students to include a welcome bag containing literacy development materials to support a smooth transition from home to school.
- VPK and Head Start classrooms are provided with rotating book bins through a Family Literacy Program, allowing 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. Students were taught how to use and care for the materials at the end of the year and parents received training on ways to utilize the materials with their child to support continued learning over the summer.
- A districtwide Transition to Kindergarten Initiative was continued throughout the county to promote awareness among entering kindergarten parents about ways to support school readiness and opportunities to ease the transition for students and families alike. School teams attended district training and worked together to plan and implement transition plans for all incoming kindergarten students and families.



## Highlights of Brevard Public Schools' Instructional Programs

### Title I

- Title I services were provided at 42 public schools and 18 private schools.
- In 2017-18 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 2017-18 Title I served 18 private schools by providing 416 at-risk students tutoring in math and/or reading. In addition, the parents of these children were provided family involvement activities and information throughout the year. Private school teachers were offered staff development aligned with meeting the needs of at-risk children.
- Title I provided over 280 participants at the district Parenting in Today's World annual conference with positive Post-it notes.
- The Office of Title I either directly provided or collaborated with others to provide the following:
  - 12th annual Parenting in Today's World
  - Family engagement staff development at Title 1 schools
  - Monthly parent education sessions at homeless shelters for the families of students in transition
  - Suicide prevention plan for the school district.
  - Four youth mental health trainings
  - ESSA plan for foster care students and providing ongoing support for these children.
- Title I provided funding for the summer learning program, Think Stretch, at 33 of the Title I schools; this program served approximately 1800 students and their families.
- The Office of Title I and all Title I schools involved parents in the development and review of Parent and Family Engagement Plans (PFEP), and successfully met the requirements for approval in each component area.
- The Office of Title I and all Title I schools provided materials and training to help parents work with their children to improve their children's achievement and to foster parental involvement.
- The Title I Office provided 4 Poverty Simulations for each of these groups: Title I principals, secondary assistant principals/curriculum contacts, Head Start teachers and Endeavour Elementary staff.
- The Office of Title I provided professional development in the area of family engagement for three new teacher academies and facilitated an intensive family engagement workshop for Golfview Elementary.
- The Office of Title I provided professional development at 10 schools during faculty meetings.
- Title I collaborated with Title III in providing English Language Learners (ELL) families with parent involvement and curricular materials year round through community outreach programs.
- The district subscription to *Resources for Educators* provides monthly parent involvement newsletters that are available to Title I schools.
- The Title I Department provided on-going support throughout the year to site-based mathematics coaches, including four meetings during the school, as well as a three-day summer institute.
- The Office of Title I provided the expertise of the program director, coordinator, resource teachers, literacy trainers, and instructional coaches during district instructional reviews.
- The Title I office supported all 42 schools with program support related to school wide planning, monitoring, and evaluation through district trainings and school visits.
- Title I collaborated with Title III in providing teachers of English Language Learners (ELL) training in math and differentiation.
- Title I Office, in collaboration with Title II, participated in supporting the implementation of Eureka Math, among 10 study schools. Support was provided to non-study schools at the request of the principal.
- The Title I office provided regular on-going site-based math professional development at 14 schools.
- The Office of Title I provided professional development courses after-school for classroom teachers.

## Highlights of Brevard Public Schools' Instructional Programs

### Elementary

- Training focusing on Florida Standards was offered throughout the year and summer. These trainings focused on curriculum, standards-based instruction and research-based practices.
- Standards based workshops were held in the summer to create instructional resources for classroom teachers.
- The Library Media Leadership Team members served as Coaches, and collaborated with tech integrators to facilitate professional development in a blended learning formation. The Brevard Media Specialist Edmodo site and newly developed curriculum site, Google Classroom, and website continue to serve as electronic tools to support collaboration and professional development in all areas of high performing media programs.
- 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 6<sup>th</sup> 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.
- Brevard supported 10 Eureka pilot schools with materials and grade level specific support provided by instructional trainers and resource teachers.
- Professional development on literacy topics including Comprehension Instructional Sequence, Socratic Seminar, Effective Coaching Practices, and Language Arts Florida Standards (LAFS) was provided to literacy coaches through cadre meetings.
- Training was offered to school administrators and 3<sup>rd</sup> grade teachers to support the process of developing progression portfolios for 3<sup>rd</sup> Grade Good Cause Exemption.
- 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.
- Elementary PAC (Principal, Asst. Principal, and Coach) Meetings were held twice this school year to support the BPS Vision for Excellent Instruction. Professional development was provided on the Instructional Practice Guide for ELA and creating common language for instructional excellence in our schools.

## Highlights of Brevard Public Schools' Instructional Programs

### Elementary (cont.)

- Lowest 300 and D schools were assigned an ELA resource teacher or content specialist to provide intensive instructional support with planning and resources.
- Elementary resource teachers and content area specialists had over 1,300 school visits. Some of the visits were for entire instructional staffs and others were grade level specific or individual.
- 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 5<sup>th</sup> and 6<sup>th</sup> grade students, a beginning orchestra with 50 5<sup>th</sup> grade students and an intermediate orchestra with 50 6<sup>th</sup> grade students.
- The North-Central Elementary Music Festival featured performances by a chorus of 216 5<sup>th</sup> and 6<sup>th</sup> grade students, a beginning orchestra with 50 5<sup>th</sup> grade students and an intermediate orchestra with 50 6<sup>th</sup> grade students.
- All elementary schools have music-certified teachers who teach general music classes to students K-6, and all schools offer strings classes for interested 5<sup>th</sup> and 6<sup>th</sup> grade students.
- Longleaf Elementary and Saturn Elementary received designation as a Florida Arts Model School (FAMS) for the Visual Arts by the Florida Department of Education and the Florida Alliance for Arts Education for 2018 through 2021. The FAMS program recognizes schools that offer exemplary programs in any of the four arts disciplines and provides mentorship to an identified school with an emerging arts program.

### 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.
- Secondary science teachers attended the Secondary Science Symposium on Professional Development Day in February 2018 with workshops serving 120 teachers.
- Middle School band, chorus, and orchestra students attended the Music Professional Development Day in February 2018.
- One middle school orchestra and one middle school chorus were selected to perform at the Disney Community Performing Arts Showcase.
- One middle school student was selected to perform with the Florida American Choral Directors Association honor choir.
- Three high school students and nine bands performed at the Lakeside Jazz Festival.
- Central, Johnson, and Southwest Middle Schools and Satellite High and West Shore Jr./Sr. High Schools earned the Florida Music Educators Association Enrollment Award.

## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- 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 expanded. All ELA curriculum materials in one location.
- The BPS Speech and Debate website was expanded 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.
- Secondary schools were offered training on Visible Learning for Literacy and how it impacts student success.
- Secondary 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 ELA classes.
- 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.
- Targeted support was offered to ELA department in the 5 priority schools.
- Support was provided upon specific request by secondary schools for ELA walk-throughs and professional development.
- Continued training on implementation of History Assessments for Thinking developed for core secondary social studies courses.
- Five teachers sent to a professional learning collaboration opportunity between the education and legal communities provided to secondary social studies teachers.
- Instructional materials training conducted for all seven new publishers that produce the materials used in secondary social studies classrooms.
- Long-term planning with other resource teachers on alignment of K-12 social studies.
- Multiple secondary social studies trainings were provided on the importance of standards based instruction and the pedagogical strategies to implement said instruction, i.e., simulations, document analysis, formative assessments, etc.
- New secondary social studies website created to post curriculum materials, maintain the flow of information and encourage collaboration across the school district.
- New district curriculum pacing guides were written for all required secondary social studies courses.



## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- New district curriculum instructional guides were written for all required secondary social studies courses in the format of Inquiry Design.
- Cocoa Beach and Viera social studies teachers were provided training on literacy in social studies.
- Central social studies teachers were provided training on differentiation in social studies
- Jefferson, Johnson, Madison, Southwest, Eau Gallie, and Space Coast social studies teachers were provided training on Visible Learning in social studies.
- Space Coast and Merritt Island social studies teachers were provided training on higher-order questioning in the classroom.
- New instructional materials were distributed to all secondary social studies classrooms and individualized as well as formal tech help and training were provided.
- Secondary social studies teachers were provided training on Blended Learning
- Secondary social studies teachers attended the Secondary Social Studies Conference on Professional Development Day in February 2018 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.
- 12 out of 16 high schools had students participate in Model Student Senate with over 125 total students participating district-wide.
- The district secondary social studies resource teacher conducted classroom walk-throughs and school-specific sessions at both middle and high schools. The focus was on new teachers, deep understanding, and school-identified needs.
- 12 social studies teachers attended the Florida Council for Social Studies annual conference.
- James Prosser, social studies teacher at Bayside High School, was chosen to present at the Florida council for Social Studies Conference.
- Jennifer Jolley, social studies teacher at Bayside High School, was chosen to present at the National Council for Social Studies Conference.
- Training provided to 5<sup>th</sup> and 7<sup>th</sup> grade social studies teachers to improve vertical alignment of Civics standards.
- New teacher trainings and support provided monthly to teachers new to the social studies department.
- New instructor support program started at Palm Bay High school for the U.S. History EOC assessment. Students identified as needing extra support participated in monthly "Skills Days" led by the district resource teacher in collaboration with the teachers at the school.
- Secondary science curriculum guides were updated and added to the new secondary science website/Launchpad app for Middle School, Biology, Chemistry, Physics, Physical Science, Marine Science, and Forensic Science.
- Experimental Science Research Programs are available at 23 public secondary schools.
- All secondary school Science Department Chairs were provided a full day of training related to new curriculum guides, science best practices, the 5 E instructional model, and Claim-Evidence-Reasoning framework.
- Secondary science teachers participated in ten different summer professional development sessions.
- New secondary science Google based website developed, App created on Launchpad for teachers and administrators.
- The district secondary 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.

## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- 800 secondary students competed in the three Regional Science and Engineering Fairs with 80 students moving on to compete at the State Science and Engineering Fair and 8 students competing at the Intel International Science and Engineering Fair.
- New instructional materials have been adopted for secondary science classes for implementation in 2018 – 19 school year.
- Lessons for middle school science teachers to use to support the Harris STEM Challenge have been written. They will be tested in June 2018 in order for final implementation to begin in the fall of 2018. The competition will be held in the spring of 2019.
- 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 secondary 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.
- Middle school visual arts courses are offered at 15 of 16 middle or junior/senior high schools.
- A DeLaura Middle School student's artwork was selected for the annual Florida Art in the Capitol Middle School Art Competition and Exhibit. The work was exhibited during the 2018 legislative session to represent Brevard County.
- Southwest Middle School was recognized as a Florida Arts Model School (FAMS) in visual arts. As a model school, Southwest coordinated with Stone Middle School a collaborative project involving art students, special needs students and various community partners to create and install a mosaic mural for the Field of Dreams Sports Complex.
- McNair Magnet Middle School was recognized as a Florida Arts Model School (FAMS) in theatre and dance and will be partnering with Golfview Elementary to help enhance their arts programs.
- 5 Brevard secondary visual arts students received Awards of Excellence recognition for submitted artwork and selected to be in the annual Florida Art Education Association's state-wide Juried Student Virtual Art Exhibition.
- 6 secondary schools were awarded Artists in Residencies programs with visual artists in collaboration with the Brevard Cultural Alliance. Hoover MS, Heritage HS, McNair MS, Palm Bay MHS, Southwest MS and Stone MS students worked with the artists and completed special visual art installations or projects through this program.
- Edgewood J/S HS art student's art portfolio was selected the 2018 Florida State Fair all-state art portfolio exhibition
- 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.
- 10 Middle Schools (including 2 Jr/Sr schools) participated in a grant from Health First for Game centered PE.
- Four BPS middle school PE teachers participating in the Health first grant attended professional development conferences outside the district to improve their teaching and bring back best practices, activities and strategies for all PE teachers.

## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- The BPS Physical Education SharePoint Site is updated and available for teachers and administrators to access current curriculum documents including scope and sequences, UBD unit plans and assessment samples.
- Eau Gallie High School received an Action For Healthy Kids grant focusing on healthy eating and improved opportunities in Physical Education.
- 7 BPS teachers began taking courses at Nova Southeastern University to obtain their Driver Ed endorsement.
- One secondary PE teacher became a certified CPR instructor via the Title IV grant and partnership with American Red Cross.
- ALL BPS High School HOPE classes learn compression Only CPR
- 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 9<sup>th</sup> 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.
- The BPS Secondary ILA Website was launched bringing all secondary intensive language arts curriculum materials & intervention resources in one location.
- Seventh grade Intensive Language Arts curriculum was updated to include a new Literacy Design Collaborative (LDC) module focused on career exploration. LDC modules for grades 8-10 were updated to reflect current research.
- A DeLaura Middle School Intensive Language Arts teacher, Karla Skinner, was named Middle School Reading Teacher of the Year by the Florida Reading Association.
- 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.

## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- 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.
- 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.
- Viera High school competed in the State Spanish conference and one first place.
- 27 World Language Teachers attended FFLA in St. Petersburg and 4 of our teachers presented.
- 271 World Language Seniors earned the Gold Seal of Biliteracy and 94 World Language Seniors earned the Silver Seal of biliteracy
- Kennedy Middle School, Stone Magnet Middle and Eau Gallie all recertified and AVID National Demonstration schools this year.
- All three AVID Demonstration schools received the site of Distinction.
- Astronaut High School and Central Middle school have added the AVID Program for SY18/19.
- One hundred 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 professional development opportunities summer trainings, textbook information, and FSA/EOC resources.
- During the summer, a team of BPS mathematics teachers updated curriculum guides to include modified scope and sequence, Formative and summative question banks were created by expert middle school and high school mathematics teachers for secondary mathematics courses assessed with an FSA or EOC.
- The BPS Secondary Math Website was launched bringing all secondary mathematics curriculum materials in one location. Resources available on the site include FSA/EOC information, Best Practices in Mathematics, Instructional Pedagogy, Formative and Summative Question Banks, and Curriculum Guides with Aligned Resources.
- Summer training was provided for math teachers in current instructional methods including differentiated instruction, implementing instructional shifts, and teaching applications of statistics.
- BPS Secondary Mathematics updated the Math Readiness Rubric for Rising 7<sup>th</sup> Graders. The rubric included statistical data to support the placement of students in the most suitable math progression for their needs.
- The Secondary Mathematics Resource Teacher and Instructional Coach conducted classroom walkthroughs with school-based administrators. The focus was on standards-based instruction, instructional shifts, and school-identified needs. Differentiated professional development was provided based on feedback from the walkthroughs.



## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- Progress Monitoring training utilizing computer based materials was provided for middle school mathematics teachers.
- Professional Development Day for Secondary Math teachers provided opportunities for secondary math teachers to continue to develop and improve their instructional practice. Sessions included 3-Act Tasks, Desmos, FLDOE Lessons Learned, Performance Matters, Problem Solving through Modeling, Productive Struggle, Math Nation, and Utilizing TI-84 Plus,
- Collaborated with the Pilot Florida Implementation Network (PFIN) to begin the Mathematics Instructional Review process with a team of other Florida school districts. Cross-district review team members were selected to participate in a summer training and will begin their review of select instructional materials in the fall.
- 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.
- Southwest MS has two full time visual arts teachers and offers full time (6 classes) Digital Art and Design visual arts courses.
- Four of the 26 Honor Choirs selected from six area counties for the Disney candlelight concerts are from Brevard County. In addition, four other BPS choirs were invited to perform at the event.
- Numerous students were selected to perform in the All-National Ensembles.
- Pride of Mel Hi Marching Band performed in the National Cherry Blossom Festival Parade in Washington D.C. in April.
- Satellite High School Festival in Atlanta 2018 came in third place.
- 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.
- Melbourne, Viera, and Satellite HS Jazz Bands were invited to perform at EPCOT's International Arts Festival.
- 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.

## Highlights of Brevard Public Schools' Instructional Programs

### Secondary (cont.)

- International Competition of High School A Cappella
- Heritage High School's a cappella ensemble made it to the Quarter Final Round.
- All State Participation: 86 Students (3.6% of participants at All-state were from Brevard.)
- Honor Band of America Satellite High School has one student selected.
- All National Honor Band Merritt Island HS has one student selected
- The Harbor City Harmonizers provide choral workshops for our secondary chorus teaches and students.
- 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
- 29 elementary and middle schools participated in 39 FIRST Lego League (FLL) teams.
- Every secondary school participates in District Music Performance Assessment.
- Every secondary school participated in District Solo and Ensemble Music Performance Assessment
  - Band: 1,455 students
  - Chorus: 629 students
  - Orchestra: 842 students
- 1,492 students participated in District Marching Band MPA
- 400 students participated in District Jazz Band MPA 403
- Brevard was represented at High School State Music Performance Assessment as follows:
  - Four bands, Five orchestras, 16 choruses
- Brevard was represented at State High School Solo and Ensemble MPA as follows:
  - Band: 229 students Chorus: 118 students

### >Educator Highlights

- Joan Slawson was a semifinalist for the Grammy Music Educator Award
- Laura Pinfield, West Shore Jr./Sr. HS presented a session at the annual Florida Orchestra Association Fall Workshop.
- Kimberly Haggard, Fairglen Elementary, was selected to present at ECET2 in a session called "Music Integration: Learning Standards and Social Skills Through Play"
- Robin Morris, Central MS, and Michelle Eggen, Melbourne HS, selected to present at the FMEA All State Conference
- Minnie Orr, Titusville HS and Alexandria Reetz, Jackson MS were selected as a conductor fellows for Atlanta Summer Conducting Institute
- Mary Johnson, Music Teacher at Oak Park Elementary and Maria Dix, Ass't Band Director at Viera High School were selected for FMEA's Emerging Leaders
- The following music teachers were selected as Teacher of the Year:
  - School: Dan Lee, Central MS; John Kurkowski, Ralph Williams Elem.; Eileen Borkowski, Turner Elementary; Isa Hodge, Westside Elementary
  - District Finalist: Michael Sperr, Kennedy MS
  - Recipient of 2018 Teacher of the Year: Brandon Jenkins, Heritage HS
- FMEA Leadership Award: Cindy Johnson was selected for the 2018 FMEA Leadership award.
- All High School Principals, Assistant Principals and Guidance Department Chairs participated in training regarding SAT preparation through Kahn Academy.
- All High School Guidance chairs participated in training regarding College Undermatching and helped to facilitate personalized College Match Letters that were sent to all 10<sup>th</sup> and 11<sup>th</sup> grade students.
- All High School Assistant Principals of Curriculum and High Guidance Chairs were trained on the use of AP Potential to grow enrollment and participation in AP courses.
- Resource Teachers in Leading and Learning presented to 3 schools on linking College Board accounts with Kahn Academy for SAT test preparation.

## Highlights of Brevard Public Schools' Instructional Programs

### Career and Technical Education (CTE)

- Seven high schools offer Nutrition & Food Science as an option for the 4<sup>th</sup> science credit.
- Over 200 middle school students earned an industry certification and over 1,056 earned a digital tool in 2017-2018.
- 105 CTE teachers in Brevard earned an industry credential in 2017-2018. At the end of the year, 80% of the CTE teachers held at least one industry credential.
- The district pass rate for all industry certifications was 74.4%.
- 39% of the BPS 2017-2018 graduates left high school with at least one industry certification.
- All six automotive service technology programs are certified through the National Automotive Technicians Education Foundation (NATEF).
- BPS offers 18 career academies.
- BPS has partnered with Eastern Florida State College (EFSC) to create 35 Advance Standing Credit Agreements for CTE programs leading to A.S. or certificate postsecondary programs.
- Thirteen high schools and three middle schools are represented on one of eleven District FIRST robotics teams or one of the five VEX Robotics teams.
- Five high schools offer Applied Engineering Technology as an option for the 4<sup>th</sup> science credit.
- Digital Information Technology is available at 9 middle schools, providing the opportunity for 8<sup>th</sup> graders to earn high school elective credit as well as an industry certification.
- Five schools (PBMHS, VHS, SHS, HHS 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 upgrade equipment, provide professional development and industry certifications to three construction programs and one HVAC program
- Five 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 students are a 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.
- 53 different industry certifications were offered in 2017-2018.
- Over 4,600 industry credentials were earned in 2017-2018.
- Eight new certifications were offered to CTE students in 2017-2018, 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.
- 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, one of which was earned by a CHS senior.
- CTE partnered with CareerSource Brevard to host the first graduating student job fair, which was attended by 30 vendors and almost 60 graduates.
- Nine CTE students from two high schools, PBHS and SCJRHS, attended the Future Builders of America Leadership Summit in Haines City, Florida. These students were sponsored by the Brevard Homebuilders & Contractors Association.
- Brevard Public Schools held their first Automotive Program Car Show at the American Muscle Car Museum and the event was free to the public. All proceeds benefited seven CTE automotive programs throughout the district. Over 200 custom and classic cars, motorcycles and trucks were judged in 19 different categories.

## Highlights of Brevard Public Schools' Instructional Programs

### Exceptional Student Education

#### Pre-K ESE Services:

- The Pre-K ESE Services Program (school 1021) served 410 children in 130 community sites and 22 public schools. NOTE: This does not include our students in Blended VPK or Pre-K VE.
- These students were served via itinerant support in their natural environment, alongside typically developing peers.

#### Prekindergarten Students with Disabilities

- Exceptional Student Education (ESE) Pre-K Varying Exceptionalities (Pre-K VE) programs for students ages 3-5 with disabilities in 30 schools. Continuum of services environments include: 12 Blended classrooms (Ten VPK students, eight ESE students), three Cooperative (Pre-K VE) classrooms (shared at least 2.45 hours with VPK classrooms), Step FOURward VPK classrooms, and 49 Pre-K VE classrooms.
- Training was provided on the new research-based Frog Street Pre-K curriculum that was selected and provided for every Pre-K VE teacher and supported with the curriculum website.
- Provided small-group and individual training on the use of research-based Devereux Early Childhood Assessment (DECA) as a pre-post measure of social emotional growth for ESE students ages 3-5.
- Provided virtual update trainings for experienced teachers and full-day, face-to-face trainings on administration and entry into the Data Manager system to report Battelle Developmental Inventory-2 results for all ESE Pre-K students rolling-up into kindergarten.
- 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%.

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

##### FDLRS Child Find Services:

- As of 4/25/18, 895 children ages 3-5 were referred for full developmental screening; including vision and hearing.
- Remote locations for Child Find screenings were maintained in several elementary schools in an effort to make appointments more accessible to parents.
- FDLRS Child Find staff presented information about Child Find services for Head Start teachers, instructional assistants and family advocates.
- Participated in Parenting in Today's World (for parents and community agencies), Start Conference (for parents and community agencies), Early Learning Coalition of Brevard Providers Conference (for day care providers, owners, directors and teachers), and World's Greatest Baby Shower (for expecting women and their families).
- Demonstrated Child Find Screenings with Early Learning Coalition Inclusion Specialist and Help Me Grow Care Coordinator (211).
- Created online referral system and informational postcards.
- Collaborated with state wide Child Find Specialist in the creation of a Child Find informational video with QR Code for easy access.
- Co-facilitated (with Resource Pre-K ESE Teacher) a Conscious Discipline Book study with 12 Pre-K ESE teachers.
- Collaborated to develop an online survey asking parent feedback about the Child Find/Pre-K Evaluation process.

## Highlights of Brevard Public Schools' Instructional Programs

### **FDLRS Parent Services:**

- Offered two sessions of Active Parenting Courses
- Provided training in True Colors to Early Steps staff and Brevard Public Schools Pre-K Team
- Increased enrollment of parents and families in Special Ed Connect by 34
- Distributed the Florida Bureau of Exceptional Education and Student Services parent survey to schools in Brevard County
- Provided two parent production labs with 6 parents in attendance
- Collaborated to provide a 4-week class to parents of children with Autism Spectrum Disorder
- Collaborated to organize and provide a session on Active Parenting at Parenting in Today's World
- Hosted 5 live webinars using the FDLRS Parent/Guardian Webinar series
- Collaboratively developed a promotional video with Interagency Council of Brevard
- Compile and provide packets of information for parents of Pre-K and K-12 new ESE students

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

- Provided or facilitated 77 workshops that served 1476 participants
- FIN coordinated and facilitated 15 Co-Teach/Team Teach trainings for 266 teachers
- Provided 6 Professional Development Alternatives (PDA) online courses that served 54 participants
- Provided several Curriculum and Instructional Supports workshops for a variety of audiences, including Writing Strategies for Diverse Populations, Strategic Instruction Model (SIM) Strategies, Premier Literacy and Digital Tools, and Standards-Based Training for Pre-K Teachers
- FDLRS Tech and FIN conducted 37 school visits for small group professional learning on inclusive schools, inclusive scheduling, and building staff capacity on a variety of digital tools.
- FDLRS facilitated and worked at the Very Special Arts (VSA) Festival held in March 2018 with 425 teachers, parents and chaperones along with 300 artists and volunteers in attendance with 1,100 ESE students participating.

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

FDLRS East/Technology Services supported the implementation of Learning Ally. As of April 2018, 713 teachers have enrolled 2523 students with print disabilities providing them access to an online library of human narrated audio books.

- Learning Ally is provided by the FDOE and a total of 96 Brevard county schools, including public and charter, are currently represented within the system.
- A range of professional development and support was provided from school faculty overviews and small group program administrator trainings to presentations to trainings for Literacy Coaches, Media Specialists, and Technology Specialists.
- FDLRS facilitated and worked at the Very Special Arts (VSA) Festival held in March 2018 with 425 teachers, parents and chaperones and 300 artists and volunteers in attendance and 1,100 ESE students participating.

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

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

As of May 1, 2018, the BPS Assistive Technology Team provided support for the consideration, screening, evaluation and implementation of Assistive Technology in the classroom for school based problem solving teams across 84 schools including public, charter, and private for the 2017-18 school year, reaching the needs of 383 students. To build capacity of our school based teams, the Assistive Technology team provided a range of professional development including the following:

- Training for professionals, families, and students specific to equipment selection, programming, maintenance, and repair,
- Training for ESE Support Specialists and ESE Contacts on the Assistive Technology consideration process,
- In-service training to target high incidence needs (ex. Low/Mid Tech Tools for WORM (Writing, Organization, Reading, and Math), and In-service training for low incidence needs (Boardmaker Visual Supports, and Communication for Beginning Communicators).

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

- Brevard Public Schools has been in collaboration with the University of South Florida's PBIS Project since 2010. PBIS is an implementation framework for a multi-tiered system of support designed to enhance academic, social, emotional, and behavioral outcomes for students.
- PBIS emphasizes collaborative teaming, the development and explicit teaching of behavioral expectations and rules, student recognition systems, creating effective discipline procedures, and data-based decision making.
- 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.
- Brevard Public Schools has trained 27 Elementary Schools, six Middle Schools, two High Schools, two Jr./Sr. High Schools, two Alternative Learning Centers, Brevard Virtual School, one Adult Education Site, and three Project SEARCH sites that in Tier 1 Positive Behavioral 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.
- Brevard Public Schools is proud to have 21 schools that are exemplar PBIS Model Schools.

### **Interagency Council**

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

- Eight monthly meetings are held throughout the county at non-profit agencies who support individuals with disabilities.
- Active membership of 40 participants attend monthly meetings (range is currently 20-40).
- ICB designed and hosted the START Conference for families, community agencies and educators working with students with disabilities.
- Funded with a \$750.00 mini-grant through Project 10 Connect Transition Education Network.
- Task Force Committees: Employment and Parent Community Outreach and Networking.
- Eight monthly meetings are held throughout the county at non-profit agencies who support individuals with disabilities.
- Active membership of over 50 participants attending monthly meetings.
- Task Force Committees: Employment and Parent Outreach.



## Highlights of Brevard Public Schools' Instructional Programs

### Transition Services

- Four post-secondary transition B.L.A.S.T (Brevard Learners Achieving Successful Transition) are located throughout Brevard County: Titusville High School, Clearlake Educational Facility, Eau Gallie High School, and Bayside High School. The program focus is independent living skills.
- Countywide transition programs include those contracted with Brevard Achievement Center (BAC): Practical Applications of Career Exploration (PACE) and BRIDGES for the Job Placement and Supported Employment.
- Project SEARCH is an employment training program for students with 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>
- EMPLOY is a post-secondary transition program that focuses on employment and provides a one year non-paid community based training at the City of Palm Bay. Interns are placed at worksites that appeal to their work interest. This program is a collaboration with Vocational Rehabilitation and BPS.

### Speech Language Pathologists

- Brevard Public Schools has approximately 160 Speech Language Pathologists.
- 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.

### 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.

## Highlights of Brevard Public Schools' Instructional Programs

### Autism Programs

- Eight VE-SC (Social Communication) elementary classrooms and one middle school VE hybrid classroom supported directly through Autism Program Support
- Specialize focus trainings each semester for VE SC and VE hybrid classrooms
- Full day trainings offered each semester, focusing on evidence-based practices including Social Stories, 5-Point Scales, Video Modeling, and Essential Classroom Supports for primary
- New trainings developed and offered include Essential Classroom Supports for Students with ASD (Secondary), Addressing Social Understanding and Emotional Regulation (Primary), and Academic Supports for ASD
- Four Online summer trainings on current Evidence Based Practices for working with students with Autism developed and offered
- Specialized training for Speech Language Pathologists in Social Communication and EBP's for working with students with ASD
- Specialized training for Support Specialist, Pre-K, and Private schools
- Teacher's Assistants training on ASD during their full day development in June 2018.
- 7 Schools received faculty trainings in ASD during the 2017-2018 school year.
- Presentations to Parents include START Conference in February and "Let's Talk About Autism" 4 Night Series of training provided in April
- Community training provided to LEAP and Brevard Achievement Center
- School support includes student observation, consultation to support teachers, and faculty training for understanding students with Autism Spectrum Disorder
- District Support at IEP's, MDR's, MTSS, and Eligibility meetings as requested
- Monthly Collaboration with UCF CARD
- Monthly Collaboration with VE Hybrid team @ Southwest Middle School

### Varying Exceptionalities – Behavior

- 12 self-contained classrooms of students at 6 elementary schools.
- 7 resource sites that provide behavioral and academic supports at the secondary level
- Multiple forms of instructional delivery supported from whole group to computer based instruction available at each site.
- ESE Specialists at each elementary 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

- A primary focus for this program is the area of dyslexia, which is part of the Strategic Plan L4. We are at 90% completion of the "Embracing Neurodiversity" electronic toolkit. This electronic toolkit is a resource for parents, students and teachers. Several trainings on Barton reading were conducted throughout this school year. In July, a group of district staff will attend a State sponsored "train the trainer" workshop for dyslexia.
- Learning Strategies teachers, grades 7-12, have had the opportunity to attend SIM Strategies training throughout the 2017-18 school year. A Learning Strategies focus group met May 9, 2018. The goal for this focus group is to determine how to best support our ESE students as they navigate their secondary curriculum and expectations. A summer workshop will be held for selected Learning Strategies teachers in June 2018. The workshop will produce a "best practices" in Learning Strategies guide that will be used by all 7-12<sup>th</sup> grade Learning Strategies instructors beginning with the 2018-19 school year.
- Workshops for new VE teachers was provided for the purpose of sharing "best practices" in a multi-grade level ESE classroom. A VE Summer Institute is scheduled for the first two weeks in June.
- Classroom visits throughout the year provide personalized recommendations and coaching for the purpose of improving student outcomes.

## 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 2017-18 school year, assistance was provided to the following divisions in support of federal, state, and foundation funding:

- The division of Student Services for the Florida Blue Foundation grant, \$344,747 under review, 2018
- The divisions of Elementary/Secondary Leading and Learning and Educational Technology for the Boeing STEM grant through the Brevard Schools Foundation, \$75,000 under review, 2018
- The division of Equity, Innovation, and Choice and Space Coast Jr./Sr. High School for the Steelcase Active Learning grant, \$67,000, 2018
- The Divisions of Elementary/Secondary Leading and Learning, Educational Technology, Equity, Innovation, and Choice for the FLDOE Student Support and Academic Enrichment grant for \$454,676 awarded, 2017
- The division of Equity, Innovation, and Choice for the Boeing STEM grant, \$65,000 awarded, 2017
- The division of Equity, Innovation, and Choice for the USDE Magnet School Assistance Program grant for \$15 million, 2017
- The division of Elementary Leading and Learning for the USHHS Head Start re-application grant for \$4 million, awarded 2017

During the 2017-2018 school year the Grant Development Coordinator actively engaged with personnel from multiple divisions to work with schools. This work involved development of external partnerships, working with schools to examine data, identify areas of improvement, develop theory of change concepts, prepare logic models, and write research-based project design narratives. Additionally, the Grant Development Coordinator conducts individual school grant trainings, district grant trainings at professional development opportunity days, and district conferences such as the annual Brevard Educators Technology Conference.

## Highlights of Brevard Public Schools' Instructional Programs

### Office of Adult and Community Education

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

## Highlights of Brevard Public Schools' Instructional Programs

### District Accomplishments

- BPS District was awarded the ENERGY STAR certification to 32 of the district's buildings based on performance in 2017.
- Beginning in March, 2018, BPS began a two phase process of replacing more than 250,000 4 –foot T8 florescent lamps with LED lighting. By modernizing facility lighting, BPS will save \$500,000 or more per year. In addition, the district will auction the T8 lamps, keeping them out of a landfill.
- Brevard Public Schools continues to impress credit-rating agencies with its careful budgeting and declining debt, despite recent challenges in funding school security and staff raises. Fitch Ratings has given BPS a "AA" rating, its second-highest, with a "stable" outlook in a new financial analysis for 2018.
- Rick Fleming, principal of West Shore Jr./Sr. High, was one of three finalists for Florida's 2018 Principal Achievement Award for Outstanding Leadership (Principal of the Year).
- Brevard Public Schools was recently approved for \$7.9 million in technology discounts for the 2016 and 2017 E-Rate program filing years. This approval, in combination with sales surtax educational-technology funds, will allow BPS to provide wireless connectivity to every classroom by April 2018.
- The Florida Department of Education named 25 Brevard County schools as Schools of Excellence. To receive the designation, a school must receive an A or B grade in each of the past three years. They also must be in the 80<sup>th</sup> percentile or higher for possible points earned in its school-grade calculation for at least two of the last three school years.
- The Florida Department of Education (FLDOE) selected 64 Brevard County schools as recipients of the 2016-2017 Five Star School Award. The recognition is given to schools that have shown evidence of exemplary community involvement.
- Three Brevard Public Schools were named as prestigious National Blue Ribbon Schools by the U.S. Department of Education. The program recognizes public and private elementary, middle, and high schools based on their overall academic excellence or their progress in closing achievement gaps among student subgroups. The recipients of the coveted recognition are: Edgewood Junior/Senior High, Manatee Elementary, and Robert L. Stevenson Elementary.
- The National College Access Network (NCAN) selected Brevard Public Schools to receive a \$40,000 grant as one of 25 winners of the 2018-19 FAFSA Completion Challenge Grant. Completion of the FAFSA, or the Free Application for Federal Student Aid, is required to receive federal student aid, such as federal grants, work-study and loans. It is often used to determine if a student is eligible for state, private and school financial aid as well. The challenge is designed to address equity gaps and it focuses on areas with FAFSA completion rates below the national average. NCAN will select a grand prize winner to receive \$100,000 at its national conference in September.
- Brevard outperformed the state in every end-of-course (EOC) exam, which includes Algebra 1, Geometry, Civics, U.S. History and Biology.
- Brevard Public Schools continues to be an "A" district with high-performing schools according to district and school grades released today by the Florida Department of Education. Among the 15 largest districts in the state:
  - ✓ BPS had the second-best performance at career- and college acceleration, behind Duval County.
  - ✓ Its 86 percent graduation rate was second-highest behind Seminole County.
  - ✓ BPS was just one point shy from tying for the top spot with three other large districts.
- Twenty-four Brevard schools earned an "A" grade, and seven schools saw grades improve. West Shore Jr./Sr. High was the highest rated secondary school, just ahead of Edgewood Jr./Sr. High.
- Freedom 7 Elementary School of International Studies in Cocoa Beach was the top elementary school in the state, and Robert L. Stevenson Elementary on Merritt Island ranked second.
- The Freedom 7 has an earned an "A" grade every year since it opened, was previously ranked No.1 for Florida elementary schools and placed in second twice. It is nationally recognized as a model professional learning community (PLC) school and has been an authorized International Baccalaureate (IB) Primary Years Programme school since 2005.

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

### **District Accomplishments**

- BPS continued to have no failing schools. All 10 at-risk schools that received special attention maintained their grade or improved. Palm Bay Elementary, Mims Elementary, Coquina Elementary in Titusville, and University Park Elementary in Melbourne worked their way from "D" schools to "C."
- Ronald McNair Magnet Middle in Cocoa went from a "B" to an "A" school, and Bayside High in Palm Bay improved from a "C" to a "B." Palm Bay Magnet High remained a "C" school, but improved its test scores across the board.



## **Florida Standards and the Superintendent's Philosophy and Goals**

Dr. Desmond K. Blackburn, Ph.D. completed his tenure as the superintendent for the School Board of Brevard County in August, 2018, serving the school district since his appointment in July of 2015. And Dr. Mark Mullins officially assumed the role of superintendent on Aug. 11, 2018.

John Craig, the Chairman of the School Board of Brevard County, said "We thank Dr. Blackburn for his leadership in the community and the positive impact he has had on our schools and children." Dr. Blackburn made a huge impact on the Brevard School District. From the very beginning, he immersed himself into the work of the district and to obtain extensive community feedback, utilizing his extensive 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.

Under Dr. Blackburn's leadership, the Brevard Public Schools continued to be a top performer on state assessments, being recognized as an "A" district with high-performing schools according to district and school grades released by the Florida Department of Education. In response to this good news, Dr. Blackburn made the statement "I couldn't be prouder of the educators, students and engaged families whose hard work continued to make Brevard Public Schools an A-rated district for the second consecutive year. At our most at-risk schools -- where we made special efforts to pull together and improve learning -- all improved significantly or maintained. #PeopleProcessPerformance.

Also under Dr. Blackburn's leadership, the school district improved in several ways. More students earned satisfactory state test scores in "gatekeeper" subjects such as third-grade reading and high school algebra and English. The district invested more in career and technical education including in manufacturing, construction and health care. Brevard Public Schools introduced a new discipline plan that ensures consistent and equitable punishment from one school to the next. And the district reduced debt and earned strong credit ratings for conservatively managing its finances.

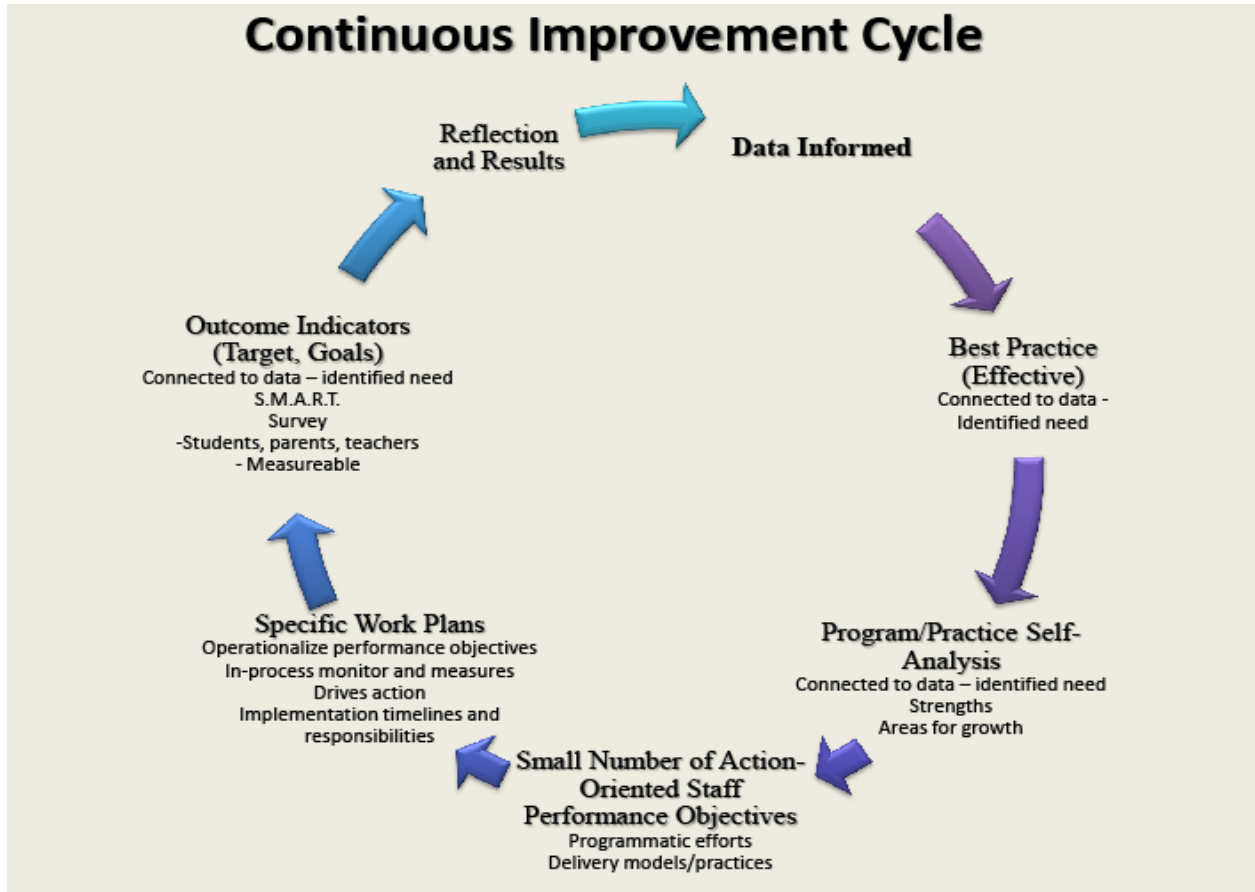
One of Dr. Blackburn's most important and lasting legacies will be related to his work related to improving schools' security. Over the past year, Dr. Blackburn worked with the school board and the Brevard Sheriff's Office to strengthen school security. Principals now routinely notify police of threats made by students. And the school board accelerated the installation of security fencing and other equipment that create a "single point of access" at each school. Because of his extensive efforts related to school security, Dr. Blackburn was among the school leaders invited to Tallahassee by Governor Scott to an emergency workshop on security, shortly after the mass shooting at Marjory Stoneman Douglas High School in Parkland, Florida.

The Brevard County School Board was very pleased with all of Dr. Blackburn's accomplishments, and noted that it was one of their main priorities to select a successor who would continue the implementation of the Strategic Plan that was developed under Dr. Blackburn's direction. They deemed Dr. Mark Mullins to be that candidate.

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

Dr. Mullins said, "I am both honored and excited for the opportunity to continue serving Brevard Public Schools and our community as Superintendent. It is a rare opportunity to continue serving in this capacity in the same community where virtually my career as an educator began 24 years ago as a teacher."

# 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.

# Florida Standards and the Superintendent’s Philosophy and Goals

## Strategic Plan Objective Profile Summary

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

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

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

Strategic Plan Summary		
Theme	Theme Statement	Objectives
 <p>Leading and Learning</p>	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.	<ul style="list-style-type: none"> <li>L1. Protect instructional time</li> <li>L2. Support educator effectiveness and build capacity of teachers to improve student outcomes and close achievement gaps</li> <li>L3. Provide equitable access to innovative educational choice opportunities</li> <li>L4. Provide equitable support for every student's socio-emotional development</li> <li>L5. Create and implement a system-wide consistent approach to discipline</li> <li>L6. Build principal capacity to develop and spread highly effective practice and support all employees in professional growth and continuous improvement</li> </ul>
 <p>Human Resources</p>	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.	<ul style="list-style-type: none"> <li>HR1. Recruit, retain, &amp; develop a high quality, diverse workforce (Employ Lifecycle)</li> <li>HR2. Strengthen our workforce through professional growth and continuous improvement preparing them to take on Leadership Roles within the District (Professional Development)</li> <li>HR3. Develop an equitable compensation structure for our workforce (Compensation Structure and Salary Administration)</li> <li>HR4. Allocate workforce resources equitably to support the needs of our district (Personnel Allocation Reporting (PAR))</li> <li>HR5. Negotiate, interpret, and support collaborative (Collective Bargaining Agreements (CBAs) for all stakeholders (Labor Relations)</li> <li>HR6. Strengthen our culture of ethics and accountability (Professional Standards)</li> </ul>
 <p>Governance</p>	BPS' organization structure, systems, and culture align to strengthen student success and create excellent learning communities.	<ul style="list-style-type: none"> <li>G1. Ensure schools get timely and effective support from central office</li> <li>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</li> </ul>
 <p>Finance</p>	BPS ensures financial health and organization-wide transparency that reflects BPS' priorities and are easily understood.	<ul style="list-style-type: none"> <li>F1. Sustain current revenue sources and identify new revenue opportunities with a focus on general fund, capital outlay, and grants</li> <li>F2. Equitable allocation of resources to align with priorities and maintain adequate fund balances within the operating fund, capital outlay, and self-insured trust funds</li> <li>F3. Proactively monitor and analyze district-wide resources to ensure appropriate usage of funds within the operating fund, capital outlay, and grants</li> <li>F4. Annually negotiate fair and competitive salaries and benefit options for all employee groups</li> </ul>
 <p>Operations</p>	BPS serves its diverse customers, from students to departments, with the highest level of quality.	<ul style="list-style-type: none"> <li>O1. Seek innovative solutions to improve operational efficiencies and effectiveness</li> <li>O2. Progressive enhancements of district and school security</li> <li>O3. High quality facilities to support the learning and work environments</li> <li>O4. Allocate technology resources equitably</li> <li>O5. Improve Brevard's digital literacy</li> <li>O6. Enhance ET's customer service and collaboration</li> </ul>
 <p>Community Engagement</p>	BPS engages and includes all stakeholder groups to build a foundation of trust and a culture focused on student success.	<ul style="list-style-type: none"> <li>R1. Increase proactive communication through BPS owned digital media with content that builds trust and cooperation with our schools</li> <li>R2. Execute winning PR campaigns that support strategic initiatives</li> <li>R3. Manage legislative advocacy program that delivers financial, policy wins</li> </ul>

## Florida Standards and the Superintendent’s Philosophy and Goals

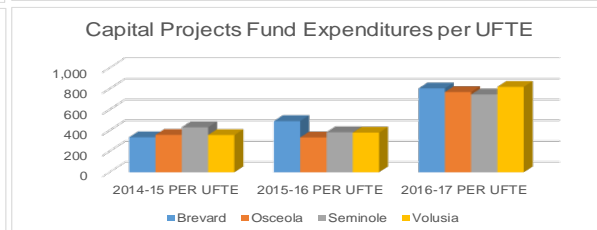
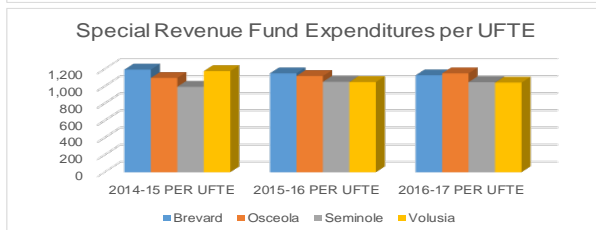
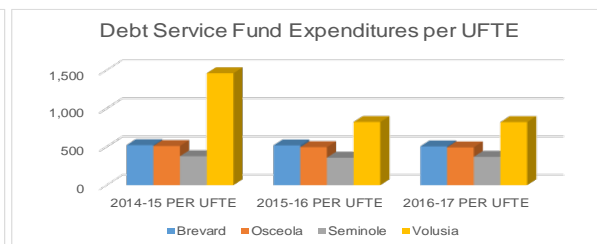
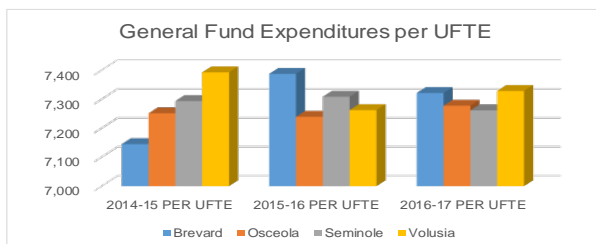
### Expenditures per Unweighted FTE by Fund

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).

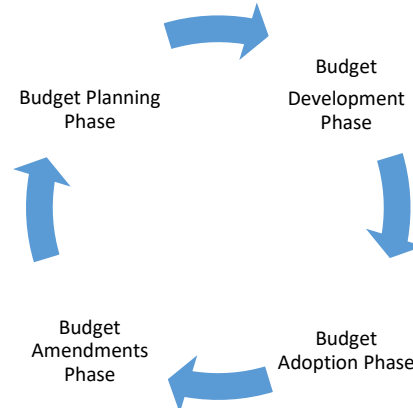
At the end of each fiscal year, the Program Cost Report is submitted to the Department of Education. Expenditures are reported by fund as direct or indirect costs and are attributed to each program category by school.

Presented below are 3 years of expenditures per Unweighted FTE by General, Special Revenue, Debt Service and Capital Projects Fund. This information, obtained by the State of Florida Department of Education, is based on the District’s Program Cost Report. 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 size school districts in Central Florida.

Total Expenditures per UFTE by Fund			
General Fund			
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE
Brevard	7,145	7,387	7,321
Osceola	7,251	7,239	7,277
Seminole	7,293	7,308	7,261
Volusia	7,392	7,262	7,328
Special Revenue Fund			
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE
Brevard	1,192	1,149	1,126
Osceola	1,095	1,118	1,149
Seminole	992	1,050	1,046
Volusia	1,175	1,048	1,041
Debt Service Fund			
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE
Brevard	522	518	506
Osceola	511	495	493
Seminole	377	358	370
Volusia	1,458	823	822
Capital Projects Fund			
County	2014-15 PER UFTE	2015-16 PER UFTE	2016-17 PER UFTE
Brevard	335	490	803
Osceola	358	334	768
Seminole	431	383	745
Volusia	357	380	818



## 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. Any revisions are made and the adopted tentative Budget Document 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:



## 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 2017:** The Florida Board of Education submits their budget request to the Governor.

**November 2017:** The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS). The Membership Management Conference is held and enrollment projections are finalized for the upcoming school year.

**December 2017:** FTE projections are distributed to attendees of the Membership Management Conference for review. Recommended changes are provided to Budgeting, and then the revised FTE projections are shared with the school principals.

**January 2018:** The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE. The Legislative Session begins.

**March 2018:** The district's revenue figures are established based on final State Appropriations. The Legislative Session ends.

**April 2018:** 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.

**May 2018:** School and department budgets are returned to Budgeting for processing.

**June 2018:** A workshop is conducted with the Board to review the preliminary budget. The Property Appraiser certifies the tax roll.

**July 2018:** No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates. Staffing Plan for the upcoming school year is adopted by the Board.

**September 2018:** 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.

2018-19	
September, 2017	Florida Board of Education submits their budget request
Nov 14, 2017	Governor submits budget proposal
Nov 28, 2017	Membership Management Conference
Dec 13, 2017	Finalized FTE projections reviewed by Assistant Superintendents
Jan 9, 2018	Legislative session begins
Jan 18, 2018	FTE projections transmitted to FLDOE
Mar 8, 2018	Florida Education Finance Program based on final State Appropriations
Mar 9, 2018	Legislative session ends
Apr-May 2018	Develop school and department budgets
Jun 28, 2018	Board Workshop to review preliminary budget
Jun 29, 2018	Property Appraiser certifies the tax roll
Jul 17, 2018	FLDOE computes required local effort millage
Jul 26, 2018	Board approves Staffing Plan, and holds Public Hearing to Adopt Tentative Budget
Sep 6, 2018	Public Hearing and Adoption of Final Budget
Sep 10, 2018	Submit budget to FLDOE
October, 2018	Board adopts District Facilities Work Program (5-Year Plan)

## **District Budget**

### **Capital Outlay Budget Process**

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

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

### **Estimated Revenues**

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

### **Appropriations**

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

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

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

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

### **Budget Adoption Phase**

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

### **Budget Amendments Phase**

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

## 2018-19 Capital Outlay Budget Process

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

### December:

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

### January:

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

### March:

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

### May:

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

### July:

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

### September:

The Board holds the final public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and the Tax Collector. The Budgeting, Cost Accounting & FTE department transmits the budget to The Department of Education in Tallahassee within three days of adoption. Financial Services 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.

2018-19	
Dec 2017	Financially Feasible Capacity Plan updated
Jan 2018	Begin the Student Accommodation Plan process
Mar 2018	Student Accommodation Plan approved by the Board
May 2018	Capital Allocation Committee reviews and prioritizes requests for capital funding
June, 2018	Committee recommendations prioritized based on funding availability
June, 2018	Budget workshop
Jul 2018	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2018	Public Hearing and Proposed Tentative Budget
Sep 2018	Public Hearing and Adoption of Final Budget
Sep 2018	Budget submitted to FLDOE (within three days of adoption)
Oct 2018	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 total 2018-19 Florida School Recognition Program funding is going to be the same as the approximate \$3.4 million received in 2017-18.

## 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 typically handled in the state court system, but on occasion depending on how the claim is plead may be 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 one self-insurance program that includes prescription drug benefits all of which are administered through a single 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 fees charged 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 (Safety National Casualty Co.). Excess workers' compensation claims remain under the control and of Sedgwick CMS as they handle the claim to its conclusion. For claims whose payments exceed \$500,000, Sedgwick CMS will communicate with Safety National Casualty Co. and they request reimbursement of dollars paid in excess. The excess dollars are received by Sedgwick CMS from Safety National Casualty Co. These dollars are then used to offset costs for the continuing excess claim and other claims that incur cost during the month received thereby reducing the reimbursement the district would incur otherwise.

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.

## District Budget

### Risk Management-Self Insured Programs

#### 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 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 Speciality USA, a division of Lloyds, London.

#### 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 \$11,469,810, general liability is \$1,215,997, automobile liability is \$570,468, and medical claims is \$4,269,000 for a total amount of \$17,525,275. 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>
2016-17	\$ 15,975,921	\$ 72,356,690	\$ (70,977,557)	\$ 17,355,054
2017-18	\$ 17,355,054	\$ 71,563,352	\$ (71,393,131)	\$ 17,525,275

### 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.



## **District Budget**

### **Risk Management-Self Insured Programs**

#### **Commercially Purchased Insurance (cont.)**

##### 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.

##### 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, 2018 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. Multiplying WFTE X BSA X DCD = 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 Brevard County School's enrollment has not declined, however, 22 of 67 school districts did qualify for the Declining Enrollment Supplement with a statewide total of \$2,683,477

## 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 2018-19 of \$5.1 million of state funding, which represents a 1.5% increase to the state funding. The majority of the increase in state funding is mainly due to four reasons. It is partially due to a slight increase from the State Legislature in the Base Student Allocation (BSA) from \$4,203.95 to \$4, 204.42, as well as a small increase related to a projected 105 increase in Weighted Full Time Equivalent (FTE) from 2017-18. And the other two reasons include additional funding provided from the State Legislature to fund student mental health initiatives and for the hiring of additional school security personnel due to the legislature's commitment to help secure Florida's schools.

The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2018-19. "Federally Connected Students," are students whose parents work for the federal government or on federal property. A district is harmed financially when federal property is within its boundaries because those properties are not subject to local ad valorem property taxes. Brevard expects to receive approximately \$2.3 million in its Operating Fund from Federally Connected Students funds, which is just slightly less than the amount received in 2017-18.

### **Debt Service Fund**

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

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

The District receives annual financial data from the Florida Department of Education for recording the District's portion of the motor vehicle license revenues and related debt service and other expenditures. Funding received in 2016-17 was \$749,526, and \$757,446 in 2017-18. Regretfully, this source of debt service funding is projected to decrease to \$447,890 in 2018-19.

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.

## **Budget Summary Section: District Budget Highlights**

### **Debt Service Fund (cont.)**

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.

### **Capital Fund**

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

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 which passed by a significant margin. The sales tax revenue has proven to be greater each year than the original estimates. For 2017-18 the revenue estimate was \$22.8 million with the actual proceeds coming in at \$31.6 million. And for 2018-19 the sales tax revenue estimate is \$32.4 million. This influx of capital funding has been extremely beneficial, allowing the school district to make much needed building repairs, security upgrades and technology purchases

Another much needed source of capital is Public Education Capital Outlay (PECO) funding from the state, and it is projected to be funded at the \$1,565,870 level in 2018-19.

### **Special Revenue Fund**

The Special Revenue Funds are used to account for the financial resources of most federal grant programs and the Food and Nutrition Services program. Although there are some state and local Special Revenue resources, the largest source of revenue for the Special Revenue Fund is Federal, representing approximately 89 percent of the budget in 2017-18, and is projected to increase to 91% in 2018-19. The Special 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 \$48.2 million overall budget in 2018-19, 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 2018-19, 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 district Enterprise Funds are expected to decrease from \$6.02 million in 2017-18 to \$5.22 million in 2018-19.

### **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 2018-19 is expected to be similar to 2017-18, with the 2018-19 revenue being \$66.75 million, compared to the \$66.90 million in revenue in 2017-18. However, the expenditures are projected to increase from \$67.36 million in 2017-18, to \$76.90 million in 2018-19. This is an increase of \$9.54 million in expenditures, or 14.16%.

Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by \$94,452 from 2017-18 to 2018-19. And at the same time, expenditures are expected to increase by \$230,380 from 2017-18 to 2018-19. There was a \$2.6 million transfer in posted to 2017-18 that is not expected to be repeated in 2018-19. Therefore, the Total Expenditures and Fund Balance amount is projected to end up being \$6.92 million in 2018-19, versus \$9.16 million in 2017-18.

### **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.

## 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.

<b>General Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
<b>Federal</b>			
Federal Direct	\$3.04	\$2.58	(\$0.45)
<b>Total Federal</b>	<b>3.04</b>	<b>2.58</b>	<b>(0.45)</b>
<b>State</b>			
F.E.F.P.	159.60	165.97	6.37
Safe Schools	1.66	4.04	2.37
ESE Guaranteed Allocation	29.74	29.69	(0.04)
Supplemental Academic Instruction	20.02	20.06	0.04
Reading Allocation	3.22	3.19	(0.02)
DJJ Supplemental Allocation	0.17	0.16	(0.01)
Instructional Materials	6.04	6.05	0.01
Student Transportation	10.44	10.54	0.10
Teacher Classroom Supply Assistance	1.18	1.40	0.22
Virtual Education Contribution	0.03	0.02	(0.01)
Digital Classroom Allocation	1.63	1.41	(0.22)
Federally Connected Student Supplmnt	2.53	2.32	(0.21)
Mental Health Allocation	0.00	1.70	1.70
Additional Allocation	0.00	0.00	0.00
Discretionary Millage Compression	7.77	7.49	(0.28)
Funding Compression Allocation	0.00	1.20	1.20
Workforce Development	3.83	3.86	0.03
C.O. & D.S.	0.04	0.04	0.00
Racing Commission	0.22	0.22	0.00
State License Tax	0.27	0.20	(0.07)
Lottery Enhancement	0.13	0.13	0.00
Class Size Reduction	78.91	79.28	0.37
School Recognition	3.37	3.37	0.00
Voluntary Pre-kindergarten	2.20	2.45	0.25
Pre-Kindergarten	0.19	0.00	(0.19)
Charter School Capital Outlay	0.00	0.00	0.00
Miscellaneous State	7.98	1.45	(6.53)
<b>Total State</b>	<b>341.17</b>	<b>346.25</b>	<b>5.08</b>

## All Funds Budget to Actual

### General Fund (cont)

<b>General Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget</b>	<b>Increase Decrease</b>
<b>Local</b>			
Ad Valorem	190.26	194.60	4.34
Prior Period Adjusted Millage	0.30	0.00	(0.30)
Tuition	0.10	0.00	(0.10)
Rent	0.40	0.30	(0.10)
Income/Investments	1.74	0.28	(1.46)
Adult Student Fees	0.11	0.10	(0.01)
Other Student Fees	0.10	0.01	(0.09)
Federal-Indirect	2.09	1.35	(0.74)
Food Service-Indirect	0.70	0.74	0.04
Additional Ad Valorem	0.00	1.51	1.51
Miscellaneous Local	7.01	2.41	(4.60)
<b>Total Local</b>	<b>202.82</b>	<b>201.31</b>	<b>(1.51)</b>
<b>Other Financing Sources</b>			
Transfers From Capital Projects	13.74	14.17	0.43
Transfer From Enterprise Fund	2.30	2.30	0.00
Insurance Loss Recovery	0.00	0.00	0.00
Other Loss Recovery	0.00	0.00	0.00
<b>Total Other Financing Sources</b>	<b>16.04</b>	<b>16.47</b>	<b>0.43</b>
Beginning Fund Balance	57.64	58.32	0.68
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>\$620.71</b>	<b>\$624.94</b>	<b>\$4.23</b>

<b>General Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Salaries	\$343.68	\$340.33	(\$3.35)
Benefits	98.00	98.69	0.69
Purchased Services	75.43	82.89	7.46
Energy Services	13.56	14.61	1.05
Materials & Supplies	17.33	18.37	1.04
Capital Outlay	8.60	3.70	(4.90)
Other Expenses	3.18	3.89	0.71
<b>Total Expenditures</b>	<b>559.79</b>	<b>562.48</b>	<b>2.70</b>
Transfers Out	2.60	0.00	(2.60)
<b>Ending Fund Balances</b>			
Nonspendable	4.06	4.06	0.00
Restricted	5.15	5.15	0.00
Committed	3.91	3.91	0.00
Assigned	3.31	3.31	0.00
Unassigned	41.89	46.02	4.13
<b>Total Ending Fund Balances</b>	<b>58.32</b>	<b>62.45</b>	<b>4.13</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$620.71</b>	<b>\$624.94</b>	<b>\$4.23</b>

## 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.

<b>Debt Service Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
State Sources	\$0.76	\$0.45	(\$0.31)
Local Sources	0.21	0.15	(0.06)
Transfers In	35.29	36.77	1.48
Other Funding Sources	0.00	0.00	0.00
Beginning Fund Balance	4.05	4.18	0.13
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>40.31</b>	<b>41.55</b>	<b>1.24</b>

<b>Debt Service Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Redemption of Principal	17.09	18.64	1.55
Interest	18.98	18.52	(0.46)
Dues and Fees	0.05	0.06	0.01
Other Financing Sources/Uses	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>36.12</b>	<b>37.22</b>	<b>1.10</b>
<b>Ending Fund Balances</b>			
Nonspendable	0.00	0.00	0.00
Restricted	4.18	4.33	0.15
Assigned	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00
<b>Total Ending Fund Balances</b>	<b>4.18</b>	<b>4.33</b>	<b>0.15</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$40.31</b>	<b>\$41.55</b>	<b>\$1.24</b>



## **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.

## All Funds Budget to Actual

### Capital Projects Fund

<b>Capital Projects Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
<b>State Revenues</b>			
Public Education Capital Outlay (PECO)	\$2.86	\$2.86	\$0.00
Other state sources	0.14	0.15	0.01
CO&DS distributed to district	1.90	1.91	0.01
Interest on undistributed CO&DS	0.03	0.02	(0.01)
<b>Total State Revenue</b>	<b>4.93</b>	<b>4.94</b>	<b>0.01</b>
<b>Local Revenue</b>			
School Capital Outlay Tax	55.31	60.83	5.52
Additional School Capital Outlay Tax > 96%	0.50	0.48	(0.02)
Charter School LCIR Distribution	0.57	0.00	(0.57)
Sales Surtax	44.92	43.27	(1.65)
Interest income	1.24	0.40	(0.84)
Impact Fees	11.60	11.96	0.36
Miscellaneous Other Local Sources	0.24	0.09	(0.15)
<b>Total Local Revenue</b>	<b>114.38</b>	<b>117.03</b>	<b>2.65</b>
<b>Other Revenue Sources &amp; Fund Balance</b>			
Transfers In	2.31	1.50	(0.81)
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	56.80	56.23	(0.57)
Beginning Fund Balance	50.98	52.63	1.65
<b>Total Other Sources &amp; Fund Balance</b>	<b>110.09</b>	<b>110.36</b>	<b>0.27</b>
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>229.40</b>	<b>232.33</b>	<b>2.93</b>

<b>Capital Projects Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Library Books	0.00	0.09	0.09
Buildings and Fixed Equipment	0.00	13.88	13.88
Furniture, Fixtures, and Equipment	6.78	4.09	(2.69)
Motor Vehicles	8.24	3.99	(4.25)
Improvement Other Than Buildings	5.57	2.37	(3.20)
Remodeling and Renovations	50.35	92.69	42.34
Computer Software	0.00	1.35	1.35
COBI Bonds Dues & Fees	0.57	0.00	(0.57)
Debt Services	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>71.51</b>	<b>118.46</b>	<b>46.95</b>
<b>Transfers</b>			
Transfers Out To Debt Service Funds	35.29	36.77	1.48
Transfers Out To General Fund	13.74	14.17	0.43
<b>Total Transfers Out</b>	<b>49.03</b>	<b>50.94</b>	<b>1.91</b>
<b>Ending Fund Balances</b>			
Nonspendable	0.00	0.00	0.00
Restricted	107.38	61.54	(45.84)
Assigned	1.48	1.39	(0.09)
Unassigned	0.00	0.00	0.00
<b>Total Ending Fund Balances</b>	<b>108.86</b>	<b>62.93</b>	<b>(45.93)</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$229.40</b>	<b>\$232.33</b>	<b>\$2.93</b>

## 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.

<b>Special Revenue-Other Fund</b>			
<b>Special Revenue-Other Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Federal Direct	\$7.10	\$6.23	(\$0.87)
Federal through State	43.18	52.83	9.65
State	0.75	0.16	(0.59)
Local	0.00	0.00	0.00
Beginning Fund Balance	0.00	0.00	0.00
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>51.02</b>	<b>59.22</b>	<b>8.19</b>

<b>Special Revenue-Other Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Salaries	29.44	33.03	3.59
Benefits	8.24	11.05	2.81
Purchased Services	5.02	5.91	0.89
Energy Services	0.08	0.08	0.00
Materials and Supplies	2.18	4.02	1.84
Capital Outlay	3.47	2.83	(0.64)
Other	2.59	2.30	(0.30)
<b>Total Expenditures</b>	<b>51.02</b>	<b>59.22</b>	<b>8.19</b>
<b>Total Ending Fund Balances</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$51.02</b>	<b>\$59.22</b>	<b>\$8.19</b>

## All Funds Budget to Actual

### Special Revenue – Food Service Fund

Brevard Public Schools (BPS) Food and Nutrition Services (FNS) serves over 21,400 breakfasts and 34,500 lunches each day in the district's 82 school cafeterias. During the 2017-18 year, more than 3.7 million breakfasts and 6 million lunches were served to our students. The district consisted of 67,447 students with 55 elementary schools, 11 middle schools, 5 Jr /Sr. high schools, 11 high schools, and 6 alternative schools with a lunch participation rate of 51%. The District's Food Services operation consisted of over 675 full and part-time employees

#### Numbers are based on 2017-18 data:

Reimbursable Lunch served .....	6,043,473
Reimbursable Breakfast served .....	3,726,216
A la Carte meals served .....	1,512,167
Student membership .....	67,447
Lunch participation rate .....	51%
Free and Reduced percentage .....	57.61%
Number of full & Part-time employees .....	675
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 (Clearlake BLAST, Fieldston, Riverdale, N/C Abey, South Abey, South Area Head Start)
Number of Charter Schools with meal service .....	2 (Sculptor, Ed Horizons)

Special Revenue-Food Services Fund Revenues (in millions)	Actuals 2017-18	Adopted Budget 2018-19	Increase Decrease
Federal Through State	\$24.92	\$26.50	\$1.59
State Sources	0.35	0.35	0.00
Local Sources	8.16	8.44	0.28
Beginning Fund Balance	14.36	12.87	(1.49)
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>47.78</b>	<b>48.16</b>	<b>0.38</b>

Special Revenue-Food Services Fund Expenditures (in millions)	Actuals 2017-18	Adopted Budget 2018-19	Increase Decrease
Salaries	9.27	10.16	0.89
Benefits	3.03	3.29	0.26
Purchased Services	1.16	1.16	(0.00)
Energy Services	0.56	0.59	0.03
Materials and Supplies	15.28	15.72	0.44
Capital Outlay	2.39	3.43	1.04
Other	0.91	0.96	0.05
<b>Total Expenditures</b>	<b>32.60</b>	<b>35.31</b>	<b>2.70</b>
<b>Transfers</b>			
Transfers Out	2.31	1.50	(0.81)
<b>Total Transfers</b>	<b>2.31</b>	<b>1.50</b>	<b>(0.81)</b>
<b>Ending Fund Balances</b>			
Nonspendable	1.49	1.66	0.17
Restricted	11.37	9.68	(1.69)
Assigned	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00
<b>Total Ending Fund Balances</b>	<b>12.86</b>	<b>11.35</b>	<b>(1.52)</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$47.78</b>	<b>\$48.16</b>	<b>\$0.38</b>

## 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.

<b>Total Government Funds Revenue (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase/ Decrease</b>
Federal	\$10.14	\$8.81	(\$1.32)
Federal through State	68.10	79.33	11.24
State	347.96	352.15	4.19
Local	325.56	326.91	1.35
Transfers In	53.64	54.74	1.10
Beginning Fund Balance	183.83	184.23	0.40
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>989.22</b>	<b>1,006.18</b>	<b>16.96</b>

<b>Total Government Funds Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase/ Decrease</b>
Salaries	382.39	383.52	1.13
Benefits	109.27	113.03	3.76
Purchased Services	81.61	89.95	8.34
Energy Services	14.20	15.27	1.08
Materials/Supplies	34.79	38.11	3.32
Capital Outlay	85.98	128.42	42.44
Other Expenditures	<u>42.81</u>	<u>44.37</u>	<u>1.56</u>
<b>Total Expenditures</b>	<b>751.05</b>	<b>812.68</b>	<b>61.63</b>
Transfers	53.94	52.44	(1.50)
<b>Ending Fund Balances</b>			
Nonspendable	5.56	5.73	0.17
Restricted	128.09	80.71	(47.38)
Committed	3.91	3.91	0.00
Assigned	4.79	4.70	(0.09)
Unassigned	<u>41.89</u>	<u>46.02</u>	<u>4.13</u>
<b>Total Ending Fund Balances</b>	<b>184.23</b>	<b>141.06</b>	<b>(43.17)</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$989.22</b>	<b>\$1,006.18</b>	<b>\$16.96</b>

## 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 2018-19 school year is \$5.2 million, which is a decrease of approximately \$783,000 from the 2017-18 actuals.

<b>Enterprise Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Charges for Services	\$7.56	\$7.60	0.04
Other Local Revenue	0.01	0.01	(0.00)
Beginning Fund Balance	(1.74)	(2.37)	(0.63)
Prior Period Adjustment	0.19	0.00	(0.19)
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>6.02</b>	<b>5.24</b>	<b>(0.78)</b>

<b>Enterprise Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Salaries	3.95	4.38	0.42
Employee Benefits	1.17	0.99	(0.19)
Purchased Services	0.37	0.48	0.12
Energy Services	0.00	0.00	0.00
Material and Supplies	0.44	0.51	0.07
Capital Outlay	0.11	0.13	0.02
Other Expenses	0.05	0.06	0.01
<b>Total Expenditures</b>	<b>6.09</b>	<b>6.54</b>	<b>0.45</b>
Transfers Out	2.30	2.30	0.00
<b>Ending Fund Balances</b>			
Nonspendable	0.00	0.00	0.00
Restricted	(2.37)	(3.61)	(1.24)
Assigned	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00
<b>Total Ending Fund Balances</b>	<b>(2.37)</b>	<b>(3.61)</b>	<b>(1.24)</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$6.02</b>	<b>\$5.24</b>	<b>(\$0.78)</b>

## 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 2018-17 school year is \$94.23 million, a decrease of \$2.84 million from the 2017-18 school year actuals.

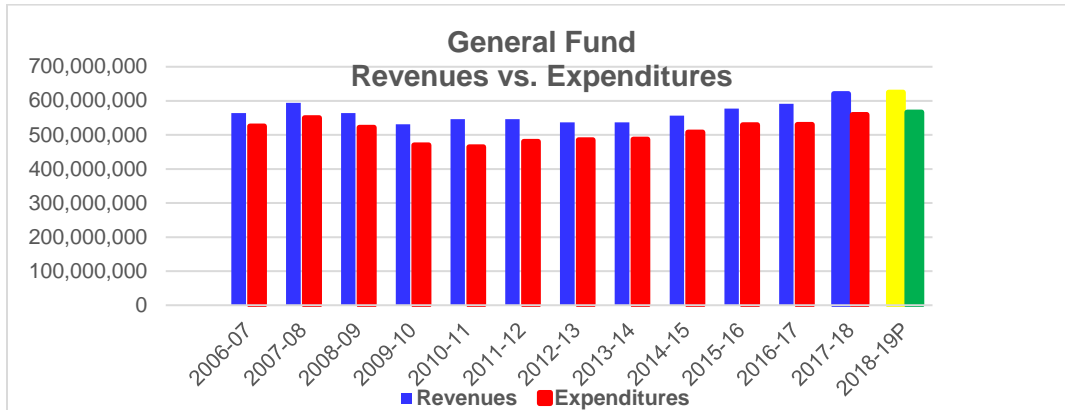
<b>Internal Service Fund Revenues (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Premiums	\$71.24	\$70.86	(\$0.38)
Interest	0.07	0.21	0.14
Other Miscellaneous Sources	0.00	0.00	(0.00)
Transfer from General Fund	2.60	0.00	(2.60)
Insurance Loss Recovery	0.09	0.00	(0.09)
Beginning Fund Balance	23.06	23.15	0.09
<b>Total Revenue, Transfers, &amp; Fund Balance</b>	<b>97.07</b>	<b>94.23</b>	<b>(2.84)</b>

<b>Internal Service Fund Expenditures (in millions)</b>	<b>Actuals 2017-18</b>	<b>Adopted Budget 2018-19</b>	<b>Increase Decrease</b>
Salaries	0.75	0.73	(0.02)
Benefits	0.22	0.22	0.01
Purchased Services	1.34	1.82	0.47
Energy Services	0.01	0.01	0.00
Materials and Supplies	0.01	0.01	0.01
Capital Outlay	0.00	0.02	0.01
Other	71.59	80.90	9.31
<b>Total Expenditures</b>	<b>73.92</b>	<b>83.70</b>	<b>9.78</b>
<b>Transfers</b>			
Transfers Out	0.00	0.00	0.00
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Ending Fund Balances</b>			
Nonspendable	0.00	0.00	0.00
Restricted	23.15	10.53	(12.62)
Assigned	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00
<b>Total Ending Fund Balances</b>	<b>23.15</b>	<b>10.53</b>	<b>(12.62)</b>
<b>Total Expenditures, Transfers &amp; Fund Balance</b>	<b>\$97.07</b>	<b>\$94.23</b>	<b>(\$2.84)</b>

## Significant Trends

### General Fund Revenue and Expenditure Trends

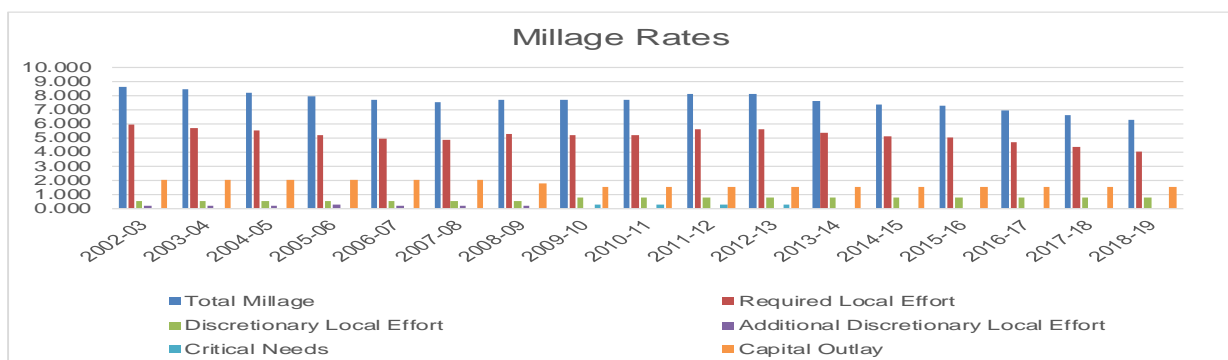
Since 2010-11, expenditures have increased slowly but at a small percentage due to the district taking a conservative spending approach to ensure expenditures can be met such as salaries, health insurance, terminal leave, and utility costs. Total revenue includes fund balance and other financing sources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



### Tax Base and Rate Trends

The proposed millage rate for 2018-19 is 6.299 mills. The 4.051 local effort mills in 2018-19 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
2018-19	6.299	4.051	0.7480	0.0000	0.0000	1.500	0.000



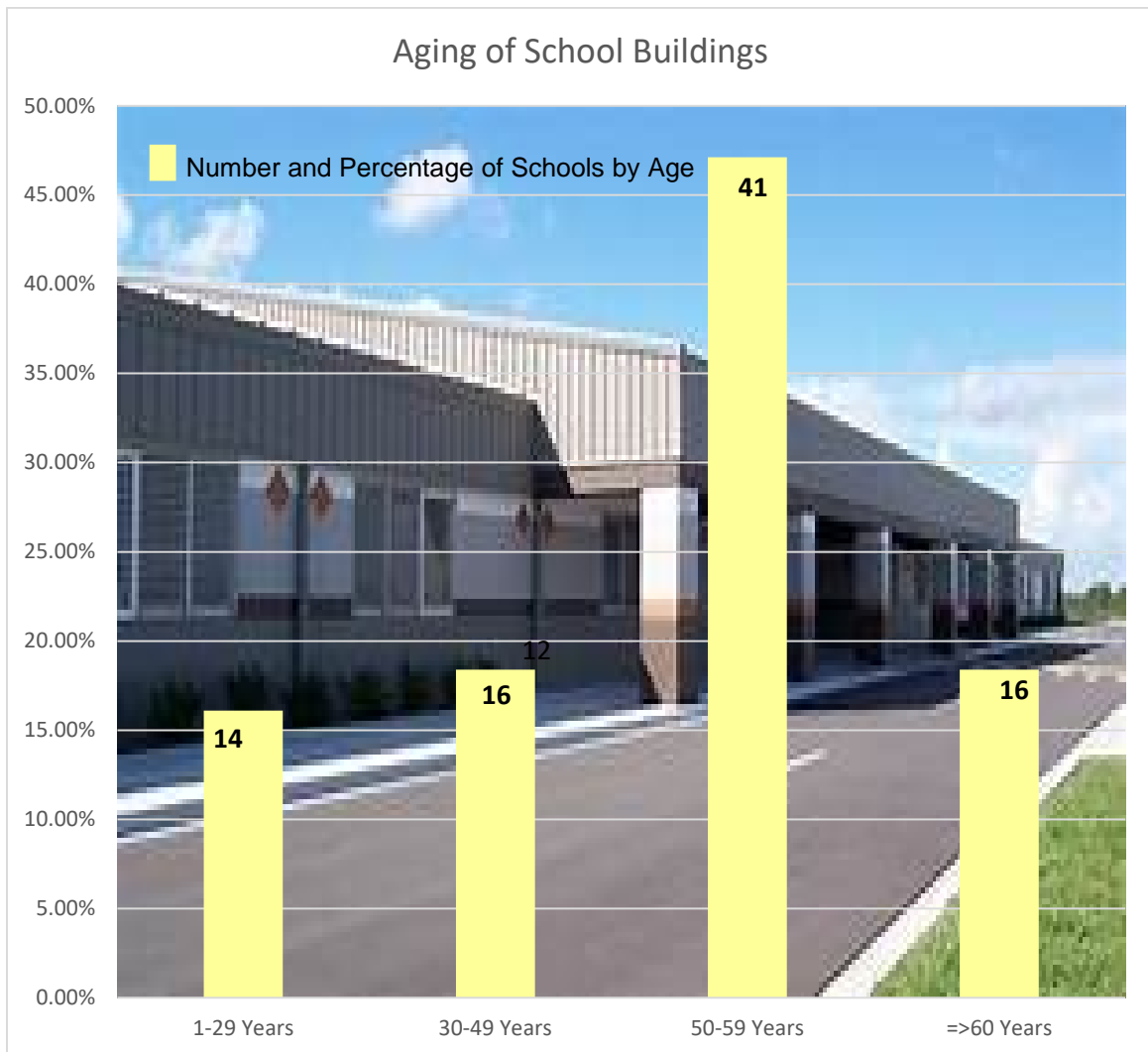


## Significant Trends

### 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.

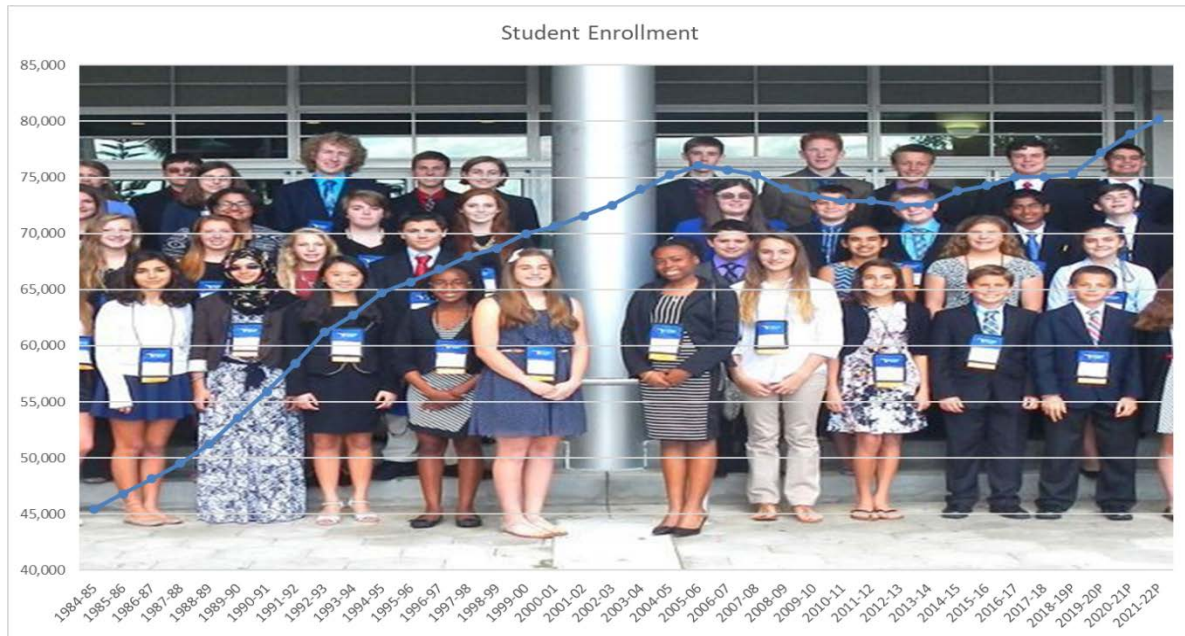
As the district’s schools age, it is also imperative that proper renovations, repairs and maintenance, along with appropriate remodeling to accommodate current programs be kept up to date to insure buildings functionality for their useful life. Currently we have 87 school buildings with only 14 under 30 years old. 65.5% of schools in the District are 50 years or older so proper renovations, repairs, and maintenance of these facilities is paramount.



## Significant Trends

### Student Enrollment

Brevard County Schools recognized our highest enrollment with 76,062 students in 2005-06. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district had a small increase of 68 students, and we have continued to steadily grow since. The projected membership for 2018-19 is 75,306, an increase of 256. Growth in membership is largely contributed to the steady job market growth due to the economic recovery in Brevard County. Other factors, such as birthrate, driver's license requirements, and graduation requirements can also affect enrollment.



### Student Membership Projections Forecast Methodology

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

Facilities Services uses geospatial analysis of the local government development data, birth rate data, mobility rates and matriculation rates to calculate student membership projections for the following ten years. Further analysis 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.

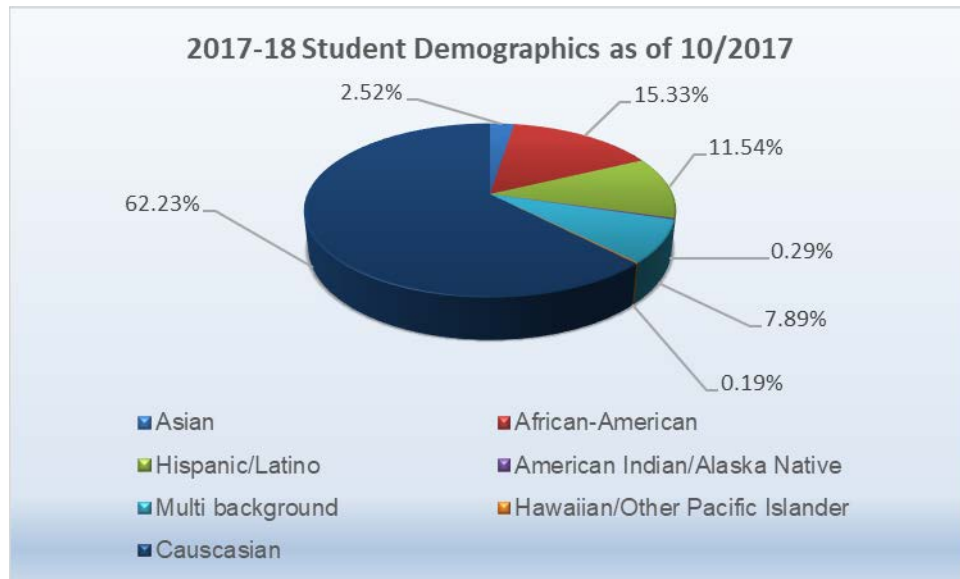
## Significant Trends

### Student Demographic Trends

This chart represents changes in student demographics, including Charter Schools, from October, 2016 to October, 2017. There were increases in the Asian, Hispanic/Latino, and multi background populations, while decreases in the others, most notably a 553 decrease in Caucasian.

**Student Demographics 10/2016 vs. 10/2017**

<u>Ethnicity</u>	<u>10/2016</u>	<u>10/2017</u>	<u>Difference</u>	<u>% change</u>	<u>% of Total Population</u>
Asian	1,850	1,892	42	2.27%	2.52%
African-American	11,519	11,508	(11)	-0.10%	15.33%
Hispanic/Latino	8,302	8,664	362	4.36%	11.54%
American Indian/Alaska Native	217	217	0	0.00%	0.29%
Multi background	5,724	5,922	198	3.46%	7.89%
Hawaiian/Other Pacific Islander	143	141	(2)	-1.40%	0.19%
Caucasian	<u>47,259</u>	<u>46,706</u>	<u>(553)</u>	<u>-1.17%</u>	<u>62.23%</u>
<b>Total</b>	<b>75,014</b>	<b>75,050</b>	<b>36</b>	<b>0.05%</b>	<b>100.00%</b>

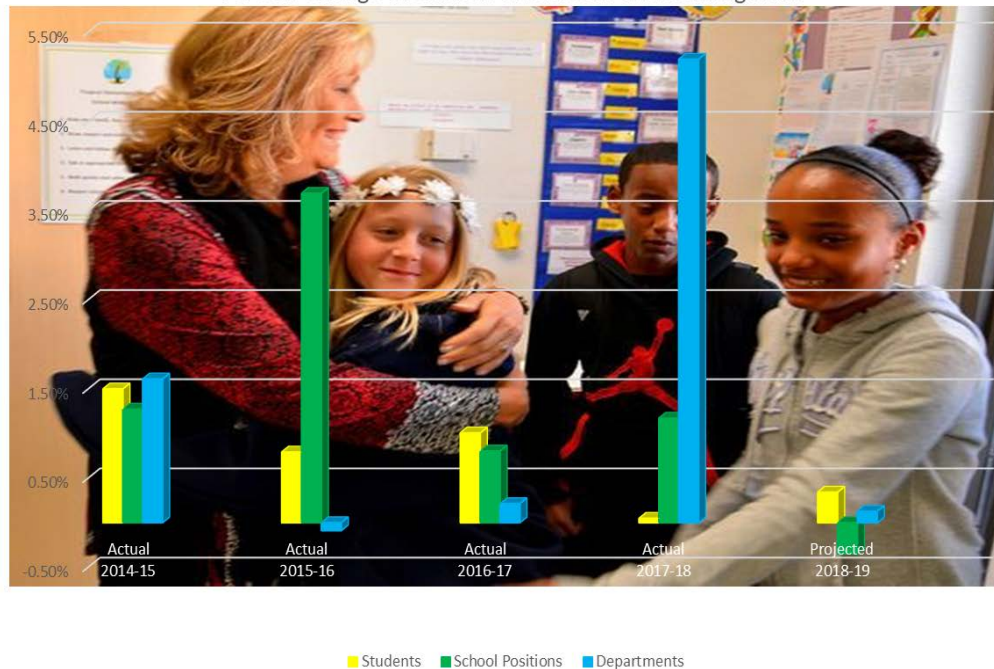


# Significant Trends

## District Positions Trends

Positions	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	Actual 2017-18	Projected 2018-19
<b>Schools</b>					
Classroom Teachers	4,634.76	4,659.38	4,683.49	4,715.17	4,634.44
Other Teachers	432.68	462.61	463.38	486.42	500.30
Instructional Support	36.80	40.51	40.52	40.52	44.52
Administrative	226.41	234.41	232.18	232.18	236.18
Support Services	<u>3,211.61</u>	<u>3,460.79</u>	<u>3,509.29</u>	<u>3,559.10</u>	<u>3,586.27</u>
<b>Total For Schools</b>	<b>8,542.26</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.39</b>	<b>9,001.71</b>
<b>Departments</b>					
Administrative	39.00	38.00	39.00	41.00	41.00
Support Services	<u>355.78</u>	<u>356.43</u>	<u>356.27</u>	<u>374.77</u>	<u>375.27</u>
<b>Total for Departments</b>	<b>394.78</b>	<b>394.43</b>	<b>395.27</b>	<b>415.77</b>	<b>416.27</b>
<b>District Total:</b>	<b>8,937.04</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.16</b>	<b>9,417.98</b>
	<b>ACTUAL 2014-15</b>	<b>ACTUAL 2015-16</b>	<b>ACTUAL 2016-17</b>	<b>Actual 2017-18</b>	<b>Projected 2018-19</b>
<b>Students</b>	73,684	74,267	75,014	75,050	75,306
	1,089	583	747	36	256
	1.50%	0.79%	1.01%	0.05%	0.34%
<b>School Positions</b>	8,542.26	8,857.70	8,928.86	9,033.39	9,001.71
	107.36	315.44	71.16	104.53	(31.68)
	1.27%	3.69%	0.80%	1.17%	-0.35%
<b>Departments</b>	394.78	394.43	395.27	415.77	416.27
	6.26	(0.35)	0.84	20.50	0.50
	1.61%	-0.09%	0.21%	5.20%	0.13%

Percent Change in Student Enrollment and Staffing Plans



## Significant Trends

### District Positions Trends

School Personnel Resource Allocations							
	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	PROJECTED Alloc Units 2018-19	Difference	Percent of Total
<b>INSTRUCTIONAL CLASSROOM</b>							
Classroom Teachers	4,571.09	4,590.84	4,613.95	4,648.43	4,566.60	(81.83)	48.49%
Staffing Specialist	39.00	75.50	79.00	81.01	81.01	0.00	0.86%
Resource Teachers	91.83	95.37	97.36	108.66	121.91	13.25	1.29%
Adult Ed Resource Teachers	13.50	9.50	8.50	8.50	7.50	(1.00)	0.08%
Adult Ed Teachers	<u>63.67</u>	<u>68.54</u>	<u>69.54</u>	<u>66.74</u>	<u>67.84</u>	<u>1.10</u>	<u>0.72%</u>
<b>SUB-TOTAL</b>	<b>4,779.09</b>	<b>4,839.75</b>	<b>4,868.35</b>	<b>4,913.34</b>	<b>4,844.86</b>	<b>(68.48)</b>	<b>51.44%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>							
Guidance	206.11	200.00	195.95	205.63	206.75	1.12	2.20%
Media Specialists	<u>82.24</u>	<u>82.24</u>	<u>82.57</u>	<u>82.63</u>	<u>83.13</u>	<u>0.50</u>	<u>0.88%</u>
<b>SUB-TOTAL</b>	<b>288.35</b>	<b>282.24</b>	<b>278.52</b>	<b>288.26</b>	<b>289.88</b>	<b>1.62</b>	<b>3.08%</b>
Psychologists	33.00	35.71	35.72	35.72	39.72	4.00	0.42%
Child Find Specialists	<u>3.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	<u>0.00</u>	<u>0.05%</u>
<b>SUB-TOTAL</b>	<b>36.80</b>	<b>40.51</b>	<b>40.52</b>	<b>40.52</b>	<b>44.52</b>	<b>4.00</b>	<b>0.47%</b>
Principals	84.24	84.24	83.13	84.13	84.13	0.00	0.89%
Assistant Principals/12 months	49.80	49.80	49.80	48.80	48.80	0.00	0.52%
Assistant Principals/Dean-10 month	35.00	38.00	37.00	36.00	38.00	2.00	0.40%
Assistant Principals Elem/10 month	<u>57.37</u>	<u>62.37</u>	<u>62.25</u>	<u>63.25</u>	<u>65.25</u>	<u>2.00</u>	<u>0.69%</u>
<b>SUB-TOTAL</b>	<b>226.41</b>	<b>234.41</b>	<b>232.18</b>	<b>232.18</b>	<b>236.18</b>	<b>4.00</b>	<b>2.51%</b>
Adult Ed Coordinators	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.01%</b>
Paraprofessionals	996.45	1,232.83	1,235.59	1,236.92	1,235.08	(1.84)	13.11%
Bus Drivers/Attendants	288.20	300.65	300.66	301.72	301.72	0.00	3.20%
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	15.00	16.00	17.00	16.00	17.00	1.00	0.18%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	83.00	84.00	85.50	85.50	86.50	1.00	0.92%
Cafeteria	435.50	430.53	434.50	445.88	478.63	32.75	5.08%
Custodial	574.11	547.42	578.93	581.10	584.92	3.82	6.21%
Class Crafts and Services	219.17	218.17	220.20	218.20	218.20	0.00	2.32%
Clerical	398.52	432.56	434.13	442.49	435.50	(6.99)	4.62%
Child Care Coord/Asst	<u>192.66</u>	<u>189.63</u>	<u>193.78</u>	<u>222.29</u>	<u>219.72</u>	<u>(2.57)</u>	<u>2.33%</u>
<b>SUB-TOTAL</b>	<b>3,210.61</b>	<b>3,459.79</b>	<b>3,508.29</b>	<b>3,558.10</b>	<b>3,585.27</b>	<b>27.17</b>	<b>38.07%</b>
<b>SCHOOLS TOTAL</b>	<b>8,542.26</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.40</b>	<b>9,001.71</b>	<b>(31.69)</b>	<b>95.92%</b>

## Significant Trends

Department Personnel Resource Allocations							
	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	PROJECTED Alloc Units 2018-19	Difference	Percent of Total
<b>Administrative</b>							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	11.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	3.00	0.00	0.00	0.00	0.00	0.00%
Directors/Managers/Coordinators	<u>29.00</u>	<u>28.00</u>	<u>27.00</u>	<u>29.00</u>	<u>29.00</u>	<u>0.00</u>	<u>0.31%</u>
<b>SUB-TOTAL</b>	<b>39.00</b>	<b>38.00</b>	<b>39.00</b>	<b>41.00</b>	<b>41.00</b>	<b>0.00</b>	<b>0.44%</b>
<b>Support Services</b>							
Executive/Administ/Professional	173.00	174.00	180.00	186.00	186.00	0.00	1.97%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	153.51	153.16	147.00	158.50	159.00	0.50	1.69%
Classified Crafts and Services	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>25.27</u>	<u>25.27</u>	<u>0.00</u>	<u>0.27%</u>
<b>SUB-TOTAL</b>	<b>355.78</b>	<b>356.43</b>	<b>356.27</b>	<b>374.77</b>	<b>375.27</b>	<b>0.50</b>	<b>3.98%</b>
<b>NON-SCHOOL TOTAL</b>	<b><u>394.78</u></b>	<b><u>394.43</u></b>	<b><u>395.27</u></b>	<b><u>415.77</u></b>	<b><u>416.27</u></b>	<b><u>0.50</u></b>	<b><u>4.42%</u></b>
<b>DISTRICT TOTALS</b>	<b>8,937.04</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.17</b>	<b>9,417.98</b>	<b>(31.19)</b>	<b>100.00%</b>

### District Positions Trends

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. Additions in 2015-16 included 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 addition was 34 administrative support personnel due to the school's clerical and front office staffs being overly burdened with new tasks, especially in the districts largest schools that were manned with a similar staffing formula as the smaller schools. The reason these increases exceeded the total 315 increase is because some categories were slightly reduced to implement the needed changes.

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 another 16 units made up of a mix of staffing specialists, cafeteria workers and child care coordinators.

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

However, there is a projected net decrease in 2018-19 of approximately 31 allocated units. This net decrease from 2017-18 to 2018-19 is mainly due to the decrease of 82 teacher units resulting from implementing the District's new staffing plan, offset by increases in other categories. The projected increases are expected to come from the addition of an additional 13 resource teachers to help mentor/coach classroom teachers; 5 guidance/psychologist positions to give more attention to student problems, and 31 cafeteria workers for the schools. Also built into the numbers in all of the school-related categories is the mix of personnel necessary to staff South Lake Elementary, which is the new school opening in 2018-19.

## 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 fair value of \$289,571 at June 30, 2018. 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 \$4,103,939 invested in a collateralized investment repurchase agreement that is fully collateralized at 102 percent of the value by U.S. Treasuries, U.S. Government Agencies, and U.S. GSE/Federal instrumentalities. The repurchase agreement is unrated.

## **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 \$25,871,021 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, 2018. The District has \$4,103,939 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.

### **Interest Rate Risk**

The District has established an investment policy, pursuant to Section 218.415, Florida Statutes. District policies limit the maturity of investments to five years or less as a means of limiting its exposure to fair value losses arising from rising interest rates. The average overall maturity should be less than two years and the portfolio should be managed to provide sufficient operating liquidity needs.

The District has \$7,789,493 invested in Corporate Notes that are held by a custodial institution in the name of the District. Of these securities, \$898,305 is invested in callable Corporate Notes which contain embedded options to call the entire security or a portion thereof at the option of the issuer or, depending on market conditions, the issuer may decide to leave the security intact at stated interest rates until final maturity. The call dates are April 03, 2019, February 06, 2020, July 17, 2020 and February 01, 2021.



## Debt Service

### 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:

<u>Type of Investment</u>	<u>Issuer Limits</u>	<u>Sector Maximum</u>
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%

### Certificates of Participation

Outstanding certificates of participation at June 30, 2018, are as follows:

<u>Series Outstanding</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Lease Term Maturity</u>	<u>Original Amount</u>
Series 2004-QZAB <sup>(a)</sup>	\$ 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	18,730,000	2.273-2.473	2020	50,900,000
Series 2014	62,105,000	3.25-5.00	2030	62,310,000
Series 2015B	12,095,000	5.00	2025	12,095,000
Series 2015C	85,100,000	3.00-5.00	2032	88,600,000
Series 2017A	52,425,000	3.00-5.00	2032	52,425,000
Series 2017B	26,600,000	2.450	2026	29,960,000
Total Minimum Bond Payments	<u>\$ 408,783,000</u>			<u>\$ 448,018,000</u>

<sup>(a)</sup> 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.

## Debt Service

The table below provides the schedule of certificates under lease agreements and their related refunding series of certificates with the outstanding amounts:

<u>Original COP Series</u>	<u>Refunded to Series</u>	<u>Refunded to Series</u>	<u>Outstanding Amount</u>
1996B	2004B	2013B	\$ 18,730,000
2002	2007A	2017B	26,600,000
2002	2013A		4,475,000
2004A	2013A		39,090,000
2004QZAB			4,408,000
2006A	2013A		47,755,000
2006A	2014		62,105,000
2007B	2015B		12,095,000
2007B	2017A		52,425,000
2007C	2015C		85,100,000
2008A			56,000,000
			<u>\$ 408,783,000</u>

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 Q-ZAB:

<u>Fiscal year ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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	37,625,263	22,140,000	15,485,263
2024-2028	187,508,480	126,470,000	61,038,480
2029-2033	165,983,200	136,605,000	29,378,200
2034-2038	47,419,205	43,005,000	4,414,205
Total Minimum Lease Payments	<u>\$589,161,742</u>	<u>\$408,783,000</u>	<u>\$180,378,742</u>
Add: Unamortized Premium	39,822,095	39,822,095	
Total Certificates of Participation	<u>\$628,983,837</u>	<u>\$448,605,095</u>	<u>\$180,378,742</u>

## Debt Service

### 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 \$761,986 all of which relates to debt service.

Outstanding State Board of Education Bonds are as follows:

<b>Bond Type</b>	<b>Amount Outstanding</b>	<b>Interest Rates (Percent)</b>	<b>Annual Maturity To</b>	<b>Original Amount</b>
Series 2009-A	\$ 100,000	5.00	2019	\$ 800,000
Series 2010-A	110,000	4.00-5.00	2022	210,000
Series 2011-A	580,000	3.00-5.00	2023	5,375,000
Series 2014-A	592,000	3.00-5.00	2025	817,000
Series 2014-B	83,000	2.00-5.00	2020	1,062,000
Series 2017-A	335,000	5.00	2026	362,000
<b>Total Bonds Payable</b>	<b>\$ 1,800,000</b>			<b>\$ 8,626,000</b>

The following table provides a schedule of the District's future minimum lease payments for State Board of Education Bonds:

<b>Fiscal year ending June 30</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
State School Bonds:			
2019	\$ 447,890.00	\$ 366,000.00	\$ 81,890.00
2020	348,840.00	285,000.00	63,840.00
2021	315,850.00	265,000.00	50,850.00
2022	322,600.00	285,000.00	37,600.00
2023	304,850.00	279,000.00	25,850.00
2024-2028	344,700.00	320,000.00	24,700.00
<b>Total Minimum Bond Payments</b>	<b>\$ 2,084,730.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ 284,730.00</b>
<b>Add: Unamortized Premium</b>	<b>365,108.00</b>	<b>365,108.00</b>	
<b>Total Bonds Payable</b>	<b>\$ 2,449,838.00</b>	<b>\$ 2,165,108.00</b>	<b>\$ 284,730.00</b>

### Defeased 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. As of June 30, 2018, all certificates of participation previously held in escrow were called during the fiscal year and all defeased debt has been extinguished.

## School Board Members

### District 1

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



#### **Schools Represented:**

Apollo Elem. | Astronaut High | Atlantis Elem. | Challenger 7 Elem. | Coquina Elem. | Enterprise Elem. | Fairglens 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** (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. He graduated at 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. His 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.

# School Board Members

## District 3



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

**Schools Represented:**

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

## District 4



**Mr. Matt Susin** 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.

## School Board Members

### District 5

**Mr. Andy Ziegler** was elected to the Brevard County School Board in 2008. He has served 26 years with the Rotary Club of Palm Bay and 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. Mr. Ziegler graduated from Florida Institute of Technology with a Bachelor of Science degree in Computer Science. He and his wife Patty, have one daughter who is presently attending the 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.

## Principal Official

### Dr. Mark Mullins Superintendent of Schools



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

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

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

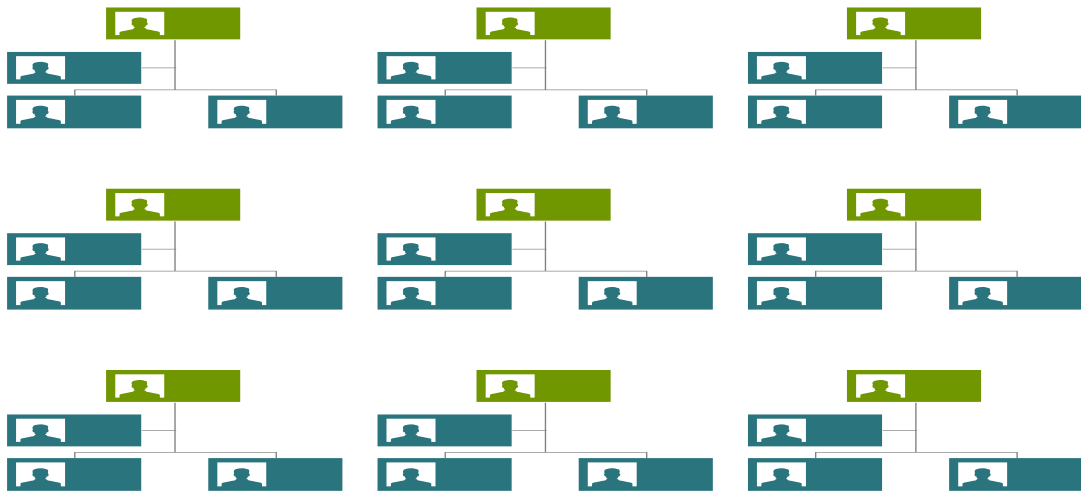
Currently Dr. Mullins serves on the Junior Achievement of the Space Coast board as Education Chairman and the NAACP South Chapter – Education Committee. He is a 2015 LEAD Brevard graduate; serves in the community as United Way Organization Site Champion, Take Stock in Children mentor and Children's Hunger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

## Principal Officials

### Cabinet Members

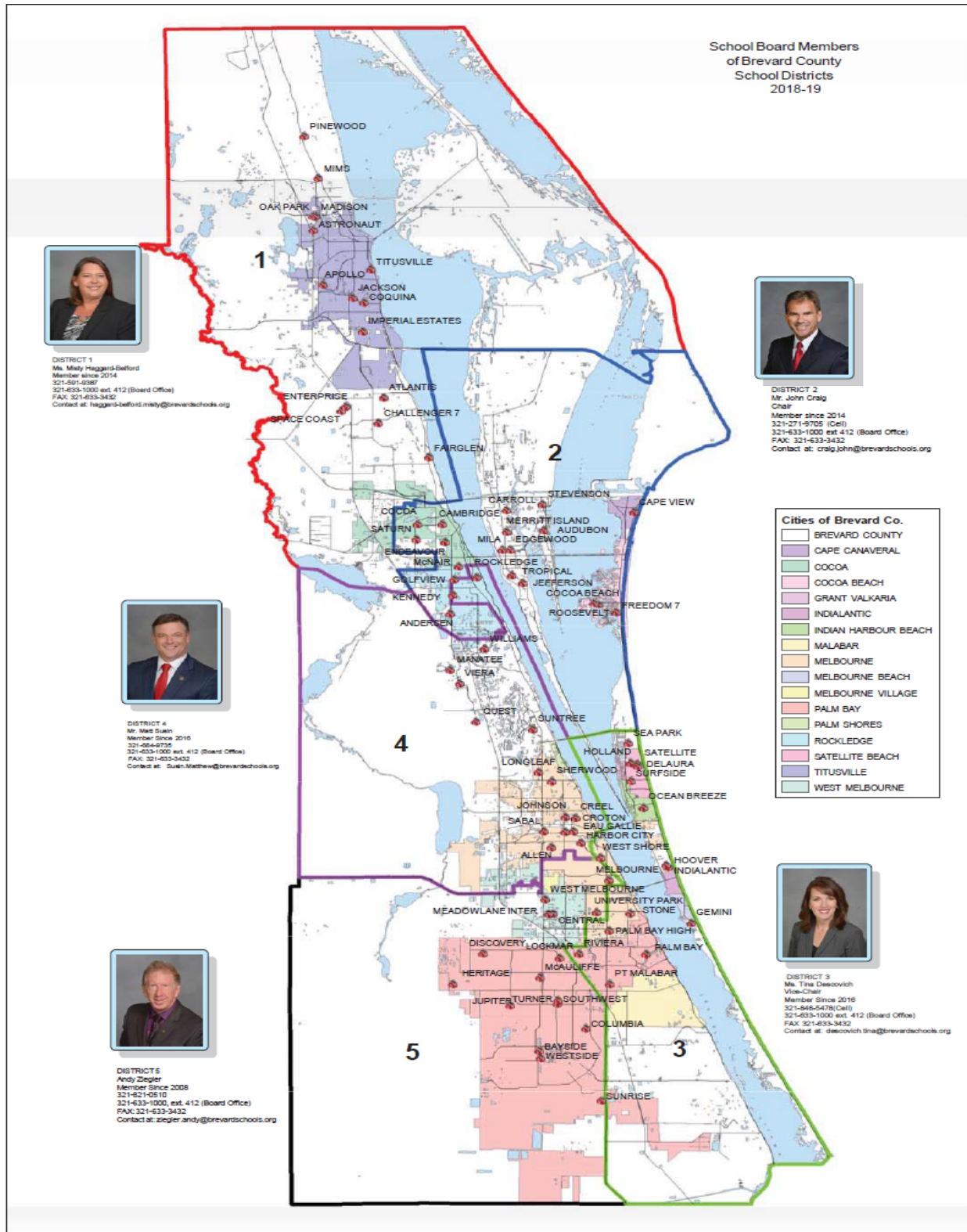
Dr. Beth Thedy	Deputy Superintendent/Chief Operating Officer
Dr. Carol A. Tolx	Deputy Superintendent/Chief Human Resources Officer
Pennie Zuercher	Chief Financial Officer
Jane Cline	Assistant Superintendent/Elementary Office of Leading & Learning
Dr. Stephanie Soliven	Assistant Superintendent/Secondary Office of Leading & Learning
TBD	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



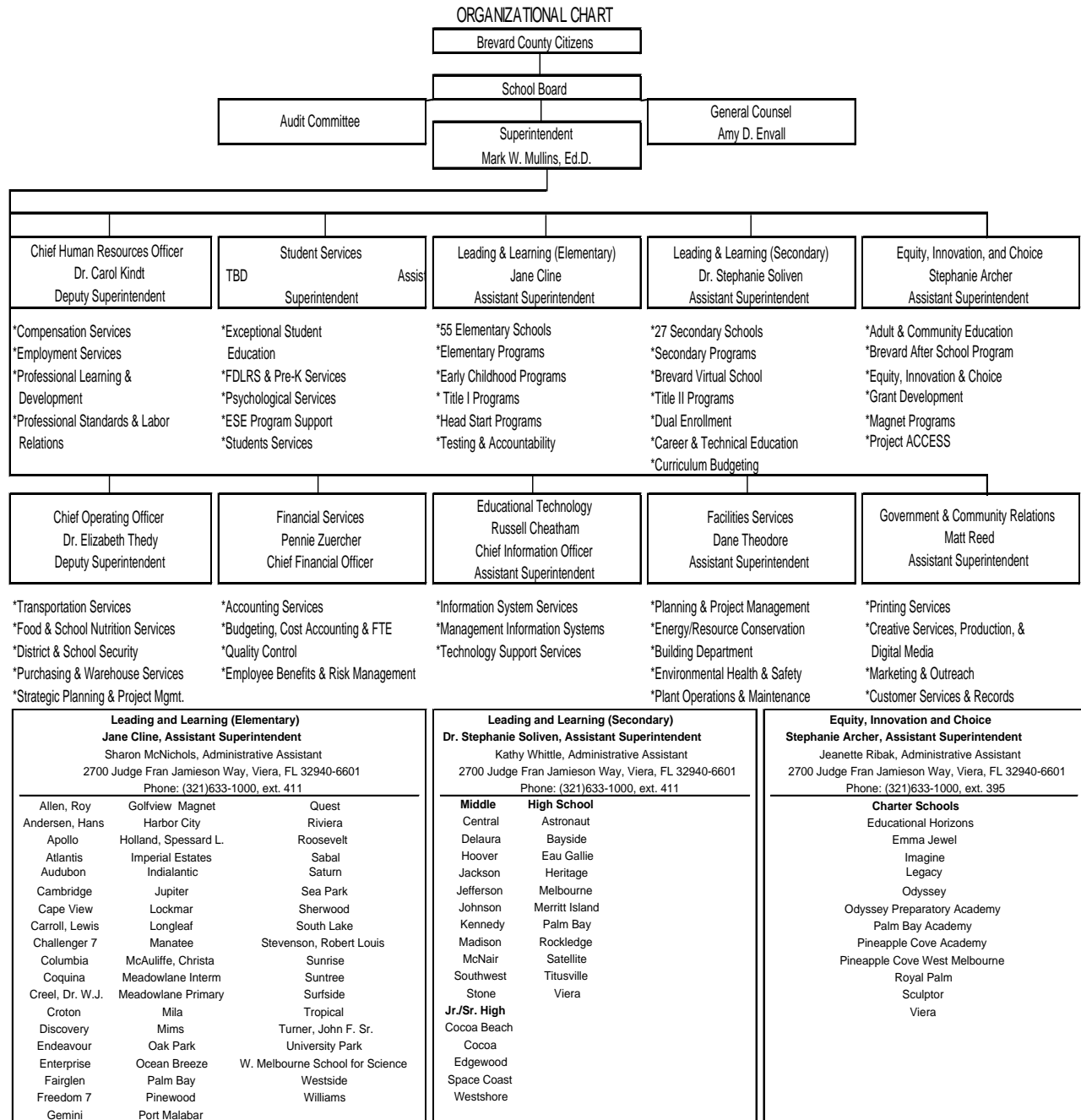


# Brevard Public Schools Map



# ORGANIZATIONAL CHART

BREVARD PUBLIC SCHOOLS, BREVARD COUNTY, FLORIDA



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

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

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

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

In 2015-16 (Year 1) the Superintendent 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.

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

# Brevard Public Schools Strategic Plan Objective Profile Summary

Strategic Plan Summary		
Theme	Theme Statement	Objectives
 Leading and 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.	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
 Human Resources	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, & develop a high quality, diverse workforce (Employ 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 (Collective Bargaining Agreements (CBA's) for all stakeholders (Labor Relations) HR6. Strengthen our culture of ethics and accountability (Professional Standards)
 Governance	BPS' organization structure, systems, and culture align to strengthen student success and create excellent learning communities.	G1. Ensure schools get timely and effective support from central office 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
 Finance	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 fund, 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
 Operations	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
 Community Engagement	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

Continue to provide professional development for school-based personnel	\$0.636 m
Continue to provide 35 additional employee units to equitably fill needs within identified schools	\$1.970 m

### Theme: Human Resources

Continue operation of 3 employee healthcare clinics	\$ 3.317 m
Continue to provide additional support for new teachers	\$0.164 m

### Theme: Operations

Continue American Disabilities Act (ADA) projects	\$.494 m
Continue safety to life projects	\$.605 m

### Theme: Governance

Continue Project Manager position to effectively support schools as well as develop and implement new protocols	\$0.092 m
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### Theme: Finance

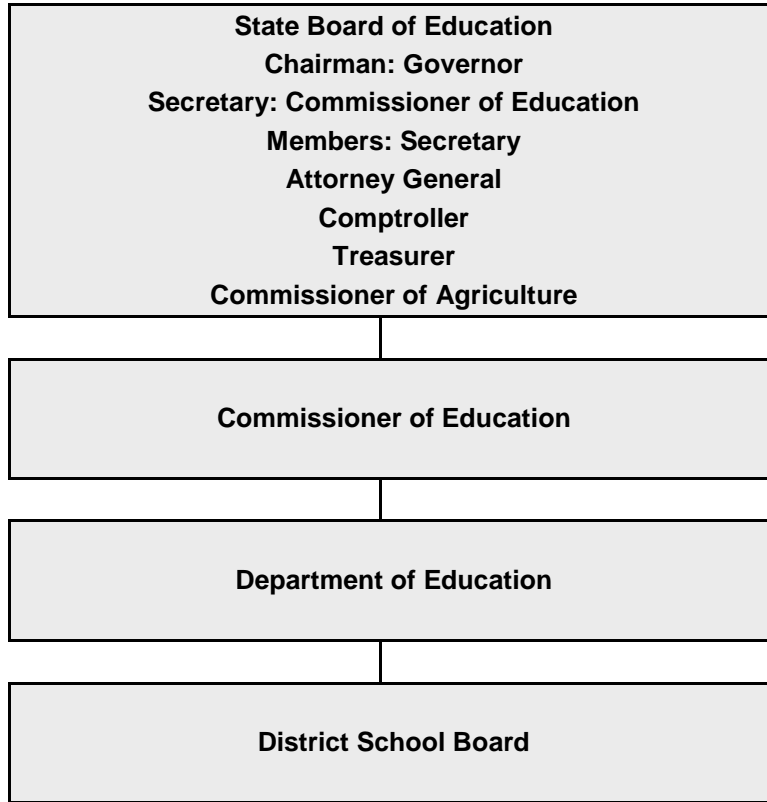
Centralize schools' internal accounts	\$0.351 m
Develop new monthly reporting instruments to inform the School Board and district staff	\$0.079 m

### Theme: Community Engagement

Continue to contract with a lobbying firm to encourage legislative action that benefits the district and the Brevard County community.	\$0.060 m
Continue a Customer Care Administrator position to improve responsiveness to all stakeholders	\$0.069 m

## Legal Entity

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



## Brevard County School District

Brevard County School District is the 10<sup>th</sup> largest district in the state with 114 schools and centers with a projected 2018-19 membership of 75,306 students enrolled in Pre-Kindergarten to twelfth grade including Charter Schools and Special Centers. 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	56
Middle Schools	11
Jr/Sr High Schools	5
High Schools	11
Special Centers	14
Charter Schools	12
Adult Education Centers	<u>5</u>
<b>Total</b>	<b>114</b>

## Financial Controls and Policies

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

### 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 are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures prescribed by law and State Board of Education rules.

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

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

During the fiscal year ended June 30, 2018, all governmental fund 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.

The District reports a deficit in its Extended Day Program Fund, a business-type activity. The deficit will be funded in future fiscal years by charges for services as funds become available.

## **Financial Controls and Policies**

### **Basis of Accounting**

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

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

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

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

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

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

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

## Financial Controls and Policies

### 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 establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows or resources and expenses/expenditures. The District implemented GASB 75 on its financial statements for the fiscal year ending June 30, 2018.

The GASB issued Statement No. 83, *Certain Retirement Obligations*, (GASB 83), effective for fiscal years beginning after June 15, 2018. The primary objective of GASB Statement No. 83 is to establish criteria for determining the timing and pattern of recognition of liabilities and corresponding deferred outflow of resources for certain asset retirement obligations that require the performance of asset retirement activities. The District is currently evaluating the impact of this statement to the District's financial statements.

The GASB issued Statement No. 84, *Fiduciary Activities*, (GASB 84), effective for fiscal years beginning after December 15, 2018. The primary objective of GASB No. 84, is to establish criteria for identifying fiduciary activities of all state and local governments. The focus is on whether a government is controlling the assets of the fiduciary activity and the beneficiaries with whom the fiduciary relationship exists. The District is currently evaluating the impact of this statement to the District's financial statements.

The GASB issued Statement No. 85, *Omnibus 2017*, (GASB 85), effective for reporting periods beginning after June 15, 2017. The primary objective of this statement is to enhance the consistency in the application of accounting and financial reporting requirements for a variety of topics, including blending component units, goodwill, fair value measurement and post-employment benefits. This statement has no additional impact to the District's financial statements for the fiscal year ending June 30, 2018.

The GASB issued Statement No. 86, *Certain Debt Extinguishment Issues* (GASB 86), effective for fiscal years beginning after June 15, 2017. The primary objective of this statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with existing resources, other than refunding debt proceeds, are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement currently has no additional impact on the District's financial statements for the fiscal year ending June 30, 2018.

The GASB issued Statement No. 87, *Leases*, (GASB 87), effective for fiscal years beginning after December 15, 2019. The primary objective of this statement is to require recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows, of resources based on the payment provisions of the contract. GASB 87 will establish a single model of lease accounting based on the principle that leases are financings of the right to use an underlying asset. The District is currently evaluating the impact of this statement on the District's financial statements.

The GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, (GASB 88), effective for fiscal years beginning June 15, 2018. The primary objective of the statement is to improve the information that is disclosed in notes to the governmental financial statements related to debt, including direct borrowings and direct placements. The District is reviewing the impact of this statement on the District's financial statements.

## **Financial Controls and Policies**

### **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.

### **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.

### **Prepaid Items**

Prepaid items are unexpired costs that cover more than one reporting period and represent expenses/expenditures to be consumed in future periods. These items are reported as current assets on the District's Statement of Net Position in the Government-wide financial statements and will be expended systematically in future periods in which they are used or consumed.

### **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 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. 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

### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents the consumption of net position that applies to future periods and will be recognized as an outflow of resources in a future period. The District has three items that qualify for reporting this category. They are deferred amounts on refunding reported in the government-wide statement of net position, deferred amounts on pension liabilities for FRS and HIS and deferred amounts for other post-employment benefits (OPEB). A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred amount on pension results from the recognition for the District's proportionate shares of collective pension expense and collective deferred outflows of resources and deferred inflows of resources related to the pension plan. A deferred amount on OPEB results from differences between expected and actual experience and changes in assumptions that are deferred over a closed period equal to the average of expected remaining service lives of all employees in the OPEB Plan.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has only two types of deferred inflows; one which arises from the FRS and HIS pensions, and the other type which arises for other postemployment benefits. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

## **Financial Controls and Policies**

### **Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the District will compensate the employee for the benefits through paid time off. Sick leave benefits are accrued as a liability using the vesting method.

The liability is based on the sick leave accumulated at June 30 by those employees who are currently eligible to receive termination payments and those employees to whom it is probable that they will become eligible to receive termination benefits in the future. The criteria for determining the vacation and sick leave liability is derived from Board policy, negotiated agreements, and State law.

The entire compensated absences liability is reported on the government-wide financial statements. For the governmental fund financial statements, only the amount payable to employees who terminated their employment as of the end of the fiscal year is reported. The liability at year-end includes salary related payments such as Social Security, Medicare, and Florida Retirement System contributions.

### **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 and discounts 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). Changes in the net pension liability will be immediately recognized as pension expense on the Statement of Activities or reported as deferred outflows of resources and inflows of resources, depending on the nature of the change. For the purpose of measuring the net pension liability, deferred outflows of resources, deferred inflows 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.

*GASB 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, require the net OPEB liability to be measured as the portion of the actuarial present value of projected benefit payments that are attributed to the past periods of employee service. Changes in the net OPEB liability will be immediately recognized as OPEB expense in the Statement of Activities or reported as deferred outflows of resources or inflows of resources, depending on the nature of the change. Projected benefits are based on the substantive plan provisions and include the benefits that are in force at the measurement date. For measuring the net OPEB liability, outflows of resources, inflows of resources and pension expense, assumptions used in the OPEB actuarial valuation were the same as those employed in the July 1, 2016 actuarial valuation of the Florida Retirement System (FRS), Defined Benefit Pension Plan. There are currently no invested plan assets held in trust to finance the OPEB obligations.

## **Financial Controls and Policies**

### **Governmental Funds-Fund Balance Flow Assumptions**

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. Amounts included in either committed or 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.

### **Half Cent Sales Surtax**

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

### **School District Property Taxes**

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

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

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



## **Financial Controls and Policies**

### **School District Property Taxes (cont.)**

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.

### **Federal Revenue Sources**

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

### **Fund Balance**

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

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$41,888,590 and equates to 3.53 percent of fiscal year 2018 total general fund revenues.

## Financial Controls and Policies

### Fund Structure

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

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

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

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

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

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

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

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

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

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

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

### General Fund

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

### Debt Service Fund

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

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

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

- **Certificates of Participation (COP)**

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

### Capital Projects Fund

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

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

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

## Financial Controls and Policies

### Capital Projects Fund

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

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

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

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

### Special Revenue Fund

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

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

### Internal Service Fund

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

### Enterprise Fund

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

# Financial Controls and Policies

## Revenue and Expenditure Classifications

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

## **Financial Controls and Policies**

### **Revenue and Expenditure Classifications**

#### **General Fund**

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

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

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

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 Fund expenditures are all classified the same way. The expenditures can either be detailed through the functional or the object code source. Objects codes for expenditures are categorized as follows:

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

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

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

## **Financial Controls and Policies**

### **Finance and Budget**

The financial records and accounts 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.



## **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.

## 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 2017:** The Florida Board of Education submits their budget request to the Governor.

**November 2017:** The Governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS). The Membership Management Conference is held and enrollment projections are finalized for the upcoming school year.

**December 2017:** FTE projections are distributed to attendees of the Membership Management Conference for review. Recommended changes are provided to Budgeting, and then the revised FTE projections are shared with the school principals.

**January 2018:** The Budgeting, Cost Accounting & FTE Department prepares the FTE estimates, and submits them to the FLDOE. The Legislative Session begins.

**March 2018:** The district's revenue figures are established based on final State Appropriations. The Legislative Session ends.

**April 2018:** 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.

**May 2018:** School and department budgets are returned to Budgeting for processing.

**June 2018:** A workshop is conducted with the Board to review the preliminary budget. The Property Appraiser certifies the tax roll.

**July 2018:** No later than July 19th, the Commissioner of Education certifies the Required Local Effort millage that each Florida school district must levy. The budget is then advertised in the newspaper and the first public hearing is held by the Board to adopt the tentative budget and millage rates. Staffing Plan for the upcoming school year is adopted by the Board.

**September 2018:** 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.

2018-19	
September, 2017	Florida Board of Education submits their budget request
Nov 14, 2017	Governor submits budget proposal
Nov 28, 2017	Membership Management Conference
Dec 13, 2017	Finalized FTE projections reviewed by Assistant Superintendents
Jan 9, 2018	Legislative session begins
Jan 18, 2018	FTE projections transmitted to FLDOE
Mar 8, 2018	Florida Education Finance Program based on final State Appropriations
Mar 9, 2018	Legislative session ends
Apr-May 2018	Develop school and department budgets
Jun 28, 2018	Board Workshop to review preliminary budget
Jun 29, 2018	Property Appraiser certifies the tax roll
Jul 17, 2018	FLDOE computes required local effort millage
Jul 26, 2018	Board approves Staffing Plan, and holds Public Hearing to Adopt Tentative Budget
Sep 6, 2018	Public Hearing and Adoption of Final Budget
Sep 10, 2018	Submit budget to FLDOE
October, 2018	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 Certificates of Participation (COPs) and state bonding are determined by district's administration and reviewed and approved by the Board. Estimated revenues are updated as new data becomes available throughout the budget process.

### **Appropriations**

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

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

Other appropriations include the replacement of buses, technology, and equipment. The transportation department maintains a fourteen-year program for replacement of buses. The educational technology department maintains a five-year program for replacement of hardware, subject to available funding.

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

### **Budget Adoption Phase**

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

### **Budget Amendments Phase**

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

## 2018-19 Capital Outlay Budget Process

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

### December:

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

### January:

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

### March:

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

### May:

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

### July:

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

### September:

The Board holds the final public hearing and adopts the final budget and millage rates for the year. The Superintendent certifies the adopted millage to the Property Appraiser and the Tax Collector. The Budgeting, Cost Accounting & FTE department transmits the budget to The Department of Education in Tallahassee within three days of adoption. Financial Services will submit the Five-Year Capital Plan to the Board for approval.

### October:

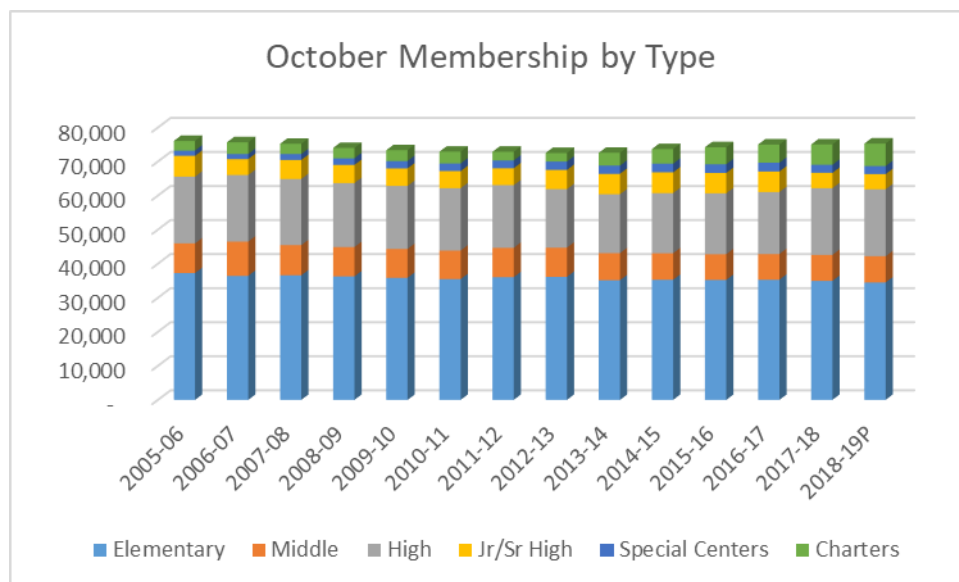
The Facilities Planning Department incorporates comments from the local governments (Capital Outlay Committee) and submits the Five-Year District Facilities Work Program to the Board for approval. The approved Work Program is then submitted to FLDOE.

2018-19	
Dec 2017	Financially Feasible Capacity Plan updated
Jan 2018	Begin the Student Accommodation Plan process
Mar 2018	Student Accommodation Plan approved by the Board
May 2018	Capital Allocation Committee reviews and prioritizes requests for capital funding
June, 2018	Committee recommendations prioritized based on funding availability
June, 2018	Budget workshop
Jul 2018	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2018	Public Hearing and Proposed Tentative Budget
Sep 2018	Public Hearing and Adoption of Final Budget
Sep 2018	Budget submitted to FLDOE (within three days of adoption)
Oct 2018	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

## October Enrollment History

During the 1990's up to 2005-06, student membership in Brevard County experienced a slow but steady growth, with 69,240 to 76,062 students. From that point until the 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 2018-19 enrollment will show growth of over 2,300 students; an increase of 3.15%. The Charter Schools, with a projected 6,623 students for the 2018-19 school year, has seen a 91.7% growth since 2010-11.

Year	Elementary	Middle	High	Jr/Sr High	Special		Total
					Centers/ Other	Charters	
2005-06	37,269	8,704	19,611	6,108	1,538	2,832	76,062
2006-07	36,420	10,079	19,559	4,659	1,493	3,466	75,676
2007-08	36,605	8,855	19,429	5,590	1,736	3,020	75,235
2008-09	36,274	8,610	18,814	5,336	1,917	3,049	74,000
2009-10	35,868	8,458	18,527	5,150	2,149	3,200	73,352
2010-11	35,482	8,385	18,322	5,030	2,240	3,454	72,913
2011-12	36,063	8,600	18,432	4,945	2,283	2,583	72,906
2012-13	36,127	8,587	17,192	5,649	2,442	2,529	72,526
2013-14	35,152	7,954	17,276	6,021	2,418	3,773	72,594
2014-15	35,296	7,757	17,694	6,084	2,574	4,280	73,685
2015-16	35,249	7,549	17,888	5,980	2,565	4,993	74,224
2016-17	35,293	7,542	18,213	6,058	2,559	5,349	75,014
2017-18	34,976	7,627	19,589	4,499	2,363	5,996	75,050
2018-19P	34,495	7,700	19,642	4,485	2,361	6,623	75,306



# Financial Section

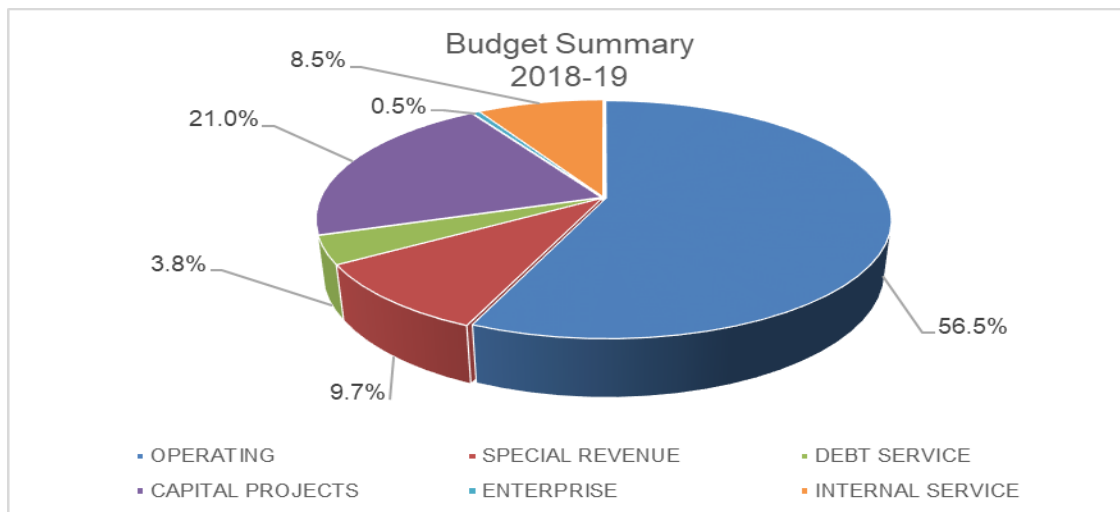


# 2018-19 All Funds Summary

## SCHOOL BOARD OF BREVARD COUNTY BUDGET SUMMARY 2018-19

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	ENTERPRISE	INTERNAL SERVICE
<b>REVENUES</b>							
Federal Sources	\$2,584,386	\$85,565,600	\$0	\$0	\$88,149,986	\$0	\$0
State Sources	346,254,166	509,470	447,890	4,940,911	352,152,437	0	0
Local Sources	201,306,013	8,438,769	147,000	117,014,997	326,906,779	7,606,000	71,075,451
<b>TOTAL REVENUES</b>	<b>550,144,565</b>	<b>94,513,839</b>	<b>594,890</b>	<b>121,955,908</b>	<b>767,209,202</b>	<b>7,606,000</b>	<b>71,075,451</b>
Transfers In	16,469,131	0	36,768,504	1,500,000	54,737,635	0	0
Beginning Fund Balance - July 1, 2018	58,322,324	12,864,021	4,180,876	108,861,513	184,228,734	(2,370,305)	23,151,626
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>624,936,020</b>	<b>107,377,860</b>	<b>41,544,270</b>	<b>232,317,421</b>	<b>1,006,175,571</b>	<b>5,235,695</b>	<b>94,227,077</b>
<b>EXPENDITURES</b>							
Instruction	372,392,430	28,178,660	0	0	400,571,090	0	0
Pupil Personnel Services	23,452,823	7,302,955	0	0	30,755,778	0	0
Instructional Media Services	7,274,337	2,705	0	0	7,277,042	0	0
Instructional & Curriculum Development	13,642,034	13,846,007	0	0	27,488,041	0	0
Instructional Staff Training	1,754,282	4,226,096	0	0	5,980,378	0	0
Instructional Technology	8,491,473	1,049,168	0	0	9,540,641	0	0
Board of Education	1,293,942	2,984	0	0	1,296,926	0	0
General Administration	1,275,230	1,759,469	0	0	3,034,699	0	0
School Administration	37,930,345	204,620	0	0	38,134,965	0	0
Facilities Acquisition & Construction	956,838	0	0	118,449,551	119,406,389	0	0
Fiscal Services	3,193,783	38,792	0	0	3,232,575	0	0
Food Services	142,283	32,938,463	0	0	33,080,746	0	0
Central Services	6,714,011	3,782	0	0	6,717,793	0	83,698,661
Pupil Transportation Services	18,617,865	204,447	0	0	18,822,312	0	0
Operation of Plant	46,056,735	110,354	0	0	46,167,089	0	0
Maintenance of Plant	14,642,581	500	0	0	14,643,081	0	0
Administrative Technology Services	4,460,579	0	0	0	4,460,579	0	0
Community Services	189,920	1,150,157	0	0	1,340,077	6,542,601	0
Capital Outlay	0	3,510,771	0	0	3,510,771	0	0
Debt Service	0	0	37,218,992	0	37,218,992	0	0
<b>TOTAL EXPENDITURES</b>	<b>562,481,488</b>	<b>94,529,930</b>	<b>37,218,992</b>	<b>118,449,551</b>	<b>812,679,961</b>	<b>6,542,601</b>	<b>83,698,661</b>
Transfers Out	0	1,500,000	0	50,938,600	52,438,600	2,299,035	0
<b>ENDING FUND BALANCE</b>							
Non-Spendable - June 30, 2019	4,061,931	1,663,774	0	0	5,725,705	0	0
Restricted - June 30, 2019	5,152,248	9,684,156	4,325,278	61,542,625	80,704,307	0	10,528,416
Committed - June 30, 2019	3,905,904	0	0	0	3,905,904	0	0
Assigned - June 30, 2019	3,313,651	0	0	1,386,645	4,700,296	0	0
Unassigned - June 30, 2019	46,020,797	0	0	0	46,020,797	(3,605,941)	0
<b>TOTAL ENDING FUND BALANCE</b>	<b>62,454,531</b>	<b>11,347,930</b>	<b>4,325,278</b>	<b>62,929,270</b>	<b>141,057,009</b>	<b>(3,605,941)</b>	<b>10,528,416</b>
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>\$624,936,020</b>	<b>\$107,377,860</b>	<b>\$41,544,270</b>	<b>\$232,317,421</b>	<b>\$1,006,175,571</b>	<b>\$5,235,695</b>	<b>\$94,227,077</b>

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 56.5%, followed by the Capital Projects Fund with 21%, Special Revenue with 9.7%, Internal Service Fund with 8.5%, Debt Service with 3.8% and lastly the Enterprise Fund with 0.5%.



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



## Significant Revenue Sources

### State Sources

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 may be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the lowest performing students based on the state reading assessment at the District's discretion.

Additional funding was appropriated for Safe School activities for the 2018-19 fiscal year due to the tragedy at Marjory Stoneman Douglas High School in Parkland, Florida. Beyond the funds allocated so that each district is guaranteed a minimum of \$250,000 (an increase from \$62,660 in 2017-18), an allocation of \$2.166 million was appropriated to help fund a School Resource or a School Safety and Security Specialist at each school. Safe Schools activities include: (1) after-school programs for middle school students; (2) middle and high school programs for correction of specific discipline problems; (3) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (4) behavior-driven intervention programs that include anger and aggression management strategies; (5) alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in the following interrelated counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of 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.

Also, in response to tragedy at Marjory Stoneman Douglas High School, the State appropriate funds for a new Mental Health allocation. At least 90% of the allocation must be spent on: provision of mental health assessment, diagnosis, intervention, treatment and recovery services, and direct or contracted employment of service providers.

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.

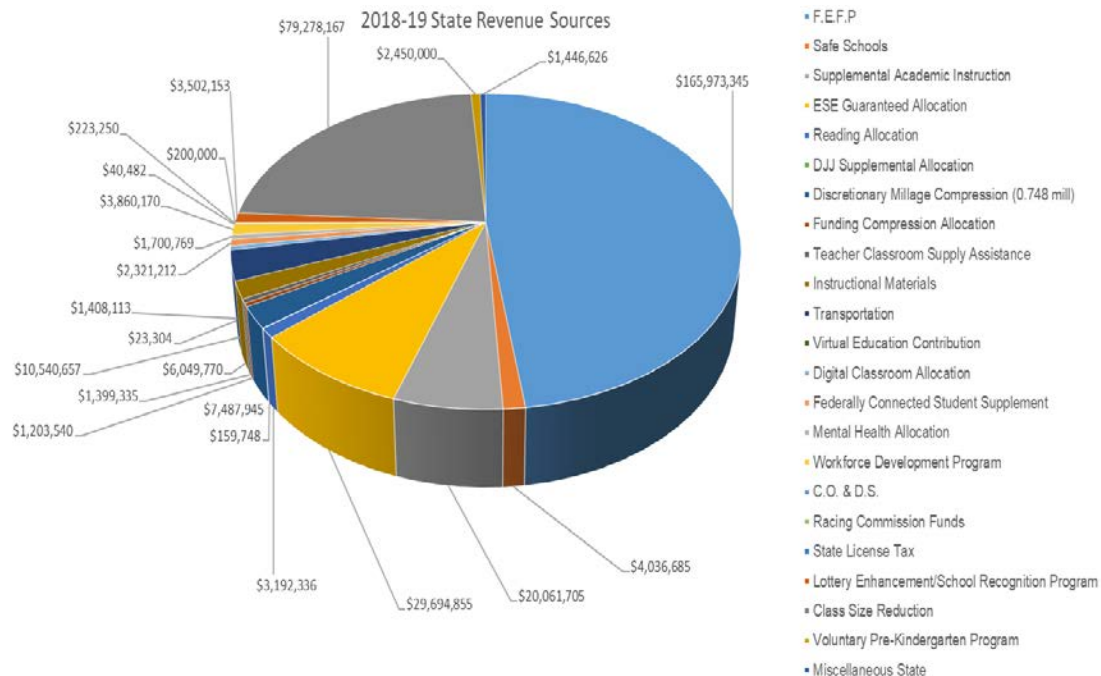
C.O. & D.S. are funds used for capital outlay projects included on a school district's Project Priority list, which is developed from the educational plant survey as approved by the Florida Department of Education.

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 2018-19 for the General Fund is presented.

## Significant Revenue Sources

State Revenue Sources	2018-19 Amount
<b>Florida Education Finance Program (FEFP)</b>	
F.E.F.P	\$165,973,345
Safe Schools	4,036,685
Supplemental Academic Instruction	20,061,705
ESE Guaranteed Allocation	29,694,855
Reading Allocation	3,192,336
DJJ Supplemental Allocation	159,748
Discretionary Millage Compression (0.748 mill)	7,487,945
Funding Compression Allocation	1,203,540
Teacher Classroom Supply Assistance	1,399,335
Instructional Materials	6,049,770
Transportation	10,540,657
Virtual Education Contribution	23,304
Digital Classroom Allocation	1,408,113
Federally Connected Student Supplement	2,321,212
Mental Health Allocation	1,700,769
<b>Florida Education Finance Program (FEFP)-OTHER</b>	
Workforce Development Program	3,860,170
C.O. & D.S.	40,482
Racing Commission Funds	223,250
State License Tax	200,000
Lottery Enhancement/School Recognition Program	3,502,153
Class Size Reduction	79,278,167
Voluntary Pre-Kindergarten Program	2,450,000
Miscellaneous State	1,446,626
<b>Total State Sources</b>	<b>\$346,254,167</b>



## **Significant Revenue Sources**

### **Local Sources**

Local revenue for School District support is made up almost entirely of property taxes. Each of the 67 School Districts in the State is a county-wide entity. Each School Board participating in the State allocation for funds must levy the millage set by the State for required local effort. The Legislature set the amount of \$7.713 billion as the adjusted required local effort for 2018-19, relatively flat from 2017-18. 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.

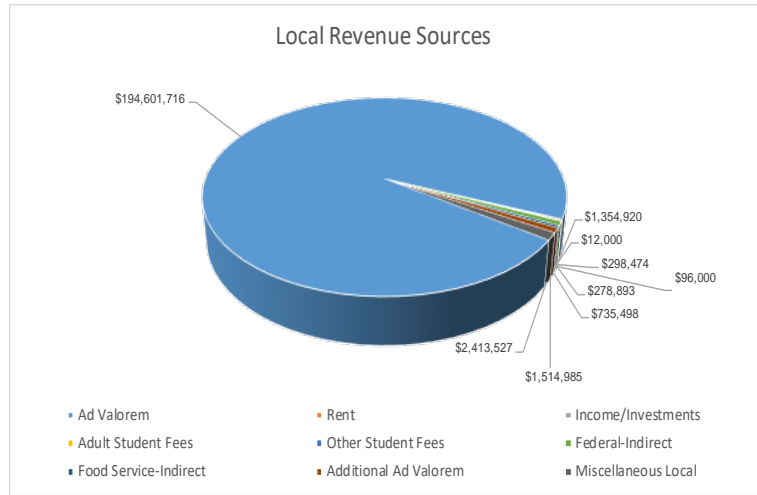
Payments for lease purchase agreements for educational facilities and sites are authorized in an amount not to exceed three-quarters of the proceeds of the millage levied under this authority. Proceeds may also be used to repay Sections 1011.13 and 1011.14, F.S., loans used for these authorized purposes, 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 2018-19.

# Significant Revenue Sources

## Local Sources

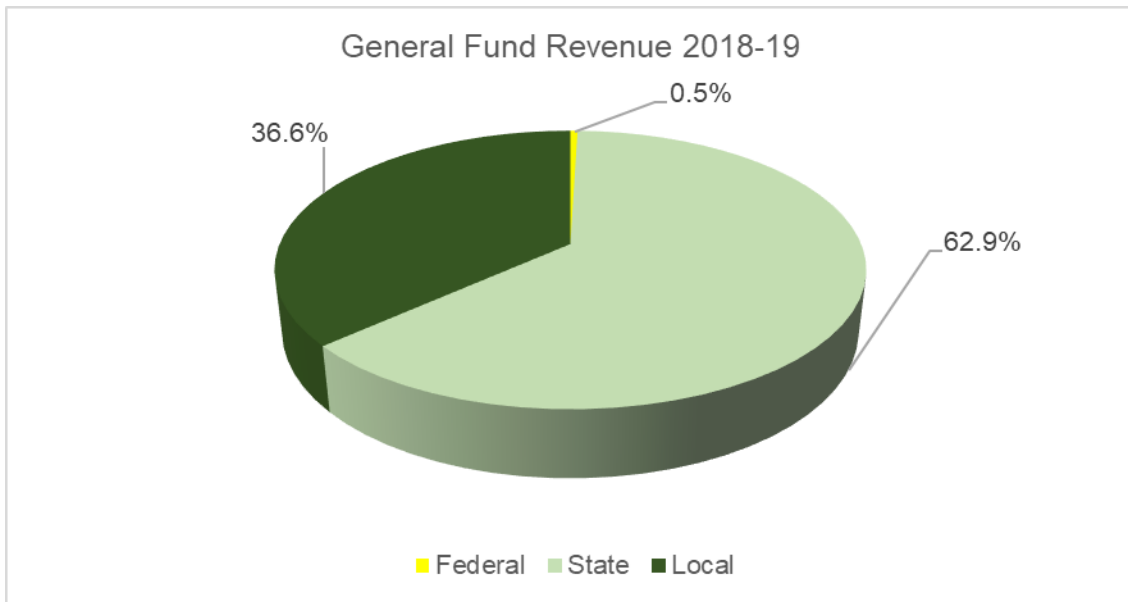
Local Revenue Sources	Amount
Ad Valorem <sup>1</sup>	\$194,601,716
Rent	298,474
Income/Investments	278,893
Adult Student Fees	96,000
Other Student Fees	12,000
Federal-Indirect	1,354,920
Food Service-Indirect	735,498
Additional Ad Valorem <sup>2</sup>	1,514,985
Miscellaneous Local	<u>2,413,527</u>
<b>TOTAL</b>	<b>\$201,306,013</b>



<sup>1</sup> 2018-19 Projected @ 96%

<sup>2</sup> 2018-19 Projected @ 0.75%

The following graph shows 2018-19 General Fund State, Local, and Federal Revenue percentage of total.



## **Governmental Funds 5-Year Summary--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.

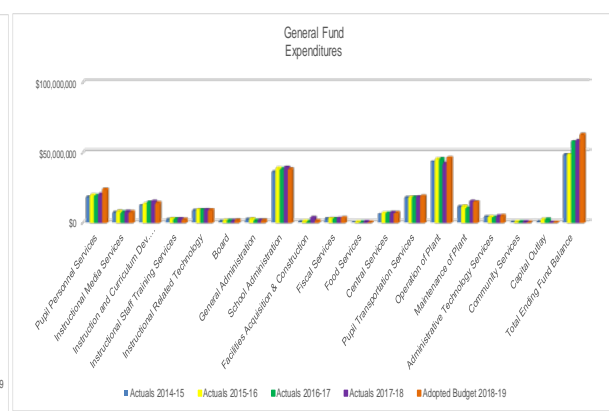
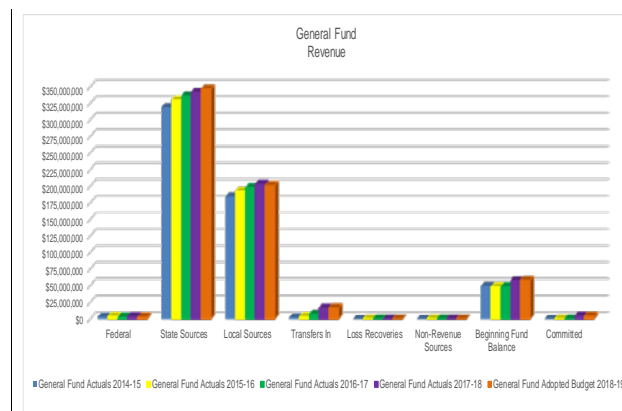
The State provides financial assistance to administer certain educational programs. The State Board of Education rules require that revenues earmarked for certain programs can only be expended for the program for which the money is provided and require, that if the funds are not expended at the close 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 Budget is first displayed by function, followed by object. Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).

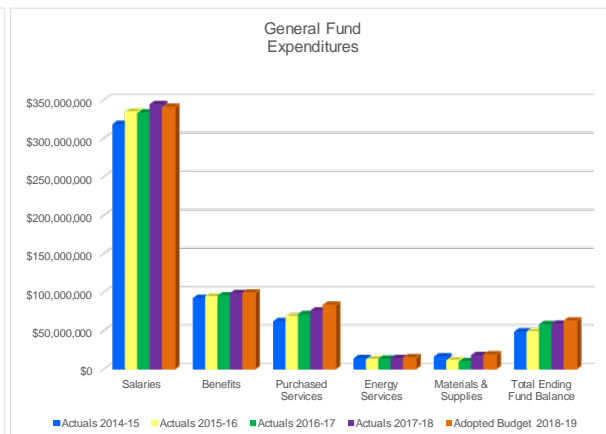
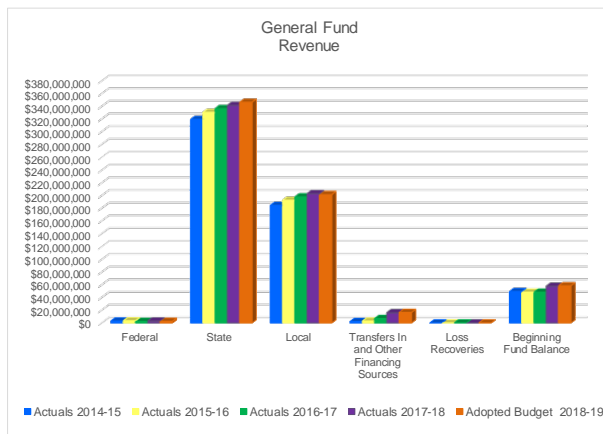
## Governmental Funds 5-Year Summary (By Function)–General Fund

	General Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal	\$3,072,000	\$3,414,000	\$2,469,141	\$3,038,182	\$2,584,386
State Sources	319,264,000	330,326,000	336,199,974	341,174,849	346,254,166
Local Sources	<u>184,463,000</u>	<u>192,510,000</u>	<u>197,765,157</u>	<u>202,817,374</u>	<u>201,306,013</u>
<b>Total Revenues</b>	<b>506,799,000</b>	<b>526,250,000</b>	<b>536,434,272</b>	<b>547,030,405</b>	<b>550,144,565</b>
Transfers In	2,299,000	2,969,000	6,977,756	16,038,702	16,469,131
Loss Recoveries	0	0	100,805	0	0
Non-Revenue Sources	35,000	0	0	0	0
Beginning Fund Balance	49,379,000	48,191,000	48,235,886	57,638,303	58,322,324
<b>Total Revenues, Transfers and Fund Balance</b>	<b>558,512,000</b>	<b>577,410,000</b>	<b>591,748,719</b>	<b>620,707,411</b>	<b>624,936,020</b>
<b>Expenditures</b>					
Instruction	334,148,000	347,905,000	349,883,024	371,363,203	372,392,430
Pupil Personnel Services	17,855,000	19,225,000	19,121,374	19,815,951	23,452,823
Instructional Media Services	7,154,000	7,533,000	7,218,900	7,424,103	7,274,337
Instruction and Curriculum Dev. Services	12,182,000	12,905,000	14,153,827	15,079,526	13,642,034
Instructional Staff Training Services	2,038,000	2,410,000	2,276,407	2,312,280	1,754,282
Instructional Related Technology	8,440,000	8,777,000	8,796,174	8,987,569	8,491,473
Board	1,140,000	1,077,000	1,140,604	1,089,878	1,293,942
General Administration	2,092,000	1,996,000	1,161,302	1,277,642	1,275,230
School Administration	35,918,000	38,245,000	38,124,791	39,222,901	37,930,345
Facilities Acquisition & Construction	778,000	733,000	648,221	3,345,311	956,838
Fiscal Services	2,520,000	2,671,000	2,661,265	2,906,560	3,193,783
Food Services	222,000	239,000	233,867	489,981	142,283
Central Services	6,046,000	6,507,000	6,512,060	6,842,561	6,714,011
Pupil Transportation Services	17,593,000	17,414,000	17,525,480	18,103,545	18,617,865
Operation of Plant	43,389,000	44,720,000	44,924,733	41,719,909	46,056,735
Maintenance of Plant	11,145,000	11,031,000	9,984,539	15,092,502	14,642,581
Administrative Technology Services	4,151,000	3,731,000	3,561,068	4,297,921	4,460,579
Community Services	463,000	383,000	382,308	413,745	189,920
Capital Outlay	897,000	1,672,000	1,787,287	0	0
<b>Total Expenditures</b>	<b>508,171,000</b>	<b>529,174,000</b>	<b>530,097,231</b>	<b>559,785,087</b>	<b>562,481,488</b>
Transfers Out and Other Uses	2,150,000	0	4,013,185	2,600,000	0
<b>Ending Fund Balance</b>					
Nonspendable	845,000	835,000	884,684	4,061,931	4,061,931
Restricted	2,025,000	3,682,000	6,519,283	5,152,248	5,152,248
Committed	0	0	0	3,905,904	3,905,904
Assigned	2,651,000	3,079,000	2,591,483	3,313,651	3,313,651
Unassigned	<u>42,670,000</u>	<u>40,640,000</u>	<u>47,642,853</u>	<u>41,888,590</u>	<u>46,020,797</u>
<b>Total Ending Fund Balance</b>	<b>48,191,000</b>	<b>48,236,000</b>	<b>57,638,303</b>	<b>58,322,324</b>	<b>62,454,532</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$558,512,000</b>	<b>\$577,410,000</b>	<b>\$591,748,719</b>	<b>620,707,411</b>	<b>\$624,936,020</b>

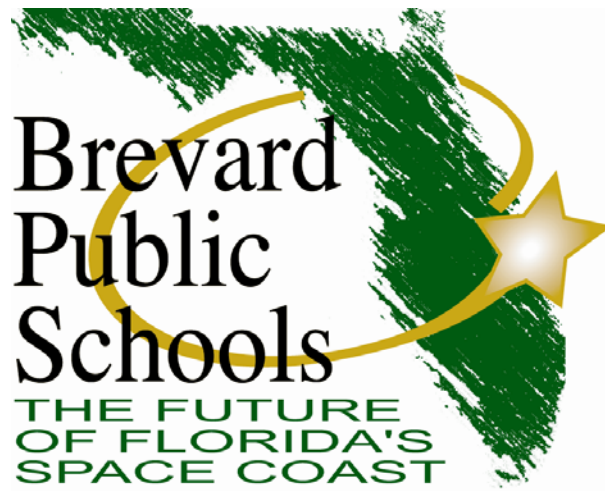


## Governmental Funds 5-Year Summary (By Object)–General Fund

	General Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal	\$3,072,000	\$3,414,000	\$2,469,141	3,038,182	\$2,584,386
State	319,264,000	330,326,000	336,199,974	341,174,849	346,254,166
Local	184,463,000	192,510,000	197,765,157	202,817,374	201,306,013
<b>Total Revenues</b>	<b>506,799,000</b>	<b>526,250,000</b>	<b>536,434,272</b>	<b>547,030,406</b>	<b>550,144,565</b>
Transfers In and Other Financing Sources	2,299,000	2,969,000	6,977,756	16,038,702	16,469,131
Loss Recoveries	35,000	0	100,805	-	0
Beginning Fund Balance	49,379,000	48,191,000	48,235,886	57,638,303	58,322,324
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>558,512,000</b>	<b>577,410,000</b>	<b>591,748,719</b>	<b>620,707,411</b>	<b>624,936,020</b>
<b>Expenditures</b>					
Salaries	317,879,000	334,333,000	333,021,239	343,680,023	340,332,047
Benefits	91,634,000	93,867,000	95,011,292	98,004,779	98,694,872
Purchased Services	61,622,000	68,106,000	70,833,839	75,430,973	82,891,631
Energy Services	13,432,000	12,445,000	12,729,680	13,557,156	14,607,096
Materials & Supplies	15,793,000	11,343,000	9,705,989	17,330,172	18,368,293
Capital Outlay	4,975,000	5,738,000	5,897,088	8,604,953	3,702,103
Other Expenditures	2,836,000	3,342,000	2,898,103	3,177,031	3,885,446
<b>Total Expenditures</b>	<b>508,171,000</b>	<b>529,174,000</b>	<b>530,097,231</b>	<b>559,785,087</b>	<b>562,481,488</b>
Transfers Out and Other Uses	2,150,000	0	4,013,185	2,600,000	0
<b>Ending Fund Balance</b>					
Nonspendable	845,000	835,000	884,684	4,061,931	4,061,931
Restricted	2,025,000	3,682,000	6,519,283	5,152,248	5,152,248
Committed	0	0	0	3,905,904	3,905,904
Assigned	2,651,000	3,079,000	2,591,483	3,313,651	3,313,651
Unassigned	42,670,000	40,640,000	47,642,853	41,888,590	46,020,797
<b>Total Ending Fund Balance</b>	<b>48,191,000</b>	<b>48,236,000</b>	<b>57,638,303</b>	<b>58,322,324</b>	<b>62,454,531</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$558,512,000</b>	<b>\$577,410,000</b>	<b>\$591,748,719</b>	<b>620,707,411</b>	<b>\$624,936,020</b>







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

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

### **State School Bonds**

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

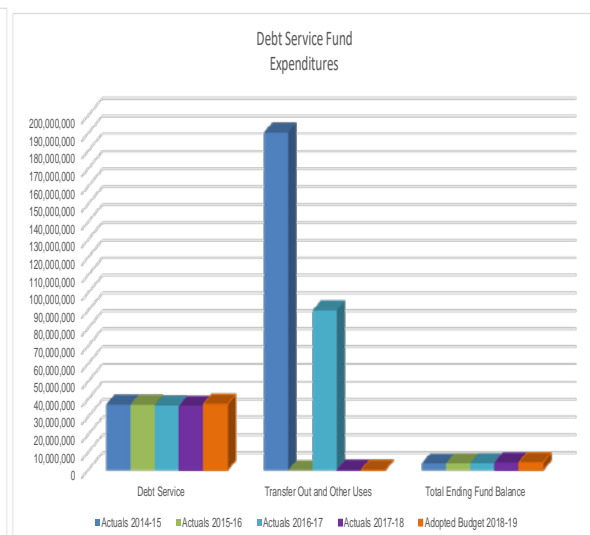
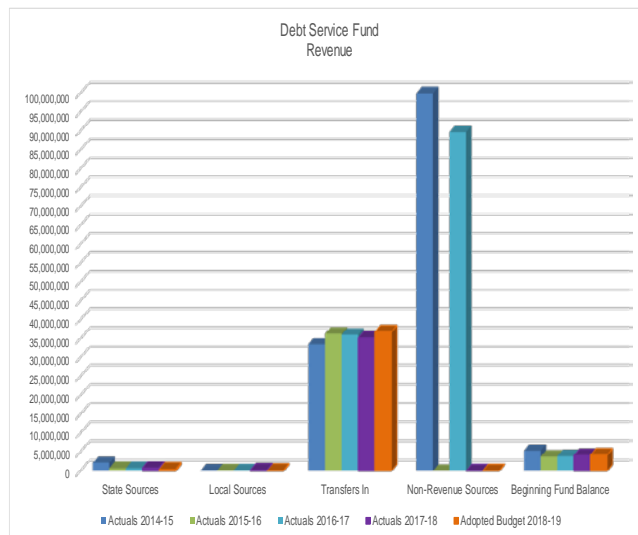
### **Certificates of Participation**

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

The Debt Service Fund Budget is first displayed by function, followed by object. Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).

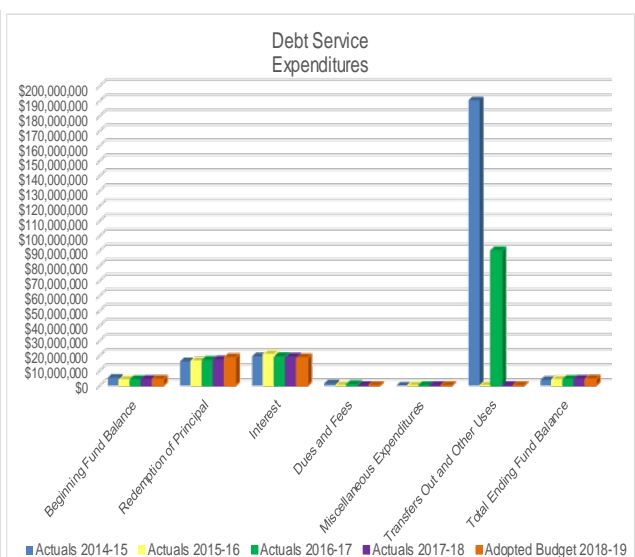
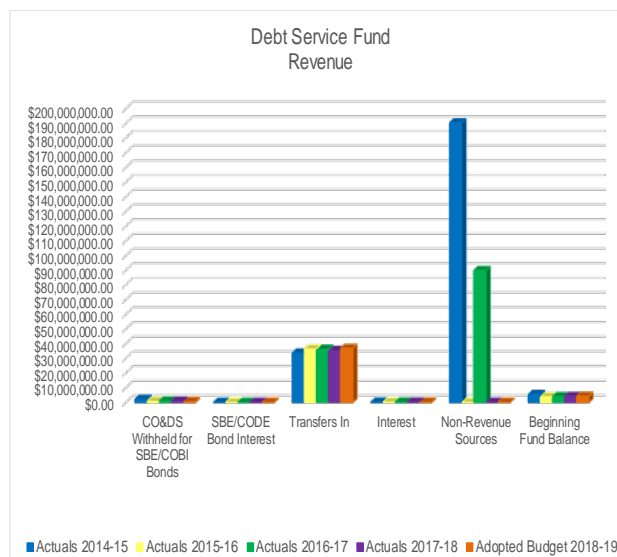
## Governmental Funds 5-Year Summary (By Function)–Debt Service Funds

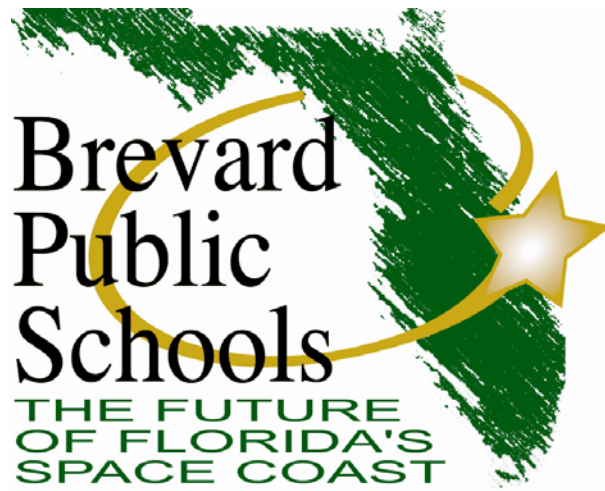
	Debt Service Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
State Sources	\$2,118,000	\$735,000	\$749,526	\$761,986	\$447,890
Local Sources	131,000	136,000	141,862	205,875	147,000
<b>Total Revenues</b>	<b>2,249,000</b>	<b>871,000</b>	<b>891,388</b>	<b>967,861</b>	<b>594,890</b>
Transfers In	33,597,000	36,362,000	36,092,542	35,289,865	36,768,504
Non-Revenue Sources	190,346,000	0	89,784,206	0	0
Beginning Fund Balance	5,342,000	3,814,000	3,929,920	4,050,910	4,180,876
<b>Total Revenues, Transfers, and Fund Balance</b>	<b>231,534,000</b>	<b>41,047,000</b>	<b>130,698,056</b>	<b>40,308,636</b>	<b>41,544,270</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Services	0	0	0	0	0
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	37,157,000	37,117,000	36,638,806	36,127,760	37,218,992
<b>Total Expenditures</b>	<b>37,157,000</b>	<b>37,117,000</b>	<b>36,638,806</b>	<b>36,127,760</b>	<b>37,218,992</b>
Transfer Out and Other Uses	190,563,000	0	90,008,545	0	0
<b>Ending Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	3,814,000	3,930,000	4,050,910	4,180,876	4,325,278
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>3,814,000</b>	<b>3,930,000</b>	<b>4,050,910</b>	<b>4,180,876</b>	<b>4,325,278</b>
<b>Total Expenditures, Transfers, and Fund Balance</b>	<b>\$231,534,000</b>	<b>\$41,047,000</b>	<b>\$130,698,261</b>	<b>\$40,308,636</b>	<b>\$41,544,270</b>



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

	Debt Service Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
<b>State Sources</b>					
CO&DS Withheld for SBE/COBI Bonds	\$2,116,000	\$735,000	\$749,526	\$757,446	\$447,890
SBE/CODE Bond Interest	2,000	0	205	4,540	0
<b>Total State Revenues</b>	<b>2,118,000</b>	<b>735,000</b>	<b>749,731</b>	<b>761,986</b>	<b>447,890</b>
<b>Other Sources of Funds</b>					
Transfers In	33,597,000	36,362,000	36,092,542	35,289,865	36,768,504
Interest	131,000	136,000	141,862	205,875	147,000
Non-Revenue Sources	190,346,000	0	89,784,206	0	0
Beginning Fund Balance	5,342,000	3,814,000	3,929,920	4,050,910	4,180,876
<b>Total Other Sources</b>	<b>229,416,000</b>	<b>40,312,000</b>	<b>129,948,530</b>	<b>39,546,650</b>	<b>41,096,380</b>
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>231,534,000</b>	<b>41,047,000</b>	<b>130,698,261</b>	<b>40,308,636</b>	<b>41,544,270</b>
<b>Expenditures</b>					
Redemption of Principal	16,145,000	16,313,000	16,794,000	17,094,000	18,641,000
Interest	19,567,000	20,748,000	19,242,088	18,981,051	18,517,889
Dues and Fees	1,445,000	56,000	602,718	52,709	60,103
Miscellaneous Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	<b>37,157,000</b>	<b>37,117,000</b>	<b>36,638,806</b>	<b>36,127,760</b>	<b>37,218,992</b>
Transfers Out and Other Uses	190,563,000	0	90,008,545	0	0
<b>Ending Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	3,814,000	3,930,000	4,050,910	4,180,876	4,325,278
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>3,814,000</b>	<b>3,930,000</b>	<b>4,050,910</b>	<b>4,180,876</b>	<b>4,325,278</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$231,534,000</b>	<b>\$41,047,000</b>	<b>\$130,698,261</b>	<b>\$40,308,636</b>	<b>\$41,544,270</b>





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

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

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

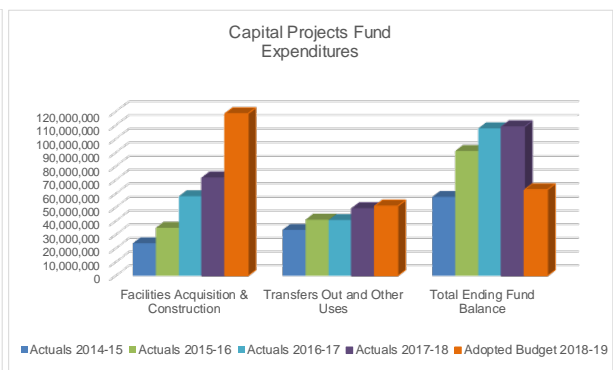
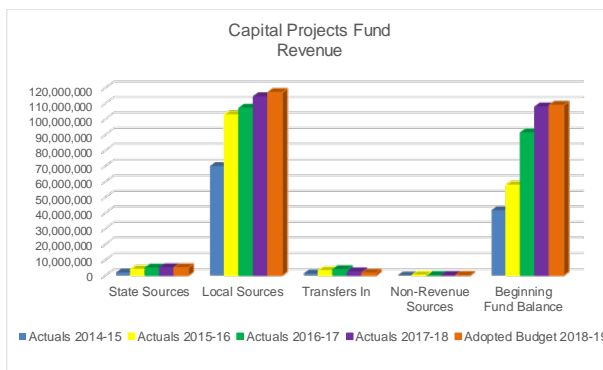
Ad valorem taxes on real and personal property within the district are assessed to provide revenue for capital projects funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, in 2008-09 the legislature capped the amount at 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 Budget is first displayed by function, object, project and Cost Center (For Sales Surtax Projects). Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).

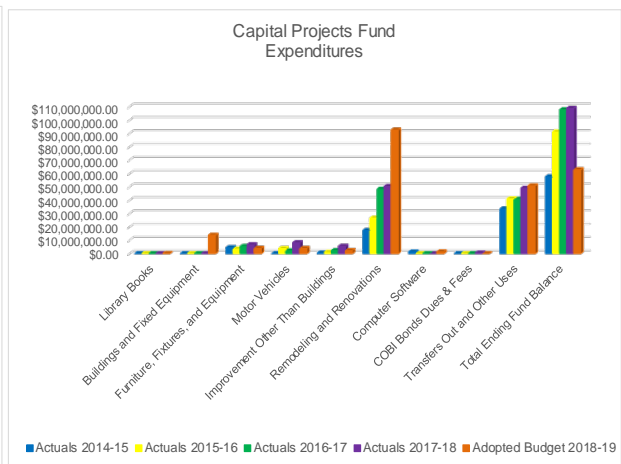
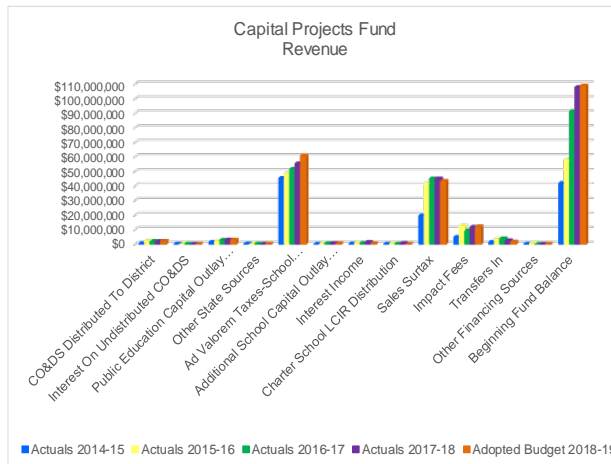
## Governmental Funds 5-Year Summary (By Function)–Capital Projects Fund

	Capital Projects Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
State Sources	\$1,982,000	\$3,834,000	\$4,723,210	\$4,934,579	\$4,940,911
Local Sources	70,000,000	102,753,000	107,006,699	114,373,312	117,014,997
<b>Total Revenues</b>	<b>71,982,000</b>	<b>106,587,000</b>	<b>111,729,909</b>	<b>119,307,891</b>	<b>121,955,908</b>
Transfers In	1,307,000	2,996,000	3,733,605	2,311,333	1,500,000
Non-Revenue Sources	0	135,000	0	0	0
Beginning Fund Balance	41,772,000	57,671,000	91,262,443	107,777,623	108,861,513
<b>Total Revenues, Transfers and Fund Balance</b>	<b>115,061,000</b>	<b>167,389,000</b>	<b>206,725,957</b>	<b>229,396,847</b>	<b>232,317,421</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	23,793,000	35,099,000	58,177,071	71,505,802	118,449,551
Fiscal Services	0	0	0	0	0
Food Services	0	0	0	0	0
Central Services	0	0	0	0	0
Pupil Transportation Services	0	0	0	0	0
Operation of Plant	0	0	0	0	0
Maintenance of Plant	0	0	0	0	0
Administrative Technology Services	0	0	0	0	0
Community Services	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>Total Expenditures</b>	<b>23,793,000</b>	<b>35,099,000</b>	<b>58,177,071</b>	<b>71,505,802</b>	<b>118,449,551</b>
Appropriations	0	0	0	0	0
Transfers Out and Other Uses	33,597,000	41,028,000	40,771,263	49,029,532	50,938,600
<b>Ending Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	56,724,000	88,078,000	101,214,283	107,378,260	61,542,625
Assigned	947,000	3,184,000	6,563,340	1,483,253	1,386,645
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>57,671,000</b>	<b>91,262,000</b>	<b>107,777,623</b>	<b>108,861,513</b>	<b>62,929,270</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$115,061,000</b>	<b>\$167,389,000</b>	<b>\$206,725,957</b>	<b>\$229,396,847</b>	<b>\$232,317,421</b>



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

	Capital Projects Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
<b>State Revenues</b>					
CO&DS Distributed To District	\$488,000	\$1,976,000	\$1,908,756	\$1,900,837	\$1,908,757
Interest On Undistributed CO&DS	18,000	8,000	44,369	32,968	24,366
Public Education Capital Outlay (PECO)	1,299,000	1,734,000	2,616,664	2,857,788	2,857,788
Other State Sources	177,000	116,000	153,421	142,986	150,000
<b>Total State Revenues</b>	<b>1,982,000</b>	<b>3,834,000</b>	<b>4,723,210</b>	<b>4,934,579</b>	<b>4,940,911</b>
<b>Local Revenues</b>					
Ad Valorem Taxes-School Capital Outlay	45,334,000	48,092,000	51,562,431	55,305,915	60,825,708
Additional School Capital Outlay Tax>96%	0	0	398,420	501,855	475,201
Interest Income	168,000	473,000	588,322	1,236,694	400,000
Charter School LCIR Distribution	0	0	0	570,451	0
Sales Surtax	19,540,000	41,642,000	44,914,836	44,916,882	43,269,088
Impact Fees	4,706,000	12,392,000	9,186,001	11,602,549	11,955,000
Local Grants and Other Local Sources	252,000	154,000	356,689	238,966	90,000
<b>Total Local Revenues</b>	<b>70,000,000</b>	<b>102,753,000</b>	<b>107,006,699</b>	<b>114,373,312</b>	<b>117,014,997</b>
<b>Transfers &amp; Fund Balance</b>					
Transfers In	1,307,000	2,996,000	3,733,605	2,311,333	1,500,000
Other Financing Sources	0	135,000	0	0	0
Beginning Fund Balance	41,772,000	57,671,000	91,262,443	107,777,623	108,861,513
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>115,061,000</b>	<b>167,389,000</b>	<b>206,725,957</b>	<b>229,396,847</b>	<b>232,317,421</b>
<b>Expenditures</b>					
Library Books	0	0	0	0	92,078
Buildings and Fixed Equipment	0	0	0	0	13,878,283
Furniture, Fixtures, and Equipment	4,584,000	3,507,000	5,457,735	6,779,211	4,090,105
Motor Vehicles	0	3,916,000	2,084,186	8,236,742	3,985,165
Improvement Other Than Buildings	492,000	1,025,000	2,373,375	5,568,785	2,372,229
Remodeling and Renovations	17,416,000	26,649,000	48,241,006	50,348,397	92,681,691
Computer Software	1,300,000	0	18,715	0	1,350,000
COBI Bonds Dues & Fees	1,000	2,000	2,054	572,667	0
<b>Total Expenditures</b>	<b>23,793,000</b>	<b>35,099,000</b>	<b>58,177,071</b>	<b>71,505,802</b>	<b>118,449,551</b>
Transfers Out and Other Uses	33,597,000	41,028,000	40,771,263	49,029,532	50,938,600
<b>Ending Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted Fund Balance	56,724,000	88,078,000	101,214,283	107,378,260	61,542,625
Assigned Fund Balance	947,000	3,184,000	6,563,340	1,483,253	1,386,645
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>57,671,000</b>	<b>91,262,000</b>	<b>107,777,623</b>	<b>108,861,513</b>	<b>62,929,270</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$115,061,000</b>	<b>\$167,389,000</b>	<b>\$206,725,957</b>	<b>\$229,396,847</b>	<b>\$232,317,421</b>





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

PROJECT	2017-18			
	2017-18		2018-19	
	Adopted Budget	Amended Budget	Adopted Budget	VS. 2018-19 Adopted
<b>RESERVED FOR:</b>				
ADA PROJECTS	\$118,368	\$707,291	\$494,787	(\$212,504)
ANDERSEN ELEMENTARY ENTRANCE WAY	28,487	(6,808)	0	6,808
BOARDROOM TECHNOLOGY UPGRADE	0	60,000	6,519	(53,481)
CAFETERIA PROJECTS	2,031,306	3,592,639	3,130,015	(462,624)
CAPITAL RENEWAL - FACILITIES	8,282,875	8,930,224	14,148,685	5,218,461
CHS ADDITION/RENOVATE	489,983	3,431,721	3,715,847	284,126
CHARTER SCHOOL LCIR DISTRIBUTION	0	570,451	0	(570,451)
COCOA BEACH HS STADIUM ADA SEATING	0	0	250,000	250,000
CODE COMPLIANCE	34,061	34,061	34,061	0
CUSTODIAL EQUIPMENT	3,249	153,249	8,903	(144,346)
DCR TRUCKS - SURPLUS	0	0	170,000	170,000
DISTRICT REFRESHMENT - TECHNOLOGY	47,475	1,580,547	1,283,458	(297,089)
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	1,677	1,678	200,677	198,999
ENERGY CONSERVATION - FACILITIES	35,821	246,421	47,398	(199,023)
ENTERPRISE RESOURCE PLANNING (ERP)	1,050,000	1,050,000	1,050,000	0
FLEET MANAGEMENT SYSTEM	0	300,000	300,000	0
FUEL TANK SAFETY ENHANCEMENTS	0	0	90,000	90,000
FURNITURE & EQUIPMENT REPLACEMENT	516,152	966,152	1,061,259	95,107
GROUNDS EQUIPMENT	16,876	116,877	230,157	113,280
GROWTH MANAGEMENT	2,328	2,328	0	(2,328)
LAUNCH INSTITUTE - SPACE COAST JR/SR	0	0	430,000	430,000
MAINTENANCE PAINTING & CORROSION CONTROL	871,053	1,121,053	168,658	(952,395)
MHS/SHS REPLACEMENT	0	500,000	500,000	0
NEW CENTRAL AREA ELEM SCHOOL	0	6,294,513	6,294,513	0
NEW SOUTH AREA ELEM SCHOOL	0	7,583,770	7,583,770	0
PAINTING & CORROSION CONTROL	134,509	134,509	0	(134,509)
PECO MAINTENANCE PROJECTS	2,354,998	0	1,565,870	1,565,870
PLANT OPS & MAINT BLDG IMPROVEMENT	175,302	151,632	122,830	(28,802)
PORTABLE RELOCATION	310,384	918,993	756,523	(162,470)
PREVENTITIVE MAINTENANCE	466,424	466,423	20,685	(445,738)
PROGRAM-RELATED FACILITY NEEDS	2,023,858	2,191,858	936,863	(1,254,995)
REGIONAL BUSSING	0	3,675,000	0	(3,675,000)
REPLACEMENT AT FAILURE	497,813	2,237,352	419,911	(1,817,441)
SAFETY TO LIFE	776,928	689,248	604,905	(84,343)
SALES SURTAX PROJECTS <sup>1</sup>	66,703,420	60,426,054	61,748,892	1,322,838
SALES SURTAX PROJECTS - OTHER CAPITAL FUND SOURCES	4,957,108	8,697,099	3,305,452	(5,391,647)
SCHOOL BUS REPLACEMENT	4,026,907	5,076,907	3,815,165	(1,261,742)
SCHOOL INITIATED PROJECTS	7,926	23,396	2,547	(20,849)
SCHOOL INITIATED PROJECTS-MATCH	356,954	496,510	393,151	(103,359)
SECURITY ENHANCEMENTS	0	0	1,100,000	1,100,000
SOUTH AREA ALC	0	105,000	45,000	(60,000)
SOUTH COURTENAY PARKWAY RIGHT OF WAY	2,350	2,350	2,350	0
SOUTH LAKE ELEM RE-OPENING	0	2,076,551	1,805,034	(271,517)
SPECIAL CAPITAL PROJECTS	166,969	166,969	91,128	(75,841)
SUNRISE STANDARD CLASSROOM	2,267,562	2,960,664	214,538	(2,746,126)
21ST CENTURY CLASSROOMS	0	0	300,000	300,000
<b>TOTAL PROJECT EXPENDITURES</b>	<b>98,759,123</b>	<b>127,732,682</b>	<b>118,449,551</b>	<b>(9,283,131)</b>
TRANSFER TO DEBT SERVICE FUND	35,358,359	35,289,865	36,768,504	1,478,639
TRANSFER TO GENERAL FUND - CHARTER SCHOOLS C/O	0	1,117,932	1,117,932	0
TRANSFER TO GENERAL FUND - FEDERALLY CONNECTED	3,628,180	3,628,180	0	(3,628,180)
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	4,678,721	4,752,164	4,752,164	0
TRANSFER TO GENERAL FUND - MAINTENANCE CHARGEBACK	3,100,000	4,241,391	8,300,000	4,058,609
OTHER USES - DEBT SERVICE FEES (CO&DS)	0	2,216	0	(2,216)
<b>TOTAL AFTER TRANSFERS AND OTHER USES</b>	<b>145,524,383</b>	<b>176,764,430</b>	<b>169,388,151</b>	<b>(7,376,279)</b>
RESTRICTED/RESERVED:				
FUEL TAX	1,025,401	1,053,682	1,203,682	150,000
NEW STUDENT CAPACITY - IMPACT FEES	28,950,002	16,927,090	23,690,130	6,763,040
SURTAX COLLECTIONS	22,830,472	31,552,864	32,398,276	845,412
UNALLOCATED FUND BALANCE	21,843,354	3,098,781	5,637,182	2,538,401
<b>TOTAL RESERVED FUND BALANCE</b>	<b>74,649,229</b>	<b>52,632,417</b>	<b>62,929,270</b>	<b>10,296,853</b>
<b>GRAND TOTAL</b>	<b>\$229,173,612</b>	<b>\$229,396,847</b>	<b>\$232,317,421</b>	<b>\$2,920,574</b>

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

	A	B	C	D	E	F	G	H	I
	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	PROP SALES	IMPACT FEES	SURTAX	PROJ. TOTAL
<b>EXPENDITURES:</b>									
ADA PROJECTS	0	0	494,787	0	0	0	0	0	494,787
BOARDROOM TECHNOLOGY UPGRADE	0	0	6,519	0	0	0	0	0	6,519
CAFETERIA PROJECTS	0	0	0	3,130,015	0	0	0	0	3,130,015
CAPITAL RENEWAL - FACILITIES	0	3,980,075	10,160,615	7,995	0	0	0	0	14,148,685
CHS ADDITION/RENOVATE	0	0	1,444,909	0	0	0	2,270,938	0	3,715,847
COCOA BEACH HS STADIUM ADA SEATING	0	0	250,000	0	0	0	0	0	250,000
CODE COMPLIANCE	0	0	34,061	0	0	0	0	0	34,061
CUSTODIAL EQUIPMENT	0	0	8,903	0	0	0	0	0	8,903
DCR TRUCKS - SURPLUS	0	0	170,000	0	0	0	0	0	170,000
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	1,283,458	0	0	0	0	0	1,283,458
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	200,000	0	0	677	0	0	200,677
ENERGY CONSERVATION - FACILITIES	0	0	16,274	31,124	0	0	0	0	47,398
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	1,050,000	0	0	0	0	0	1,050,000
FLEET MANAGEMENT INFORMATION SYSTEM	0	0	300,000	0	0	0	0	0	300,000
FUEL TANK SAFETY ENHANCEMENTS	0	0	90,000	0	0	0	0	0	90,000
FURNITURE & EQUIPMENT REPLACEMENT	0	0	1,061,259	0	0	0	0	0	1,061,259
GROUPS EQUIPMENT	0	0	230,157	0	0	0	0	0	230,157
LAUNCH INSTITUTE - SPACE COAST JR/SR	0	0	430,000	0	0	0	0	0	430,000
MAINT PAINTING & CORROSION CONTROL	168,658	0	0	0	0	0	0	0	168,658
MHS/SHS REPLACEMENT	0	0	500,000	0	0	0	0	0	500,000
NEW CENTRAL AREA ELEM SCHOOL	0	0	0	0	0	0	6,294,513	0	6,294,513
NEW SOUTH AREA ELEM SCHOOL	0	0	0	0	0	0	7,583,770	0	7,583,770
PECO MAINTENANCE PROJECTS	1,565,870	0	0	0	0	0	0	0	1,565,870
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	122,830	0	0	0	0	0	122,830
PORTABLE RELOCATION	0	0	660,478	96,045	0	0	0	0	756,523
PREVENTIVE MAINT	0	0	20,685	0	0	0	0	0	20,685
PROGRAM-RELATED FACILITY NEEDS	0	0	936,863	0	0	0	0	0	936,863
REPLACEMENT AT FAILURE	188,548	0	231,363	0	0	0	0	0	419,911
SAFETY TO LIFE	435,674	0	169,231	0	0	0	0	0	604,905
SALES SURTAX PROJECTS - SURTAX FUNDS	0	0	0	0	0	0	0	61,748,892	61,748,892
SALES SURTAX PROJECTS - OTHER FUND SUPPORTED	0	102,375	3,162,010	41,067	0	0	0	0	3,305,452
SCHOOL BUS REPLACEMENT	0	0	3,815,165	0	0	0	0	0	3,815,165
SCHOOL INITIATED PROJECTS	0	0	2,547	0	0	0	0	0	2,547
SCHOOL INITIATED PROJECTS - MATCH	0	0	383,451	9,700	0	0	0	0	393,151
SECURITY ENHANCEMENTS	0	0	1,100,000	0	0	0	0	0	1,100,000
SOUTH AREA ALC	0	0	45,000	0	0	0	0	0	45,000
SOUTH COURTENAY PARKWAY RIGHT OF WAY	0	0	0	0	2,350	0	0	0	2,350
SOUTH LAKE RE-OPENING	0	0	1,805,034	0	0	0	0	0	1,805,034
SPECIAL CAPITAL PROJECTS	0	0	91,128	0	0	0	0	0	91,128
SUNRISE STANDARD CLASSROOM	0	0	214,538	0	0	0	0	0	214,538
21ST CENTURY CLASSROOMS	0	0	300,000	0	0	0	0	0	300,000
<b>TOTAL EXPENDITURES</b>	<b>2,358,750</b>	<b>4,082,450</b>	<b>30,791,265</b>	<b>3,315,946</b>	<b>2,350</b>	<b>677</b>	<b>16,149,221</b>	<b>61,748,892</b>	<b>118,449,551</b>
TRANSFER TO DEBT SERVICE FUND	0	0	31,568,504	0	0	0	5,200,000	0	36,768,504
TRANSFER TO GENERAL FUND - CHARTER SCHOOLS C/O	1,117,932	0	0	0	0	0	0	0	1,117,932
TRANSFER TO GENERAL FUND - MAINTENANCE CHARGEBACK	0	0	8,300,000	0	0	0	0	0	8,300,000
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	0	4,752,164	0	0	0	0	0	4,752,164
<b>TOTAL EXPENDITURES AFTER TRANSFERS</b>	<b>3,476,682</b>	<b>4,082,450</b>	<b>75,411,933</b>	<b>3,315,946</b>	<b>2,350</b>	<b>677</b>	<b>21,349,221</b>	<b>61,748,892</b>	<b>169,388,151</b>
<b>RESTRICTED/RESERVED:</b>									
FUEL TAX	0	0	0	0	1,203,682	0	0	0	1,203,682
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	23,690,130	0	23,690,130
SURTAX COLLECTIONS	0	0	0	0	0	0	0	32,398,276	32,398,276
UNALLOCATED FUND BALANCE	0	0	4,250,537	54,358	0	1,332,287	0	0	5,637,182
<b>TOTAL RESERVED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>4,250,537</b>	<b>54,358</b>	<b>1,203,682</b>	<b>1,332,287</b>	<b>23,690,130</b>	<b>32,398,276</b>	<b>62,929,270</b>
<b>GRAND TOTAL</b>	<b>3,476,682</b>	<b>4,082,450</b>	<b>79,662,470</b>	<b>3,370,304</b>	<b>1,206,032</b>	<b>1,332,964</b>	<b>45,039,351</b>	<b>94,147,168</b>	<b>232,317,421</b>

A PECO - PUBLIC EDUCATION CAPITAL OUTLAY

B CO&DS - CAPITAL OUTLAY & DEBT SERVICE

C TAX LEVY - NON-VOTED DISTRICT SCHOOL TAX

D MISC - MISC LOCAL SOURCES WHICH INCLUDES FOOD & NUTRITION SERVICES TRANSFERS

E FUEL TAX

F PROPERTY SALES

G IMPACT FEES

H SURTAX - VOTER APPROVED SALES TAX

## Governmental Funds 5-Year Summary (By Project)–Capital Projects-Sales Surtax

ALLOCATED	2017-18 AMENDED BUDGET	2018-19 TENTATIVE BUDGET	2017-18 AMENDED VS. 2018-19 TENTATIVE
<b><u>EDUCATIONAL TECHNOLOGY</u></b>			
ANDERSEN ELEMENTARY	28,629	26,506	(2,123)
APOLLO ELEMENTARY	16,072	26,788	10,716
ASTRONAUT HIGH	39,626	46,397	6,771
ATLANTIS ELEMENTARY	77,332	155,444	78,111
AUDUBON ELEMENTARY	26,069	21,821	(4,249)
BAYSIDE HIGH SCHOOL	78,081	945,744	867,663
CAMBRIDGE ELEMENTARY	41,166	29,155	(12,011)
CAPE VIEW ELEMENTARY	393	25,333	24,941
CENTRAL MIDDLE SCHOOL	861,508	835,336	(26,173)
CHALLENGER ELEMENTARY	466	27,261	26,795
CLEARLAKE MIDDLE SCHOOL	1,059	30,663	29,604
COCOA BEACH JR/SR HIGH	20,116	64,852	44,736
COCOA HIGH	278,439	237,364	(41,075)
COLUMBIA ELEMENTARY	976	22,485	21,509
COQUINA ELEMENTARY	13,328	31,604	18,277
DR. W. J CREEL ELEMENTARY	70,876	83,980	13,104
CROTON ELEMENTARY	90,762	49,641	(41,121)
DELAURA MIDDLE SCHOOL	23,898	40,118	16,220
DISCOVERY ELEMENTARY	6,701	29,976	23,275
EAU GALLIE HIGH	39,129	336,593	297,465
EDGEWOOD JR/SR SCHOOL	36,557	26,963	(9,594)
ENDEAVOUR ELEMENTARY	35,432	43,846	8,415
ENTERPRISE ELEMENTARY	158	33,401	33,243
FAIRGLEN ELEMENTARY	21,322	40,206	18,884
FREEDOM SEVEN ELEM	23,464	22,637	(826)
GEMINI ELEMENTARY	23,608	106,884	83,276
GOLFFVIEW ELEM MAGNET SCHO	292	27,649	27,357
HARBOR CITY ELEMENTARY	13,865	83,499	69,634
HERITAGE HIGH SCHOOL	85,889	53,605	(32,284)
HOLLAND ELEMENTARY	15,802	75,448	59,646
HOOVER MIDDLE SCHOOL	94,638	31,657	(62,982)
IMPERIAL ESTATES ELEM	8,164	22,121	13,957
INDIALANTIC ELEMENTARY	31,428	117,859	86,431
INFORMATION SYSTEM SERVIC	0	26,879	26,879
JACKSON MIDDLE	15,624	27,924	12,301
JEFFERSON MIDDLE SCHOOL	26,784	31,125	4,341
JOHNSON MIDDLE SCHOOL	31,232	104,584	73,351
JUPITER ELEMENTARY	7,812	42,406	34,594
KENNEDY MIDDLE	84,109	31,960	(52,149)
LEWIS CARROLL ELEMENTARY	31,232	25,125	(6,107)
LOCKMAR ELEMENTARY	31,574	77,072	45,498
LONGLEAF ELEMENTARY	65,643	61,820	(3,823)
MADISON MIDDLE	24	33,263	33,239
MANATEE ELEMENTARY	15,656	34,400	18,745
MCAULIFFE ELEMENTARY	24,852	40,016	15,164
MCNAIR MAGNET MIDDLE SCHO	7	25,962	25,955
MEADOWLANE INTERMEDIATE	54,657	39,123	(15,534)
MEADOWLANE PRIMARY	69,677	77,697	8,020
MELBOURNE HIGH	402,497	94,488	(308,009)
MERRITT ISLAND HIGH	47,172	57,007	9,836
MILA ELEMENTARY	15,754	34,780	19,026
MIMS ELEMENTARY	31,407	33,418	2,011
OAK PARK ELEMENTARY	9,147	33,183	24,036
OCEAN BREEZE ELEMENTARY	7,995	29,651	21,656
PALM BAY ELEMENTARY	31,240	44,645	13,406
PALM BAY MAGNET HIGH	54,991	52,213	(2,778)
PINEWOOD ELEMENTARY	11,883	27,619	15,736
PORT MALABAR ELEMENTARY	18,150	118,008	99,857
QUEST ELEMENTARY SCHOOL	37,168	139,238	102,070
RIVERVIEW SCHOOL	0	21,844	21,844
RIVIERA ELEMENTARY	14,044	21,950	7,906
ROCKLEDGE HIGH	242,255	253,018	10,763
ROOSEVELT SCHOOL	27,030	29,965	2,935
ROY ALLEN ELEMENTARY	28,405	64,017	35,612
SABAL ELEMENTARY	53,925	29,916	(24,009)
SATELLITE HIGH	53,684	55,001	1,317
SATURN ELEMENTARY	68,328	29,876	(38,452)
SEA PARK ELEMENTARY	23,603	27,822	4,219
SHERWOOD ELEMENTARY	12,533	26,516	13,983
SOUTH LAKE ELEMENTARY	145,564	107,429	(38,135)
SOUTH PINE GROVE	0	20,640	20,640
SOUTHWEST MIDDLE SCHOOL	143,879	55,382	(88,497)
SPACE COAST JR/SR HIGH	42,903	56,917	14,014
STEVENSON ELEM SCH OF ART	7,848	114,277	106,430
STONE MAGNET MIDDLE SCHO	157,959	31,789	(126,170)
SUNRISE ELEMENTARY	39,080	32,252	(6,827)
SUNTREE ELEMENTARY	15,858	27,469	11,611
SURFSIDE ELEMENTARY	23,424	73,916	50,492
TITUSVILLE HIGH	39,345	74,891	35,547
TROPICAL ELEMENTARY	24,023	32,719	8,696
TURNER ELEMENTARY	31,588	32,200	612
UNIVERSITY PARK ELEM	32	132,138	132,106
VIERA HIGH SCHOOL	86,223	53,558	(32,665)
W MELBOURNE ELEM FOR SCI	108,938	31,155	(77,783)
WEST SHORE JR/SR HIGH	39,040	156,048	117,008
WESTSIDE ELEMENTARY	7,848	31,883	24,036
WILLIAMS ELEM	14,482	393,146	378,664
<b>EDUCATIONAL TECHNOLOGY SUBTOTAL</b>	<b>4,683,372</b>	<b>7,114,178</b>	<b>2,430,806</b>

## Governmental Funds 5-Year Summary (By Project)–Capital Projects-Sales Surtax

ALLOCATED	2017-18 AMENDED BUDGET	2018-19 TENTATIVE BUDGET	2017-18 AMENDED VS. 2018-19 TENTATIVE
<b><u>DISTRICT SECURITY</u></b>			
ANDERSEN ELEMENTARY	217,194	33,716	(183,478)
APOLLO ELEMENTARY	154,534	28,718	(125,817)
ASTRONAUT HIGH	80,186	15,228	(64,958)
ATLANTIS ELEMENTARY	103,395	19,577	(83,818)
AUDUBON ELEMENTARY	26,720	25,940	(781)
BAYSIDE HIGH SCHOOL	60,167	12,486	(47,681)
CAMBRIDGE ELEMENTARY	21,862	6,513	(15,350)
CAPE VIEW ELEMENTARY	22,935	22,019	(916)
CENTRAL MIDDLE SCHOOL	49,452	12,614	(36,837)
CHALLENGER ELEMENTARY	74,555	10,465	(64,090)
CLEARLAKE MIDDLE SCHOOL	59,511	11,543	(47,968)
COCOA BEACH JR/SR HIGH	160,056	40,298	(119,757)
COCOA HIGH	196,888	40,728	(156,160)
COLUMBIA ELEMENTARY	95,649	18,296	(77,352)
CONSTRUCTION	25,303	25,303	0
COQUINA ELEMENTARY	11,458	5,731	(5,728)
CREEL ELEMENTARY	121,033	121,693	659
CROTON ELEMENTARY	113,822	18,364	(95,458)
DELAURA MIDDLE SCHOOL	161,486	81,014	(80,472)
DISCOVERY ELEMENTARY	6,165	1,484	(4,681)
EAU GALLIE HIGH	242,960	31,538	(211,422)
EDGEWOOD JR/SR SCHOOL	145,462	381,695	236,233
ENDEAVOUR ELEMENTARY	28,931	27,268	(1,663)
ENTERPRISE ELEMENTARY	94,143	16,415	(77,728)
FAIRGLEN ELEMENTARY	56,367	6,165	(50,202)
FREEDOM SEVEN ELEM	34,230	363,795	329,565
GARDENDALE MAGNET	71,118	6,165	(64,954)
GEMINI ELEMENTARY	173,447	31,788	(141,658)
GOLFFVIEW ELEM MAGNET SCHO	50,547	14,970	(35,576)
HARBOR CITY ELEMENTARY	116,417	369,423	253,006
HERITAGE HIGH SCHOOL	46,929	12,516	(34,413)
HOLLAND ELEMENTARY	93,361	16,155	(77,206)
HOOVER MIDDLE SCHOOL	165,691	99,181	(66,509)
IMPERIAL ESTATES ELEM	19,167	5,428	(13,738)
INDIALANTIC ELEMENTARY	91,485	379,802	288,317
JACKSON MIDDLE	178,304	149,459	(28,846)
JEFFERSON MIDDLE SCHOOL	27,738	25,007	(2,731)
JOHNSON MIDDLE SCHOOL	32,174	8,593	(23,581)
JUPITER ELEMENTARY	109,438	29,692	(79,746)
KENNEDY MIDDLE	34,869	11,781	(23,087)
LEWIS CARROLL ELEMENTARY	86,086	33,085	(53,001)
LOCKMAR ELEMENTARY	113,727	25,841	(87,886)
LONGLEAF ELEMENTARY	97,031	12,838	(84,193)
MADISON MIDDLE	39,905	11,014	(28,891)
MANATEE ELEMENTARY	68,630	12,085	(56,545)
MCAULIFFE ELEMENTARY	121,578	52,343	(69,234)
MCAIR MAGNET MIDDLE SCHO	68,836	370,135	301,299
MEADOWLANE INTERMEDIATE	41,937	10,996	(30,941)
MEADOWLANE PRIMARY	85,419	20,670	(64,748)
MELBOURNE HIGH	95,814	36,771	(59,043)
MERRITT ISLAND HIGH	88,277	21,793	(66,484)
MILA ELEMENTARY	118,052	31,220	(86,832)
MIMS ELEMENTARY	73,584	12,457	(61,127)
OAK PARK ELEMENTARY	102,210	101,429	(781)
OCEAN BREEZE ELEMENTARY	165,330	372,091	206,761
PALM BAY ELEMENTARY	97,667	24,613	(73,054)
PALM BAY MAGNET HIGH	110,446	23,452	(86,994)
PINEWOOD ELEMENTARY	97,586	28,525	(69,060)
PORT MALABAR ELEMENTARY	85,418	26,561	(58,857)
QUEST ELEMENTARY SCHOOL	67,693	14,532	(53,161)
RIVERVIEW SCHOOL	6,165	6,165	0
RIVIERA ELEMENTARY	119,732	15,232	(104,500)
ROCKLEDGE HIGH	56,705	3,843	(52,862)
ROOSEVELT SCHOOL	10,035	5,477	(4,558)
ROY ALLEN ELEMENTARY	119,476	27,230	(92,245)
SABAL ELEMENTARY	120,637	16,409	(104,228)
SATELLITE HIGH	134,070	33,391	(100,679)
SATURN ELEMENTARY	35,934	9,700	(26,233)
SEA PARK ELEMENTARY	80,692	443,175	362,483
SHERWOOD ELEMENTARY	32,999	0	(32,999)
SOUTH LAKE ELEMENTARY	402	(2,859)	(3,261)
SOUTHWEST MIDDLE SCHOOL	38,105	9,788	(28,316)
SPACE COAST JR/SR HIGH	113,826	15,229	(98,596)
STEVENSON ELEM SCH OF ART	10,085	4,217	(5,868)
STONE MAGNET MIDDLE SCHO	157,494	369,595	212,101
SUNRISE ELEMENTARY	55,743	8,098	(47,646)
SUNTREE ELEMENTARY	103,449	17,005	(86,444)
SURFSIDE ELEMENTARY	122,945	367,045	244,100
TITUSVILLE HIGH	205,951	35,390	(170,561)
TROPICAL ELEMENTARY	46,085	394,719	348,633
TURNER ELEMENTARY	84,046	16,895	(67,151)
UNIVERSITY PARK ELEM	99,683	365,825	266,143
VIERA HIGH SCHOOL	100,723	21,438	(79,284)
W MELBOURNE ELEM FOR SCI	41,722	356,478	314,756
WEST SHORE JR/SR HIGH	63,700	16,768	(46,932)
WESTSIDE ELEMENTARY	59,432	10,801	(48,630)
WILLIAMS ELEM	70,364	12,583	(57,781)
<b>DISTRICT SECURITY SUBTOTAL</b>	<b>7,490,566</b>	<b>6,360,655</b>	<b>(1,129,911)</b>

## Governmental Funds 5-Year Summary (By Project)–Capital Projects-Sales Surtax

ALLOCATED	2017-18 AMENDED BUDGET	2018-19 TENTATIVE BUDGET	2017-18 AMENDED VS. 2018-19 TENTATIVE
<b>FACILITY RENEWAL</b>			
ANDERSEN ELEMENTARY	1,557,005	108,386	(1,448,619)
APOLLO ELEMENTARY	1,544,457	111,013	(1,433,444)
ASTRONAUT HIGH	0	120,000	120,000
ATLANTIS ELEMENTARY	25,481	917,487	892,007
BAYSIDE HIGH SCHOOL	249,931	87,479	(162,452)
CAMBRIDGE ELEM	0	363,400	363,400
CAPE VIEW ELEMENTARY	84,603	18,450	(66,152)
CENTRAL MIDDLE SCHOOL	544,090	504,172	(39,918)
CLEARLAKE MIDDLE SCHOOL	40,420	1,248,418	1,207,998
COCOA BEACH JR/SR HIGH	20,172	143,609	123,437
COCOA HIGH	3,980,254	2,378,015	(1,602,239)
COLUMBIA ELEMENTARY	52,053	1,691	(50,362)
COQUINA ELEMENTARY	1,479,992	1,269,256	(210,736)
CREEL ELEMENTARY	1,586,624	898,368	(688,256)
CROTON ELEMENTARY	1,569,657	513,406	(1,056,251)
DELAURA MIDDLE SCHOOL	184,222	149,166	(35,056)
DISCOVERY ELEMENTARY	141,225	146,383	5,158
EAU GALLIE HIGH	26,740	1,457,777	1,431,037
EDGEWOOD JR/SR SCHOOL	0	342,500	342,500
EDUCATIONAL SERV FACILITY	146,519	132,811	(13,708)
ENDEAVOUR ELEMENTARY	93,749	981,847	888,098
FAIRGLEN ELEMENTARY	1,037,596	42,128	(995,468)
GEMINI ELEMENTARY	29,082	608,287	579,205
GOLFVIEW ELEM MAGNET SCHOOL	569,053	459,421	(109,632)
HARBOR CITY ELEMENTARY	66,251	930,054	863,803
HOLLAND ELEMENTARY	69,340	3,769,772	3,700,432
HOOVER MIDDLE SCHOOL	2,144,873	110,501	(2,034,372)
INDIALANTIC ELEMENTARY	18,031	1,013,077	995,047
JACKSON MIDDLE	2,748,709	312,709	(2,436,000)
JEFFERSON MIDDLE SCHOOL	57,248	59,787	2,539
JOHNSON MIDDLE SCHOOL	72,413	3,327,511	3,255,099
JUPITER ELEMENTARY	1,303	1,303	0
KENNEDY MIDDLE	1,463,327	25,348	(1,437,979)
LEWIS CARROLL ELEMENTARY	70,444	67,396	(3,048)
LOCKMAR ELEMENTARY	172,971	1,620,340	1,447,369
LONGLEAF ELEMENTARY	17,794	960,094	942,300
MADISON MIDDLE	0	1,132,669	1,132,669
MCAULIFFE ELEMENTARY	115,410	8,486	(106,924)
MCNAIR MAGNET MIDDLE SCHOOL	0	506,000	506,000
MEADOWLANE INTERMEDIATE	0	170,000	170,000
MEADOWLANE PRIMARY	58,805	1,854,811	1,796,005
MELBOURNE HIGH	3,298,905	58,305	(3,240,600)
MERRITT ISLAND HIGH	1,840	141,840	140,000
MILA ELEMENTARY	1,464,957	791,130	(673,827)
OAK PARK ELEMENTARY	50,011	35,976	(14,035)
OCEAN BREEZE ELEMENTARY	73,912	4,113	(69,799)
PALM BAY ELEMENTARY	65,070	65,000	(70)
PALM BAY MAGNET HIGH	4,642	134,642	130,000
PINEWOOD ELEMENTARY	1,086,951	63,879	(1,023,071)
PORT MALABAR ELEMENTARY	677,726	1,355,848	678,121
QUEST ELEMENTARY SCHOOL	30,822	816,720	785,898
ROCKLEDGE HIGH	3,197,845	2,168,689	(1,029,156)
ROOSEVELT SCHOOL	253,561	176,971	(76,590)
ROY ALLEN ELEMENTARY	3,228	620,919	617,691
SABAL ELEMENTARY	1,341,355	86,048	(1,255,307)
SATELLITE HIGH	139,839	630,481	490,641
SATURN ELEMENTARY	1,417,059	92,623	(1,324,436)
SEA PARK ELEMENTARY	5,538	4,008	(1,529)
SHERWOOD ELEMENTARY	306,643	0	(306,643)
SOUTH LAKE ELEMENTARY	1,705,991	480,423	(1,225,569)
SOUTHWEST MIDDLE SCHOOL	1,599,000	36,862	(1,562,138)
SPACE COAST JR/SR HIGH	0	1,349,000	1,349,000
STEVENSON ELEM	45,502	871,327	825,825
STONE MAGNET MIDDLE SCHOOL	3,089,310	108,339	(2,980,970)
SUNTREE ELEMENTARY	0	1,912,600	1,912,600
SURFSIDE ELEMENTARY	33,040	1,028,585	995,545
TITUSVILLE HIGH	442,577	314,702	(127,875)
TROPICAL ELEMENTARY	31,474	34,220	2,746
TURNER ELEMENTARY	939,107	38,163	(900,944)
UNIVERSITY PARK ELEM	40,540	1,294,563	1,254,023
VIERA HIGH SCHOOL	0	360,000	360,000
W MELBOURNE ELEM FOR SCI	638,485	41,277	(597,208)
WEST SHORE JR/SR HIGH	2,454,871	3,611,135	1,156,264
WESTSIDE ELEMENTARY	302,589	50,168	(252,421)
WILLIAMS ELEM	<u>1,469,879</u>	<u>622,172</u>	<u>(847,707)</u>
<b>FACILITY RENEWAL SUBTOTAL</b>	<b>48,252,116</b>	<b>48,274,058</b>	<b>21,942</b>
<b>ALLOCATED TOTAL</b>	<b>60,426,054</b>	<b>61,748,892</b>	<b>1,322,838</b>
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b><u>31,552,864</u></b>	<b><u>32,398,276</u></b>	<b><u>845,412</u></b>
<b>GRAND TOTAL</b>	<b>91,978,918</b>	<b>94,147,168</b>	<b>2,168,250</b>

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

Special Revenue Funds are used to account for the financial resources of the School Food and Nutrition Services Program and most federal grant programs.

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)

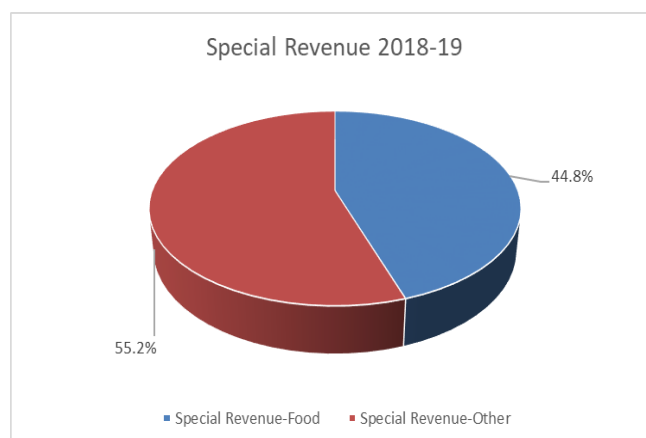
The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities throughout the nation and ensures special education and related services to those children.

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.

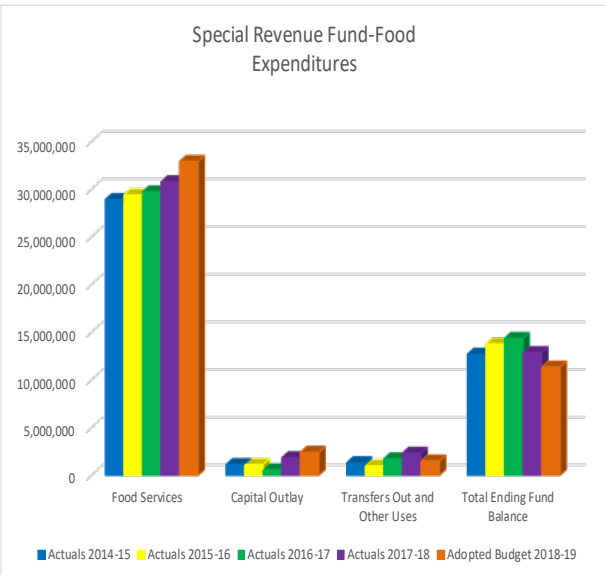
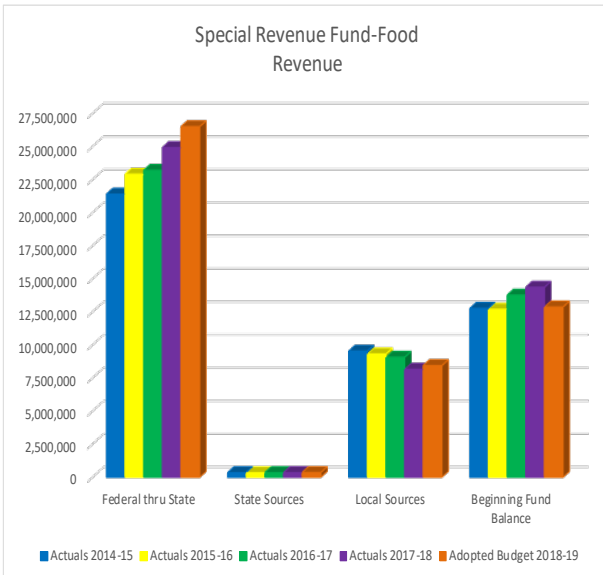
The Special Revenue Fund Budget is first displayed by function, followed by object. Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).

This pie chart exhibits the 2018-19 Budget for Food Services is 44.8% of the total Special Revenue Fund and "Other" is 55.2%.



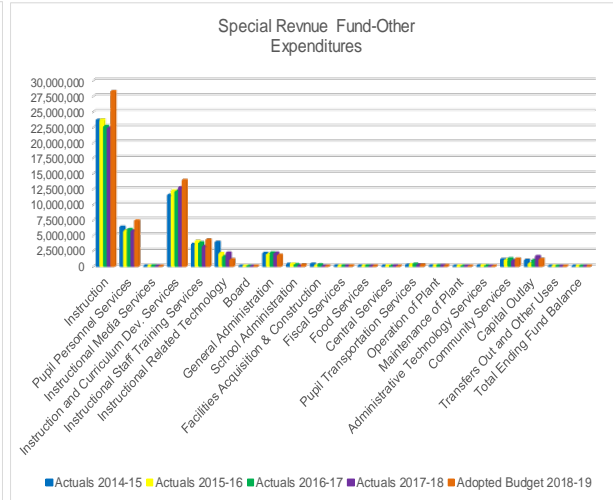
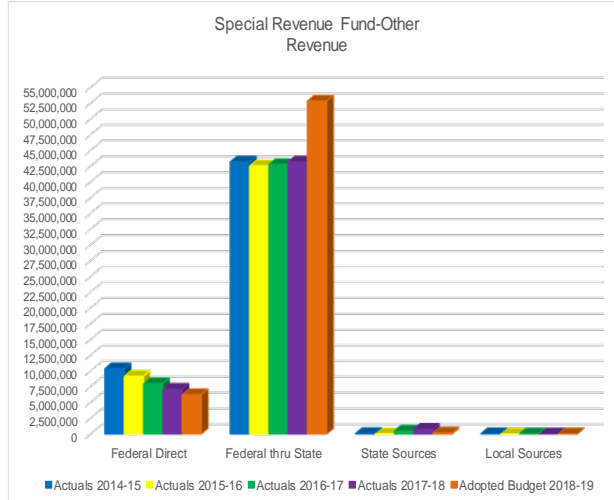
## Governmental Funds 5-Year Summary (By Function)–Special Revenue Fund

	Special Revenue Fund-Food Services				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal thru State	21,401,000	22,908,000	23,197,866	24,915,016	26,503,857
State Sources	347,000	337,000	343,807	346,934	349,516
Local Sources	9,532,000	9,318,000	9,070,645	8,157,474	8,438,276
<b>Total Revenues</b>	<b>31,280,000</b>	<b>32,563,000</b>	<b>32,612,318</b>	<b>33,419,424</b>	<b>35,291,649</b>
Beginning Fund Balance	12,765,000	12,694,000	13,761,356	14,357,056	12,864,021
<b>Total Revenues, Transfers and Fund Balance</b>	<b>44,045,000</b>	<b>45,257,000</b>	<b>46,373,674</b>	<b>47,776,480</b>	<b>48,155,670</b>
<b>Expenditures</b>					
Instruction	0	0	0	0	0
Pupil Personnel Services	0	0	0	0	0
Instructional Media Services	0	0	0	0	0
Instruction and Curriculum Dev. Services	0	0	0	0	0
Instructional Staff Training Services	0	0	0	0	0
Instructional Related Technology	0	0	0	0	0
Board	0	0	0	0	0
General Administration	0	0	0	0	0
School Administration	0	0	0	0	0
Facilities Acquisition & Construction	0	0	0	0	0
Fiscal Services	0	0	0	0	0
Food Services	28,921,000	29,395,000	29,726,042	30,773,969	32,904,531
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	1,123,000	1,120,000	570,156	1,827,157	2,403,209
<b>Total Expenditures</b>	<b>30,044,000</b>	<b>30,515,000</b>	<b>30,296,198</b>	<b>32,601,126</b>	<b>35,307,740</b>
Transfers Out and Other Uses	1,307,000	981,000	1,720,420	2,311,333	1,500,000
<b>Ending Fund Balance</b>					
Nonspendable	1,338,000	1,686,000	1,809,932	1,493,086	1,663,774
Restricted	11,356,000	12,075,000	12,547,124	11,370,935	9,684,156
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>12,694,000</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>11,347,930</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$44,045,000</b>	<b>\$45,257,000</b>	<b>\$46,373,674</b>	<b>\$47,776,480</b>	<b>\$48,155,670</b>



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

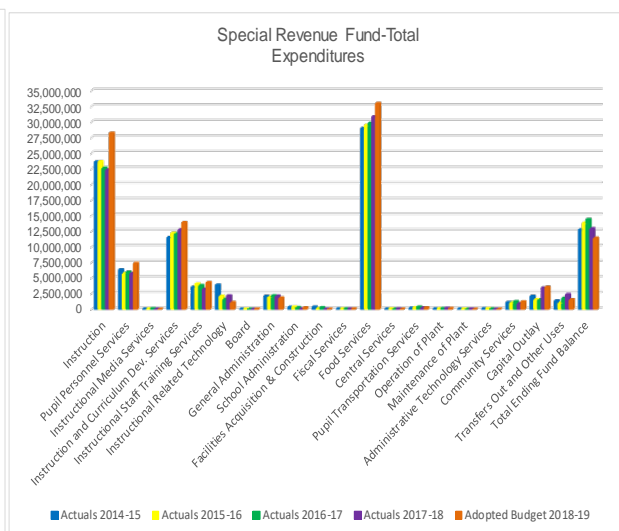
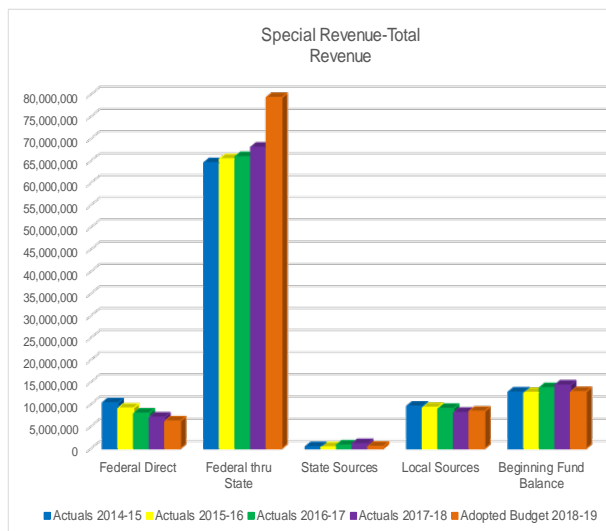
	Special Revenue Fund-Other				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$10,357,000	\$9,160,000	\$8,002,819	\$7,101,065	\$6,227,121
Federal thru State	43,187,000	42,572,000	42,767,663	43,178,610	52,834,622
State Sources	64,000	44,000	464,184	745,386	159,954
Local Sources	44,000	1,000	11,910	2,445	493
<b>Total Revenues</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
Beginning Fund Balance	0	0	0	0	0
<b>Total Revenues, Transfers and Fund Balance</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
<b>Expenditures</b>					
Instruction	23,571,000	23,602,000	22,568,388	22,297,377	28,178,660
Pupil Personnel Services	6,287,000	5,703,000	5,920,852	5,701,557	7,302,955
Instructional Media Services	14,000	28,000	53,958	10,471	2,705
Instruction and Curriculum Dev. Services	11,449,000	12,149,000	12,093,522	12,677,654	13,846,007
Instructional Staff Training Services	3,511,000	4,008,000	3,777,450	3,190,110	4,226,096
Instructional Related Technology	3,837,000	2,065,000	1,560,344	2,107,329	1,049,168
Board	0	2,000	676	0	2,984
General Administration	2,049,000	1,938,000	2,125,232	2,093,168	1,759,469
School Administration	302,000	323,000	253,507	62,379	204,620
Facilities Acquisition & Construction	310,000	83,000	220,308	1,072	0
Fiscal Services	36,000	38,000	38,137	38,708	38,792
Food Services	14,000	23,000	38,851	34,560	33,932
Central Services	11,000	30,000	22,807	36,272	3,782
Pupil Transportation Services	157,000	221,000	315,257	197,423	204,447
Operation of Plant	47,000	54,000	94,722	123,109	110,354
Maintenance of Plant	8,000	12,000	1,829	3,513	500
Administrative Technology Services	62,000	64,000	44,235	1,840	0
Community Services	1,059,000	1,042,000	1,197,066	887,601	1,150,157
Capital Outlay	928,000	392,000	919,435	1,563,363	1,107,562
<b>Total Expenditures</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
Transfers Out and Other Uses	0	0	0	0	0
<b>Ending Fund Balance</b>					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$53,652,000</b>	<b>\$51,777,000</b>	<b>\$51,246,576</b>	<b>\$51,027,506</b>	<b>\$59,222,190</b>





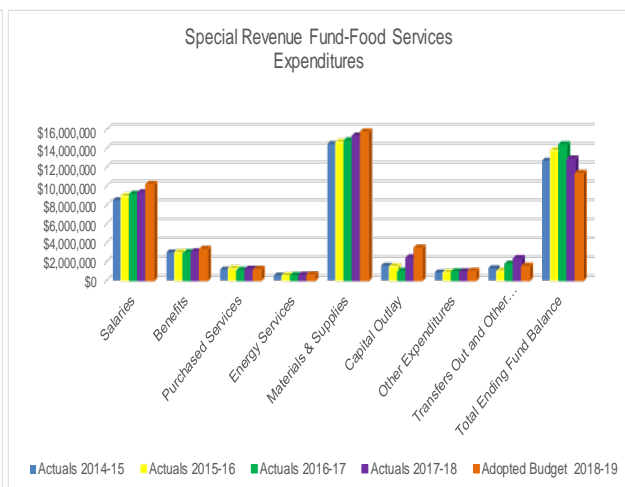
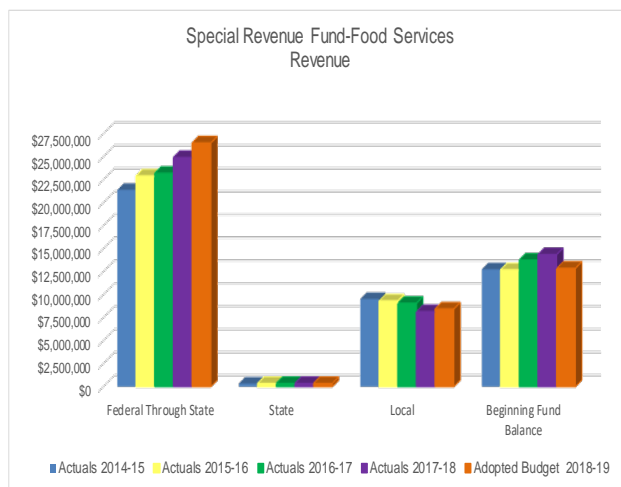
## Governmental Funds 5-Year Summary--(By Function)--Special Revenue Fund--Total

	Special Revenue Fund-Total				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$10,357,000	\$9,160,000	\$8,002,819	\$7,101,065	\$6,227,121
Federal thru State	64,588,000	65,480,000	65,965,529	68,093,626	79,338,479
State Sources	411,000	381,000	807,991	1,092,320	509,470
Local Sources	9,576,000	9,319,000	9,082,555	8,159,919	8,438,769
<b>Total Revenues</b>	<b>84,932,000</b>	<b>84,340,000</b>	<b>83,858,894</b>	<b>84,446,930</b>	<b>94,513,839</b>
Beginning Fund Balance	12,765,000	12,694,000	13,761,356	14,357,056	12,864,021
<b>Total Revenues, Transfers and Fund Balance</b>	<b>97,697,000</b>	<b>97,034,000</b>	<b>97,620,250</b>	<b>98,803,986</b>	<b>107,377,860</b>
<b>Expenditures</b>					
Instruction	23,571,000	23,602,000	22,568,388	22,297,377	28,178,660
Pupil Personnel Services	6,287,000	5,703,000	5,920,852	5,701,557	7,302,955
Instructional Media Services	14,000	28,000	53,958	10,471	2,705
Instruction and Curriculum Dev. Services	11,449,000	12,149,000	12,093,522	12,677,654	13,846,007
Instructional Staff Training Services	3,511,000	4,008,000	3,777,450	3,190,110	4,226,096
Instructional Related Technology	3,837,000	2,065,000	1,560,344	2,107,329	1,049,168
Board	0	2,000	676	0	2,984
General Administration	2,049,000	1,938,000	2,125,232	2,093,168	1,759,469
School Administration	302,000	323,000	253,507	62,379	204,620
Facilities Acquisition & Construction	310,000	83,000	220,308	1,072	0
Fiscal Services	36,000	38,000	38,137	38,708	38,792
Food Services	28,935,000	29,418,000	29,764,893	30,808,529	32,938,463
Central Services	11,000	30,000	22,807	36,272	3,782
Pupil Transportation Services	157,000	221,000	315,257	197,423	204,447
Operation of Plant	47,000	54,000	94,722	123,109	110,354
Maintenance of Plant	8,000	12,000	1,829	3,513	500
Administrative Technology Services	62,000	64,000	44,235	1,840	0
Community Services	1,059,000	1,042,000	1,197,066	887,601	1,150,157
Capital Outlay	2,051,000	1,512,000	1,489,591	3,390,520	3,510,771
<b>Total Expenditures</b>	<b>83,696,000</b>	<b>82,292,000</b>	<b>81,542,774</b>	<b>83,628,632</b>	<b>94,529,930</b>
Transfers Out and Other Uses	1,307,000	981,000	1,720,420	2,311,333	1,500,000
<b>Ending Fund Balance</b>					
Nonspendable	1,338,000	1,686,000	1,809,932	1,493,086	1,663,774
Restricted	11,356,000	12,075,000	12,547,124	11,370,935	9,684,156
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>12,694,000</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>11,347,930</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$97,697,000</b>	<b>\$97,034,000</b>	<b>\$97,620,250</b>	<b>\$98,803,986</b>	<b>\$107,377,860</b>



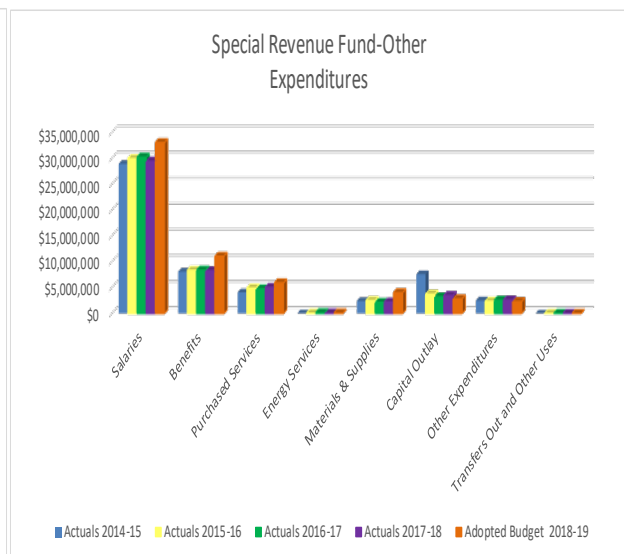
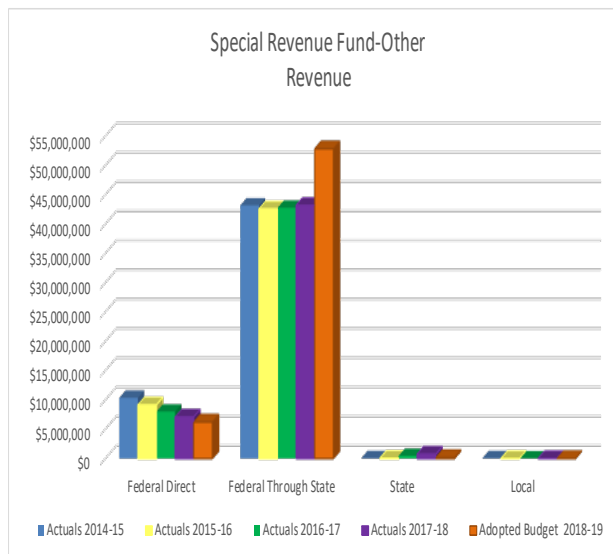
## Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund

	Special Revenue Fund-Food Services				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$0	\$0	\$0	\$0	\$0
Federal Through State	21,401,000	22,908,000	23,197,866	24,915,016	26,503,857
State	347,000	337,000	343,807	346,934	349,516
Local	9,532,000	9,318,000	9,070,645	8,157,474	8,438,276
<b>Total Revenues</b>	<b>31,280,000</b>	<b>32,563,000</b>	<b>32,612,318</b>	<b>33,419,424</b>	<b>35,291,649</b>
Beginning Fund Balance	12,765,000	12,694,000	13,761,356	14,357,056	12,864,021
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>44,045,000</b>	<b>45,257,000</b>	<b>46,373,674</b>	<b>47,776,480</b>	<b>48,155,670</b>
<b>Expenditures</b>					
Salaries	8,511,000	8,916,000	9,104,482	9,272,692	10,162,392
Benefits	2,971,000	2,951,000	2,948,318	3,033,006	3,289,387
Purchased Services	1,161,000	1,238,000	1,068,310	1,157,148	1,156,466
Energy Services	514,000	494,000	521,210	554,397	587,037
Materials & Supplies	14,463,000	14,638,000	14,784,036	15,280,344	15,720,083
Capital Outlay	1,565,000	1,461,000	965,362	2,391,522	3,432,915
Other Expenditures	859,000	817,000	904,480	912,017	959,460
<b>Total Expenditures</b>	<b>30,044,000</b>	<b>30,515,000</b>	<b>30,296,198</b>	<b>32,601,126</b>	<b>35,307,740</b>
Transfers Out and Other Uses	1,307,000	981,000	1,720,420	2,311,333	1,500,000
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	1,338,000	1,686,000	1,809,932	1,493,086	1,663,774
Restricted Fund Balance	11,356,000	12,075,000	12,547,124	11,370,935	9,684,156
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>12,694,000</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>11,347,930</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$44,045,000</b>	<b>\$45,257,000</b>	<b>\$46,373,674</b>	<b>\$47,776,480</b>	<b>\$48,155,670</b>



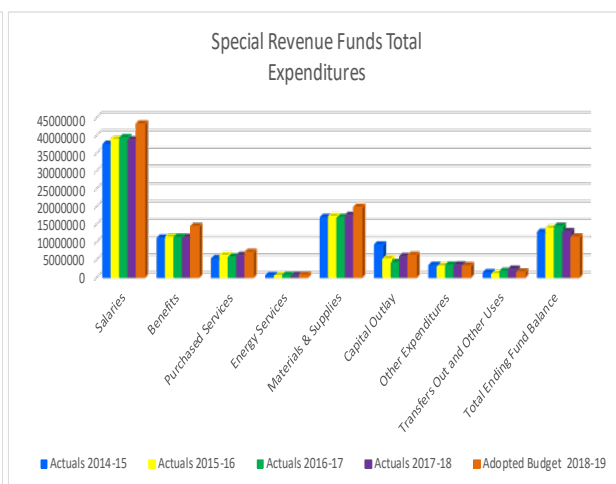
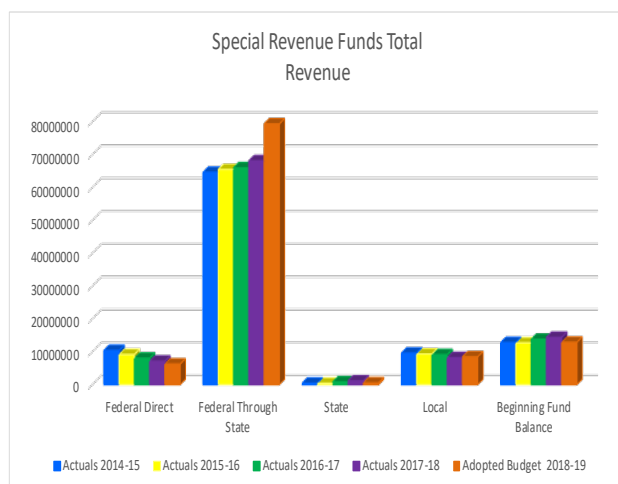
## Governmental Funds 5-Year Summary (By Object)–Special Revenue Fund

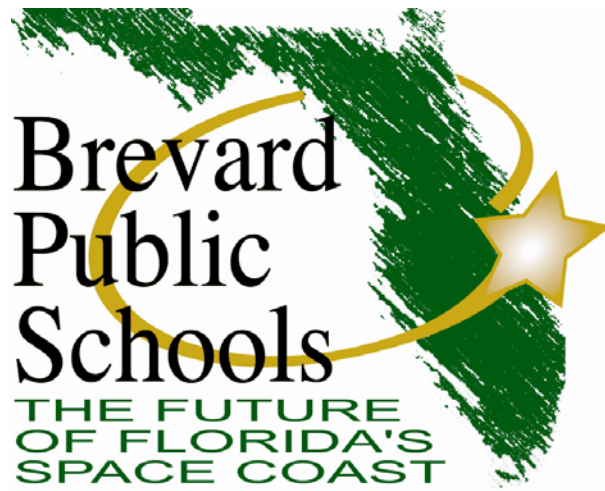
	Special Revenue Fund-Other				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$10,357,000	\$9,160,000	\$8,002,819	\$7,101,065	\$6,227,121
Federal Through State	43,187,000	42,572,000	42,767,663	43,178,610	52,834,622
State	64,000	44,000	464,184	745,386	159,954
Local	44,000	1,000	11,910	2,445	493
<b>Total Revenues</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
Beginning Fund Balance	0	0	0	0	0
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
<b>Expenditures</b>					
Salaries	28,939,000	29,925,000	30,195,489	29,439,734	33,033,835
Benefits	8,094,000	8,341,000	8,348,143	8,240,454	11,047,275
Purchased Services	4,097,000	4,918,000	4,705,480	5,022,394	5,912,508
Energy Services	33,000	29,000	120,753	77,502	77,559
Materials & Supplies	2,409,000	2,487,000	2,107,234	2,182,067	4,021,071
Capital Outlay	7,579,000	3,735,000	3,196,052	3,473,847	2,834,554
Other Expenditures	2,501,000	2,342,000	2,573,425	2,591,508	2,295,388
<b>Total Expenditures</b>	<b>53,652,000</b>	<b>51,777,000</b>	<b>51,246,576</b>	<b>51,027,506</b>	<b>59,222,190</b>
Transfers Out and Other Uses	0	0	0	0	0
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$53,652,000</b>	<b>\$51,777,000</b>	<b>\$51,246,576</b>	<b>\$51,027,506</b>	<b>\$59,222,190</b>



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

	Special Revenue Fund-Total				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Federal Direct	\$10,357,000	\$9,160,000	\$8,002,819	\$7,101,065	\$6,227,121
Federal Through State	64,588,000	65,480,000	65,965,529	68,093,626	79,338,479
State	411,000	381,000	807,991	1,092,320	509,470
Local	9,576,000	9,319,000	9,082,555	8,159,919	8,438,769
<b>Total Revenues</b>	<b>84,932,000</b>	<b>84,340,000</b>	<b>83,858,894</b>	<b>84,446,930</b>	<b>94,513,839</b>
Beginning Fund Balance	12,765,000	12,694,000	13,761,356	14,357,056	12,864,021
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>97,697,000</b>	<b>97,034,000</b>	<b>97,620,250</b>	<b>98,803,986</b>	<b>107,377,860</b>
<b>Expenditures</b>					
Salaries	37,450,000	38,841,000	39,299,971	38,712,426	43,196,227
Benefits	11,065,000	11,292,000	11,296,461	11,273,460	14,336,662
Purchased Services	5,258,000	6,156,000	5,773,790	6,179,542	7,068,974
Energy Services	547,000	523,000	641,963	631,899	664,596
Materials & Supplies	16,872,000	17,125,000	16,891,270	17,462,411	19,741,154
Capital Outlay	9,144,000	5,196,000	4,161,414	5,865,369	6,267,469
Other Expenditures	3,360,000	3,159,000	3,477,905	3,503,525	3,254,848
<b>Total Expenditures</b>	<b>83,696,000</b>	<b>82,292,000</b>	<b>81,542,774</b>	<b>83,628,632</b>	<b>94,529,930</b>
Transfers Out and Other Uses	1,307,000	981,000	1,720,420	2,311,333	1,500,000
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	1,338,000	1,686,000	1,809,932	1,493,086	1,663,774
Restricted Fund Balance	11,356,000	12,075,000	12,547,124	11,370,935	9,684,156
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>12,694,000</b>	<b>13,761,000</b>	<b>14,357,056</b>	<b>12,864,021</b>	<b>11,347,930</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$97,697,000</b>	<b>\$97,034,000</b>	<b>\$97,620,250</b>	<b>\$98,803,986</b>	<b>\$107,377,860</b>





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

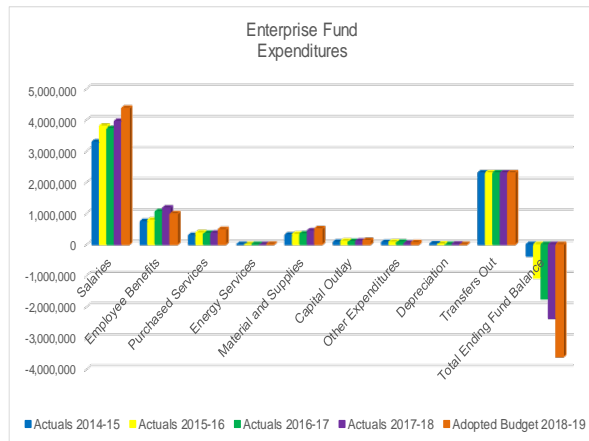
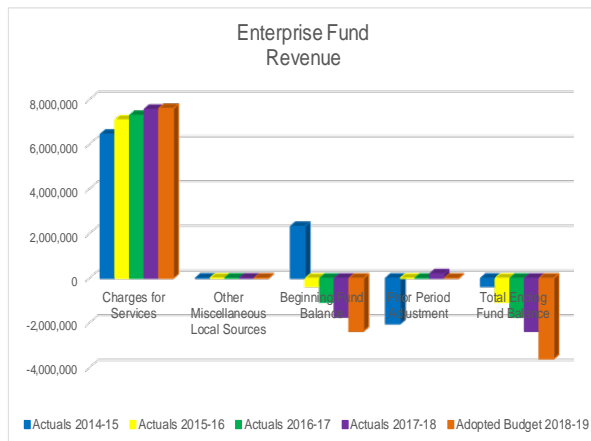
The district has established an Enterprise Fund to account for the Board's School Age Childcare Program. Revenues for the fund consist of user fees charged for the childcare services. Expenditures consist primarily of the labor and supply costs related to this program.

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

The Enterprise Fund Budget is displayed below by object. Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).

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

	Enterprise Fund				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Charges for Services	\$6,441,000	\$7,086,000	\$7,286,422	\$7,557,743	\$7,600,000
Other Miscellaneous Local Sources	4,000	6,000	6,315	6,286	6,000
<b>Total Revenues</b>	<b>6,445,000</b>	<b>7,092,000</b>	<b>7,292,737</b>	<b>7,564,029</b>	<b>7,606,000</b>
Beginning Fund Balance	2,318,000	(369,000)	(1,075,113)	(1,739,794)	(2,370,305)
Prior Period Adjustment	(2,042,000)	0	0	194,287	0
<b>Total Revenues, Other Sources and Fund Balance</b>	<b>6,721,000</b>	<b>6,723,000</b>	<b>6,217,624</b>	<b>6,018,522</b>	<b>5,235,695</b>
<b>Expenditures</b>					
Salaries	3,290,000	3,801,000	3,720,478	3,954,490	4,376,675
Employee Benefits	739,000	784,000	1,058,619	1,172,200	986,658
Purchased Services	293,000	379,000	360,067	365,154	480,238
Energy Services	2,000	1,000	1,910	1,175	3,500
Material and Supplies	305,000	332,000	342,593	438,176	505,880
Capital Outlay	74,000	108,000	98,384	106,907	130,550
Other Expenditures	68,000	79,000	76,332	40,515	59,100
Depreciation	20,000	15,000	0	11,176	0
<b>Total Expenditures</b>	<b>4,791,000</b>	<b>5,499,000</b>	<b>5,658,383</b>	<b>6,089,793</b>	<b>6,542,601</b>
Transfers Out	2,299,000	2,299,000	2,299,035	2,299,035	2,299,035
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	(369,000)	(1,075,000)	(1,739,794)	(2,370,305)	(3,605,941)
<b>Total Ending Fund Balance</b>	<b>(369,000)</b>	<b>(1,075,000)</b>	<b>(1,739,794)</b>	<b>(2,370,305)</b>	<b>(3,605,941)</b>
<b>Total Expenditures, Transfers and Fund Balance</b>	<b>\$6,721,000</b>	<b>\$6,723,000</b>	<b>\$6,217,624</b>	<b>\$6,018,522</b>	<b>\$5,235,695</b>



## Internal Service Fund 5-Year Summary

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

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

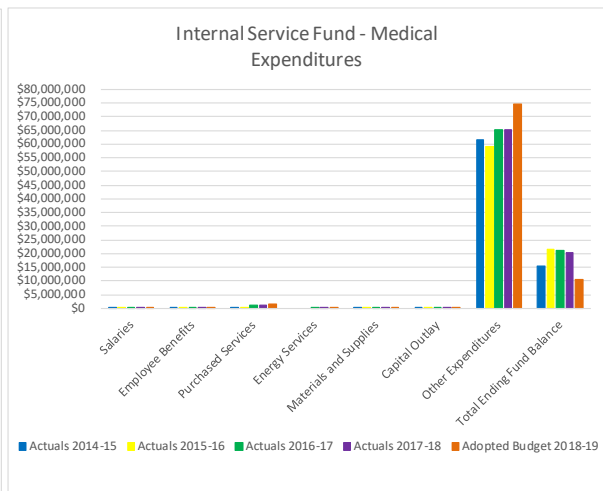
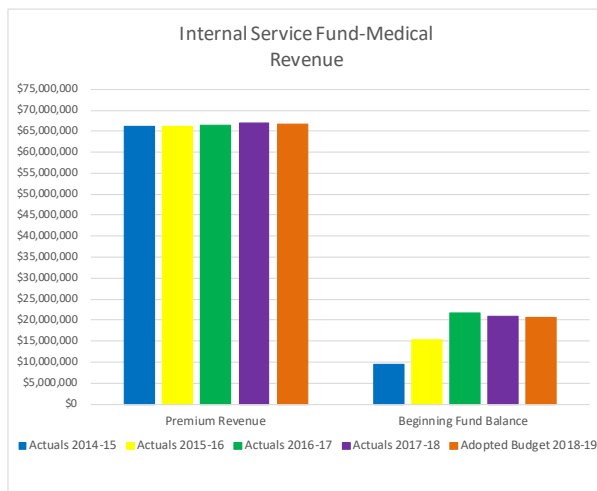
- Workers' Compensation
- General liability and automobile liability claims
- Errors and omissions liability claims
- Self-insured health claims
- Commercially purchased insurance
- Property insurance
- Boiler and machinery
- Employee theft/crime
- Under and above ground storage tanks

The Internal Fund Budget is displayed, below, first by Medical by object followed by Casualty by Object and Internal Fund Budget total. Actuals from 2014-15 through 2016-17 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2017-18 actuals are obtained from the district's Annual Financial Report (AFR).



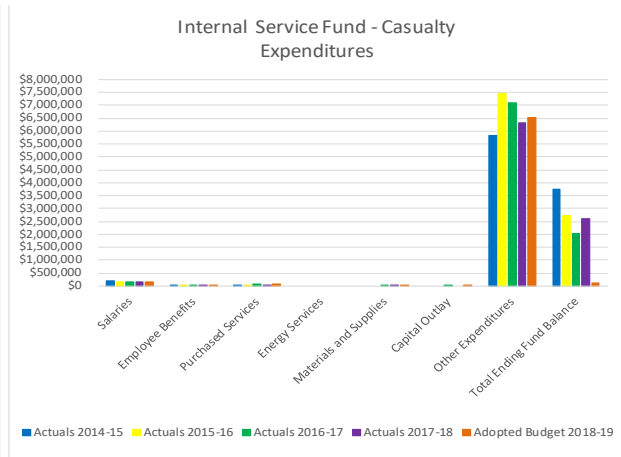
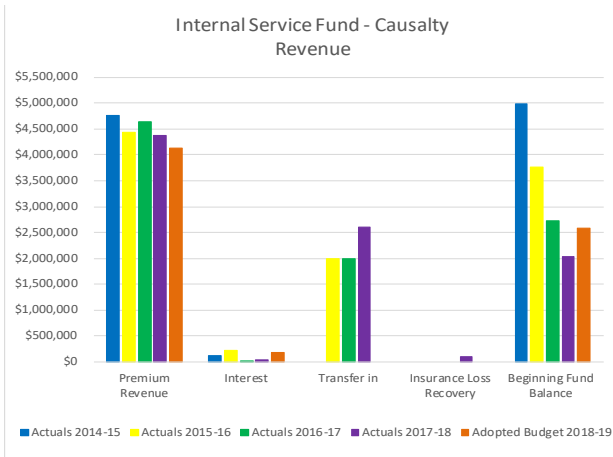
## Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Medical				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Premium Revenue	\$66,052,000	\$66,131,000	\$66,365,165	\$66,865,833	\$66,722,620
Interest	105,000	175,000	27,553	31,427	26,447
Other Miscellaneous Sources	0	0	0	71	0
<b>Total Revenues</b>	<b>66,157,000</b>	<b>66,306,000</b>	<b>66,392,717</b>	<b>66,897,331</b>	<b>66,749,067</b>
Transfer in	2,150,000	0	0	0	0
Insurance Loss Recovery	0	0	0	0	0
Beginning Fund Balance	9,540,000	15,292,000	21,710,588	21,018,909	20,560,907
<b>Total Revenues, Transfers and Fund Balance</b>	<b>77,847,000</b>	<b>81,598,000</b>	<b>88,103,305</b>	<b>87,916,240</b>	<b>87,309,974</b>
<b>Expenditures</b>					
Salaries	480,000	545,000	560,982	578,136	554,926
Employee Benefits	141,000	159,000	159,346	172,578	177,324
Purchased Services	215,000	189,000	1,030,581	1,299,605	1,751,218
Energy Services	0	0	2,224	6,190	6,388
Materials and Supplies	5,000	4,000	13,121	8,980	13,816
Capital Outlay	1,000	4,000	26,820	2,267	9,100
Other Expenditures	61,713,000	58,987,000	65,291,323	65,287,577	74,391,110
<b>Total Expenditures</b>	<b>62,555,000</b>	<b>59,888,000</b>	<b>67,084,396</b>	<b>67,355,332</b>	<b>76,903,882</b>
Transfers Out	0	0	0	0	0
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	0	0	0	0	0
Restricted Fund Balance	15,292,000	21,710,000	21,018,909	20,560,907	10,406,092
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>15,292,000</b>	<b>21,710,000</b>	<b>21,018,909</b>	<b>20,560,907</b>	<b>10,406,092</b>
<b>Total Expenditures, Transfers, and Fund Balance</b>	<b>\$77,847,000</b>	<b>\$81,598,000</b>	<b>\$88,103,305</b>	<b>\$87,916,240</b>	<b>\$87,309,974</b>



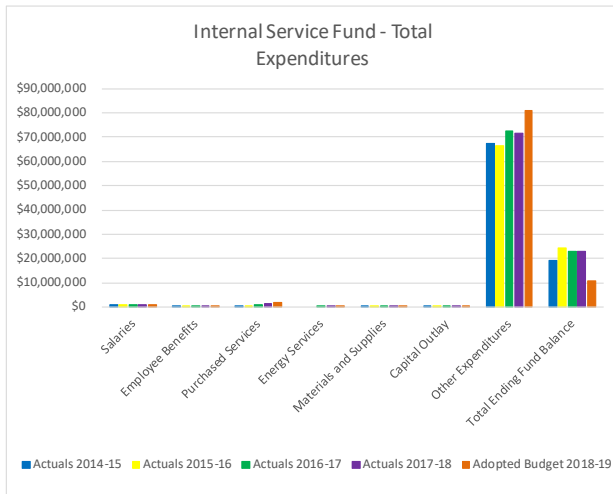
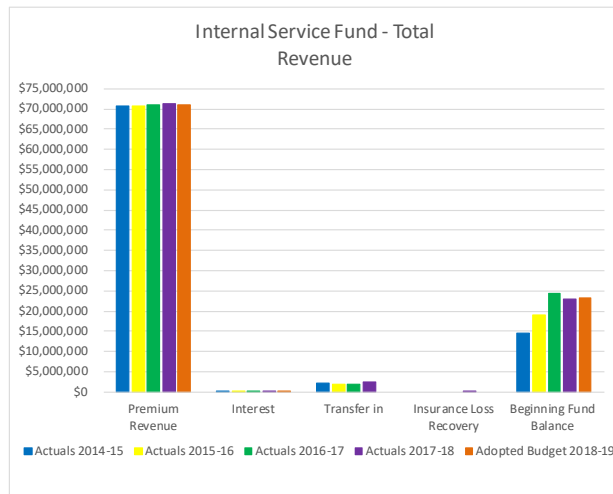
## Internal Service Fund 5-Year Summary (By Object)

	Internal Service Fund-Casualty				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Premium Revenue	\$4,769,000	\$4,446,000	\$4,640,703	\$4,378,914	\$4,140,645
Interest	126,000	214,000	28,129	41,872	185,739
Other Miscellaneous Sources	0	10,000	5	51	0
<b>Total Revenues</b>	<b>4,895,000</b>	<b>4,670,000</b>	<b>4,668,836</b>	<b>4,420,836</b>	<b>4,326,384</b>
Transfer in	0	2,000,000	2,000,000	2,600,000	0
Insurance Loss Recovery	0	0	0	94,374	0
Beginning Fund Balance	4,985,000	3,766,000	2,717,003	2,039,907	2,590,719
<b>Total Revenues, Transfers and Fund Balance</b>	<b>9,880,000</b>	<b>10,436,000</b>	<b>9,385,839</b>	<b>9,155,118</b>	<b>6,917,103</b>
<b>Expenditures</b>					
Salaries	203,000	175,000	163,943	170,831	170,832
Employee Benefits	53,000	44,000	40,839	45,342	46,445
Purchased Services	49,000	58,000	63,065	44,847	64,657
Energy Services	0	0	0	0	0
Materials and Supplies	0	0	1,181	779	1,050
Capital Outlay	0	0	3,162	0	6,000
Other Expenditures	5,809,000	7,442,000	7,073,742	6,302,600	6,505,795
<b>Total Expenditures</b>	<b>6,114,000</b>	<b>7,719,000</b>	<b>7,345,932</b>	<b>6,564,399</b>	<b>6,794,779</b>
Transfers Out	0	0	0	0	0
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	0	0	0	0	0
Restricted Fund Balance	3,766,000	2,717,000	2,039,907	2,590,719	122,324
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>3,766,000</b>	<b>2,717,000</b>	<b>2,039,907</b>	<b>2,590,719</b>	<b>122,324</b>
<b>Total Expenditures, Transfers, and Fund Balance</b>	<b>\$9,880,000</b>	<b>\$10,436,000</b>	<b>\$9,385,839</b>	<b>\$9,155,118</b>	<b>\$6,917,103</b>



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

	Internal Service Funds-Total				
	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
<b>Revenues</b>					
Premium Revenue	\$70,821,000	\$70,577,000	\$71,005,867	\$71,244,747	\$70,863,265
Interest	231,000	389,000	55,682	73,299	212,186
Other Miscellaneous Sources	0	10,000	5	121	0
<b>Total Revenues</b>	<b>71,052,000</b>	<b>70,976,000</b>	<b>71,061,554</b>	<b>71,318,167</b>	<b>71,075,451</b>
Transfer in	2,150,000	2,000,000	2,000,000	2,600,000	0
Insurance Loss Recovery	0	0	0	94,374	
Beginning Fund Balance	14,525,000	19,058,000	24,427,591	23,058,816	23,151,626
<b>Total Revenues, Transfers and Fund Balance</b>	<b>87,727,000</b>	<b>92,034,000</b>	<b>97,489,145</b>	<b>97,071,357</b>	<b>94,227,077</b>
<b>Expenditures</b>					
Salaries	683,000	720,000	724,925	748,967	725,758
Employee Benefits	194,000	203,000	200,184	217,920	223,769
Purchased Services	264,000	247,000	1,093,646	1,344,452	1,815,875
Energy Services	0	0	2,224	6,190	6,388
Materials and Supplies	5,000	4,000	14,301	9,759	14,866
Capital Outlay	1,000	4,000	29,982	2,267	15,100
Other Expenditures	67,522,000	66,429,000	72,365,065	71,590,177	80,896,905
<b>Total Expenditures</b>	<b>68,669,000</b>	<b>67,607,000</b>	<b>74,430,328</b>	<b>73,919,731</b>	<b>83,698,661</b>
Transfers Out	0	0	0	0	0
<b>Ending Fund Balance</b>					
Nonspendable Fund Balance	0	0	0	0	0
Restricted Fund Balance	19,058,000	24,427,000	23,058,816	23,151,626	10,528,416
Assigned Fund Balance	0	0	0	0	0
Unassigned Fund Balance	0	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>19,058,000</b>	<b>24,427,000</b>	<b>23,058,816</b>	<b>23,151,626</b>	<b>10,528,416</b>
<b>Total Expenditures, Transfers, and Fund Balance</b>	<b>\$87,727,000</b>	<b>\$92,034,000</b>	<b>\$97,489,144</b>	<b>\$97,071,357</b>	<b>\$94,227,077</b>



## School Internal Funds 5-Year History Summary

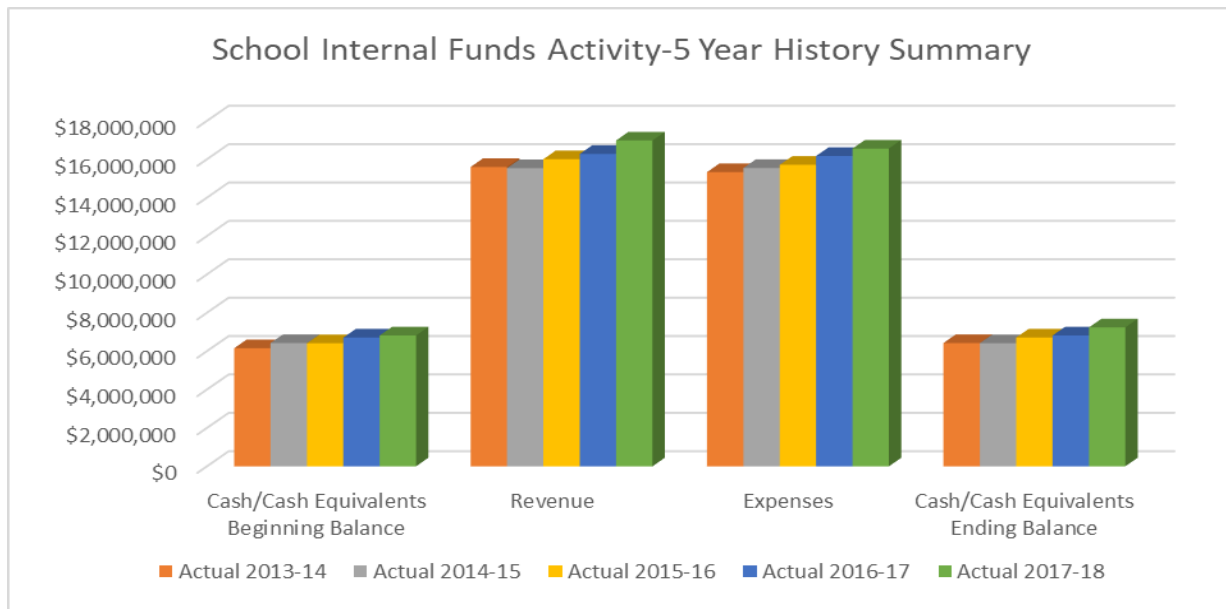
School Internal Funds are those funds used by a school which are not under the direct supervision of the District through regular county school budget sources. They are administered by each individual school in accordance with Board Policy # 6610, and Florida statutes. An in depth District School Internal 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 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18
Cash/Cash Equivalents Beginning Balance	\$6,155,000	\$6,425,000	\$6,416,000	\$6,709,000	\$6,816,330
Revenue	15,599,000	15,536,000	16,004,000	16,279,642	16,977,468
Expenses	(15,329,000)	(15,545,000)	(15,711,000)	(16,172,312)	(16,556,517)
<b>Cash/Cash Equivalents Ending Balance</b>	<b>\$6,425,000</b>	<b>\$6,416,000</b>	<b>\$6,709,000</b>	<b>\$6,816,330</b>	<b>\$7,237,281</b>



## 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.

### Governance

School Board	9000
School Board Attorney	9050
Superintendent	9100
Chief Operating Officer	9600

### Human Resources (Cont.)

North Area Clinic	9851
Central Area Clinic	9852
South Area Clinic	9853
Self-Insured Risk	9855

### Leading and Learning

Psychological Services	7100
Leading and Learning (Elementary)	9201
Leading and Learning (Secondary)	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
Cape Coast Conference	9262
Career & Technical Education	9270
Exceptional Student Education Program Support	9280
FDLRS	9285
Exceptional Student Education Admin. Support	9290
Students at Risk	9295
Instructional/Other	9810
Instructional Technology	9811
Instructional/Basic Education	9814
Instructional/Exceptional Education	9815

### Operations

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 System Services	9721
Management Information Services	9722
Technology Support Services	9723
Educational Services Facilities	9860
District Administration Telephones	9868

### Finance

Financial Services	9300
Accounting Services	9310
Budgeting, Cost Accounting & FTE	9330
Quality Control	9390
Transportation	9640
Area Transportation Offices	9641, 9642, 9643, 9644
Food & Nutrition Services	9660
Warehouse and Purchasing Services	9680
County-Wide Utilities	9820
Controller/Other	9830
ESF Cafeteria	9862
ESF Central Services	9865

### Human Resources

Employee Benefits	9321
Risk Management	9370
Human Resources	9400
Compensation Services	9410
Labor Relations	9420
Recruitment and Retention	9430
Educational Leadership & Profess Development	9485
Self-Insured Employee Benefits	9850

### Government and Community Relations

District Communications	9122
Printing Services	9123
District/School Security	9670

# GOVERNANCE



# Brevard Public Schools Strategic Plan Objective Governance Profile

Governance			
Objective	Description	Theory of Action	Strategies
<p><b>G1</b></p> <p>Ensure Schools Get Timely and Effective Support from the Central Office</p>	<p>All Central Office Divisions will commit to the continuous improvement of Leading and Learning by providing high-quality service and highly-effective internal communication that is structured around cross-functional processes.</p>	<p>Brevard Public Schools employs approximately 9,000 employees, half of which provide direct support services in varying capacities to our schools (i.e. Financial Services, Maintenance, Transportation and Food Services, etc.)</p> <p>If,</p> <ul style="list-style-type: none"> <li>&gt; We create cross-functional communication (horizontal – between divisions) processes that consistently consider impact on schools</li> <li>&gt; We establish protocols for internal stakeholder vertical communication (i.e. email, calendar events/due dates, chain-of-command)</li> <li>&gt; All Central Office and Operations Divisions operate in a support-oriented role (mindset)</li> <li>&gt; Come to a collective understanding of “support” at all levels</li> <li>&gt; We value quality customer service across the entire organization.</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; Central Office Division messages will be considerate of other demands facing school-based leaders and staff</li> <li>&gt; Communications across the organization will be proactive and efficient</li> <li>&gt; Central Office staff will not contribute to the distractions that take school leaders’ focus away from teaching and learning</li> <li>&gt; Principals and teachers will be able to easily access the support they need in a timely fashion</li> <li>&gt; All employees, both school-based and non-school based, will value their contributions leading to student success</li> <li>&gt; Central Office employees will receive support through training and coaching (see Human Resources Objective Profile: H2) and will be held accountable through the internal evaluation process</li> </ul>	<ul style="list-style-type: none"> <li>S1. Implement and monitor developed Central Office communication protocol (horizontal)</li> <li>S2. Implement and monitor internal stakeholder communication protocol (vertical)</li> <li>S3. Promote a strong customer service oriented culture organization-wide (i.e. celebrate suggestions for improvement, “risk-taking”, etc.); design a “Customer Service Recognition” initiative that includes celebration of innovative solutions, “risk-taking”, suggestions for improvement, etc</li> <li>S4. Communicate with established Principal Advisory to periodically identify and prioritize existing operational processes needing review to ensure efficient practices and expectations; recommend new processes as needed</li> <li>S5. Analyze and evaluate feedback from the 2017 TNTP by department and launch progress monitoring email survey</li> </ul>
<p><b>G2</b></p> <p>Develop and Implement More Thorough and Effective Meeting Preparation and Communication Protocols to keep Superintendent, School Board, 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>If, professional relationships between the Superintendent, School Board, and Cabinet are strong and remain focused on the school district’s overall mission and priority goals, then,</p> <ul style="list-style-type: none"> <li>&gt; A positive organizational culture will be modeled and BPS will be a highly desired place to work</li> <li>&gt; Service to schools and the community will be maximized</li> <li>&gt; Strategic plan objectives will be accomplished</li> </ul>	<ul style="list-style-type: none"> <li>S1. Monitor established preparation protocols for Board meetings</li> <li>S2. Monitor the established protocols for responding to Board member questions, constituent concerns, and Board-assigned tasks in a timely manner (i.e. process to provide regular updates, and so forth); seek feedback from board quarterly on efficiency and effectiveness of protocols</li> <li>S3. Monitor protocols for scheduling and organizing collaborative work sessions between the School Board, Superintendent, and Senior Staff; establish regular meetings (i.e. retreats) between board members and cross-functional themes (non-champion theme areas)</li> <li>S4. Facilitate Superintendent/Board member school visits to foster open dialogue between Superintendent, Board Member and principals in the board member’s district</li> <li>S5. Formally present Leadership Team Insight survey results and steps for improvement</li> <li>S6. Comprehensive review and update of Board Policies</li> </ul>

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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	5.00	5.00	5.00	5.00	5.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	308,447	322,369	331,685	337,747	343,492
Operating Expenses	75,404	39,138	40,585	38,785	40,750
<b>Total Expenditures</b>	<b>383,852</b>	<b>361,507</b>	<b>372,270</b>	<b>376,532</b>	<b>384,242</b>



## Brevard Public Schools Strategic Plan Objective Governance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	460,099	422,085	425,830	464,767	411,164
Operating Expenses	25,134	25,704	34,033	28,816	31,200
<b>Total Expenditures</b>	<b>485,233</b>	<b>447,789</b>	<b>459,864</b>	<b>493,583</b>	<b>442,364</b>

### 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-

BUDGET RESPONSIBILITY: SCHOOL BOARD ATTORNEY

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	0	0	29,054	268,020	381,531
Operating Expenses	328,292	392,482	471,406	19,153	16,600
<b>Total Expenditures</b>	<b>328,292</b>	<b>392,482</b>	<b>500,460</b>	<b>287,173</b>	<b>398,131</b>

## Brevard Public Schools Strategic Plan Objective Governance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	3.00	2.00	2.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	0	0	340,355	361,269	275,248
Operating Expenses	0	0	15,727	106,578	17,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>356,082</b>	<b>467,847</b>	<b>292,248</b>

# LEADING AND LEARNING



# Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

Leading & Learning			
Objective	Description	Theory of Action	Strategies
<b>L1</b> Protect Instructional Time	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.	BPS believes that student success is contingent on protecting the time teachers have during the school day to effectively educate our students. If BPS establishes a system-wide priority to protect instructional time such that teachers are able to collaboratively plan, effectively instruct, and monitor student learning with the role of all district personnel seen as a support to serve the needs and requests of the schools in a timely and efficient manner. Then, > BPS will have an awareness that protecting instructional time is a priority > Great thought will occur prior to making any changes that may impact classroom instruction > Student achievement will increase > Student engagement in instruction will improve > Teachers will feel supported as instructional leaders > Teacher morale will improve	S1. School based teacher leaders will conduct a landscape analysis of the current status of instructional time (instructional day) within their school <ul style="list-style-type: none"> <li>The purpose will be to ensure that we are positively impacting the classroom environment for all students to have optimal learning</li> <li>Principals and teacher leaders will define instructional time and will identify barriers to preserving instructional time and recommend guidelines that will enhance the learning environment. The landscape analysis may include, but not limited to, an assessment inventory, use of PLC time, school-based daily schedule and calendar of events, etc</li> </ul> S2. Create a task force of principals and other district personnel to quantify instructional time and seek information from teachers and principals concerning items that positively or negatively impact student learning <ul style="list-style-type: none"> <li>This task force will have multiple sub committees and those sub committees will work on the barriers to protecting instructional time that were identified by school landscape analysis completed in strategy 1</li> </ul> S3. Create systemic processes and/or changes to district policy/practice to address the barriers once identified <ul style="list-style-type: none"> <li>Once identified, establish protocols for rolling out of any new initiatives, programs or processes</li> <li>All new initiatives that impact schools (human capital) must be vetted through the Assistant Superintendents of Leading and Learning</li> <li>All processes or procedures that impact schools (operational) must be vetted through the Chief Operations Officer</li> </ul> S4. Share out solutions to district barriers found in the landscape analysis problem solving process at cross functional meetings – with a goal of the district as a whole understanding our commitment to protect instructional time <ul style="list-style-type: none"> <li>Utilize formative assessments so team members can assess and redevelop the role out plan for district expectations</li> </ul> S5. Create an external communication plan to highlight our teacher leaders' efforts in protecting instructional time <ul style="list-style-type: none"> <li>This may include interviewing teachers who have worked on this objective and the results obtained through the collaborative effort</li> </ul> S6. Identify principal point of contact (POCs) and differentiate by level and need; share guidelines and landscape analysis with all principals S7. Following the continuous improvement model, Teacher Leaders will be recruited to support L-2 Support Educator Effectiveness and Build Capacity of Teachers to Improve Student Outcomes and Close Achievement Gap, to assure that instructional time that has been protected with the implementation of the solutions found in previous strategies is now being used effectively, thus creating a seamless flow between L1 and L2
<b>L2</b> Support Educator Effectiveness and Build Capacity of Teachers to Improve student Outcomes and Close Achievement Gaps	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.	As a high performing school district, if we build capacity of our educators to close gaps and increase student achievement (in both content and pedagogy) Then, > Teachers will believe in their own efficacy enabling them to make a difference in outcomes for students > Student engagement will improve > Student achievement will increase > Students will be better prepared to enter the workforce and/or post-secondary education; and > Teacher retention will improve	S1. Identify priority schools based on student outcomes and achievement gaps and differentiate the quantity and type of professional development and instructional support to those schools' teachers and building level administrators S2. Examine different models for delivering on-going professional development for teachers to include both content and instructional strategies that ensure all students master the Florida Standards S3. Examine different models for conducting instructional reviews (including the components of the instructional review and a determination of which schools are in most need of a review) and provide instructional reviews to a subset of schools by need S4. Develop and implement a protocol for utilizing instructional guides that are specific to subject areas that provide evidence of standards aligned instruction and empower building level administrators to more effectively coach teachers and monitor the learning of their students S5. Align Professional Learning and Development with Leading & Learning's Vision for Excellent Instruction by adopting teacher leadership standards and developing professional development to meet those standards S6. Align Professional Learning and Development with Leading & Learning's Vision for Excellent Instruction by developing The Priority Learning Series for all Level II candidates

# Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

Leading & Learning			
Objective	Description	Theory of Action	Strategies:
<p><b>L3</b> Provide equitable access to innovative educational choice opportunities</p>	<p>BPS will provide equitable access to innovative educational choice opportunities.</p>	<p>Providing support for equitable access to educational options provides greater choice opportunities. If BPS provides opportunities for equitable access to educational options, students and parents will make informed decisions</p> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; More students will have opportunities that enhance their learning and potential for productive citizenry</li> <li>&gt; Program experience will enable students to make informed decisions regarding their future endeavors</li> <li>&gt; Program pathways will equip students with a skill set that will enable them to become viable candidates in the community workforce</li> <li>&gt; Students with industry certification will have the skills and knowledge necessary to fulfill job opportunities as identified by the workforce development community</li> </ul>	<ul style="list-style-type: none"> <li>S1. Enhance marketing plan for promoting educational opportunities to increase equity and access for all BPS student; inclusive of electronic and published information                             <ul style="list-style-type: none"> <li>* Expand branding for specific programs with logos, tag lines, etc</li> <li>* Communicate with local, state and national levels regarding policy and legislative action</li> <li>* Collaboration with Government and Community Relations</li> </ul> </li> <li>S2. Develop a feedback process to determine success of marketing program</li> <li>S2. Cultivate innovative programs within BPS                             <ul style="list-style-type: none"> <li>* Develop additional FUSE studios and SMART Labs (technology connections) in schools</li> <li>* Create a system for continuous improvement and sustainability of established theme-based programs</li> <li>* Establish professional development opportunities for implementation of Project Based Learning across all grade levels</li> <li>* Assess and evaluate future opportunities for theme based instruction at schools</li> <li>* Establish a process for school administrators to seek opportunities for innovation</li> <li>* Research and analyze potential for development of a Vo-Tech for Adult Ed PSAV</li> <li>* Finalize development of Project LAUNCH                                     <ul style="list-style-type: none"> <li>&gt;Create document for legislative ask</li> <li>&gt;Schedule Design Thinking workshop</li> </ul> </li> <li>* Develop a "choice" high school option (ACCEL HS) for at risk students</li> <li>&gt;Collaborate with Secondary L&amp;L and Student Services</li> <li>* Implement a GED+ program that incorporates an industry credential</li> </ul> </li> <li>S3. Strengthen support for Choice (Open Enrollment)                             <ul style="list-style-type: none"> <li>* Augment processes for EPO seat assignment</li> <li>* Enhance collaboration and connectivity with the CTE department through regular meetings</li> <li>* Build collaborative relationships to support charter school systems with semester meetings and site visits</li> </ul> </li> <li>S4. Broaden resources development for Equity, Innovation and Choice                             <ul style="list-style-type: none"> <li>* Collaborate with finance and facilities for additional funding</li> <li>* Research and align grant opportunities with strategic needs</li> </ul> </li> <li>S5. Coordinate community resources (STEAM coalition)                             <ul style="list-style-type: none"> <li>* Categorize database</li> <li>* Publish via launch pad as a teacher resource</li> <li>* Join national STEM eco-system initiative network</li> </ul> </li> </ul>
<p><b>L4</b> Provide Equitable Support for Every Student's Socio-Emotional Development</p>	<p>Brevard Public Schools 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 curricular and instructional resources, and human capital.</p>	<p>Because the mission of Brevard Public Schools is to "Serve all Students with Excellence as the Standard," if an equitable approach to student social emotional development is created, then we will maximize opportunities for teaching and learning. This looks like the following:</p> <ul style="list-style-type: none"> <li>&gt; A school culture that has social-emotional competencies embedded with intentionality, reflecting the belief in Brevard Public Schools' vision for social-emotional development and how to support the needs of all students</li> <li>&gt; Implementation of tiered supports (tiers 1,2,3) for students</li> <li>&gt; Increased teacher capacity for classroom management;</li> <li>&gt; Increased numbers of students actively engaged in class</li> <li>&gt; Decreased behavior disruptions in class</li> <li>&gt; Consider standards-based instruction in social-emotional learning</li> <li>&gt; Application of Universal Design for Learning (UDL)/Differentiated Instruction for students at-risk, low performing, and exceptional education in classrooms</li> <li>&gt; Understanding and implementation of the matrix of district supports for teachers to develop and implement intervention strategies and alternate teaching methodologies, in both academic and social emotional areas</li> <li>&gt; Collaboration among all stakeholders on/off campus to include community and family partnerships</li> </ul>	<ul style="list-style-type: none"> <li>S1. Monitor implementation of existing and new programs in the area of social-emotional supports to inform policy, procedures, and program equity for all students in Brevard Public Schools</li> <li>S2. Partner with schools to implement district-reviewed programs and supports to address the social-emotional needs of all students in Brevard Public Schools (see connection in Objective 1B and 1E)                             <ul style="list-style-type: none"> <li>* Develop Tier 1, 2, and 3 strategies</li> <li>* Implement pilot programs for ASD and Pre-K</li> <li>* Based on the district/state data increase opportunities for students with disabilities to be educated in the least restrictive environment while maintaining the continuum of services</li> <li>* Build capacity of staff with training on the dyslexia toolkit and resources available to support students with dyslexia and other learning disabilities</li> </ul> </li> <li>S3. Develop and communicate a matrix of universal and tiered intervention supports which outline comprehensive services for all students, including those at risk, students served in alternative settings, students from diverse backgrounds, students with disabilities, LGBTQ students, and students who speak English as a second language</li> <li>S4. Build educator capacity by aligning the matrix professional development offerings with the matrix of universal and tiered intervention supports, to include (See connection to Objective L1, L5, E1, and E3)                             <ul style="list-style-type: none"> <li>* Cultural competency</li> <li>* Classroom management (universal tier 1 supports)</li> <li>* Trauma Informed Care</li> <li>* Universal Design for Learning</li> <li>* Positive Behavioral Intervention and Support (PBIS)</li> <li>* CHAMPS</li> <li>* Restorative Practices</li> <li>* Conscious Discipline for Pre-K and Early Childhood</li> <li>* Other district-reviewed programming identified through task-force program analysis</li> </ul> </li> <li>S5. Identify model classrooms that exemplify social and emotional supports which are universally designed for learning</li> <li>S6. Analyze and create policy and/or administrative procedures in the area of social-emotional support for students</li> <li>S7. Determine possibilities of standards-based instruction in social-emotional learning</li> <li>S8. Utilize the coordinator for social-emotional health to support social emotional learning and monitor the LEA profile with both direct and indirect support to schools</li> <li>S9. Hire social workers to support secondary schools develop onboarding process to ensure effective support of students' social-emotional development</li> </ul>

# Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

Leading & Learning			
Objective	Description	Theory of Action	Strategies:
<b>L5</b> Create and Implement a System-Wide Approach to Discipline	Implement and revise (to include Pre-K) the 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.	BPS is committed to ensuring all students have access to a high quality education. In order for students to access a high quality of education, students must be present for and engaged in classroom instruction. If, a systematic approach to discipline is implemented in all schools, then we will maximize opportunities for teaching and learning. This looks like the following: > Decreased out of school suspensions > Decreased student expulsions > Increased student attendance > Reduction in disproportionality (ESE, Race/Ethnicity, Free and Reduced Lunch) > Improved school climate and morale	S1. Implement, monitor and revise a consistent and equitable district-wide discipline plan for K-12 S2. Develop a consistent and equitable district-wide discipline plan for Pre-K S3. Identify and create alternatives to suspensions and expulsions S4. Implement and review restructured Alternative Learning Center (ALC) programs that addresses <ul style="list-style-type: none"> <li>* Inconsistent instructional practice across classroom(s) and between schools</li> <li>* Inconsistent staffing plan</li> <li>* Lack of CTE options and Social/Emotional supports for students</li> <li>* Inconsistent practices for violation of stipulation contract agreement</li> <li>* Lack of communication between ALCs and neighborhood schools regarding returning students</li> </ul> S5. Review/revise discipline policy and procedures (e.g. Code of Conduct) to align to alternatives to suspension S6. Develop and implement an on-going training model to roll out the new district-wide discipline plan, alternative to suspensions and expulsions, restructured ALC, and policies and procedures
<b>L6</b> (revised; formerly E1): Build Principal Capacity to Develop and Spread Highly Effective Practice and Support all Employees in Professional Growth and Continuous Improvement	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 maintaining the status of a highly effective school system.	If, we develop highly effective principals who understand all aspects of the role of school leadership, then we will: > Increase teacher effectiveness > Increase student achievement > Increase teacher morale > Improve the learning culture at all schools > Retain high performing principals, staff and teachers > Strengthen the succession plan for school and district leadership	S1. Identify needs and differentiate the level of district support and/or guidance needed to develop each individual principal's capacity by using multiple data points (e.g. Insight, years' experience, achievement, etc.) S2. Develop and implement a training model for building principal capacity. Targeted professional learning based on principal need will include: <ul style="list-style-type: none"> <li>* Developing Principal knowledge of highly effective instructional practices</li> <li>* Creating small groups of principals to work together to improve their practices</li> <li>* Job embedded coaching and mentoring led by district leadership and lead principals</li> <li>* Principal facilitation using the "problem of practice model" in an effort to create true principal PLC's (Note: The PLC's will be facilitated by district and school leaders focused on a specific problem to be determined by a data review and school needs)</li> <li>* Ongoing support for new principals starting with an orientation in August</li> <li>* Redefine protocol for school visits</li> <li>* Establish expectation for principal's participation in school level PD/Resource teacher coaching sessions/all district personnel</li> <li>* Principal, Assistant Principal, and Coach (PAC) trainings at elementary level</li> </ul> S3. Build the capacity of Directors/Coordinators in order to build principal capacity <ul style="list-style-type: none"> <li>* Investigate trainings/resources available on mentoring/coaching; Identify best model for BPS and implement</li> <li>* Develop a survey to be administered three times per year focusing on the effectiveness of Directors/Coordinators in building principal capacity</li> </ul> S4. Develop learning plans with elementary principals

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.

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	34.25	34.22	34.22	37.22	41.22
<b>Total Positions</b>	<b>34.25</b>	<b>34.22</b>	<b>34.22</b>	<b>37.22</b>	<b>41.22</b>
Personnel Costs	852,819	827,902	938,893	999,035	1,102,915
Operating Expenses	61,310	99,720	104,121	88,444	87,163
<b>Total Expenditures</b>	<b>914,128</b>	<b>927,622</b>	<b>1,043,014</b>	<b>1,087,480</b>	<b>1,190,078</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	2.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	0	0	321,811	244,763	236,886
Operating Expenses	0	0	6,345	9,151	9,470
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>328,155</b>	<b>253,914</b>	<b>246,356</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	6.00	7.00	7.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>
Personnel Costs	0	0	460,878	485,397	394,685
Operating Expenses	0	0	7,185	9,774	10,323
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>468,064</b>	<b>495,171</b>	<b>405,008</b>



## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 21<sup>st</sup> century education that prepares students for success in a rapidly-changing and complex world.

Equity, Innovation & Choice, in addition to receiving basic operating funds, receives Magnet Schools Assistance Program (MSAP) funding. This funding targets school improvements in learning such as diversity, innovative curriculum and professional development, academic excellence and rigorous stands, and the family community partnership. 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	4.50	5.00	6.00	6.00	6.00
<b>Total Positions</b>	<b>5.50</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	290,119	314,436	435,814	571,899	627,561
Operating Expenses	54,596	53,999	57,549	60,147	22,478
<b>Total Expenditures</b>	<b>344,715</b>	<b>368,435</b>	<b>493,363</b>	<b>632,046</b>	<b>650,039</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.20	1.20	2.00	2.00	2.00
Non-Administrative	13.75	0.00	19.15	19.55	19.55
<b>Total Positions</b>	<b>14.95</b>	<b>1.20</b>	<b>21.15</b>	<b>21.55</b>	<b>21.55</b>
Personnel Costs	893,565	975,680	1,318,948	1,448,507	1,357,947
Operating Expenses	21,359	48,006	36,896	23,533	43,683
<b>Total Expenditures</b>	<b>914,924</b>	<b>1,023,686</b>	<b>1,355,844</b>	<b>1,472,040</b>	<b>1,401,630</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.60	0.60	1.00	1.00	1.00
Non-Administrative	0.00	11.25	15.25	15.25	15.25
<b>Total Positions</b>	<b>0.60</b>	<b>11.85</b>	<b>16.25</b>	<b>16.25</b>	<b>16.25</b>
Personnel Costs	39,748	39,505	5,076	90,443	71,657
Operating Expenses	0	0	514	771	0
<b>Total Expenditures</b>	<b>39,748</b>	<b>39,505</b>	<b>5,590</b>	<b>91,214</b>	<b>71,657</b>

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

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.20	0.20	0.20	1.00	1.00
Non-Administrative	28.75	27.50	25.70	27.70	29.70
<b>Total Positions</b>	<b>28.95</b>	<b>27.70</b>	<b>25.90</b>	<b>28.70</b>	<b>30.70</b>
Personnel Costs	172	2,403	0	45,247	57,207
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>172</b>	<b>2,403</b>	<b>0</b>	<b>45,247</b>	<b>57,207</b>

This office is funded through sources other than the Operating Budget

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	3.00	3.00	3.00	3.00	3.00
<b>Total Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	5,223	7,703	3,548	4,266	0
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>5,223</b>	<b>7,703</b>	<b>3,548</b>	<b>4,266</b>	<b>0</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	11.50	10.50	10.50	11.50	11.50
<b>Total Positions</b>	<b>12.50</b>	<b>11.50</b>	<b>11.50</b>	<b>12.50</b>	<b>12.50</b>
Personnel Costs	944,304	921,383	865,945	978,076	865,126
Operating Expenses	47,086	33,716	32,125	50,022	277,550
<b>Total Expenditures</b>	<b>991,389</b>	<b>955,099</b>	<b>898,070</b>	<b>1,028,098</b>	<b>1,142,676</b>

Personnel Costs include summer labor for resource teachers

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.50	8.00	6.50	6.50	6.50
<b>Total Positions</b>	<b>9.50</b>	<b>9.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>
Personnel Costs	683,030	653,272	643,200	793,713	532,396
Operating Expenses	16,014	20,073	12,325	12,754	140,691
<b>Total Expenditures</b>	<b>699,043</b>	<b>673,345</b>	<b>655,526</b>	<b>806,467</b>	<b>673,087</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	34.90	24.46	28.78	30.28	31.78
<b>Total Positions</b>	<b>35.90</b>	<b>25.46</b>	<b>29.78</b>	<b>31.28</b>	<b>32.78</b>
Personnel Costs	447,146	484,503	580,943	586,941	608,767
Operating Expenses	249,384	204,568	375,893	535,511	749,247
<b>Total Expenditures</b>	<b>696,530</b>	<b>689,071</b>	<b>956,836</b>	<b>1,122,452</b>	<b>1,358,014</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	0.00	0.00	0.00
Non-Administrative	6.00	6.00	4.00	5.00	5.00
<b>Total Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	587,366	468,378	287,583	325,070	331,940
Operating Expenses	9,676	2,065	10,255	16,349	29,945
<b>Total Expenditures</b>	<b>597,041</b>	<b>470,443</b>	<b>297,838</b>	<b>341,419</b>	<b>361,885</b>



## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	4.00	4.00	5.00	2.00	3.00
<b>Total Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>6.00</b>	<b>3.00</b>	<b>4.00</b>
Personnel Costs	255,995	240,962	409,728	122,563	184,272
Operating Expenses	15,820	10,542	26,132	24,982	9,348
<b>Total Expenditures</b>	<b>271,815</b>	<b>251,504</b>	<b>435,861</b>	<b>147,545</b>	<b>193,620</b>

### Student Activities – 9262

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

#### 9262 CAPE COAST CONFERENCE

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, STUDENT SERVICES

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	0	0	0	0	
Operating Expenses	0	0	0	9,724	12,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,724</b>	<b>12,000</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	8.00	8.00	8.00	8.00	8.00
<b>Total Positions</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
Personnel Costs	458,481	465,811	451,578	608,925	449,802
Operating Expenses	18,636	19,788	141,800	55,565	17,357
<b>Total Expenditures</b>	<b>477,118</b>	<b>485,600</b>	<b>593,378</b>	<b>664,490</b>	<b>467,159</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	28.85	33.85	35.85	35.85	36.85
<b>Total Positions</b>	<b>29.85</b>	<b>34.85</b>	<b>36.85</b>	<b>36.85</b>	<b>37.85</b>
Personnel Costs	298,127	332,803	386,735	344,982	309,157
Operating Expenses	14,706	12,853	11,533	227,255	170,500
<b>Total Expenditures</b>	<b>312,833</b>	<b>345,656</b>	<b>398,268</b>	<b>572,237</b>	<b>479,657</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

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

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

#### 9285 FDLRS

BUDGET RESPONSIBILITY: DIRECTOR, FDLRS

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	0.50
Non-Administrative	14.80	15.80	15.80	14.80	15.80
<b>Total Positions</b>	<b>15.80</b>	<b>16.80</b>	<b>16.80</b>	<b>15.80</b>	<b>16.30</b>
Personnel Costs	134,927	130,455	117,187	35,743	0
Operating Expenses	0	0	673	0	0
<b>Total Expenditures</b>	<b>134,927</b>	<b>130,455</b>	<b>117,860</b>	<b>35,743</b>	<b>0</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	10.00	17.13	28.00	36.00	38.00
<b>Total Positions</b>	<b>11.00</b>	<b>18.13</b>	<b>29.00</b>	<b>37.00</b>	<b>39.00</b>
Personnel Costs	149,579	238,197	462,255	647,795	832,307
Operating Expenses	8,364	13,758	4,256	12,820	14,950
<b>Total Expenditures</b>	<b>157,943</b>	<b>251,954</b>	<b>466,511</b>	<b>660,616</b>	<b>847,257</b>

### Students at Risk – 9295

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

#### **9295 STUDENTS AT RISK**

BUDGET RESPONSIBILITY: DIRECTOR, STUDENT SERVICES, STUDENTS AT RISK

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	26.25	27.00	25.50	27.50	23.00
<b>Total Positions</b>	<b>27.25</b>	<b>28.00</b>	<b>26.50</b>	<b>28.50</b>	<b>24.00</b>
Personnel Costs	897,733	1,014,020	1,022,118	1,322,121	953,249
Operating Expenses	34,860	43,459	172,859	41,850	143,505
<b>Total Expenditures</b>	<b>932,593</b>	<b>1,057,478</b>	<b>1,194,977</b>	<b>1,363,972</b>	<b>1,096,754</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	0	0	0		13,441,655
Operating Expenses	0	465	0	24,940	72,335,094
<b>Total Expenditures</b>	<b>0</b>	<b>465</b>	<b>0</b>	<b>24,940</b>	<b>85,776,749</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	13.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>
Personnel Costs	0	0	0	0	989,611
Operating Expenses	0	0	0	0	1,076,695
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,066,306</b>

## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0	0
Non-Administrative	4.00	4.00	4.00	4.00	2.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	4.00	2.00
Personnel Costs	0	0	0	7,778	24,320
Operating Expenses	0	0	0	1,028	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	8,806	24,320



## Brevard Public Schools Strategic Plan Objective Leading & Learning Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	69.31	71.41	64.31	52.92	62.02
<b>Total Positions</b>	<b>69.31</b>	<b>71.41</b>	<b>64.31</b>	<b>52.92</b>	<b>62.02</b>
Personnel Costs	0	0	0	88,278	2,122,544
Operating Expenses	0	0	0	7,320	14,975
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,598</b>	<b>2,137,519</b>

# HUMAN RESOURCES



# Brevard Public Schools Strategic Plan Objective Human Resources Profile

Human Resources			
Objective	Description	Theory of Action	Strategies
<p><b>HR1</b> Recruit, develop, and retain a high quality, diverse workforce (Employment Lifecycle)</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>	<p>If we, &gt; Enhance application systems and implement efficiencies &gt; Ensure compliance and appropriate records retention &gt; Provide stellar customer service Then, &gt; Brevard Public Schools will retain a high quality workforce</p>	<p>S1. Implement an applicant tracking system to assist with the management of job vacancies, including the integrating of systematic filters and pre-screening tools, as well as a component to efficiently and consistently on-board high quality candidates to the District S2. Subcontract substitute personnel to a vendor who specializes in helping districts to achieve cost savings and operational efficiency, ensuring the continuity of instruction, while allowing students to flourish from quality education S3. Retain a vendor to implement the electronic scanning and storage of all employee personnel files</p>
<p><b>HR2</b> Strengthen our workforce through professional growth and continuous improvement enabling them to take on Leadership Roles within the District (Professional Development)</p>	<p>Establish career advancement 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>	<p>If we, &gt; Create a system of professional learning that develops leadership competencies &gt; Train and empower mentors to support employees in their leadership development; and &gt; Employees are given challenging work, support, and room to advance Then, &gt; Learning is scaffold over time to meet the demands within the organization for ever-increasing responsibilities &gt; Future leaders will be developed who impact the success of Brevard Public Schools across all areas of the organization &gt; Brevard Public Schools will retain a highly effective, dynamic workforce whose influence expands beyond the reach of their current positions.</p>	<p>S1. Plan and implement a system of professional learning that develops and improves the leadership competencies and skills of instructional leaders and support personnel. (Leadership Development) S2. Provide mentoring and/or coaching for all employees as they advance to positions of increasing responsibility to ensure high-fidelity implementation of professional learning. (Coaching and Mentoring) S3. Explore grant opportunities to fund new and innovative program opportunities. (Professional Learning and Development)</p>
<p><b>HR3</b> Develop an equitable compensation structure for our workforce (Compensation Structure and Salary Administration)</p>	<p>Develop an equitable compensation structure for our workforce.</p>	<p>If we establish pay practices that reflect compliant and consistent processes and maintenance through ongoing assessment of internal equity and relevant external markets, then, &gt; On an organizational level, job descriptions and grades will reflect qualifications, skills, performance, and competitiveness with the appropriate job market &gt; On an individual basis, salaries will reflect the appropriate level of responsibilities, autonomy, qualifications, and experience applicable to the assigned position</p>	<p>S1. Execute a district wide classification and compensation study, analyze vendor correction plan, and formalize a long term execution strategy to include negotiating the proposed solutions as they apply with CBAs * Annual benchmarking and comparison of other neighboring districts compensation, classification, and HRIS systems (Osceola, Orange, Seminole, Volusia, Indian River, St. Lucie, Martin, St. Johns Counties) and biannual market support staff salary survey comparison S2. Establish labor budgets to include supplements, differentials, and bonuses in order to equitably distribute labor dollars and budget for various retention measures * Establish succinct salary schedules and assist departments in budgeting new and reconstituted positions reflecting realistic starting and transfer salaries S3. Initiate a job description database ensuring revision control, accurate title coding, accurate job postings facilitating a legally defensible compensation, selection, transfer, and promotion policies * Ensure every active position is appropriately assigned a corresponding position description/code and consolidate/expand descriptions/codes as needed to facilitate an expanded infrastructure for career paths thereby encouraging retention of a highly quality workforce</p>

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

Human Resources			
Objective	Description	Theory of Action	Strategies:
<b>HR4</b> Allocate workforce resources equitably to support the needs of our district (Personnel Allocation Reporting (PAR))	Review Personnel Allocation (Staffing Plan) and other allocation processes, along with annual review of school and department needs vs wants, to ensure that human resources, representing 84% of the school district's budget, are appropriately and equitably allocated to best serve our students and community with fiscal responsibility.	If, we ensure schools and departments are adequately and equitably staffed, based on current and changing needs of students, staff and community, then, > Students with the greatest needs will be able to access appropriate resources to meet individualized benchmarks	S1. Research and review current staffing plan to understand formulations in determining staffing allocations * Taking into consideration FTE and Membership S2. Evaluate current staffing plan for staffing allocation inequities S3. Develop and implement a new 2018-19 Staffing Plan for schools and departments that ensures financial responsibility, equitable placement of allocations, and other factors not limited to school enrollment, demographics, and academic needs * Other potential factors may include tech allocation, ESE %, FRL %, special ESE programs and age/design of facility
<b>HR5</b> Negotiate, interpret, and support collaborative Collective Bargaining Agreements (CBA) for all stakeholders (Labor Relations)	The Office of Professional Standards & Labor Relations will work collaboratively with the Board Members, Superintendent, and Cabinet to prioritize district resources in order to offer a fair and competitive contract to affect all employee groups. (Also supported through Objective F4: Annually negotiate fair and competitive salaries and benefit options for all employee groups.")	Approximately 91% of the BPS labor force is directed by the language of a collective bargaining agreement. If, ensuring that these agreements are properly negotiated, interpreted, and supported by all district administrators and leadership, then, > We will enhance employee relations	S1. Develop and implement communication protocols to disseminate timely bargaining updates to all stakeholders S2. Identify and provide training opportunities to BPS Leadership to educate on matters of Labor Relations S3. Build collaborative relationship with union partners by regularly meeting with union leaders and addressing non contractual concerns
<b>HR6</b> Strengthen our culture of ethics and accountability (Professional Standards)	The Department of Professional Standards division is responsible for maintaining the professional workplace within Brevard County Public Schools. Professional Standards seeks to build strong partnerships with administrators and employees in support of the District's vision and mission.	All employees are required to abide by the Principles of Professional Conduct for the Education Profession in Florida. The Department of Professional Standards is charged with communicating those expectations, assisting administrators in addressing violations, and maintaining records of actions taken against employees. If we enhance Professional Standards communication and record keeping capabilities, then, > We will strengthen our culture of ethics and responsibility	S1. Enhance record keeping capabilities to increase consistency in professional standards practices * Develop and implement an internal database to track all reported allegations of employee misconduct and grievances S2. Develop and implement communication protocols to disseminate district professional standards related policies, procedures, and standards to administrators S3. Develop and implement training to educate and inform all administrators on matters of Professional Standards

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 Human Resources Strategic Plan goals and objectives.

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.10	0.05	0.05	0.05	0.05
Non-Administrative	3.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>3.10</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>
Personnel Costs	187,811	130,000	128,430	129,075	126,823
Operating Expenses	2,110	2,803	7,508	9,438	11,543
<b>Total Expenditures</b>	<b>189,921</b>	<b>132,804</b>	<b>135,938</b>	<b>138,513</b>	<b>138,366</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.12	0.05	0.05	0.05	0.05
Non-Administrative	0.20	0.20	0.20	0.20	0.20
<b>Total Positions</b>	<b>0.32</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>
Personnel Costs	26,387	18,597	17,987	18,126	17,913
Operating Expenses	4,947	9,184	4,450	9,117	7,300
<b>Total Expenditures</b>	<b>31,333</b>	<b>27,782</b>	<b>22,437</b>	<b>27,243</b>	<b>25,213</b>

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	23.00	24.00	23.00	21.00	21.00
<b>Total Positions</b>	<b>24.00</b>	<b>25.00</b>	<b>24.00</b>	<b>22.00</b>	<b>22.00</b>
Personnel Costs	1,597,313	1,566,268	1,567,565	1,456,814	1,247,288
Operating Expenses	174,045	254,862	224,747	437,347	200,685
<b>Total Expenditures</b>	<b>1,771,358</b>	<b>1,821,130</b>	<b>1,792,311</b>	<b>1,894,161</b>	<b>1,447,973</b>

### Compensation Services – 9410

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

#### 9410 COMPENSATION SERVICES

BUDGET RESPONSIBILITY: DEPUTY SUPERINTENDENT, HUMAN RESOURCES

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	1.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	4.00	4.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	0	0	27,546	231,845	316,881
Operating Expenses	0	0	0	5,091	4,500
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>27,546</b>	<b>236,936</b>	<b>321,381</b>

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	3.00	4.00	4.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>
Personnel Costs	226,928	220,639	205,255	376,054	388,011
Operating Expenses	23,037	18,866	29,194	30,806	120,775
<b>Total Expenditures</b>	<b>249,965</b>	<b>239,504</b>	<b>234,449</b>	<b>406,861</b>	<b>508,786</b>

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Personnel Costs	84,560	88,740	88,952	94,555	94,186
Operating Expenses	42,077	36,977	71,614	27,172	62,906
<b>Total Expenditures</b>	<b>126,637</b>	<b>125,716</b>	<b>160,566</b>	<b>121,727</b>	<b>157,092</b>



## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	14.00	14.00	13.00	11.00	11.00
<b>Total Positions</b>	<b>15.00</b>	<b>15.00</b>	<b>14.00</b>	<b>12.00</b>	<b>12.00</b>
Personnel Costs	1,170,448	1,389,661	1,372,117	1,120,731	1,138,146
Operating Expenses	308,705	488,627	452,939	375,266	203,719
<b>Total Expenditures</b>	<b>1,479,152</b>	<b>1,878,288</b>	<b>1,825,056</b>	<b>1,495,998</b>	<b>1,341,865</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.90	0.45	0.45	0.45	0.45
Non-Administrative	0.00	10.00	11.00	11.00	11.00
<b>Total Positions</b>	<b>0.90</b>	<b>10.45</b>	<b>11.45</b>	<b>11.45</b>	<b>11.45</b>
Personnel Costs	0	2,947	0	3,052	0
Operating Expenses	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>2,947</b>	<b>0</b>	<b>3,052</b>	<b>0</b>

This office is funded through sources other than the Operating Fund

## Brevard Public Schools Strategic Plan Objective Human Resources Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.88	0.45	0.45	0.45	0.45
Non-Administrative	2.80	2.80	2.80	1.80	1.80
<b>Total Positions</b>	<b>3.68</b>	<b>3.25</b>	<b>3.25</b>	<b>2.25</b>	<b>2.25</b>
Personnel Costs	0	0	0	66,061	275,000
Operating Expenses	210,554	5,702,360	85,115	8,959	5,761,209
<b>Total Expenditures</b>	<b>210,554</b>	<b>5,702,360</b>	<b>85,115</b>	<b>75,020</b>	<b>6,036,209</b>

This office is funded through sources other than the Operating Fund

# OPERATIONS



## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

Operations			
Objective	Description	Theory of Action	Strategies
<p><b>O1</b></p> <p>Seek innovative solutions to improve operational efficiencies and effectiveness</p>	<p>Operational functions consist of a significant human capital representation and provide day-to-day services organization-wide (i.e. Food &amp; Nutrition Services, Transportation, and Purchasing &amp; Warehouse). Increased efficiencies and effectiveness to provide district and school leaders with the best management practices, tools, and support to help schools and students thrive is essential and ultimately ensures our district's mission.</p>	<p>If,</p> <ul style="list-style-type: none"> <li>&gt; We collaborate with school district and/or industry-like operations to evaluate best practices</li> <li>&gt; We communicate and collaborate with customers to ensure quality service delivery</li> <li>&gt; We provide professional and efficient services that support the diverse activities of the district</li> <li>&gt; We seek innovative solutions toward process improvement</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; Services and/or processes can be analyzed and aligned for maximum process/practice improvement</li> <li>&gt; Services will be delivered in a more efficient way</li> <li>&gt; We will optimize infrastructure to support schools</li> <li>&gt; Service to schools and the community will be maximized by providing conditions necessary for principals and teachers to succeed</li> </ul>	<ul style="list-style-type: none"> <li>S1. Investigate private industry-like operational functions for best-practices and applications to BPS operations (all departments)</li> <li>S2. Investigate school district operational functions for best-practices (locally and nationally) and applications to BPS operations (all departments)</li> <li>S3. Develop a Food &amp; Nutrition Services "rebranding" campaign with marketing priorities</li> <li>S4. Develop a contract administration process to more efficiently monitor entire process from early request to fully executed contract</li> <li>S5. Develop a formal three-to-five year transportation continuous improvement plan that prioritizes: FMIS acquisition and implementation, data management for process improvement and cost savings, and employee recruitment and retention</li> </ul>
<p><b>O2</b></p> <p>Progressive enhancements of district and school security</p>	<p>Continued enhancements and improvements in district and school security to provide a safe and healthy environment for students and staff.</p>	<p>If,</p> <ul style="list-style-type: none"> <li>&gt; We provide the district, schools, and students with a safe place to work and learn</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; Staff, students and the community will have peace of mind</li> <li>&gt; We will provide staff and students an environment more conducive to working, learning and growing</li> <li>&gt; Better educational outcomes</li> </ul>	<ul style="list-style-type: none"> <li>S1. Create a safe and drug-free learning environment through effective utilization of Sheriff's K-9 Team                             <ul style="list-style-type: none"> <li>* School visits will be performed on a routine basis</li> <li>* K-9 demonstrations for staff, parents and students</li> <li>* Utilization of K-9 at the ALC's</li> <li>* Respond to situations of concern for narcotics detection/enforcement</li> </ul> </li> <li>S2. Optimize internal and external communications to improve overall efficiency and effectiveness                             <ul style="list-style-type: none"> <li>* Promote and utilize the SpeakOut Hotline for anonymous crime/lifesaving tips to law enforcement</li> <li>* Utilization of internal staff emergency notification system</li> <li>* Reevaluation of communications at our designated shelters during emergency activations</li> <li>* Intelligence sharing between law enforcement and school administrators</li> </ul> </li> <li>S3. Create and implement S.T.A.R. Program (Success through Awareness &amp; Restoration)                             <ul style="list-style-type: none"> <li>* Enhance partnership with Sheriff's Office and BPS at the ALC's</li> </ul> </li> <li>S4. Investigate and develop future levels/phases of district and school security                             <ul style="list-style-type: none"> <li>* Finalize Surtax construction projects at all BPS facilities</li> <li>* Enhance security at ESF</li> <li>* Establish school security baselines and 1-3 year plan according to industry standards</li> <li>* Optimize video surveillance at all schools</li> </ul> </li> </ul>

# Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

Operations			
Objective	Description	Theory of Action	Strategies
<p><b>O3</b></p> <p>Ensure adequate and appropriate facilities to support the learning and work environments</p>	<p>The purpose of this objective is to provide the highest level of services and physical accommodations possible with the resources available to equitably support our students and staff</p>	<p>If, the available resources are managed and deployed effectively, efficiently and strategically, then,</p> <ul style="list-style-type: none"> <li>&gt; Adequate student capacity will be available at the lowest cost and the least disruption to students and parents</li> <li>&gt; Learning and work environments will be suitable and reliable</li> <li>&gt; Customer service will be improved</li> <li>&gt; Student and employee health and safety will be enhanced</li> <li>&gt; Operational costs will be reduced</li> </ul>	<ul style="list-style-type: none"> <li>S1. Review, evaluate and implement short and long range capacity planning                             <ul style="list-style-type: none"> <li>* Evaluate and utilize relocatable capacity</li> <li>* Adjust and implement appropriate attendance boundary and/or program changes</li> <li>* Assess new capacity needs that supports BPS mission</li> </ul> </li> <li>S2. Coordinate capital projects                             <ul style="list-style-type: none"> <li>* Group and schedule projects to maximize efficiency and minimize disruption</li> <li>* Develop, implement, and monitor a planned renewal program based on a comprehensive facility assessment and capital plan</li> </ul> </li> <li>S3. Maintain facilities to high standards                             <ul style="list-style-type: none"> <li>* Create area service teams to increase "ownership" of specific facilities</li> <li>* Respond to school facility needs in an effective, timely manner</li> <li>* Analyze work order data to improve completion times</li> <li>* Increase preventative maintenance to reduce failures</li> </ul> </li> <li>S4. Plan and implement Environmental Health &amp; Safety improvements to support a safe learning and work environment.                             <ul style="list-style-type: none"> <li>* Develop a plan to increase casualty safety in coordination with Risk Management</li> <li>* Develop new district standards that increase local custodial control to improve service</li> <li>* Develop a plan to deploy safety training in all divisions</li> </ul> </li> <li>S5. Maximize district-wide Energy/Resource Conservation.                             <ul style="list-style-type: none"> <li>* Reduce electrical consumption/costs with implementation of a LED lighting replacement program</li> <li>* Reduce water consumption/costs with sub-metering and leak detection</li> </ul> </li> <li>S6. Manage real estate portfolio                             <ul style="list-style-type: none"> <li>* Sell or lease vacant land and facilities</li> </ul> </li> </ul>
<p><b>O4</b></p> <p>Allocate Technology Resources Equitably</p>	<p>Brevard's continued success for students, teachers and staff is contingent on our ability to 'Allocate Technology Resources Equitably'. Educational Technology will ensure that we continue to be good stewards of its resources by supporting policy and practices which ensure that we are working to elevate student achievement and productivity. We are committed to providing safe, secure and dependable technology while meeting the educational needs of Brevard public schools. A parent should never have to question if their child has the same basic resources that are available to other students.</p>	<p>Brevard believes that if we are committed to allocating technology resources equitably, that all stakeholders will have access to reliable and effective tools that will positively impact the district. By providing technology in addition to instructional resources equitably, then,</p> <ul style="list-style-type: none"> <li>&gt; Students and teachers will be more engaged and productive</li> <li>&gt; Increased collaboration opportunities are possible</li> <li>&gt; Our students will be better prepared for post-secondary and the workforce</li> <li>&gt; Real world environments and enhanced learning opportunities will be available in all geographical areas</li> <li>&gt; Integration will be improved district wide</li> <li>&gt; Morale and customer satisfaction will be improved</li> <li>&gt; We will stimulate digital literacy as we strive to become a tech savvy district</li> </ul>	<ul style="list-style-type: none"> <li>S1. Assess the current technology resources. Using a combination of site assessments with data from FLDOE's TRI (Technology Resources Inventory), ET will build a technical profile as a benchmark. The purpose of this is to create maintainable measurement for school resources that will be communicated to schools                             <ul style="list-style-type: none"> <li>* Analyze factors that include school infrastructure, facility condition, ongoing projects, and other variables will also be taken into consideration</li> </ul> </li> <li>S2. Create an Educational Technology Equity standard</li> <li>S3. Create a cross functional committee to develop a new/updated 21st century classroom design for the classroom of tomorrow</li> </ul>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

Operations			
Objective	Description	Theory of Action	Strategies
<b>O5</b> Improve Brevard's Digital Literacy	Brevard's goal of improving digital literacy will allow us to develop and maintain an innovative technology proficient district that embraces new and unique approaches of implementing technology in our classrooms and beyond. Achieving this goal will help foster quality digital learning environments and greater engagement for all.	Brevard believes that student engagement is a key component to our success. In order to captivate, intrigue and maintain the interest of our customers we must understand the knowledge, skills, and behaviors that are a part of their daily lives. If we are a digitally literate district, then, > We acknowledge that students use variety of digital resources to communicate, learn and collaborate > We will be able to provide our staff the flexibility to engage our students in dynamic ways > BPS understands the challenge of balancing the use of social media within educational purposes > Students will learn what it means to be a responsible digital citizens in a safe learning environment > Our workforce will be agile and able to adapt to rapidly changing technology > Our achievements and effectiveness will extend beyond the four walls of a classroom > Students will have the skills to be successful in post-secondary learning and the 21st century workforce	S1. Define Educational Technology's Digital Literacy standards for Brevard Public schools S2. Create and maintain a steering committee that will analyze the changing needs of technology to determine what tools, training, and skills are needed to ensure our staff and students are pursuing digital literacy S3. Increase awareness of the various digital resources available to the organization through instructional professional development and collaboration S4. Incorporate standards into Professional Development and Training opportunities S5. Implement processes that allow for safe and responsible use of social media in collaboration with Government & Community Relations
<b>O6</b> Enhance ET's Customer Service and Collaboration	Brevard is committed to Customer Service and Collaboration throughout the organization. Educational Technology will focus on delivering high quality technical support to our customers to ensure functionality and resources are maintained in the most efficient manner possible.	Brevard has over 60,000 devices used for both education and professional functions. In order to provide the level of support needed for an organization of this size and geographical make up, Brevard must be efficient in the use of resources and procedures to maintain customer service and collaboration. If we meet our mission to enhance customer service and collaboration, then, > Brevard's support model will be intuitive and clearly defined > Customer Satisfaction will increase due to consistent support throughout the organization > Acceptance and confidence in district	S1. Align the ET Help Desk with the Educational Training and support to improve service S2. Analyze the delivery models that are most effective for Brevard Public schools and make adjustments as needed. Modalities may include, depending on the situation: email, telephone, website, FAQ's, online chats, support forums, live support software, remote access, and onsite support S3. Establish feedback mechanisms to monitor our progress and develop best practices

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.

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	2.00	2.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
Personnel Costs	216,549	228,271	232,818	289,141	250,154
Operating Expenses	12,489	16,617	17,115	18,978	16,300
<b>Total Expenditures</b>	<b>229,037</b>	<b>244,888</b>	<b>249,934</b>	<b>308,119</b>	<b>266,454</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	16.00	21.00	22.00	23.00	23.00
<b>Total Positions</b>	<b>17.00</b>	<b>22.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>
Personnel Costs	231,611	168,214	219,099	325,748	560,959
Operating Expenses	55,361	49,784	54,931	51,845	55,250
<b>Total Expenditures</b>	<b>286,973</b>	<b>217,998</b>	<b>274,029</b>	<b>377,593</b>	<b>616,209</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	0	0	0	0	0
Operating Expenses	48,790	28,974	37,265	30,031	45,000
<b>Total Expenditures</b>	<b>48,790</b>	<b>28,974</b>	<b>37,265</b>	<b>30,031</b>	<b>45,000</b>



## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	2.00	3.00	3.00	4.00	4.00
<b>Total Positions</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>
Personnel Costs	131,869	206,426	174,238	245,755	300,515
Operating Expenses	11,032	13,650	7,480	13,765	10,620
<b>Total Expenditures</b>	<b>142,901</b>	<b>220,076</b>	<b>181,718</b>	<b>259,520</b>	<b>311,135</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	0.00	0.00	0.00	0.00
Non-Administrative	1.00	3.00	3.00	2.00	2.00
<b>Total Positions</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	1,876	21,772	51,403	4,099	0
Operating Expenses	1,568	642	12,010	8,432	0
<b>Total Expenditures</b>	<b>3,444</b>	<b>22,413</b>	<b>63,413</b>	<b>12,531</b>	<b>0</b>

This office is funded through sources other than the Operating Budget

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	15.00	16.00	16.00	17.00	17.00
<b>Total Positions</b>	<b>15.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>17.00</b>
Personnel Costs	738,370	771,031	891,407	908,438	907,326
Operating Expenses	503,771	436,030	559,076	506,574	704,226
<b>Total Expenditures</b>	<b>1,242,141</b>	<b>1,207,060</b>	<b>1,450,483</b>	<b>1,415,013</b>	<b>1,611,552</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	158.00	155.00	156.00	156.00	156.00
<b>Total Positions</b>	<b>159.00</b>	<b>156.00</b>	<b>157.00</b>	<b>157.00</b>	<b>157.00</b>
Personnel Costs	7,733,204	7,757,455	7,832,600	8,118,235	8,053,080
Operating Expenses	2,202,929	2,245,561	1,337,174	5,540,301	1,839,245
<b>Total Expenditures</b>	<b>9,936,134</b>	<b>10,003,016</b>	<b>9,169,774</b>	<b>13,658,536</b>	<b>9,892,325</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	1.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	225,772	235,350	194,528	210,554	201,297
Operating Expenses	881	52	53	292	1,479
<b>Total Expenditures</b>	<b>226,652</b>	<b>235,402</b>	<b>194,581</b>	<b>210,847</b>	<b>202,776</b>

### Information Systems Services – 9721

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

#### 9721 INFORMATION SYSTEMS SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	2.00	2.00	0.00	1.00
Non-Administrative	150.00	149.00	150.00	153.00	102.00
<b>Total Positions</b>	<b>150.00</b>	<b>151.00</b>	<b>152.00</b>	<b>153.00</b>	<b>103.00</b>
Personnel Costs	9,800,006	10,637,451	10,508,803	10,692,528	7,048,132
Operating Expenses	2,118,172	1,127,192	1,268,983	1,017,511	1,255,234
<b>Total Expenditures</b>	<b>11,918,178</b>	<b>11,764,643</b>	<b>11,777,787</b>	<b>11,710,039</b>	<b>8,303,366</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### Management Information Services – 9722

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

#### 9722 MANAGEMENT INFORMATION SVCS

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	25.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>
Personnel Costs	0	0	0	0	1,980,107
Operating Expenses	0	0	0	0	215,910
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,196,017</b>

### Technology Support Services – 9723

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

#### 9723 TECHNOLOGY SUPPORT SERVICES

BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT, EDUCATIONAL TECHNOLOGY

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	13.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13.00</b>
Personnel Costs	0	0	0	0	720,544
Operating Expenses	0	0	0	0	105,237
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>825,781</b>

## Brevard Public Schools Strategic Plan Objective Operations Allocation Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.77	7.23	7.23	7.00	7.00
<b>Total Positions</b>	<b>7.77</b>	<b>7.23</b>	<b>7.23</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	296,852	316,783	311,752	288,348	288,703
Operating Expenses	371,807	286,603	375,767	325,970	283,084
<b>Total Expenditures</b>	<b>668,659</b>	<b>603,386</b>	<b>687,519</b>	<b>614,318</b>	<b>571,787</b>

### District Administration Telephones – 9868

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

#### 9868 DISTRICT ADMINISTRATION TELEPHONES

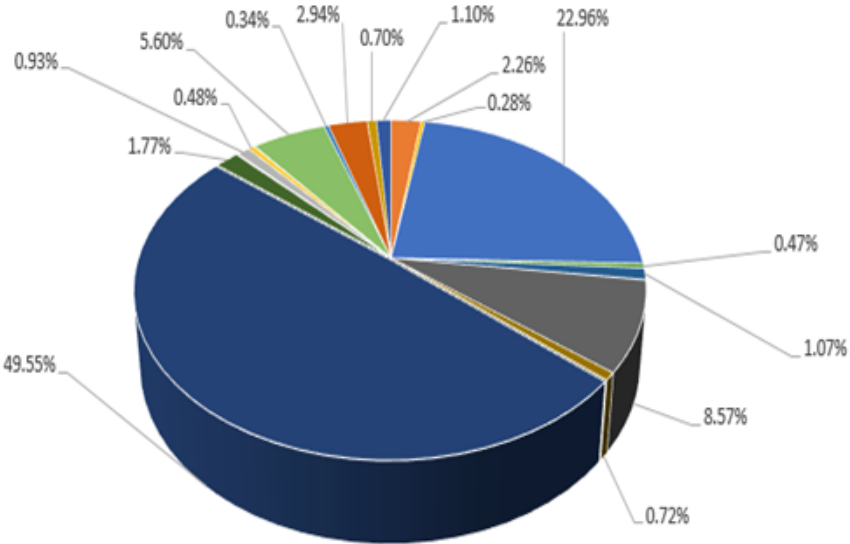
BUDGET RESPONSIBILITY: ASSISTANT SUPERINTENDENT - EDUCATIONAL TECHNOLOGY

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	0	0	0		
Operating Expenses	509,389	448,625	476,720	594,864	1,220,473
<b>Total Expenditures</b>	<b>509,389</b>	<b>448,625</b>	<b>476,720</b>	<b>594,864</b>	<b>1,220,473</b>





# FINANCE



# Brevard Public Schools Strategic Plan Objective Finance Profile

Finance			
Objective	Description	Theory of Action	Strategies
<p><b>F1</b></p> <p>Sustain current revenue sources and identify new revenue opportunities with a focus on general fund, capital outlay, and grants</p>	<p>BPS is committed to ensuring adequate revenues to support the core district mission. To that end, BPS will work with our legislative delegation and community to sustain the current revenue sources received by the District. In addition, BPS will work to identify other revenue opportunities for the district and our schools to realize our strategic objectives.</p>	<p>BPS experienced several years of budget cuts between 2008-09 and 2014-15. In 2015-16, the district received a significant increase in revenue. However, both 2016-17 and 2017-18, have and are seeing minor increases with the Required Local Effort being rolled-back by the legislature both years resulting in millions of lost dollars. While we are beginning to see an increase in taxable property values that are positively impacted capital outlay dollars, as well as receiving the half-cent sales surtax, capital needs are still not being met. Sustaining and increasing current revenues is key to maintaining our facility and program needs.</p> <p>If,</p> <ul style="list-style-type: none"> <li>&gt; We educate our legislative delegation on the impacts to students</li> <li>&gt; We are transparent and communicate the district's financial position to our community; and</li> <li>&gt; We seek best practices from other school districts on new revenue streams;</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; We can mitigate the negative impact of rolling back the RLE</li> <li>&gt; We can gain support for sustaining the half-cent sales tax</li> <li>&gt; We can gain additional revenues to support district strategic objectives</li> </ul>	<ul style="list-style-type: none"> <li>S1. Research other school districts and city/county governments to identify community support sponsorships and other new revenue opportunities, including grant opportunities</li> <li>S2. Work collaboratively with Facilities and Community Relations to develop a plan to promote community support for a new referendum by communicating the district's funding successes and continuing future needs</li> <li>S3. Educate our legislative delegation to gain support for the following initiatives:                             <ul style="list-style-type: none"> <li>a) Maintaining the Required Local Effort (RLE) millage at current levels;</li> <li>b) Adjusting the pupil transportation formula to cover the actual cost of transportation;</li> <li>c) Providing new funding or repurposing current appropriations (Best &amp; Brightest) to provide a recurring increase to teacher salaries; and</li> <li>d) Restoring the board's authority to levy up to 2.0 mills for capital outlay tax</li> </ul> </li> </ul>
<p><b>F2</b></p> <p>Equitable allocation of resources to align with priorities and maintain adequate fund balances within the operating, capital outlay, and self-insured trust funds</p>	<p>BPS is committed to allocating resources to support the core district mission. To that end, BPS will work to ensure adequate funding to achieve the District's core mission. In addition, BPS will focus on allocating resources align with our strategic goals and streamlining spending.</p>	<p>BPS budget includes approximately \$730 million in expenditures to support the operation, maintenance, and asset acquisition for schools, support services, pupil transportation, facility maintenance, and technology, to name a few. To be on the cutting edge of education, BPS needs to be seeking continuous improvement in the way it allocates and spends funds to achieve equitable outcomes for students.</p> <p>If,</p> <ul style="list-style-type: none"> <li>&gt; We examine how we allocate resources to schools and departments</li> <li>&gt; We review prior year spending patterns; and</li> <li>&gt; We regularly monitor active and vacant positions;</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; We can seek to appropriate funds in a manner that aligns with best practices</li> <li>&gt; We can adjust current year spending patterns to better align with our strategic priorities; and</li> <li>&gt; We can ensure all active positions were budgeted and we can look to repurpose long-term vacancies as available</li> </ul>	<ul style="list-style-type: none"> <li>S1. Develop a revised asset management process to increase oversight and provide support to schools and departments</li> <li>S2. Develop a process to examine and streamline spending patterns to maintain adequate balance in all funds</li> <li>S3. Identify best practices, state and nation-wide, for allocating funds to schools to achieve equitable outcomes for students</li> <li>S4. Review current funding allocations for schools compared against other school districts and implement best practices for staffing and non-labor allocations</li> </ul>

## Brevard Public Schools Strategic Plan Objective Finance Profile

Finance			
Objective	Description	Theory of Action	Strategies
<p><b>F3</b></p> <p>Proactively monitor and analyze district-wide resources to ensure appropriate usage of budget allocations within the Operating Fund, Capital Outlay, and Grants</p>	<p>BPS is committed to understanding and reporting real-time revenues and expenditures in a transparent manner to facilitate period decision-making by Cabinet and the Board in order to maximize return on investment of allocated funds.</p>	<p>BPS budget includes approximately \$964 million within its overall budget. Understanding how those funds are being spent compared to budget is a key management tool in any organization. Currently, BPS does not have user-friendly financial reporting tools to assist the Leadership Team, Cabinet and the Board in making decisions</p> <p>If,</p> <ul style="list-style-type: none"> <li>&gt; We examine how we allocate resources to schools and departments</li> <li>&gt; We review prior year spending patterns; and</li> <li>&gt; We regularly monitor active and vacant positions</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; We can seek to appropriate funds in a manner that aligns with best</li> <li>&gt; We can adjust current year spending patterns to better align with our strategic priorities</li> <li>&gt; We can ensure all active positions were budgeted and we can look to repurpose long-term vacancies as available</li> </ul>	<p>S1. Educate stakeholders on how to interpret financial data; develop user-friendly budget vs. actual reports with historical data for stakeholders to self-monitor spending patterns; and provide support to align spending with the strategic priorities of the District</p> <p>S2. Establish a process to examine current year adopted labor budget against obligated (encumbrances and expenditures) labor expense for schools and departments to identify changes in allocated units and labor expenditures</p>
<p><b>F4</b></p> <p>Annually negotiate fair and competitive salaries and benefit options for all employee groups</p>	<p>BPS is committed to prioritizing district resources in order to offer a fair and competitive compensation package to all employee groups. (Also supports Objective E5: Negotiate, interpret, and support collaborative collective bargaining agreements (CBA) for all stakeholders.)</p>	<p>Employees make up over 80% of BPS operating budget in salaries and benefits. Unfortunately, many employees do not have a good understanding of the benefits available to them. In addition, most employee groups are represented by a bargaining group. Working collaboratively with the bargaining group representatives is to provide the best compensation, including benefits to the BPS employees</p> <p>If,</p> <ul style="list-style-type: none"> <li>&gt; We communicate regularly with bargaining group representatives</li> <li>&gt; We communicate with employees about the options available to them in our benefit programs</li> </ul> <p>Then,</p> <ul style="list-style-type: none"> <li>&gt; We can effectively collaborate with bargaining group representatives</li> <li>&gt; We can assist our employees in making wise decision in relation to the benefits offered to them</li> </ul>	<p>S1. Maintain open communications with union leadership and team members regarding the financial position of the District</p> <p>S2. Improve district-wide awareness of the BPS employee benefits program using monthly communications with emphasis on preventive-care resources</p>

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.

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	1.00	1.00	2.00	1.00	1.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	216,528	186,968	234,666	230,756	223,177
Operating Expenses	15,785	9,995	16,035	11,544	13,800
<b>Total Expenditures</b>	<b>232,314</b>	<b>196,963</b>	<b>250,701</b>	<b>242,299</b>	<b>236,977</b>

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	35.00	35.00	37.00	44.00	44.00
<b>Total Positions</b>	<b>36.00</b>	<b>36.00</b>	<b>38.00</b>	<b>45.00</b>	<b>45.00</b>
Personnel Costs	1,713,555	1,735,780	1,786,036	1,821,315	2,121,803
Operating Expenses	34,051	33,054	45,318	40,852	26,084
<b>Total Expenditures</b>	<b>1,747,606</b>	<b>1,768,834</b>	<b>1,831,354</b>	<b>1,862,167</b>	<b>2,147,887</b>

### Budgeting, Cost Accounting & FTE – 9330

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

#### 9330 BUDGET/COST ACCOUNTING & FTE

BUDGET RESPONSIBILITY: DIRECTOR, BUDGETING, COST ACCOUNTING & FTE

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	5.00	5.00	5.00	6.00	6.00
<b>Total Positions</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	404,500	449,265	455,022	548,619	540,092
Operating Expenses	15,649	14,520	11,145	11,701	12,588
<b>Total Expenditures</b>	<b>420,148</b>	<b>463,785</b>	<b>466,167</b>	<b>560,320</b>	<b>552,680</b>

Personnel costs include funds for impact aid temporary staff and overtime

## Brevard Public Schools Strategic Plan Objective Finance Profile

### Quality Control – 9390

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

#### 9390 QUALITY CONTROL

BUDGET RESPONSIBILITY: DIRECTOR, QUALITY CONTROL

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	1.00	1.00
Non-Administrative	0.00	0.00	0.00	1.00	1.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	0	0	0	59,236	191,367
Operating Expenses	0	0	0	3,464	10,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,700</b>	<b>201,367</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	57.20	65.20	65.20	66.20	65.20
<b>Total Positions</b>	<b>58.20</b>	<b>66.20</b>	<b>66.20</b>	<b>67.20</b>	<b>66.20</b>
Personnel Costs	2,954,375	3,438,228	3,372,670	3,319,039	3,288,717
Operating Expenses	4,804,067	4,104,481	3,872,986	4,316,207	3,984,968
<b>Total Expenditures</b>	<b>7,758,442</b>	<b>7,542,710</b>	<b>7,245,656</b>	<b>7,635,245</b>	<b>7,273,685</b>

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	59.01	30.00	59.30	57.72	57.72
<b>Total Positions</b>	<b>59.01</b>	<b>30.00</b>	<b>59.30</b>	<b>57.72</b>	<b>57.72</b>
Personnel Costs	1,982,007	2,075,004	2,060,925	2,184,593	2,045,250
Operating Expenses	44,546	34,035	37,889	29,171	21,103
<b>Total Expenditures</b>	<b>2,026,553</b>	<b>2,109,038</b>	<b>2,098,814</b>	<b>2,213,763</b>	<b>2,066,353</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	98.90	100.92	100.92	103.88	103.88
<b>Total Positions</b>	<b>98.90</b>	<b>100.92</b>	<b>100.92</b>	<b>103.88</b>	<b>103.88</b>
Personnel Costs	3,386,645	3,623,860	3,572,661	3,681,410	3,471,555
Operating Expenses	33,519	27,408	33,762	29,169	24,386
<b>Total Expenditures</b>	<b>3,420,164</b>	<b>3,651,269</b>	<b>3,606,423</b>	<b>3,710,579</b>	<b>3,495,941</b>

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	82.29	83.59	83.59	86.31	86.31
<b>Total Positions</b>	<b>82.29</b>	<b>83.59</b>	<b>83.59</b>	<b>86.31</b>	<b>86.31</b>
Personnel Costs	2,886,189	2,842,653	2,824,242	2,870,626	2,869,048
Operating Expenses	46,154	2,956	50,227	19,662	2,293
<b>Total Expenditures</b>	<b>2,932,343</b>	<b>2,845,609</b>	<b>2,874,468</b>	<b>2,890,288</b>	<b>2,871,341</b>

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	72.85	72.85	69.81	69.81
<b>Total Positions</b>	<b>0.00</b>	<b>72.85</b>	<b>72.85</b>	<b>69.81</b>	<b>69.81</b>
Personnel Costs	2,502,267	2,480,381	2,435,629	2,424,285	2,342,482
Operating Expenses	46,720	18,797	48,838	29,083	17,736
<b>Total Expenditures</b>	<b>2,548,987</b>	<b>2,499,178</b>	<b>2,484,467</b>	<b>2,453,368</b>	<b>2,360,218</b>



## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	41.00	41.00	41.00	48.00	76.00
<b>Total Positions</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>49.00</b>	<b>77.00</b>
Personnel Costs	1,811	11,727	30,995	53,628	0
Operating Expenses	8,682	7,220	12,252	1,413	0
<b>Total Expenditures</b>	<b>10,492</b>	<b>18,946</b>	<b>43,248</b>	<b>55,041</b>	<b>0</b>

This office is funded through sources other than the Operating Budget

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	1.00	1.00	1.00	1.00	1.00
Non-Administrative	24.00	24.00	24.00	24.00	24.00
<b>Total Positions</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>
Personnel Costs	1,089,196	1,219,652	1,181,807	1,224,026	1,290,205
Operating Expenses	56,172	49,178	58,501	66,712	60,310
<b>Total Expenditures</b>	<b>1,145,369</b>	<b>1,268,830</b>	<b>1,240,308</b>	<b>1,290,738</b>	<b>1,350,515</b>

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	0	0	0	0	0
Operating Expenses	0	0	0	0	310,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,000</b>

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	0.00	0.00	0.00	0.00	0.00
<b>Total Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Personnel Costs	10,161	147	3,024	1,110	5,773,018
Operating Expenses	767,124	1,000,259	576,386	886,163	1,504,907
<b>Total Expenditures</b>	<b>777,285</b>	<b>1,000,406</b>	<b>579,410</b>	<b>887,272</b>	<b>7,277,925</b>

Personnel Costs represent funds for employee vacation and sick leave payoff

## Brevard Public Schools Strategic Plan Objective Finance Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	4.00	4.00	4.00	4.00
<b>Total Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
Personnel Costs	1,471	0	639	3,649	0
Operating Expenses	89	0	0	0	0
<b>Total Expenditures</b>	<b>1,560</b>	<b>0</b>	<b>639</b>	<b>3,649</b>	<b>0</b>

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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	2.00	2.00	2.00	2.00	2.00
<b>Total Positions</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Personnel Costs	61,235	56,861	66,165	66,544	65,453
Operating Expenses	51,268	40,992	47,238	61,473	65,620
<b>Total Expenditures</b>	<b>112,503</b>	<b>97,853</b>	<b>113,403</b>	<b>128,017</b>	<b>131,073</b>



# GOVERNMENT AND COMMUNITY RELATIONS



## Brevard Public Schools Strategic Plan Objective Government & Community Relations Profile

Government & Community Relations			
Objective	Description	Theory of Action	Strategies
<p><b>R:1</b></p> <p>Increase proactive communication through BPS-owned digital media with content that builds trust and cooperation with our schools</p>	<p>BPS will attract new community stakeholders groups through an increased digital presence and a renewed effort on engaging our current audience. A specific focus will include local and state government officials, and business, faith based and non-profit representatives.</p>	<p>If we create the proper framework to address both reactive (incidents that occur in the moment) and proactive (telling our story), then,</p> <p>&gt; Our efforts will strengthen our relationships within the community to</p> <p>*Broaden our reach to new groups and individuals</p> <p>*Unify a shared message for news and priorities</p> <p>*Increase support from business, government, and community members</p>	<p>S1. Develop a stable of BPS-branded digital media by August 2017 to serve as a platform for news, messaging, advertising and morale-building</p> <p>S2. Set benchmarks for audience growth with a goal of increasing combined digital reach by 10 percent annually</p> <p>S3. Produce weekly public-affairs program for BPS-TV that can be efficiently repurposed as a podcast, radio program, social media updates and embedded in BPS newsletters</p> <p>S4. Increase advertising revenue by developing underwriting opportunities</p>
<p><b>R:2</b></p> <p>Execute winning PR campaigns that support strategic initiatives</p>	<p>The strategic plan outlines many communications plans within the strategies and objectives. Government and Community Relations will prioritize assets and resources to accommodate the needs of those divisions and departments to achieve Brevard Public Schools' goals.</p>	<p>If we effectively prioritize our resources to accommodate large campaigns, then,</p> <p>&gt; We can maintain static digital and media presence annually</p> <p>&gt; We can develop a strategic roll out plan for campaigns and avoid releasing campaigns simultaneously that overwhelm and confuse external stakeholders</p> <p>&gt; We can reach target audiences unique to campaign specifics</p>	<p>S1. Research and test techniques for reaching low-income and Hispanic parents</p> <p>S2. Develop partnership program for faith-based groups</p> <p>S3. Multiply (or increase) sponsorships and advertising revenue. (Also in support of R1; S4.)</p>
<p><b>R:3</b></p> <p>Manage legislative advocacy program that delivers financial and policy wins</p>	<p>BPS will leverage our partnership with lobbyists and local government entities to advocate for legislation that increases revenue or policies that benefit the school district.</p>	<p>Local government partnerships have been proven to successfully support schools and students. If we grow our lobbying partnerships and strengthen government relations initiatives, then,</p> <p>&gt; There will be a greater awareness throughout the public of our priorities</p> <p>&gt; New relationships will result in leveraged opportunities among local government</p> <p>&gt; Legislative support for BPS priorities will positively influence teaching and learning</p>	<p>S1. Develop BPS legislative agenda, concentrating on advocacy during fall committee weeks. Focus lobbyists' efforts on passing BPS-specific bills or appropriations</p> <p>S2. Identify and advocate for policy changes that could result in fiscal savings</p> <p>S3. Develop plan in preparation for testimony at legislative sessions with Space Coast delegation</p> <p>S4. Refine system for tracking legislative bills and providing fiscal updates for BPS cabinet</p>

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.



## Brevard Public Schools Strategic Plan Objective Government & Community Relations Profile

### 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 RELATION

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	3.00	1.00	1.00	1.00	1.00
Non-Administrative	8.63	12.63	11.00	12.00	12.00
<b>Total Positions</b>	<b>11.63</b>	<b>13.63</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>
Personnel Costs	637,407	667,426	752,437	745,448	775,429
Operating Expenses	325,679	475,100	621,741	567,208	151,775
<b>Total Expenditures</b>	<b>963,086</b>	<b>1,142,526</b>	<b>1,374,178</b>	<b>1,312,657</b>	<b>927,204</b>

## Brevard Public Schools Strategic Plan Objective Government & Community Relations Profile

### 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 RELATION

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Positions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	7.00	7.00	7.00	7.00	7.00
<b>Total Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Personnel Costs	369,594	374,294	383,047	372,747	377,974
Operating Expenses	(78,003)	58,361	12,467	15,569	(73,769)
<b>Total Expenditures</b>	<b>291,591</b>	<b>432,655</b>	<b>395,514</b>	<b>388,316</b>	<b>304,205</b>

## Brevard Public Schools Strategic Plan Objective Government & Community Relations Profile

### 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 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Adopted Budget 2018-19
<b>Postions</b>					
Administrative	0.00	0.00	0.00	0.00	0.00
Non-Administrative	4.00	5.00	5.00	5.00	33.00
<b>Total Positions</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>33.00</b>
Personnel Costs	166,139	203,745	208,523	209,216	1,239,809
Operating Expenses	374,529	487,542	509,578	463,325	410,320
<b>Total Expenditures</b>	<b>540,668</b>	<b>691,287</b>	<b>718,102</b>	<b>672,540</b>	<b>1,650,129</b>

## School Budget Allocations Overview

Schools are to adhere to state law, which requires involvement of their School Advisory Council (SAC) in the budget process. Careful consideration should be given to any suggestions and/or input received from the council, as well as the staff members at the site. Documentation is to be included in the school's budget file as to the procedures used to involve both the staff and SAC members. Prior to the end of the fiscal year, schools are asked to carefully review expenditures to cover negatives with positive balances. This will ensure that only positive amounts carry forward at the beginning of the new school year.

### School Staffing

The 2018-19 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 2018-19 salary appropriations. Benefits are calculated by applying Retirement, District-paid Insurance, Social Security, and Workers' Compensation percentages to the salaries.

### Facilities/Operational Budget Allocations

The method for determining the allocation factors used to compute school budgets has been modified to make it a more simple and streamlined process, while trying to ensure that the schools have sufficient funding to meet all their operation needs.

The three main changes made this year include:

1. Substitutes are no longer included on the matrix. They will be provided in a separate categorical project, using a standard amount per teacher, based on the number of teachers on the school's March 15, 2018 PAR. Determination of the retention of any remaining funds will be made after a thorough analysis at year-end.
2. The utility accounts, with the exception of telephones and long distance, are no longer included on the school budget matrix.
3. All remaining operational costs are funded at \$50 per projected weighted FTE. The per FTE amount is based on a three-year spend analysis for all schools to ensure adequate funding.

### Important Information that schools were to keep in mind concerning the completion of their school budget.

1. \$50 per projected weighted FTE was used to compute the allocation of the school's budget for 2018-19 operational expenses. This allocation will be adjusted during the December/January timeframe based on the internally capped October weighted FTE.
2. The substitute budget is now a separate categorical project.
3. Telephone Base is the school's responsibility to cover the cost of telephone lines. If the school has any lines in excess of what they deem necessary, Educational Technology should be notified to have the number of telephone lines at the school decreased.
4. Copy Machines project should be used to budget and track all expenses related to copy machines and **is considered a part of the school's base budget**. Costs included in this project are for items such as printing (copying and supplies, including paper).

**All expenditures reported in Project 001002 are the responsibility of the principal.** Bookkeeper are to cover negatives with other positive balances within the project throughout the school year in order to help eliminate the chance of overspending

## School Budget Allocations Overview

ELEMENTARY SCHOOLS		Operating & Supplies	Substitutes	Total School Allocation
0051	Oak Park Elementary	48,587	40,713	\$89,300
0061	Apollo Elementary	51,116	37,101	\$88,217
0091	Coquina Elementary	29,422	26,203	\$55,625
0101	Mims Elementary	19,536	20,901	\$40,437
0122	South Lake Elementary	17,408	14,037	\$31,445
0151	Imperial Estates Elementary	37,514	28,996	\$66,510
0181	Pinewood Elementary	26,447	21,686	\$48,133
0191	Challenger Elementary	34,051	25,496	\$59,547
0201	Atlantis Elementary	41,758	34,469	\$76,227
0301	Enterprise Elementary	31,849	26,886	\$58,735
1041	Cambridge Elementary	36,157	31,051	\$67,208
1051	Endeavour Elementary	40,345	34,599	\$74,944
1071	Golfview Elementary	31,893	29,609	\$61,502
1091	Fairglen Elementary	39,691	32,320	\$72,011
1131	Saturn Elementary	48,297	37,654	\$85,951
1141	Andersen Elementary	44,024	33,444	\$77,468
1151	Williams Elementary	33,883	28,745	\$62,628
1161	Manatee Elementary	52,500	37,774	\$90,274
2031	Meadowlane Intermediate Elementary	48,870	36,982	\$85,852
2041	Meadowlane Primary Elementary	37,561	33,705	\$71,266
2042	West Melbourne Elementary	31,986	23,679	\$55,665
2051	University Park Elementary	23,485	22,844	\$46,329
2061	Port Malabar Elementary	37,027	30,394	\$67,421
2081	Palm Bay Elementary	34,321	29,703	\$64,024
2111	Lockmar Elementary	43,876	35,934	\$79,810
2121	Turner Elementary	33,800	28,223	\$62,023
2131	Columbia Elementary	25,673	22,266	\$47,939
2151	Discovery Elementary	39,051	32,216	\$71,267
2161	Mcauliffe Elementary	43,353	34,346	\$77,699
2171	Riviera Elementary	36,078	31,367	\$67,445
2191	Jupiter Elementary	37,255	33,271	\$70,526
2212	Westside Elementary	35,344	28,315	\$63,659
2221	Sunrise Elementary	46,710	37,854	\$84,564
3041	Sherwood Elementary	24,774	22,566	\$47,340
3061	Harbor City Elementary	21,516	19,606	\$41,122
3071	Sabal Elementary	32,445	27,254	\$59,699
3091	Croton Elementary	30,951	25,031	\$55,982

## Operating Budget Allocations by Schools

ELEMENTARY SCHOOLS		Operating & Supplies	Substitutes	Total School Allocation
3101	Allen Elementary	37,891	30,353	\$68,244
3121	Suntree Elementary	42,610	32,345	\$74,955
3131	Longleaf Elementary	38,414	29,744	\$68,158
3151	Quest Elementary	62,062	45,347	\$107,409
4031	Mila Elementary	28,937	26,171	\$55,108
4041	Tropical Elementary	46,475	35,046	\$81,521
4051	Audubon Elementary	32,602	27,003	\$59,605
4071	Stevenson Elementary	28,729	21,000	\$49,729
4121	Carroll Elementary	38,522	30,264	\$68,786
5012	Roosevelt Elementary	22,772	19,388	\$42,160
5021	Freedom 7 Elementary	24,732	19,517	\$44,249
5031	Cape View Elementary	21,424	19,570	\$40,994
6013	Holland Elementary	29,549	23,223	\$52,772
6051	Sea Park Elementary	17,923	16,341	\$34,264
6061	Surfside Elementary	26,666	20,897	\$47,563
6071	Ocean Breeze Elementary	32,628	25,802	\$58,430
6081	Indialantic Elementary	44,086	33,944	\$78,030
6101	Gemini Elementary	25,990	21,591	\$47,581
6141	Creel Elementary	56,055	44,995	\$101,050
<b>TOTAL ELEMENTARY</b>		<b>\$1,986,621</b>	<b>\$1,619,781</b>	<b>\$3,606,402</b>
<b>MIDDLE SCHOOL</b>				
0052	Madison Middle	26,449	29,256	\$55,705
0141	Jackson Middle	29,530	26,569	\$56,099
1081	McNair Middle	23,557	25,212	\$48,769
1101	Kennedy Middle	37,798	36,307	\$74,105
2071	Stone Middle	46,523	45,207	\$91,730
2122	Southwest Middle	46,880	44,924	\$91,804
3021	Central Middle	65,651	57,290	\$122,941
3031	Johnson Middle	45,342	41,480	\$86,822
4111	Jefferson Middle	36,087	32,984	\$69,071
6012	Delaura Middle	48,703	43,238	\$91,941
6082	Hoover Middle	26,934	26,910	\$53,844
<b>TOTAL MIDDLE</b>		<b>\$433,454</b>	<b>\$409,377</b>	<b>\$842,831</b>

## Operating Budget Allocations by Schools

<b>JR./SR. HIGH</b>		<b>Operating &amp; Supplies</b>	<b>Substitutes</b>	<b>Total School Allocation</b>
0302	Space Coast Jr./Sr.	87,984	73,155	\$161,139
1121	Cocoa High	88,448	84,144	\$172,592
3141	West Shore Jr./Sr. High	54,368	47,573	\$101,941
4021	Edgewood Jr./Sr. High	51,996	44,513	\$96,509
5011	Cocoa Beach Jr./Sr. High	52,543	47,291	\$99,834
<b>TOTAL JR./SR. HIGH</b>		<b>\$335,339</b>	<b>\$296,676</b>	<b>\$632,015</b>
<b>SENIOR HIGH</b>				
0011	Titusville High	78,390	65,232	\$143,622
0161	Astronaut High	57,478	50,716	\$108,194
1011	Rockledge High	80,628	64,311	\$144,939
1171	Viera High	113,918	88,345	\$202,263
2011	Melbourne High	115,921	87,691	\$203,612
2021	Palm Bay High	88,440	78,302	\$166,742
2211	Bayside High	88,951	71,823	\$160,774
2311	Heritage High	91,619	73,740	\$165,359
3011	Eau Gallie High	92,930	73,902	\$166,832
4011	Merritt Island High	78,768	63,109	\$141,877
6011	Satellite High	69,707	53,922	\$123,629
<b>TOTAL SENIOR HIGH</b>		<b>\$956,750</b>	<b>\$771,093</b>	<b>\$1,727,843</b>
<b>SPECIAL SCHOOLS</b>				
1002	Group Treatment Home	1,807	1,251	\$3,058
1017	North/Central Alt. Learning Ctr	2,596	5,625	\$8,221
1018	South Alternative Learning Center	2,566	4,688	\$7,254
1021	Pre-K ESE Services	701	0	\$701
1025	Detention Center	1,387	4,375	\$5,762
1073	Project Search	3,557	3,750	\$7,307
<b>TOTAL SPECIAL SCHOOLS</b>		<b>\$12,614</b>	<b>\$19,689</b>	<b>\$32,303</b>
<b>TOTAL ALL SCHOOL SITES</b>		<b>\$3,724,778</b>	<b>\$3,116,616</b>	<b>\$6,841,394</b>

## **Operating Budget Allocations by Schools**

### **Various Other State and Local Projects from Other Sources**

State categorical and local project funds, some of what are listed below, will be allocated throughout the year when specific program requirements are determined by Leading & Learning, Budgeting, and other offices.

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

**Teacher Classroom Supply Assistance Program** - These funds are provided to the classroom teachers to purchase, on behalf of the school district or charter school, classroom materials and supplies for the public school students assigned to them.

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

**Discretionary Lottery Funds** - The Discretionary Lottery Funds are received from the State for distribution to the schools who have been awarded School Recognition moneys. If there are Discretionary Lottery Funds remaining after the School Recognition awards have been distributed, than 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

For the fiscal year ending June 30, 2018, the District implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which established standards for recognizing and measuring liabilities, deferred outflows and inflows of resources and expenses/expenditures for post-employment benefits.

**Plan Description** - The OPEB Plan is a single-employer benefit plan administered by the District, pursuant to the provision of the Section 112.0801, Florida Statutes. Eligible retirees may choose the Brevard School Board's medical plan that is available to active employees until Medicare eligible. Dependents of retirees may be covered at the retiree's option. Prescription drug coverage is extended to retirees and their dependents who are covered under the medical plan. Retirees and their dependents are also eligible to participate in the employer-sponsored vision and dental plans; however, these benefits are fully insured and purchased by the employee/retiree and not considered a post-employment benefit. Retiring employees have an option of participating in the employer-sponsored group life policy; however, the cost is not subsidized by the employer and is not considered a post-employment benefit.

The OPEB Plan does not issue a stand-alone report and is not included in the report of another entity. There are no assets that are accumulated in a trust that meets the criteria in paragraph 4 of the Statement. The following chart contains a summary of participants covered by the Plan as of June 30, 2018.

Inactive employees or beneficiaries receiving benefit payments	6,223
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>223</u>
Total Active/Inactive Employees	6,446

**Actuarial Assumptions:** The total OPEB liability was determined by using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50 percent
Salary increased	3.7-7.8 percent including inflation
Discount rate	3.56 percent
Healthcare cost trend rates	Trend starting at 7.0 percent and gradually decreasing to an ultimate trend rate of 4.25%, plus .46% increase for excise tax

The Actuarial Cost Method is the *Individual Entry Age Normal Cost Method* with an increasing normal cost pattern consistent with the salary increase assumptions listed in the above table and used in the July 1, 2016 actuarial valuation of the Florida Retirement System.

The discount rate was based on the *Fidelity General Obligation AA Index* as of June 30, 2017, which is the most recent data available on or before the measurement date. This index is the fixed income market yield curve for municipal bonds with 20 years to maturity and includes only federally tax -exempt municipal bonds as reported in Fidelity's 20-year Municipal GO AA index.

Mortality rates are based on the results of a statewide experience study periods 2008-2013 and are obtained from mortality tables used in the July 1, 2016 actuarial valuation of the Florida Retirement System. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The RP2000 Generational tables used are projected by Scale BB for healthy inactive mortality, post-employment and healthy active mortality during employment. Changes of assumptions and other inputs reflect a change in the discount rate from 2.92 percent in 2017 to 3.56 percent in 2018.

## Other Postemployment Benefits (OPEB) Payable

The Chart below represents the components of the changes in the total OPEB liability for fiscal year ending June 30, 2018.

	<b>Total OPEB Liability</b>
Balance at June 30, 2017	<u>\$ 19,111,263</u>
Changes for the year:	
Service cost	854,258
Interest	561,206
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(734,540)
Benefit payments	<u>(1,492,251)</u>
	<u>(811,327)</u>
Balance June 30, 2018	<u>\$ 18,299,936</u>

**Sensitivity to changes in the discount rate:** The chart listed below represents the total liability of \$18,299,936 at the discount rate of 3.56 percent as well as calculations of the liability using a discount rate of 1 percentage point lower (2.56 percent) or 1 percentage higher (4.56 percent).

	<b>1% Decrease 2.56%</b>	<b>Current Discount Rate 3.56%</b>	<b>1% Increase 4.56%</b>
Total OPEB Liability	\$19,453,295	\$18,299,936	\$17,189,608

**Sensitivity to changes in the health care trend rate:** The chart listed below represents the total liability of \$18,299,936, as well as calculations of the liability using healthcare cost trend rates that are 1 percentage point lower (6% down to 3.24%) or 1 percentage higher (8% down to 5.24%).

	<b>1% Decrease (6% down to 3.24%</b>	<b>Current Discount Rate 4.24%</b>	<b>1% Increase (8% down to 5.24%)</b>
Total OPEB Liability	\$16,439,573	\$18,299,936	\$20,488,719

## Other Postemployment Benefits (OPEB) Payable

Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB are reported from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions or other inputs District contributions subsequent to the measurement date	\$ -	\$ 665,720
	<u>1,840,799</u>	<u>-</u>
Total	<u>\$ 1,840,799</u>	<u>\$ 665,720</u>

The deferred outflows of resources related to OPEB, in the amount of \$1,840,799, are Employer OPEB contributions made after the measurement date, and will be recognized as a reduction of the OPEB liability in fiscal year 2019. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amortization</u>
2019	\$ 68,820
2020	68,820
2021	68,820
2022	68,820
2023	68,820
Thereafter	<u>321,620</u>
Total	<u>\$ 665,720</u>

## Governmental Funds – Fund Balances

### Fund Balance Reporting

GASB Statement No. 54, *Fund Balance Reporting and Fund Balance Definitions* (GASB 54) establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The District has prepaid and inventory items that are considered nonspendable. The District has no nonspendable funds related to endowment.

In addition to the nonspendable fund balances, GASB 54 has provided a hierarchy of *spendable* fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balances of the general fund that are not constrained for any particular purpose.

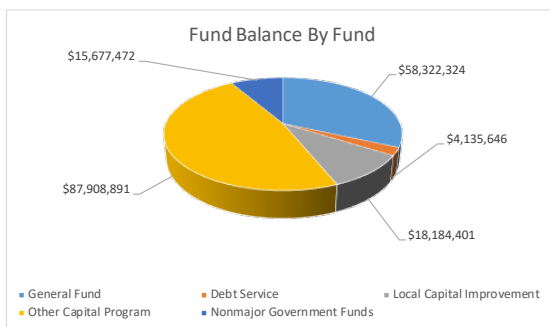
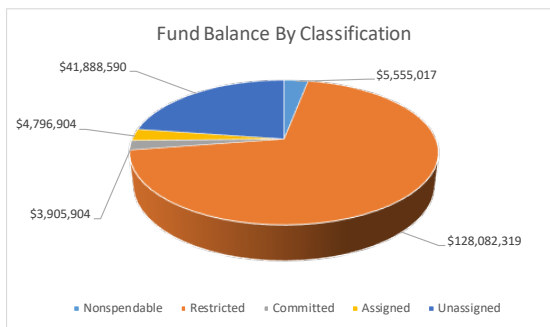
The District has classified its fund balance with the following hierarchy:

- Nonspendable: The District has a total of \$4,061,931 classified as nonspendable which consists of \$1,990,894 for inventory and \$3,564,123 for prepaid.
- Spendable: The District has classified the spendable fund balances as *Restricted*, *Committed*, *Assigned*, and *Unassigned* and considers each to have been spent when expenditures are incurred. The District does not have a policy regarding either committed or assigned fund balances. When assigned and unassigned balances are available for use, assigned resources will be used first and then unassigned resources will be used as needed.
- Restricted for Capital Projects, State Categoricals, Debt Service, and Food Services: Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements, certain designated state categorical spending and other earmarked spending programs, and food services. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, debt service, and food services total \$107,378,260, \$5,152,248, \$4,180,876, and \$11,370,935 respectively.
- Committed to Funding Priorities: The District has set aside certain fund balances through board action for funding priorities over the next two years to be spent equally between fiscal years 2019 and 2020. For fiscal year 2018, the total committed fund balance is \$3,905,904. The funding priorities consist of instructional coaches, social workers, school resource officers, centralized internal accounts, and athletic assistance. The committed fund balances for each are \$1,648,216, \$875,520, \$500,000, \$482,168, and \$400,000 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 2018, the assigned fund balance is \$4,796,904 of which \$3,313,651 is for school operations and \$1,483,253 is for capital projects not restricted for a particular purpose.
- Unassigned: The unassigned fund balance for the general fund is \$41,888,590.

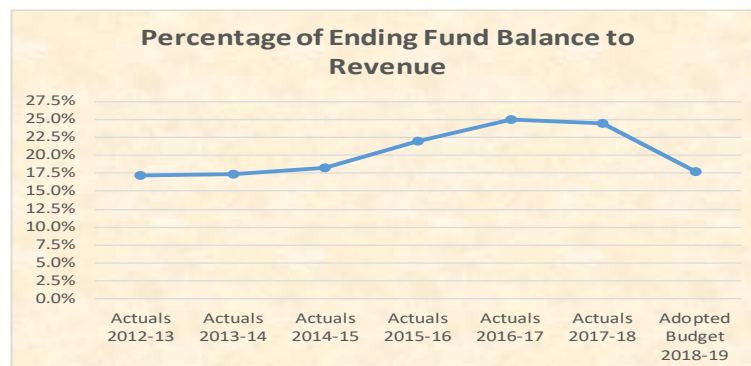
## Fund Balance Reporting

The below table is a summary of the fund balance classifications for the District at June 30, 2018:

	General Fund	Debt Service Fund - Other	Local Capital Improvement	Other Capital Program	Nonmajor Governmental Funds	Total Governmental Funds
<b>Fund balances</b>						
<b>Nonspendable:</b>						
Inventory	\$497,808	\$0	\$0	\$0	\$1,493,086	\$1,990,894
Prepaid	3,564,123	0	0	0	0	3,564,123
<b>Restricted:</b>						
Capital projects	0	0	18,184,401	86,425,638	2,768,221	107,378,260
State categoricals	5,152,248	0	0	0	0	5,152,248
Debt service	0	4,135,646	0	0	45,230	4,180,876
Food Services	0	0	0	0	11,370,935	11,370,935
<b>Committed:</b>						
Funding priorities	3,905,904	0	0	0	0	3,905,904
<b>Assigned:</b>						
School operations	3,313,651	0	0	0	0	3,313,651
Capital projects	0	0	0	1,483,253	0	1,483,253
<b>Unassigned:</b>	41,888,590	0	0	0	0	41,888,590
<b>Total Fund Balances</b>	<b>\$58,322,324</b>	<b>\$4,135,646</b>	<b>\$18,184,401</b>	<b>\$87,908,891</b>	<b>\$15,677,472</b>	<b>\$184,228,734</b>



	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
Total Revenues	\$626,939,000	\$667,022,000	\$718,048,000	\$732,604,000	\$751,759,380	\$774,815,202
Ending Fund Balance	<u>\$109,258,000</u>	<u>\$122,370,000</u>	<u>\$157,189,000</u>	<u>\$183,373,686</u>	<u>\$184,228,734</u>	<u>\$137,073,381</u>
Percentage of Ending Fund Balance to Revenue	17.43%	18.35%	21.89%	25.03%	24.51%	17.69%

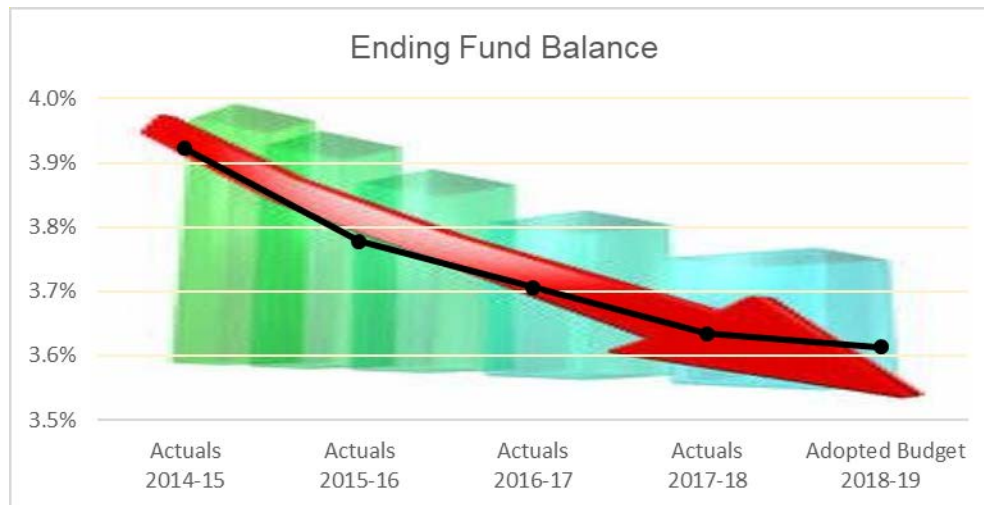


## Fund Balance Reporting

The District has set aside “contingency reserves” per Board Policy 6120, to help sustain the financial stability of the District during times of emergency spending for items such as disaster recovery and revenue shortfalls that could potentially occur after the current year’s budget adoption. Policy 6120 requires at least 3 percent of the current year’s annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the Board is required before using these funds and the Superintendent is required to provide a financial plan to the Board to restore the funds to the minimum 3 percent amount, along with a timeline for restoration. The contingency funds of \$19,880,369 are included as part of the unassigned general fund balance of \$41,888,590 and equates to 3.53 percent of fiscal year 2018 total general fund revenues.

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

	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Adopted Budget 2018-19
Total Revenues	\$506,799,000	\$526,250,000	\$536,434,271	\$547,030,406	\$550,144,565
Ending Fund Balance	42,670,005	40,640,305	47,642,853	41,888,590	46,020,797
Percentage of Ending Fund Balance to Revenue	8.42%	7.72%	8.88%	7.66%	8.37%
School Board Contingency	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369	\$19,880,369
Percentage of School Contingency to Revenue	3.92%	3.78%	3.71%	3.63%	3.61%





## 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 \$122 million in 2018-19, which includes \$2.9 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 \$44.9 million in 2017-18, and an anticipated \$43.3 million in 2018-19. 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. Fortunately, property values statewide are finally recovering, which is providing some relief.



# 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) and 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 Revenue

### FEFP CALCULATION SCHEDULE

The FEFP is calculated five times for each year's appropriation. These calculations are as follows:

1. **First Calculation** – This calculation is completed immediately after the annual legislative session. District allocations for July 10 are based on this calculation. **Also known as FINAL CONFERENCE REPORT.**
2. **Second Calculation** – This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62(4), F.S. Districts' allocations for July 26 through December 10 are based on this calculation.
3. **Third Calculation** – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December 26 through April 10 are based on this calculation. (Districts' current year July and October and prior year June FTE are summed and a February estimate is made based on the previous year's trend of February and October surveys.)
4. **Fourth Calculation** – This calculation is made upon receipt of districts' February survey FTE and estimated June FTE surveys reported in March. District allocations for April 26 through June 26 are based on this calculation.
5. **Final Calculation** – This calculation is made upon receipt of districts' June survey FTE, reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation to the Fourth Calculation.

## FEFP Formula

FTE Students 72,705.55	x	Program Weights* 0	x	Weighted FTE Students 79,540.96	x	Base Student Allocation (BSA) 4,204.42	x	District Cost Differential (DCD) 0.9875	=
Base Funding 330,243,308	+	Declining Enrollment Supplement 0	+	Compression Adjustment 7,487,945	+	DJJ Supplemental Funding 159,748	+	Safe Schools 4,036,685	+
Mental Health 1,700,769	+	ESE Guarantee Supplement 29,694,855	+	Supplemental Academic Instruction 20,061,705	+	Instructional Materials 6,049,770	+	Student Transportation 10,540,657	+
Teacher Classroom Supply Assistance 1,399,335	+	Reading Allocation 3,192,336	+	Virtual Education Contribution 23,304	+	Digital Classroom Allocation 1,408,113	+	Federally Connected Supplement 2,321,212	+
Total Funds Compression 1,203,540	=	Gross State and Local FEFP 419,523,282	-	Required Local Effort (164,269,963)	=	Gross State FEFP 255,253,319	-	Prior Year Adjustment 0	+
Class-Size Reduction Allocation 79,278,167	+	Discretionary Lottery/School Recognition 3,502,153	=	Net State Funding 338,033,639					

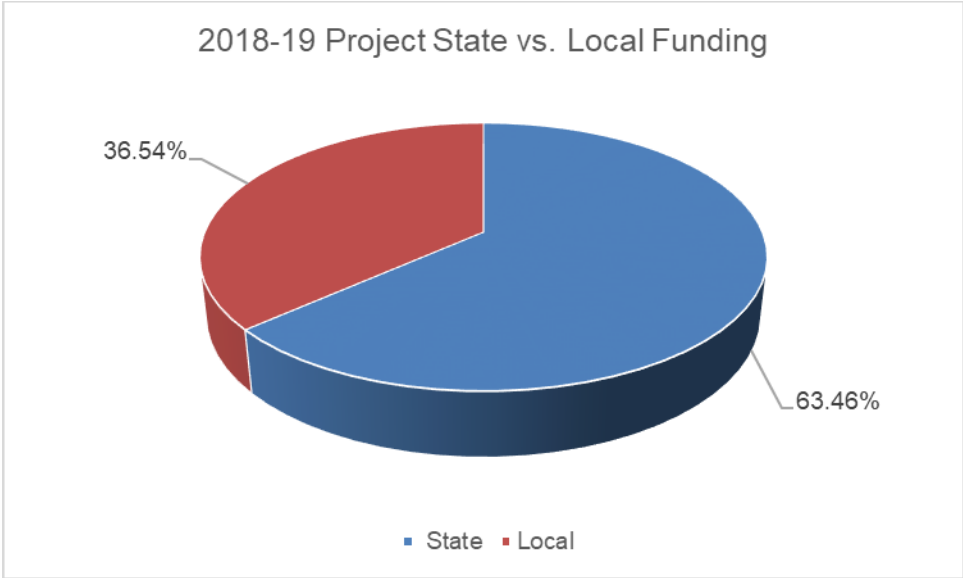
## FEFP Revenue Summary

Formula Components	2017-18 4th Calc.	2018-19 2nd Calc.	Difference
Unweighted FTE	72,536.08	72,705.55	169.47
Weighted FTE	79,435.59	79,540.96	105.37
School Taxable Value	38,759,682,715	42,240,075,281	3,480,392,566
Required Local Effort Millage	4.320	4.051	(0.269)
Discretionary Millage	0.748	0.748	0.000
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>0.000</u>
<b>Total Millage</b>	<b>6.568</b>	<b>6.299</b>	<b>(0.269)</b>
Base Student Allocation	4,203.95	4,204.42	0.47
District Cost Differential	0.9891	0.9875	(0.0016)
WFTE x BSA x DCD	330,303,268	330,243,308	(59,961)
0.748 Compression	7,768,614	7,487,945	(280,669)
DJJ Supplement	173,822	159,748	(14,074)
Safe Schools	1,663,196	4,036,685	2,373,489
Mental Health Allocation	0	1,700,769	1,700,769
ESE Guarantee	29,739,839	29,694,855	(44,984)
Supplemental Academic Instruction	20,018,468	20,061,705	43,237
*Instructional Materials	6,035,052	6,049,770	14,718
*Student Transportation	10,440,772	10,540,657	99,885
Teachers Classroom Supply Assistance	1,181,448	1,399,335	217,887
Reading Allocation	3,215,595	3,192,336	(23,259)
Virtual Education Contribution	32,991	23,304	(9,687)
Digital Classroom Allocation	1,630,682	1,408,113	(222,569)
Federally Connected Supplement	2,526,470	2,321,212	(205,258)
Total Funds Compression Allocation	0	1,203,540	1,203,540
Additional Allocation	87,896	0	(87,896)
<b>Gross State and Local FEFP</b>	<b>414,818,113</b>	<b>419,523,282</b>	<b>4,705,168</b>
Required Local Effort Taxes	(160,446,482)	(164,269,963)	(3,823,481)
Proration to Funds Available	(53,461)	0	53,461
Prior Year Adjustment	(499,954)	0	499,954
<b>Gross State FEFP</b>	<b>253,818,216</b>	<b>255,253,319</b>	<b>1,435,102</b>
Class-Size Reduction Allocation	78,902,765	79,278,167	375,402
Discretionary Lottery/School Recognition	3,503,128	3,502,153	(975)
<b>Total State Funding</b>	<b>336,224,109</b>	<b>338,033,639</b>	<b>1,809,529</b>
<b>Local Funding</b>			
Required Local Effort Taxes	160,446,482	164,269,963	3,823,481
Potential Discretionary Local Effort	27,832,553	30,331,753	2,499,200
<b>Total Local Funding</b>	<b>188,279,035</b>	<b>194,601,716</b>	<b>6,322,681</b>
<b>Total Funding</b>	<b>\$524,503,144</b>	<b>\$532,635,355</b>	<b>\$8,132,211</b>



**FEFP Revenue Summary**

The state portion of the FEFP includes base funding (per student), lottery and numerous categoricals such as a Reading, Digital Classrooms, Student Transportation, Instructional Materials, and Safe Schools. In addition, for the 2018-19 school year, the state legislature, in light of the mass school shooting at Marjory Stoneman Douglas High School in Florida, added \$2.2 million for School Resource Officers and \$1.7 million for Mental Health. The total state projected funding for the district in 2018-19 is \$338 million compared to \$336.2 million in 2017-18, a .54% increase. Local funding is projected to increase from \$188.3 million to \$194.6 million.

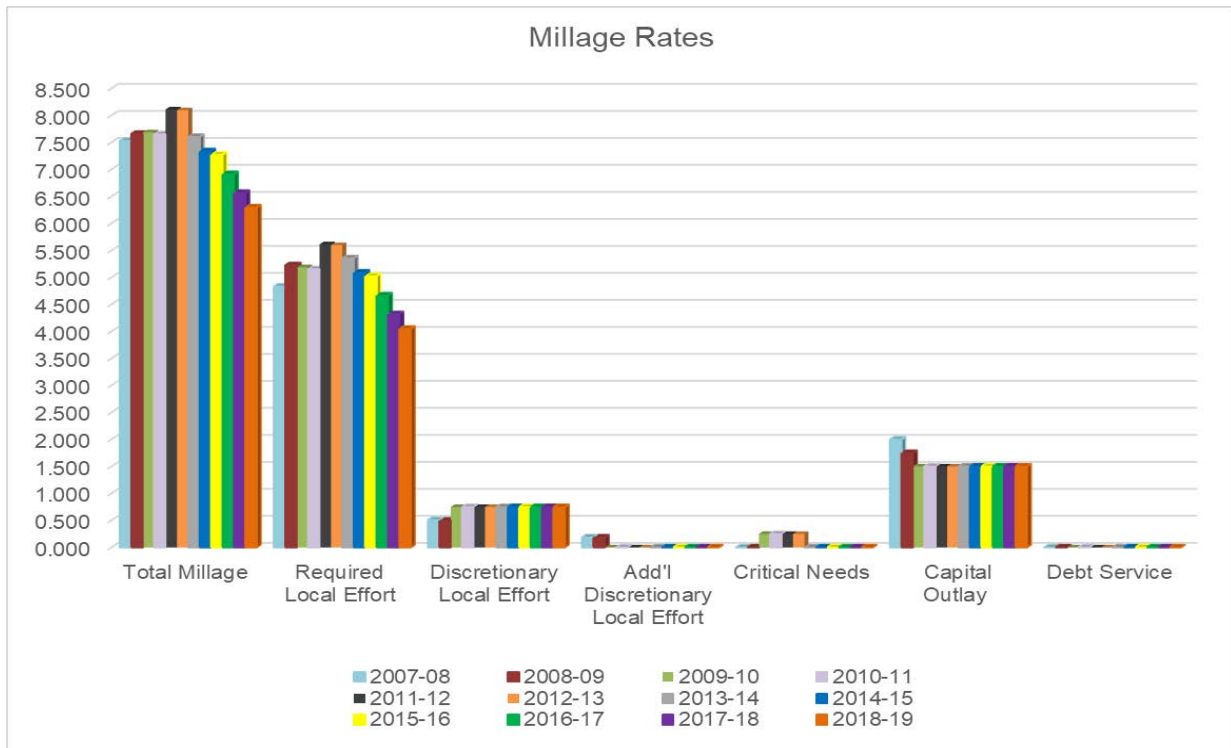


## Millage Rate Trends

The proposed millage rate for 2018-19 is 6.299 mills. The 4.051 local effort mills in 2018-19 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.

<b>Fiscal Year</b>	<b>Total Millage</b>	<b>Required Local Effort</b>	<b>Discretionary Local Effort</b>	<b>Add'l Discretionary Local Effort</b>	<b>Critical Needs</b>	<b>Capital Outlay</b>	<b>Debt Service</b>
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
2018-19	6.299	4.051	0.7480	0.0000	0.0000	1.500	0.000

A mill represents one thousandth of a dollar



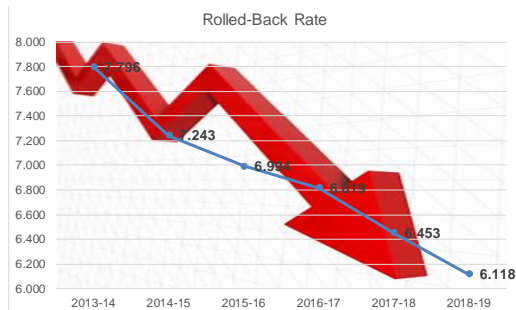
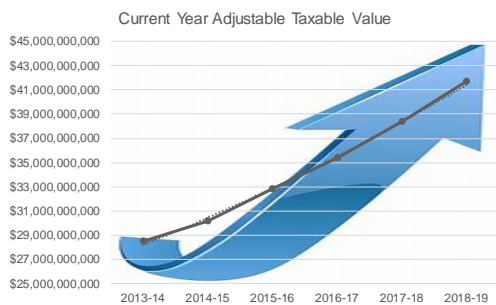
## Roll-Back Rates

The roll-back rate is a term that applies to the property tax rate as it changes year over year, in relation to property values. It is often heard at budget time and in what, in Florida, is called the Truth in Millage process, or TRIM.

Under the law in Florida and a few other states, if a local government adopts the roll-back rate, that government is not increasing taxes, even if the rate itself increases. That's because the roll-back rate calculates taxable property values in relation to the total revenue they generate for a government. If the tax rate generates the same total revenue one year as it did in the previous year, then the rolled-back rate has been applied.

When property values rise, property taxes generate more revenue. For the total revenue generated to stay the same, the tax rate must decrease. If, however, as has been the case since the Great Recession, especially in states such as Florida, property values decrease, the tax rate must increase to keep total revenue generated at the same level, year over year. Even though the tax rate will increase, it does not mean necessarily that taxes have increased, because the typical property that has seen its property value drop will end up paying the same amount, when the roll-back tax rate is applied. The chart and graphs below examine the changes over the last five years and the upcoming year projections.

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
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	42,240,075,281
Current Year Net New Taxable Value	210,428,416	1,095,750,733	410,907,161	510,486,362	380,749,910	582,744,368
Current Year Adjustable Taxable Value	28,515,194,602	30,153,279,828	32,773,995,043	35,363,196,548	38,378,932,805	41,657,330,913
Prior Year FINAL Gross Taxable Value	27,457,119,378	28,715,811,876	31,232,317,152	33,145,486,378	35,807,243,742	38,803,031,716
Prior Year Millage Levy	8.096	7.606	7.339	7.275	6.916	6.568
Prior Year Ad Valorem Proceeds	222,292,838	218,412,465	229,213,976	241,133,413	247,642,898	254,858,312
Current Year Rolled-Back	7.796	7.243	6.994	6.819	6.453	6.118
Current Year Proposed Millage Rate	7.606	7.339	7.275	6.916	6.568	6.299
Current Year Proposed State Law Rate as % Change of State Law Rolled-	-0.60%	-0.23%	3.62%	-0.93%	-0.81%	0.67%
Current Year Total Proposed Rate as a % Change of Rolled-Back Rate	-2.43%	1.32%	4.02%	1.43%	1.79%	2.96%



# Property Tax Levies & Millage Rates

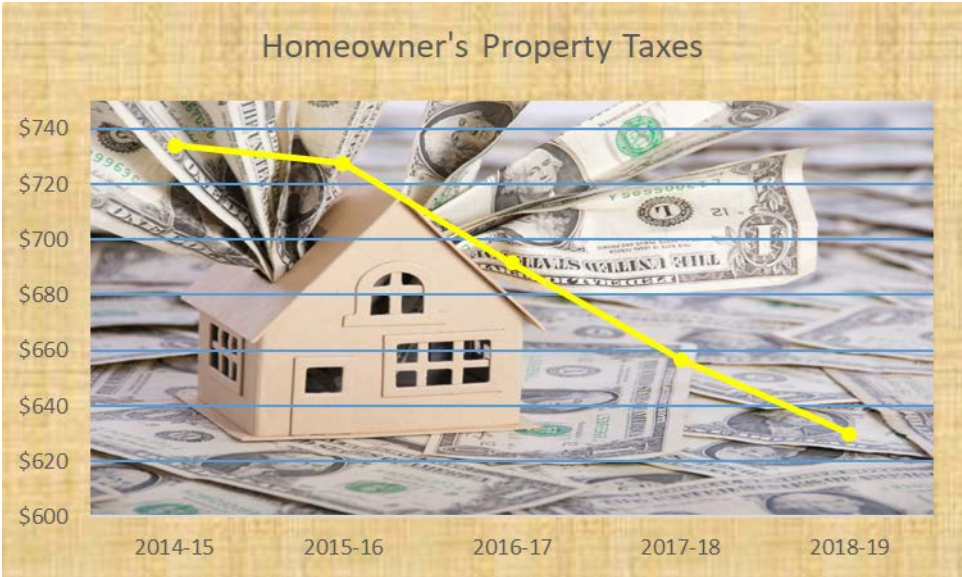
Comparison of 2014-15 to 2018-19 Homeowner's Property Taxes											
Taxable Value		\$100,000									
	2014-15		2015-16		2016-17		2017-18		2018-19		
	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	Millage	Taxes	
Operating											
Required Local Effort	5.091	509.10	5.027	502.70	4.668	466.80	4.320	432.00	4.051	405.10	
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	7.339	733.90	7.275	727.50	6.916	691.60	6.568	656.80	6.299	629.90	

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

State law sets the property tax assessment rate. In the 2018-19 collection year, homeowners will pay an estimated assessment rate of 6.299 mills, a 14.2% decrease since 2014-15. The definition of a mill related to a home's value is 1.00 mill = \$1 per \$1,000. The example above explains the impact of Brevard County residents with taxable home value of \$100,000.

1.000 = \$100 in property taxes  
 6.299 mills = \$629.90 in property taxes

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



## Debt Service Overview

### Certificates of Participation

Outstanding certificates of participation at June 30, 2018, are as follows:

<b>Series Outstanding</b>	<b>Amount Outstanding</b>	<b>Interest Rates (Percent)</b>	<b>Lease Term Maturity</b>	<b>Original Amount</b>
Series 2004-QZAB <sup>(a)</sup>	\$ 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	18,730,000	2.273-2.473	2020	50,900,000
Series 2014	62,105,000	3.25-5.00	2030	62,310,000
Series 2015B	12,095,000	5.00	2025	12,095,000
Series 2015C	85,100,000	3.00-5.00	2032	88,600,000
Series 2017A	52,425,000	3.00-5.00	2032	52,425,000
Series 2017B	26,600,000	2.450	2026	29,960,000
<b>Total Minimum Bond Payments</b>	<b>\$ 408,783,000</b>			<b>\$ 448,018,000</b>

<sup>(a)</sup> 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.

## Debt Service Overview

### Certificates of Participation

The table below provides the schedule of certificates under lease agreements and their related refunding series of certificates with the outstanding amounts:

<u>Original COP Series</u>	<u>Refunded to Series</u>	<u>Refunded to Series</u>	<u>Outstanding Amount</u>
1996B	2004B	2013B	\$ 18,730,000
2002	2007A	2017B	26,600,000
2002	2013A		4,475,000
2004A	2013A		39,090,000
2004QZAB			4,408,000
2006A	2013A		47,755,000
2006A	2014		62,105,000
2007B	2015B		12,095,000
2007B	2017A		52,425,000
2007C	2015C		85,100,000
2008A			56,000,000
			<u>\$ 408,783,000</u>

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 Q-ZAB:

<u>Fiscal year ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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	37,625,263	22,140,000	15,485,263
2024-2028	187,508,480	126,470,000	61,038,480
2029-2033	165,983,200	136,605,000	29,378,200
2034-2038	47,419,205	43,005,000	4,414,205
Total Minimum Lease Payments	<u>\$589,161,742</u>	<u>\$408,783,000</u>	<u>\$180,378,742</u>
Add: Unamortized Premium	39,822,095	39,822,095	
Total Certificates of Participation	<u>\$628,983,837</u>	<u>\$448,605,095</u>	<u>\$180,378,742</u>

## 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 \$761,986 all of which relates to debt service.

Outstanding State Board of Education Bonds are as follows:

<b>Bond Type</b>	<b>Amount Outstanding</b>	<b>Interest Rates (Percent)</b>	<b>Annual Maturity To</b>	<b>Original Amount</b>
Series 2009-A	\$ 100,000	5.00	2019	\$ 800,000
Series 2010-A	110,000	4.00-5.00	2022	210,000
Series 2011-A	580,000	3.00-5.00	2023	5,375,000
Series 2014-A	592,000	3.00-5.00	2025	817,000
Series 2014-B	83,000	2.00-5.00	2020	1,062,000
Series 2017-A	335,000	5.00	2026	362,000
<b>Total Bonds Payable</b>	<b>\$ 1,800,000</b>			<b>\$ 8,626,000</b>

The following table provides a schedule of the District's future minimum lease payments for State Board of Education Bonds:

<b>Fiscal year ending June 30</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
State School Bonds:			
2019	\$ 447,890.00	\$ 366,000.00	\$ 81,890.00
2020	348,840.00	285,000.00	63,840.00
2021	315,850.00	265,000.00	50,850.00
2022	322,600.00	285,000.00	37,600.00
2023	304,850.00	279,000.00	25,850.00
2024-2028	344,700.00	320,000.00	24,700.00
<b>Total Minimum Bond Payments</b>	<b>\$ 2,084,730.00</b>	<b>\$ 1,800,000.00</b>	<b>\$ 284,730.00</b>
<b>Add: Unamortized Premium</b>	<b>365,108.00</b>	<b>365,108.00</b>	
<b>Total Bonds Payable</b>	<b>\$ 2,449,838.00</b>	<b>\$ 2,165,108.00</b>	<b>\$ 284,730.00</b>

### Defeased 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. As of June 30, 2018, all certificates of participation previously held in escrow were called during the fiscal year and all defeased debt has been extinguished.

## Debt Service Overview

### Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2018:

Description	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018	Due in One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Certificates of participation payable	\$ 425,218,000	\$ -	\$ 16,435,000	\$ 408,783,000	\$ 18,275,000
Plus unamortized net premium	43,010,748	-	3,188,653	39,822,095	3,188,653
Net certificate of participation payable	468,228,748	-	19,623,653	448,605,095	21,463,653
Bonds payable	2,459,000	-	659,000	1,800,000	366,000
Plus unamortized net premium	445,987	-	80,879	365,108	80,879
Net bonds payable	2,904,987	-	739,879	2,165,108	446,879
Estimated claims payable	17,355,054	71,563,352	71,393,131	17,525,275	8,222,525
Compensated absences payable	40,776,141	20,452,746	19,710,299	41,518,588	4,688,325
OPEB obligation - restated	18,915,988	1,401,001	2,204,038	18,112,951	-
Net Pension Liability	346,556,848	45,811,499	29,187,760	363,180,587	-
Total governmental activities	\$ 894,737,766	\$ 139,228,598	\$ 142,858,760	\$ 891,107,604	\$ 34,821,382
<b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences payable	\$ 236,682	\$ 274,186	\$ 293,489	\$ 217,379	\$ 9,544
OPEB obligation - restated	195,275	14,463	22,753	186,985	-
Net Pension Liability	3,220,916	472,926	301,314	3,392,528	-
Total business-type activities	\$ 3,652,873	\$ 761,575	\$ 617,556	\$ 3,796,892	\$ 9,544

For the governmental activities, compensated absences and other post-employment benefits are generally liquidated with resources of the General Fund. Estimated insurance claims are liquidated with resources from internal service funds. Compensated absences and other post-employment benefits for business-type activities are generally liquidated with the enterprise funds.

### Arbitrage Payable

Certain long-term debt obligations are subject to Section 148 of the Internal Revenue Code. The code requires a rebate to the federal government for interest earned on tax exempt proceeds if the earnings exceed the interest cost on the related debt. Pursuant to the IRS regulations, the arbitrage liabilities have been calculated for outstanding Certificates of Participation, and the District's liability is zero as of June 30, 2018.



## 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 membership for 2017-18 was 75,050, but we are projecting 75,306 for 2018-19, an increase of 256 over 2017-18 actuals. The chart below examines the changes beginning with the 2000-01 school year.

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

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

School Year	Students	Actual Change	Percent Change	Cumulative Gain/Loss
2000-01	70,658	655	0.94%	8,481
2001-02	71,570	912	1.29%	9,393
2002-03	72,533	963	1.35%	10,356
2003-04	73,912	1,379	1.90%	11,735
2004-05	75,216	1,304	1.76%	13,039
2005-06	76,062	846	1.12%	13,885
2006-07	75,676	-386	-0.51%	13,499
2007-08	75,235	-441	-0.58%	13,058
2008-09	74,000	-1,235	-1.64%	11,823
2009-10	73,352	-648	-0.88%	11,175
2010-11	72,913	-439	-0.60%	10,736
2011-12	72,906	-7	-0.01%	10,729
2012-13	72,526	-380	-0.52%	10,349
2013-14	72,594	68	0.09%	10,417
2014-15	73,685	1,091	1.50%	11,508
2015-16	74,224	539	0.73%	12,047
2016-17	75,014	790	1.06%	12,837
2017-18	75,050	36	0.05%	12,873
2018-19P	75,306	256	0.34%	13,129
2019-20P	77,216	1,910	2.54%	15,039
2020-21P	78,855	1,639	2.12%	16,678
2021-22P	80,171	1,316	1.67%	17,994
2022-23P	81,624	1,453	1.81%	19,447

Note: Figures reflect district membership for each year, which includes basic, exceptional, vocational, and dropout programs, but does not include adult education programs

2000-01 through 2017-18 was from student membership analysis for October.

Beginning in 2012-13 Head Start students were included in the total for the first time.

The membership numbers above include students receiving McKay Scholarships, students participating in Brevard Virtual Instruction and Home Education along with those students attending various Special Centers and Charter Schools.

## Student Membership Trends & Forecasts



### Student Membership Projections Forecast Methodology

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

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

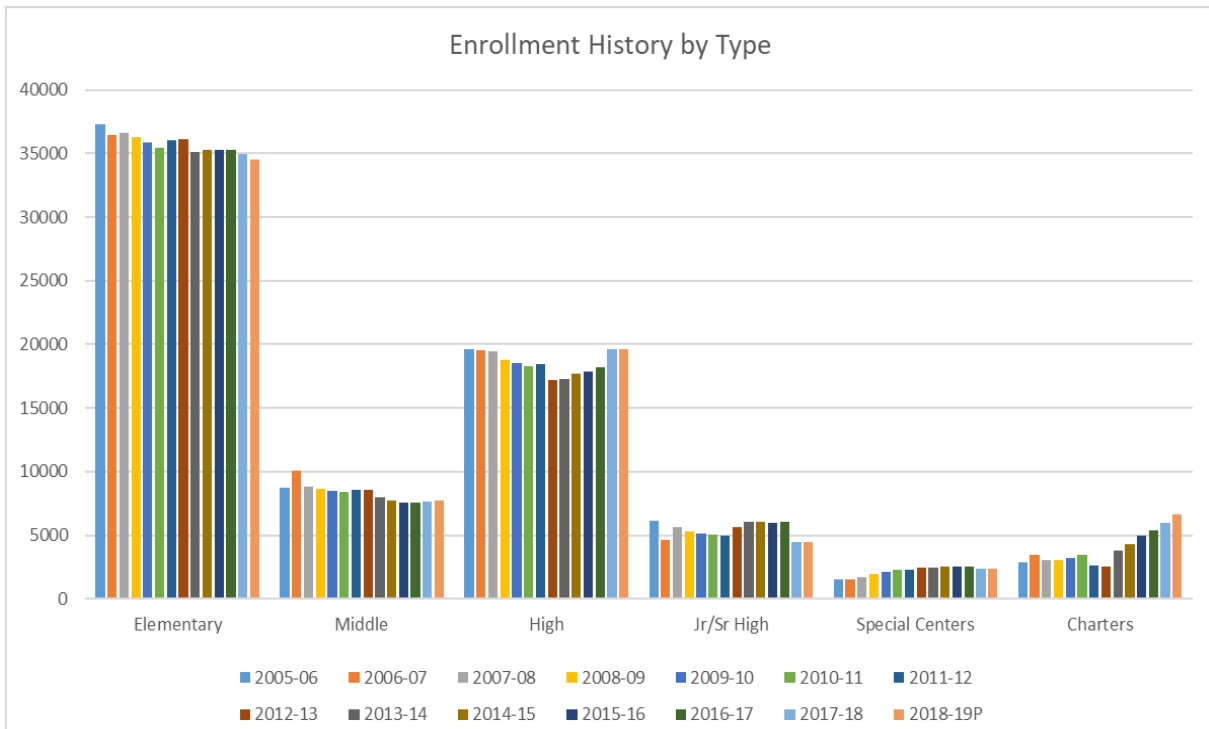
These projections may be modified in the spring to reflect any changes due to redistricting, but the total number of students forecast will remain the same since that figure was used to develop the FTE estimates provided to the FLDOE to determine the District's budget for the next fiscal year.

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

## October Enrollment History by Type

During the 2005-06 school year, Brevard County Schools recognized our highest enrollment with 76,062 students. The 2008-09 school year saw its largest decline of -1,235 or -1.64% and it continued to decline through 2012-13. During the 2013-14 school year, the district had a slight increase of 68 students, and we have continued to steadily grow. A projected membership of 75,306 for 2018-19, a projected increase of 256, brings us to our highest membership since 2007-2008. While membership is slightly growing within the district, Charter Schools have seen a 119% increase.

Year	Elementary	Middle	High	Jr/Sr High	Special Centers/ Other	Charters	Total
2005-06	37,269	8,704	19,611	6,108	1,538	2,832	76,062
2006-07	36,420	10,079	19,559	4,659	1,493	3,466	75,676
2007-08	36,605	8,855	19,429	5,590	1,736	3,020	75,235
2008-09	36,274	8,610	18,814	5,336	1,917	3,049	74,000
2009-10	35,868	8,458	18,527	5,150	2,149	3,200	73,352
2010-11	35,482	8,385	18,322	5,030	2,240	3,454	72,913
2011-12	36,063	8,600	18,432	4,945	2,283	2,583	72,906
2012-13	36,127	8,587	17,192	5,649	2,442	2,529	72,526
2013-14	35,152	7,954	17,276	6,021	2,418	3,773	72,594
2014-15	35,296	7,757	17,694	6,084	2,574	4,280	73,685
2015-16	35,249	7,549	17,888	5,980	2,565	4,993	74,224
2016-17	35,293	7,542	18,213	6,058	2,559	5,349	75,014
2017-18	34,976	7,627	19,589	4,499	2,363	5,996	75,050
2018-19P	34,495	7,700	19,642	4,485	2,361	6,623	75,306



## 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	Southlake Elementary
Challenger-7 Elementary	Manatee Elementary	Stevenson Elementary
Columbia Elementary	McAuliffe Elementary	Sunrise Elementary
Coquina Elementary	Meadowlane Primary Elementary	Suntree Elementary
Creel Elementary	Meadowlane Interm. Elementary	Surfside Elementary
Croton Elementary	Mila Elementary	Tropical Elementary
Discovery Elementary	Mims Elementary	Turner Elementary
Endeavour Elementary	Oak Park Elementary	University Park Elementary
Enterprise Elementary	Ocean Breeze Elementary	West Melbourne Elementary
Fairglen Elementary	Palm Bay Elementary	Westside Elementary
Freedom 7 Elementary	Pinewood Elementary	Williams Elementary
Gemini Elementary	Port Malabar Elementary	

### 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>October</u>	<u>October</u>	<u>October</u>	<u>October</u>
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b><u>ELEMENTARY</u></b>					
Allen Elementary	623	605	632	669	685
Andersen Elementary	714	705	701	736	753
Apollo Elementary	766	857	815	877	841
Atlantis Elementary	618	582	648	675	718
Audubon Elementary	646	644	599	566	554
Cambridge Elementary	637	666	640	680	670
Capeview Elementary	382	426	426	380	381
Carroll Elementary	620	638	660	652	662
Challenger 7 Elem	480	514	525	551	578
Columbia Elementary	570	577	544	514	467
Coquina Elementary	569	553	523	590	543
Creel Elementary	972	931	940	888	906
Croton Elementary	653	665	615	578	553
Discovery Elementary	709	634	625	572	694
Endeavour Elementary	808	836	890	817	739
Enterprise Elementary	539	539	543	560	585
Fairglen Elementary	689	691	703	686	716
Freedom 7 Elementary	407	413	409	408	414
Gemini Elementary	503	483	451	430	438
Golfview Elementary	675	647	619	588	570
Harbor City Elementary	400	434	401	391	386
Holland Elementary	427	432	466	485	485
Imperial Estates Elementary	664	650	718	682	638
Indialantic Elementary	762	753	751	746	764
Jupiter Elementary	844	810	793	755	681
Lockmar Elementary	786	721	728	743	699
Longleaf Elementary	599	631	683	613	657
Manatee Elementary	836	846	864	914	923
McAuliffe Elementary	741	744	786	794	753
Meadowlane Elementary-Interm	931	1,003	1,010	1,002	853
Meadowlane Elementary Prim	778	740	748	749	638
Mila Elementary	496	495	534	494	489
Mims Elementary	582	517	485	510	399
Oak Park Elementary	847	856	922	892	775
Ocean Breeze Elementary	510	532	519	527	513
Palm Bay Elementary	859	815	799	632	604
Pinewood Elementary	442	479	530	503	496
Port Malabar Elementary	772	761	741	729	680
Quest Elementary	774	848	900	1,000	1,075

**Student Membership – Four Year History with Projections by School**

	<b>ACTUAL</b>				<b>PROJECTED</b>
	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October</u> <u>2016</u>	<u>October</u> <u>2017</u>	<u>October</u> <u>2018</u>
<b><u>ELEMENTARY (CONT.)</u></b>					
Riviera Elementary	715	690	647	681	646
Roosevelt Elementay	371	375	359	390	393
Sabal Elementary	585	565	550	544	535
Saturn Elementary	748	785	763	764	869
Sea Park Elementary	343	330	339	317	318
Sherwood Elementary	544	518	485	460	442
South Lake Elementary	0	0	0	0	300
Stevenson Elementary	483	489	484	495	508
Sunrise Elementary	846	844	841	839	813
Suntree Elementary	629	649	657	686	696
Surfside Elementary	418	449	475	455	465
Tropical Elementary	736	766	787	797	798
Turner Elementary	760	689	631	609	563
University Park Elementary	634	617	546	514	451
W. Melbourne Elementary	547	551	550	550	552
Westside Elementary	769	700	712	733	625
Williams Elementary	<u>538</u>	<u>559</u>	<u>581</u>	<u>564</u>	<u>546</u>
<b>TOTAL ELEMENTARY</b>	<b>35,296</b>	<b>35,249</b>	<b>35,293</b>	<b>34,976</b>	<b>34,495</b>

**Student Membership – Four Year History with Projections by School**

	<b>ACTUAL</b>				<b>PROJECTED</b>
	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October</u> <u>2016</u>	<u>October</u> <u>2017</u>	<u>October</u> <u>2018</u>
<b><u>SECONDARY</u></b>					
Astronaut High	1,137	1,108	1,132	1,070	1,056
Bayside High	1,643	1,687	1,712	1,718	1,686
Central Middle	1,237	1,142	1,098	1,121	1,186
Cocoa Beach Jr/Sr High	1,127	1,102	1,064	1,004	982
Cocoa High	1,531	1,498	1,572	1,599	1,639
DeLaura Middle	699	686	703	801	870
Eau Gallie High	1,714	1,713	1,672	1,657	1,678
Edgewood Jr/Sr. High	941	949	948	943	950
Heritage High	1,825	1,851	1,855	1,778	1,721
Hoover Middle	564	507	509	533	479
Jackson Middle	595	578	584	548	540
Jefferson Middle	651	615	606	629	644
Johnson Middle	787	785	791	803	788
Kennedy Middle	608	608	632	682	651
Madison Middle	470	438	444	460	472
McNair Middle	457	472	456	386	419
Melbourne High	2,131	2,227	2,304	2,217	2,189
Merritt Island High	1,594	1,545	1,574	1,569	1,532
Palm Bay High	1,599	1,570	1,637	1,587	1,629
Rockledge High	1,374	1,447	1,460	1,537	1,532
Satellite High	1,319	1,345	1,356	1,336	1,329
Southwest Middle	905	882	880	842	824
Space Coast Jr/Sr High	1,528	1,474	1,519	1,597	1,597
Stone Middle	784	836	839	822	827
Titusville High	1,326	1,393	1,394	1,412	1,470
Viera High	2,032	2,002	2,117	2,109	2,181
Westshore Jr/Sr High	<u>957</u>	<u>957</u>	<u>955</u>	<u>955</u>	<u>956</u>
<b>TOTAL SECONDARY</b>	<b>31,535</b>	<b>31,417</b>	<b>31,813</b>	<b>31,715</b>	<b>31,827</b>

## Student Membership – Four Year History with Projections by School

	ACTUAL				PROJECTED
	<u>October</u> <u>2014</u>	<u>October</u> <u>2015</u>	<u>October</u> <u>2016</u>	<u>October</u> <u>2017</u>	<u>October</u> <u>2018</u>
<b><u>SPECIAL CENTERS</u></b>					
Prek ESE Services	273	257	187	191	200
Riverview School	133	132	128	0	0
South Area Head Start	33	32	32	34	34
North/Ctl Alter. Learning Center	69	44	47	48	48
South Alternative Learning Ctr	65	44	34	54	47
Brevard County Jail	5	8	9	5	4
Detention Center	37	40	50	29	24
Group Treatment Home	28	30	30	31	31
Halfway House	27	18	0	0	0
Melb Ctr For Personal Growth	28	29	29	32	32
Outward Bound	13	11	5	13	13
Project Search	42	41	43	43	43
Devereux	63	40	56	59	60
Fieldston Preparatory	106	109	107	106	116
Riverdale Country Day	141	112	111	87	81
Brevard Virtual Instruction	128	121	140	139	135
Home Education	73	112	134	141	134
McKay Scholarships	<u>1310</u>	<u>1385</u>	<u>1417</u>	<u>1,351</u>	<u>1359</u>
<b>TOTAL SPECIAL CENTERS</b>	<b>2,574</b>	<b>2,565</b>	<b>2,559</b>	<b>2,363</b>	<b>2,361</b>
<b><u>Charter Schools</u></b>					
Campus Charter	134	135	112	97	0
Educ. Horizons W. Melbourne	100	109	112	117	122
Emma Jewel	300	317	312	355	355
Imagine Schools	217	246	343	409	485
Legacy Charter	0	0	0	166	225
Odyssey	940	1,026	1,170	1,403	1,478
Odyssey Prep Academy	234	266	319	374	394
Palm Bay Academy	621	623	597	540	540
Pineapple Cove Academy	0	421	531	602	622
Pineapple Cove High School	0	0	0	0	59
Pineapple Cove West Melbourne	0	0	0	0	400
Royal Palm	354	344	344	335	340
Sculptor	542	545	546	551	551
Viera Charter	<u>838</u>	<u>961</u>	<u>963</u>	<u>1,047</u>	<u>1,052</u>
<b>TOTAL CHARTER SCHOOLS</b>	<b><u>4,280</u></b>	<b><u>4,993</u></b>	<b><u>5,349</u></b>	<b><u>5,996</u></b>	<b><u>6,623</u></b>
<b>TOTAL</b>	<b>73,685</b>	<b>74,224</b>	<b>75,014</b>	<b>75,050</b>	<b>75,306</b>








# BREVARD PUBLIC SCHOOLS

## 2018-2019 PERSONNEL ALLOCATIONS MANUAL

*To Serve Every Student with Excellence as the Standard*



## Introduction

The major part of any school District budget is the manpower associated with operating schools. The staffing plan is a guide to provide for an equitable distribution of manpower resources. The staffing plan provides advanced information for planning in relation to staff levels, assignments, program planning, reappointment recommendations, and budget development. Approximately eighty-four percent of the operating budget is spent on salaries and fringe benefits.

Once all the variables have been considered regarding available revenues and the manpower resources have been allocated, it is the responsibility of the principals to use these resources in a manner which will meet the standards of the Southern Association of Colleges and Schools, and accomplish the District objectives identified in the educational plan.

It is important to recognize that every condition cannot be provided for in a staffing plan and that periodic adjustments on an individual school basis must be made. The staffing plan is designed to contain a level of flexibility which will allow for District-level responsiveness to schools having unique problems. The superintendent may make adjustments based upon an evaluation of all allocations and financial resources.

The basis for this allocation process is the projected membership for the 2018-19 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.

# Instructional Unit Allocation Factors

## PROCEDURES FOR DETERMINING INSTRUCTIONAL ALLOCATIONS

The Office of Budgeting, Cost Accounting, and FTE will calculate each school’s projected membership based on October’s FTE. Once the projections have been reviewed and adjusted by the Assistant Superintendents Leading and Learning and Principals, instructional allocations will be distributed using the parameters below.

## BASIC FTE GENERATED INSTRUCTIONAL UNITS

Basic instructional units will be calculated based on Florida State Statute 1003.03, which determines the maximum class size for each grade level.

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
PK – 3 <sup>rd</sup> Grade	51001	101/111/130	18.000
4 <sup>th</sup> – 6 <sup>th</sup> Grade	51002	102/112/130	22.000
7 <sup>th</sup> – 8 <sup>th</sup> Grade	51003	102/112/130	22.000
9 <sup>th</sup> – 12 <sup>th</sup> Grade	51004	103/113/130	25.000
CTE/Vocational	53003	300	22.000

Basic instructional units includes Units that provide other basic programs such as Art, Music, Physical Education, Computer instruction, etc. Elementary schools will be required to allocate a minimum of 0.500 teacher unit to the Art program (POS NO. 51019), 1.000 teacher unit to the Music program (POS NO. 51020) and 1.000 unit to the PE program (POS NO. 51018).

### FTE Generated ESOL Units

ESOL units are prorated based on Basic and ExEd FTE combined:

**ELEMENTARY UNITS:** FTE for program 101 and 111 are added together then divided by 18.000  
 FTE for program 102 and 112 are added together then divided by 22.000

**MIDDLE UNITS:** FTE for program 102 and 112 are added together then divided by 22.000

**JR/SR HIGH & SR HIGH UNITS:** FTE for program 102 and 112 are added together then divided by 22.000  
 FTE for program 103 and 113 are added together then divided by 25.000

## EXCEPTIONAL EDUCATION FTE GENERATED INSTRUCTIONAL UNITS

Exceptional Education FTE generated units are calculated a second time as Exception Education only based on the factors below.

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
PK – 3 <sup>rd</sup> Grade Basic with ESE Services	52001	111	30.000
4 <sup>th</sup> – 8 <sup>th</sup> Grade Basic with ESE Services	52002	112	35.000
9 <sup>th</sup> – 12 <sup>th</sup> Grade Basic with ESE Services	52003	113	32.000
Support Level 4	52004	254	7.000
Support Level 5	52005	255	6.000

## OTHER FTE GENERATED INSTRUCTIONAL UNITS

CLASSIFICATION	POSITION NO.	PROGRAM	FACTOR
Abeyance		Alternative Ed	15.000
DJJ		Alternative Ed	15.000
Early Teen Pregnancy (ETP)		Secondary	15.000
Hearing/Speech/Language Therapy	Various		6.000
Hearing/Speech/Language Therapy PT	Various		3.000
Hospital/Homebound	52040		1.500
Physical/Occupational Handicapped	52011/12		1.200
Pre-School Handicapped	52014		8.820
TDK		Elementary	18.000
Visually Handicapped	52051		1.000

Additional adjustments will be made if necessary to ensure that schools with 90% or greater Free or Reduced lunch counts, or D/F schools meet or exceed the District percentage average of highly effective or effective teacher rating, in accordance with state and federal guidelines.

## Service Units

CLASSIFICATION	POSITION NO.	ELEMENTARY	MIDDLE	SENIOR
Principal	73001/02/03	1.000 per school	1.000 per school	1.000 per school
Assistant Principal 10M	73010	1-1099 = 1.000 1100-1319 = 1.500 1320+ = 2.000	N/A	N/A
Assistant Principal 12M	73013/16	N/A	1.000 per school	1-749 = 1.000 750+ = 2.000
Assistant Principal/Dean 10M	73012/14/15	N/A	1-1500 = 1.000 1501-2500 = 2.000 2501-2800 = 3.000 2800+ = 4.000	1-1500 = 1.000 1501-2500 = 2.000 2501-2800 = 3.000 2800+ = 4.000
Guidance Counselor	61215/16/17/18	1-749 = 1.000 750-999 = 1.500 1000+ = 2.000	1-637 = 1.000 638-1062 = 2.000 1063-1487 = 3.000 1488-1912 = 4.000 1913-2337 = 5.000 2338+ = 6.000	1-637 = 1.000 638-1062 = 2.000 1063-1487 = 3.000 1488-1912 = 4.000 1913-2337 = 5.000 2338+ = 6.000
Guidance Service Professional	61229	N/A	1.000 per school	N/A
Media Specialist	62015/16/17	1.000 per school	1.000 per school	1.000 per school
Student Activities Coordinator	63085	N/A	N/A	1.000 per school

### Summer School

Elementary schools will be allocated one Assistant Principal for one week at 32.00 hours per week (4 days) for curriculum update meetings. Secondary schools will be allocated additional Guidance Counselor (80.00 hours per counselor) and Guidance Service Professional (80.00 hours per GSP) to be used at the Principal's discretion.

## Clerical Staff

CLASSIFICATION	POSITION NO.	ELEMENTARY	MIDDLE	SENIOR
Bookkeeper	73043/44/45	1.000 per school	1.000 per school	1.000 per school
Guidance Data Clerk 12M	61237	N/A	1.000 per school	N/A
Media Assistant 9M	62039	1-499 = 0.000 500 + = 1.000	1.000 per school	1.000 per school
School Office Clerk 9M	73041	N/A	N/A	1-1249 = 0.000 1250-1749 = 1.000 1750 + = 2.000
School Office Clerk 10M	73033	1-899 = 0.000 900 + = 1.000	1-749 = 0.000 750-1499 = 1.000 1500 + = 2.000	1.000 per school
School Office Clerk 11M	73035	1.000 per school	1-1249 = 1.000 1250 + = 2.000	1-1499 = 1.000 1500 + = 2.000
School Office Clerk 12M	73036	N/A	N/A	1.000 per school
School Secretary	73030	1.000 per school	1.000 per school	1.000 per school

NOTES: One 10M or 12M School Office Clerk position may be converted to one 10M or 12M School Data Clerk position (POS NO. 73037/39).

### SPECIAL PROVISIONS

#### Teacher on Assignment

Allocations based on Membership and Free and Reduced Lunch percentage. With the Superintendent's approval, the first 4.00 allocations will be funded, any additional allocations will be supported from District reserves.

CLASSIFICATION	POSITION NO.	MEMBERSHIP	FREE & REDUCED LUNCH
Elementary Schools	63062	500 +	80% or above
Middle Schools	63062	750 +	60% or above
Senior High Schools	63062	1500 +	60% or above

#### Additional 9M Clerks and 10M Assistant Principals

Additional 9M Clerks and 10M Assistant Principals are placed on an individual basis by the division of Leading and Learning.

# Building Level Staffing Flexibility

## FRACTIONALIZATION OF INSTRUCTIONAL UNITS

Instructional units are allocated to schools in full unit equivalencies by major program category. Schools have the option to fractionalize a unit as follows:

<b>3 CLASSES</b>	0.500 Units	4.00 Hours
<b>3 or 4 CLASSES</b>	0.600 Units	4.80 Hours (4hrs, 48min)
<b>5 CLASSES</b>	0.800 Units	6.40 Hours (6hrs, 24min)
<b>6 CLASSES</b>	1.000 Units	8.00 Hours

## SHORT TERM CONTRACTS

Throughout the school year, schools may experience vacancies as a result of requests of leave of absence. To ensure the principal maximum flexibility in selecting a candidate to fill these positions, a short-term contract may be issued for a minimum of twenty paid days. Employment may be any number of days between 20 and 99 ([POS NO. STCXX](#)).

## TEMPORARY SUPPORT UNITS

Throughout the school year, schools may experience vacancies as a result of requests of leave of absence. To ensure the principal maximum flexibility in selecting a candidate to fill these positions, a temporary support employee may be placed in a position a minimum of twenty paid days. Employment may be any number of days between 20 and 119 ([POS NO. TEMPX](#)).

## VOCATIONAL EDUCATION

In the vocational education area, principals may:

- use vocational allocation to employ only vocational teachers, or
- employ basic and vocational teachers from allocation when class size and eighty percent (80%) expenditure requirements are met.

## INSTRUCTIONAL UNIT CONVERSION

A principal may request an instructional unit be used in a form other than the typical allocation as long as class size requirements are satisfied.

## DIFFERENTIATED STAFFING PLAN

Principals may develop a differentiated staffing plan, provided the total cost, does not exceed the vacant base salary, plus fringe, for the unit(s) that is (are) being replaced. As a part of an approved differentiated staffing plan, personnel may be employed for less than a full day.





## HEALTH PROFESSIONALS

All schools will be provided a health support tech. All health professionals will be employed through the Brevard County Health Unit. Health professionals available are registered nurses, licensed practical nurses and health support technicians.

## ROTC ALLOCATIONS

Schools with single ROTC units have one officer that may be converted to two enlisted personnel - (one enlisted staff member for the first 150 students and one additional enlisted staff member for each additional 100 students enrolled in ROTC.) These units must be accounted for in the school's instructional units. Multiple units will not exceed the above formula. A school will be charged one-half of an instructional unit for each ROTC instructor. In a multiple unit configuration, each school will be charged one-half of an instructional unit allocation for each ROTC instructor, and a pro-rata share of the one-half of an instructional unit for the officer.

<b>AIR FORCE</b>	POS NO. 51050	11 Months	218 Days
<b>ARMY</b>	POS NO. 51052	10 Months	196 Days
<b>ARMY (Grandfathered)</b>	POS NO. 51050	12 Months	246 Days
<b>MARINES</b>	POS NO. 51050	12 Months	246 Days
<b>NAVY</b>	POS NO. 51050	12 Months	246 Days

# Custodial Allocations

## CUSTODIAL STAFFING

The number of units allocated to schools is shown without any specific mention of classifications. Based upon the allocated units, the principal will establish the composition of the custodial staff to meet the unique requirements of the building plant. Following are the custodial allocations in unit equivalencies:

CLASSIFICATION	HOURS	UNITS	
Custodian – Job 30	0.50	0.062	Units less than 0.500 for Job 30 only
	1.00	0.125	
	1.50	0.187	
	2.00	0.250	
	2.50	0.312	
	3.00	0.375	
	3.50	0.437	
Custodian – Job 01	4.00	0.500	Units greater than 0.500 for Job 01 only
	4.50	0.562	
	5.00	0.625	
	5.50	0.687	
	6.00	0.750	
	6.50	0.812	
	7.00	0.875	
	7.50	0.937	
	8.00	1.000	

NOTE: A School Principal may employ personnel in one-half hour increments from 4.00 to 8.00 hours.

## HEAD CUSTODIANS

**HEAD CUSTODIAN I**      1.276 Unit equivalent      1.000 Unit to School      0.270 Units to District reserves  
 POS NO. 79034

**HEAD CUSTODIAN II**      1.400 Unit equivalent      1.000 Unit to School      0.400 Units to District reserves  
 POS NO. 79033

## DISTRICT STAFFING

The level of staffing for divisions are controlled through the budgeting process and are based upon the level of desired services. Allocations may be periodically adjusted by the superintendent, based upon need and financial resources.

## Food Service Allocations

The Food Service Staffing Plan is based upon meal equivalents which are a calculation that recognizes both the actual number of reimbursable meals and local revenue at the respective schools. The calculated meal equivalent is used to help establish the number of labor hours needed at each cafeteria site. The meal equivalent is a method that allows the District to equate all meals to one standard, the student lunch. The calculation illustrated below is provided by the National Food Service Management Institute.

1. Regardless of the size of the basic food program, it appears that a minimum requirement exists. The requirement is established at 23.0 hours for elementary schools with 320 meal equivalents and 33.0 hours for secondary schools with 400 meal equivalents in order to have a full kitchen staff. Elementary schools with meal equivalents less than 320 and secondary schools with meal equivalents less than 400 may operate as a finishing kitchen fed from a satellite site and/or have a Dual Cafeteria Manager with limited staff.
2. The number of serving lines used in the cafeteria has to be considered when establishing the required number of labor hours.
3. Schools serving satellite locations present an unusual situation and must be examined on an individual basis. Adjustments are made at the direction of the Superintendent.
4. Elementary schools with an average meal equivalent below 999 meals are staffed with at Cafeteria Manager. Elementary schools with an average meal equivalent above 1000 meals and secondary schools with an average meal equivalent above 500 meals are staffed with a Senior Cafeteria Manager.

The method used to calculate the meal equivalent for each cafeteria is the sum of the formulas presented below:

- **Lunch:** All student reimbursable lunches and adult lunches are counted as one (1) meal equivalent for each lunch served.
- **Breakfast:** The calculation used to determine a breakfast meal equivalent specifies that three (3) breakfasts are the equivalent of two (2) lunches (divide the number of breakfast served by 1.5).
- **Snack:** The calculation used to determine a snack meal equivalent specifies that four (4) snacks are the equivalent to one (1) lunch (divide the number of snacks served by 4).
- **Other Food Sales:** *A la carte*, catered meals, and special school function revenues are divided by the sum of the free lunch reimbursement rate and the federal commodity value per meal.

### PROCEDURES FOR DETERMINING FOOD SERVICE PROJECTED ALLOCATIONS

Allocations will be based upon the average meal equivalents for a four month period (August-December), adjusted to reflect enrollment trends.

Step 1: Divide **Projected Membership** by **Actual December Membership** to determine **Next Year's Membership Ratio**.

- Step 2: Divide **YTD Meal Equivalents** by the number of **Operating Days** to determine **Average Meal Equivalents**.
- Step 3: Multiply the **Next Year's Projected Membership Ratio** by the **Average Meal Equivalents** to determine the **Projected Meal Equivalents**.
- Step 4: Refer to the Staffing Formula (see chart below) for **Allocated Hours**.
- Step 5: Divide the **Allocated Hours** by 8 to determine **Allocated Units**.

## FOOD SERVICE STAFFING FORMULA

### Meal Equivalent Conversion Tables

ELEMENTARY SCHOOLS AND SATELLITE PROGRAMS	
Meal Equivalents	Allocated Hours
100 – 200	12.00
201 – 269	15.00
270 – 319	19.00
320 – 375	23.00
376 – 426	24.00
427 – 477	25.00
478 – 528	26.00
529 – 579	27.00
580 – 620	31.00
621 – 720	35.00
721 – 820	39.00
821 – 920	43.00
921 – 1020	47.00
1021 – 1120	51.00
1121 +	55.00

SECONDARY SCHOOLS AND SATELLITE PROGRAMS	
Meal Equivalents	Allocated Hours
219 – 269	22.00
270 – 334	25.00
335 – 399	29.00
400 – 500	33.00
501 – 550	34.00
551 – 600	36.00
601 – 700	40.00
701 – 800	44.00
801 – 865	56.00
866 – 930	60.00
931 – 995	64.00
996 – 1120	68.00
1121 – 1245	72.00
1246 – 1369	76.00
1370 – 1494	80.00
1495 – 1654	84.00
1655 +	88.00

## CAFETERIA ALLOCATIONS

Each cafeteria unit is equivalent of eight hours. The school principal may employ personnel as follows:

<b>CLASSIFICATION</b>	<b>POSITION NO.</b>	<b>HOURS</b>	<b>UNIT EQUIVALENT</b>
Cafeteria Worker or Cashier	76024	2.00	0.250
		2.50	0.310
		3.00	0.380
		3.50	0.440
		4.00	0.500
Baker/Cook	76024	6.00	0.750
Baker or Cook	76024	4.00	0.500
		6.00	0.750
Cafeteria Manager	76020	8.00	1.000

Elementary schools with less than 550 meal equivalents and secondary schools with less than 600 meal equivalents may be staffed with a 4.0 hour Baker, a 4.0 hour Cook and a 6.0 or 7.0 hour Cafeteria Manager. Schools impacted by these changes may be staffed with a 6.0 hour Baker/Cook instead of a 4.0 hour Baker and a 4.0 hour Cook. The labor allocation for the satellite kitchen is based upon the total meal equivalents generated at the finishing kitchens.

# Brevard After-School Personnel Allocations

## COORDINATOR/SENIOR COORDINATOR (POS NO. 91084/95)

If school operates a morning and afternoon program and the average daily attendance (ADA) is less than 176 children:	1.000 Units, 8.00 Hours
If school operates a morning and afternoon program and the average daily attendance (ADA) exceeds 175 children:	2.000 Units, 8.00 Hours
If school operates and afternoon only program (closure supported for ADA less than 7 children):	0.813 Units, 6.50 Hours

## INTERN COORDINATOR (POS NO. 91063)

Unique assignments strategically allocated to specific sites to geographically meet staffing demands/progression plans.	1.000 Units, 8.00 Hours
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## GROUP LEADER I/II (POS NO. 91101)

Group Leader I/II positions are allocated based on each site's:

1. Average Daily Attendance (ADA) in the morning and the afternoon programs,
2. BAS operating and school day times/hours,
3. Total BAS enrollment,
4. 21<sup>st</sup> Community Learning Center designation, and/or
5. Special needs accommodations

CLASSIFICATION		ADA	Number of Positions
<b>GL Position A:</b> Positions that are assigned to a morning and afternoon schedule (split shift):	0.630 Units, 5.00 Hours	0 – 25	1
		26 – 50	2
<b>GL Position B:</b> Positions that are assigned to an afternoon only schedule:	0.563 Units, 4.50 Hours	51 – 75	3
		76 – 100	4
<b>GL Position C:</b> Positions that may be assigned as primary/secondary positions or for supplemental needs such as special needs accommodations or meeting ratio for minimal time requirements:	0.500 Units, 4.00 Hours	101 – 125	5
	0.438 Units, 3.50 Hours	126 – 150	7
	0.375 Units, 3.00 Hours	151 – 175	8
	0.313 Units, 2.50 Hours	176 – 200	9
	0.250 Units, 2.00 Hours	201 – 225	10
	0.188 Units, 1.50 Hours	226 – 250	12
	0.125 Units, 1.00 Hours		

*NOTE: Allocations for special needs accommodation would be in addition to the number of GL I/II positions in the chart above.*



**ACTIVITY LEADER I/II (POS NO. 91201)**

Activity Leader I/II positions are allocated to sites as follows: 0.630 Units, 5.00 Hours

1. School's BAS Average Daily Attendance (ADA) exceeds 85 children, or
2. 21<sup>st</sup> CCLC grant is assigned to a site (a new position would not be assigned in year five of the grant).
3. The school's BAS average daily attendance exceeds 70 children and hosts 3-4 successful fee based enrichment programs.

Activity Leader I/II positions are allocated to sites as follows: 0.813 Units, 6.50 Hours

1. School's BAS Average Daily Attendance (ADA) exceeds 135 children, or
2. The school's BAS average daily attendance exceeds 115 children and hosts 5 successful fee based enrichment programs.

*NOTE: An Activity Leader I/II position may be assigned to a morning and afternoon (split shift) position or an afternoon only position. This reduces a site's Group Leader I/II allocation by up to 5.0 hours (one GL position).*

# Special Allocations

## ELEMENTARY SCHOOL SPECIAL UNITS

Elementary Schools will be allocated the following Special Units:

<b>ART</b>	POS NO. 51019	1.000 Unit	School funded 50% / District funded 50%
<b>MUSIC</b>	POS NO. 51020	1.000 Unit	School funded 100%
<b>PE</b>	POS NO. 51018	1.000 Unit	School funded 100%

### ENDEAVOR ELEMENTARY (In addition to the allocation above)

<b>MUSIC</b>	POS NO. 51020	1.000 Unit	District funded 100%
<b>PE</b>	POS NO. 51018	1.000 Unit	District funded 100%

## MIDDLE SCHOOL SPECIAL UNITS

Middle School Special Units will be allocated based on student membership using the formula listed below and may be used for any of the following courses:

<b>COURSES</b>	Band Chorus	Art Computer Science
<b>ALLOCATIONS</b>	1 – 600 Students 601 – 800 Students 801 + Students	4 @ 0.5000 Units per School 4 @ 0.7500 Units per School 4 @ 1.000 Units per School

## SENIOR HIGH SCHOOL SPECIAL UNITS

Senior High School will be allocated the following Special Units:

<b>ADVANCED PLACEMENT</b> (Distribution based on AP Enrollment)	POS NO. 51038	25.400 Units
<b>STUDENT ACTIVITIES COORDINATOR</b>	POS NO. 63085	1.000 Units per School
<b>CAMPUS MONITORS</b> (Campus totally secured by fencing)	POS NO. 79050	1.000 Unit Varies
<b>INTERNATIONAL BACCALAUREATE AND AICE PROGRAMS</b> (Plan must be submitted and approved by Director of Secondary Leading and Learning)	POS NO. 51042	Allocation Varies



## **ABEYANCE CENTERS**

The North/Central Abeyance Center and The South Abeyance Center will be allocated the following positions:

ASSISTANT PRINCIPAL	1.000 Unit
DROP OUT PREVENTION TEACHERS	5.000 Units
EXCEPTIONAL EDUCATION TEACHERS	2.000 Units
GUIDANCE COUNSELORS	1.000 Unit
SCHOOL SECRETARY	1.000 Unit
SCHOOL OFFICE CLERK 10M	1.000 Unit
SOCIAL WORKER	1.000 Unit

*NOTE: Drop Out Prevention Reserves are funded by transferring 0.250 instructional units from each Secondary school as a part of the PAR building process.*

## **BLOCK SCHOOLS**

Schools currently using a Block Schedule will be assisted with additional instructional units from District reserves.

<b>MADISON MIDDLE SCHOOL</b>	2.000 Units
<b>TITUSVILLE HIGH SCHOOL</b>	2.000 Units

## **DIFFERENTIATED ACCOUNTABILITY**

Differentiated accountability is a system of interventions for improving student achievement at low performing schools. Under differentiated accountability, low performing schools are categorized according to the causes and severity of substandard student achievement.

Secondary schools will be District funded for 2.00 allocations for Math/Science/Reading Coach. Elementary schools will be Title I funded for 1.50 allocations Math/Science/Reading Coach.

## **DISTRICT LEVEL INSTRUCTIONAL UNITS**

There will be special instructional units established and later reassigned based on the individual needs of the school. If awarded, it should be noted that any special unit allocation is made only for the current school year and must be annually requested and reviewed.

<b>CRITICAL NEEDS</b>	20.000 Units
<b>ESE CENTRALIZED UNITS</b>	8.000 Units
<b>ETP/CHILD CARE INSTRUCTIONAL ASSISTANT I/II</b>	Statute Rules
<b>EXCEPTIONAL EDUCATION LEVELS DISCRETIONARY</b>	4.000 Units

<b>INSTRUCTIONAL ASSISTANT EXED RESERVES</b>	Varies
<b>LEADING AND LEARNING DISCRETIONARY</b>	14.50 Units
<b>LEADING AND LEARNING ESE DISRESTIONARY</b>	28.00 Units
<b>PREP UNITS FOR TK/DK CLASSES</b>	2.000 Units
<b>RESERVE CLASS SIZE</b>	28.660 Units
<b>SMALL SCHOOL UNITS</b> (Schools below 475 membership)	8.500 Units
<b>SMALL SCHOOL UNITS</b> (Cocoa Beach Jr./Sr. High School)	2.000 Units
<b>SUPERINTENDENT EXED RESERVES</b>	4.000 Units

**EXCEPTIONAL EDUCATION INSTRUCTIONAL ASSISTANTS (POS NO. 52105/52106)**

Exceptional Education Instructional Assistants are assigned by Student Services based on the individual need of the school and their student population.

**ENGLISH FOR SPEAKERS OF OTHER LANGUAGES (ESOL)**

ESOL allocations are determined based off the total number of students defined as “LY” at each school.

<b>ESOL TEACHERS</b>	50 Students	1.000 Unit
<b>POS NO. 51014</b>	100 Students	2.000 Units
	150 Students	3.000 Units
<b>ESOL INSTRUCTIONAL ASSISTANTS</b>	15 Students of One Language	1.000 Unit fluent in that language
<b>POS NO. 51136</b>	50 Students of One Language	2.000 Units fluent in that language
	100 Students of One Language	3.000 Units fluent in that language

**SPECIAL SCHOOLS**

Special Schools are defined as those schools serving Physically Handicapped, Hearing Impaired, Visually Impaired, Emotionally Handicapped (severe), Trainable/Profoundly Mentally Handicapped and the Prekindergarten Handicapped.

<b>CREEL ELEMENTARY</b>		
Adaptive PE Teacher	<b>POS NO. 52010</b>	1.000 Unit
Instructional Assistant	<b>POS NO. 52143/47</b>	2.000 Units
<b>LOCKMAR ELEMENTARY</b>		
Adaptive PE Teacher	<b>POS NO. 52010</b>	1.000 Unit
Instructional Assistant	<b>POS NO. 52147</b>	1.000 Unit

  
**MILA ELEMENTARY**

Adaptive PE Teacher	POS NO. 52010	1.000 Unit
Instructional Assistant	POS NO. 52147	1.000 Unit

**OAK PARK ELEMENTARY**

Adaptive PE Teacher	POS NO. 52010	1.000 Unit
Instructional Assistant	POS NO. 52143	2.000 Units

**INFANTS AND TODDLERS CENTER**

Adaptive PE Teacher	POS NO. 52010	4.000 Units
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**SUMMER PROGRAMS**

The Leading and Learning departments will be allocated a Staffing Specialist each at 1000.00 hours to be used at the Assistant Superintendent's discretion.

**TECHNOLOGY**

Schools currently employing a Teacher Technology Specialist 11 - month (POS NO. 65022) working 3.04 hours networking and 4.96 hours teaching in the classroom may continue to do so using 0.38 District funds and 0.62 classroom funds until the teacher vacates the position. All other schools will convert 0.36 teacher units to fund a 12 month Technology Associate (POS NO. 65083) or Technology Technician (POS NO. 65082), supervised by the Educational Technology Department. Schools with membership greater than 2,000 will receive 1.00 allocations for an additional Technology Technician to assist the Technology Associate.

**THEATRE TECHNICAL MANAGER (POS NO. 79095)**

The following schools will receive 1.000 Unit for a Theatre Technical Manager:

**BAYSIDE HIGH SCHOOL**  
**COCOA BEACH HIGH SCHOOL**  
**EAU GALLIE HIGH SCHOOL**  
**MERRITT ISLAND HIGH SCHOOL**  
**SATELLITE HIGH SCHOOL**  
**TITUSVILLE HIGH SCHOOL**

# Staffing a New School

## NEW SECONDARY SCHOOLS

The following timeline will be utilized when allocating positions for a new secondary school:

### BEGINNING ONE YEAR PRIOR TO SCHOOL OPENING

	JUL	JAN	FEB 15 <sup>th</sup>	MAY 1 <sup>st</sup>	JUN 1 <sup>st</sup>	JUN 15 <sup>th</sup>	JUL
Principal	X						
Assistant Principal 10M						X	
Assistant Principal 12M					X		
Guidance Counselor			X				
Media Specialist					X		
School Secretary	X						
Bookkeeper		X					
Head Custodian				X			
Custodian (1)						X	
School Office Clerk OR School Data Clerk					X		
Media Assistant					X		
Cafeteria Manager							X
Tech Associate				X			

*NOTE: Cafeteria Manager will also work two weeks in May to order equipment.*

## NEW ELEMENTARY SCHOOLS

The following timeline will be utilized when allocating positions for a new elementary school:

### PRIOR TO SCHOOL OPENING

	JAN	FEB	JUN 1 <sup>st</sup>	JUL 1 <sup>st</sup>
Principal	X			
School Secretary	X			
Bookkeeper		X		
School Office Clerk				X
Media Assistant			X	
Cafeteria Manager				X
Head Custodian			X	
Tech Associate				

*NOTE: Cafeteria Manager will work two weeks in May to order equipment. In addition, this will be the only time that a Media Assistant will work in the months of June and July.*

## Personnel Allocations

	ACTUAL Alloc Units 2014-15	ACTUAL Alloc Units 2015-16	ACTUAL Alloc Units 2016-17	ACTUAL Alloc Units 2017-18	PROJECTED Alloc Units 2018-19	Difference	Percent of Total
<b>INSTRUCTIONAL CLASSROOM</b>							
Classroom Teachers	4,571.09	4,590.84	4,613.95	4,648.43	4,566.60	(81.83)	48.49%
Staffing Specialist	39.00	75.50	79.00	81.01	81.01	0.00	0.86%
Resource Teachers	91.83	95.37	97.36	108.66	121.91	13.25	1.29%
Adult Ed Resource Teachers	13.50	9.50	8.50	8.50	7.50	(1.00)	0.08%
Adult Ed Teachers	<u>63.67</u>	<u>68.54</u>	<u>69.54</u>	<u>66.74</u>	<u>67.84</u>	<u>1.10</u>	<u>0.72%</u>
<b>SUB-TOTAL</b>	<b>4,779.09</b>	<b>4,839.75</b>	<b>4,868.35</b>	<b>4,913.34</b>	<b>4,844.86</b>	<b>(68.48)</b>	<b>51.44%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>							
Guidance	206.11	200.00	195.95	205.63	206.75	1.12	2.20%
Media Specialists	<u>82.24</u>	<u>82.24</u>	<u>82.57</u>	<u>82.63</u>	<u>83.13</u>	<u>0.50</u>	<u>0.88%</u>
<b>SUB-TOTAL</b>	<b>288.35</b>	<b>282.24</b>	<b>278.52</b>	<b>288.26</b>	<b>289.88</b>	<b>1.62</b>	<b>3.08%</b>
Psychologists	33.00	35.71	35.72	35.72	39.72	4.00	0.42%
Child Find Specialists	<u>3.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	<u>4.80</u>	<u>0.00</u>	<u>0.05%</u>
<b>SUB-TOTAL</b>	<b>36.80</b>	<b>40.51</b>	<b>40.52</b>	<b>40.52</b>	<b>44.52</b>	<b>4.00</b>	<b>0.47%</b>
Principals	84.24	84.24	83.13	84.13	84.13	0.00	0.89%
Assistant Principals/12 months	49.80	49.80	49.80	48.80	48.80	0.00	0.52%
Assistant Principals/Dean-10 month	35.00	38.00	37.00	36.00	38.00	2.00	0.40%
Assistant Principals Elem/10 month	<u>57.37</u>	<u>62.37</u>	<u>62.25</u>	<u>63.25</u>	<u>65.25</u>	<u>2.00</u>	<u>0.69%</u>
<b>SUB-TOTAL</b>	<b>226.41</b>	<b>234.41</b>	<b>232.18</b>	<b>232.18</b>	<b>236.18</b>	<b>4.00</b>	<b>2.51%</b>
Adult Ed Coordinators	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.01%</b>
Paraprofessionals	996.45	1,232.83	1,235.59	1,236.92	1,235.08	(1.84)	13.11%
Bus Drivers/Attendants	288.20	300.65	300.66	301.72	301.72	0.00	3.20%
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	15.00	16.00	17.00	16.00	17.00	1.00	0.18%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	83.00	84.00	85.50	85.50	86.50	1.00	0.92%
Cafeteria	435.50	430.53	434.50	445.88	478.63	32.75	5.08%
Custodial	574.11	547.42	578.93	581.10	584.92	3.82	6.21%
Class Crafts and Services	219.17	218.17	220.20	218.20	218.20	0.00	2.32%
Clerical	398.52	432.56	434.13	442.49	435.50	(6.99)	4.62%
Child Care Coord/Asst	<u>192.66</u>	<u>189.63</u>	<u>193.78</u>	<u>222.29</u>	<u>219.72</u>	<u>(2.57)</u>	<u>2.33%</u>
<b>SUB-TOTAL</b>	<b>3,210.61</b>	<b>3,459.79</b>	<b>3,508.29</b>	<b>3,558.10</b>	<b>3,585.27</b>	<b>27.17</b>	<b>38.07%</b>
<b>SCHOOLS TOTAL</b>	<b>8,542.26</b>	<b>8,857.70</b>	<b>8,928.86</b>	<b>9,033.40</b>	<b>9,001.71</b>	<b>(31.69)</b>	<b>95.58%</b>
<b>Administrative</b>							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	11.00	11.00	11.00	0.00	0.12%
Area Superintendents	3.00	3.00	0.00	0.00	0.00	0.00	0.00%
Directors/Managers/Coordinators	<u>29.00</u>	<u>28.00</u>	<u>27.00</u>	<u>29.00</u>	<u>29.00</u>	<u>0.00</u>	<u>0.31%</u>
<b>SUB-TOTAL</b>	<b>39.00</b>	<b>38.00</b>	<b>39.00</b>	<b>41.00</b>	<b>41.00</b>	<b>0.00</b>	<b>0.44%</b>
<b>Support Services</b>							
Executive/Administ/Professional	173.00	174.00	180.00	186.00	186.00	0.00	1.97%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.05%
Clerical	153.51	153.16	147.00	158.50	159.00	0.50	1.69%
Classified Crafts and Services	<u>24.27</u>	<u>24.27</u>	<u>24.27</u>	<u>25.27</u>	<u>25.27</u>	<u>0.00</u>	<u>0.27%</u>
<b>SUB-TOTAL</b>	<b>355.78</b>	<b>356.43</b>	<b>356.27</b>	<b>374.77</b>	<b>375.27</b>	<b>0.50</b>	<b>3.98%</b>
<b>NON-SCHOOL TOTAL</b>	<b>394.78</b>	<b>394.43</b>	<b>395.27</b>	<b>415.77</b>	<b>416.27</b>	<b>0.50</b>	<b>4.42%</b>
<b>DISTRICT TOTALS</b>	<b>8,937.04</b>	<b>9,252.13</b>	<b>9,324.13</b>	<b>9,449.17</b>	<b>9,417.98</b>	<b>(31.19)</b>	<b>100.00%</b>

## Student Achievements/Performance Accomplishments

### FCAT Reading, Mathematics, Writing and Science

Since 1991, Florida's public school students have participated in statewide writing assessments. Writing prompt scores ranged from 1 to 6 and were based on four criteria: focus, organization, conventions, and supporting details. The FCAT began in 1998 as part of Florida's overall plan to increase student achievement by implementing higher standards. When in full implementation, the FCAT was administered to students in grades 3-11 and consisted of criterion-referenced assessments in mathematics, reading, science, and writing, which measured student progress toward meeting the Sunshine State Standards (SSS) benchmarks. During the 2010-11 school year, Florida began the transition from the FCAT to the FCAT 2.0 and Florida End-of-Course (EOC) Assessments. Selected grades and subjects participated in FCAT assessments until the final transition was complete. In 2011-12, Florida scored the new FCAT 2.0 using a more stringent criterion, but lowered the standard to the percent of students scoring 3.0 and above. In 2012-13, the more stringent scoring criteria 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

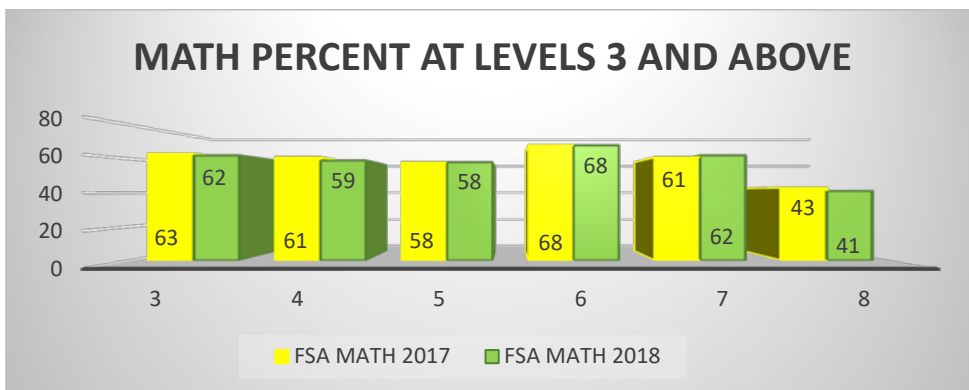
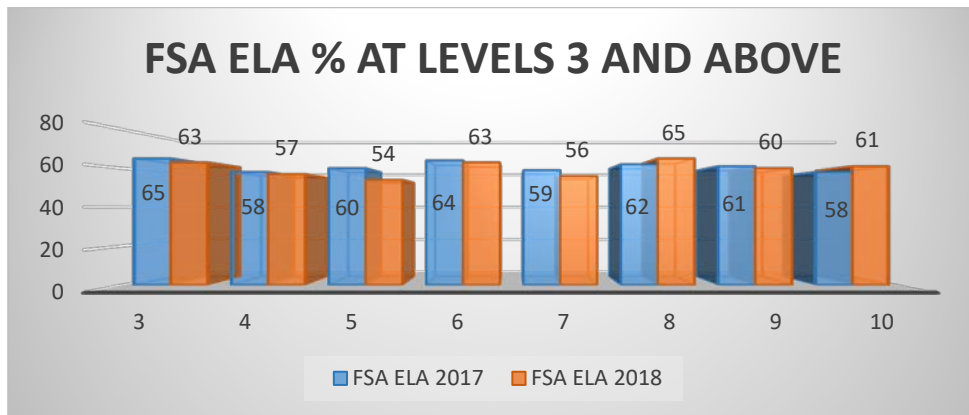
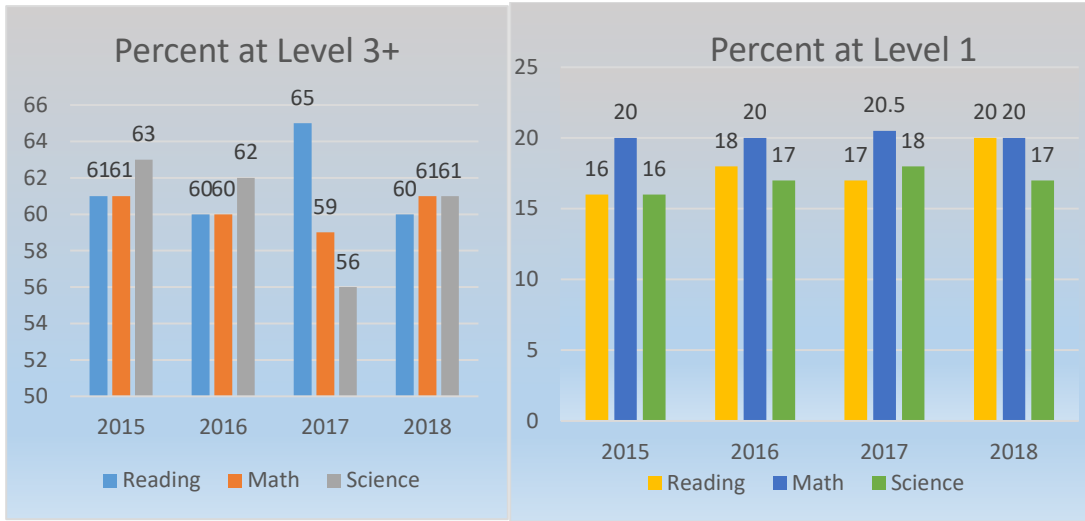
Beginning with the spring 2015, the Florida Standards Assessments (FSA) in English Language Arts (ELA), Mathematics, and end-of-course (EOC) subjects (Algebra 1, Algebra 2, and Geometry) will be used to measure educational gains and progress for all Florida students. In grades 3-10 students will take 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.

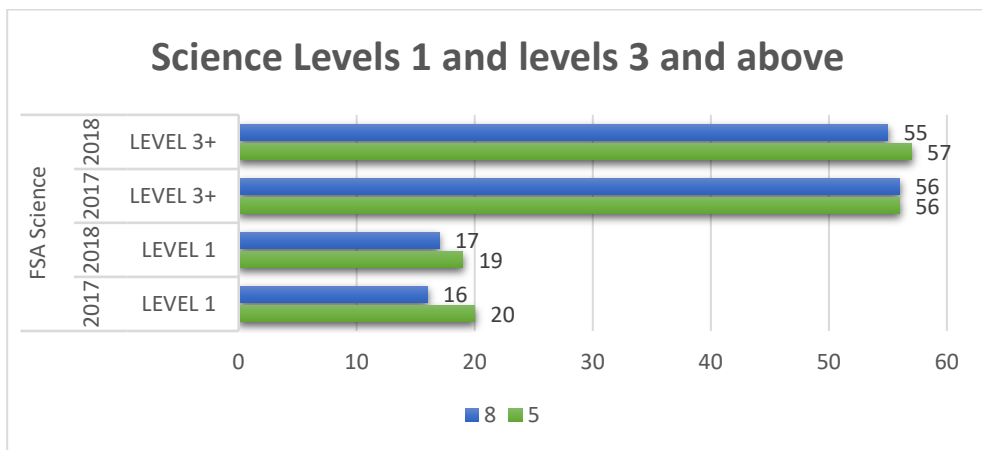
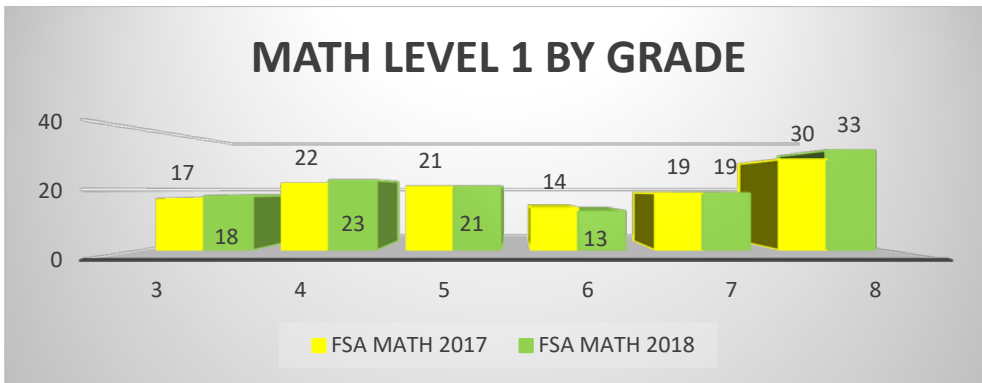
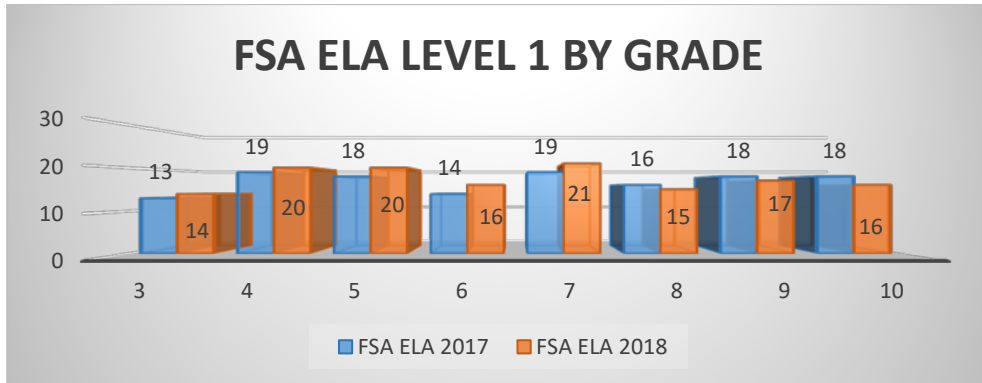
The graph below demonstrates Brevard students' performance in percent scoring Level 3 and above (considered being proficient or better) and Level 1 scoring at the lowest level.

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	17	20.5	18
2018	60	61	61	20	20	17

## Student Achievements/Performance Accomplishments



## Student Achievements/Performance Accomplishments

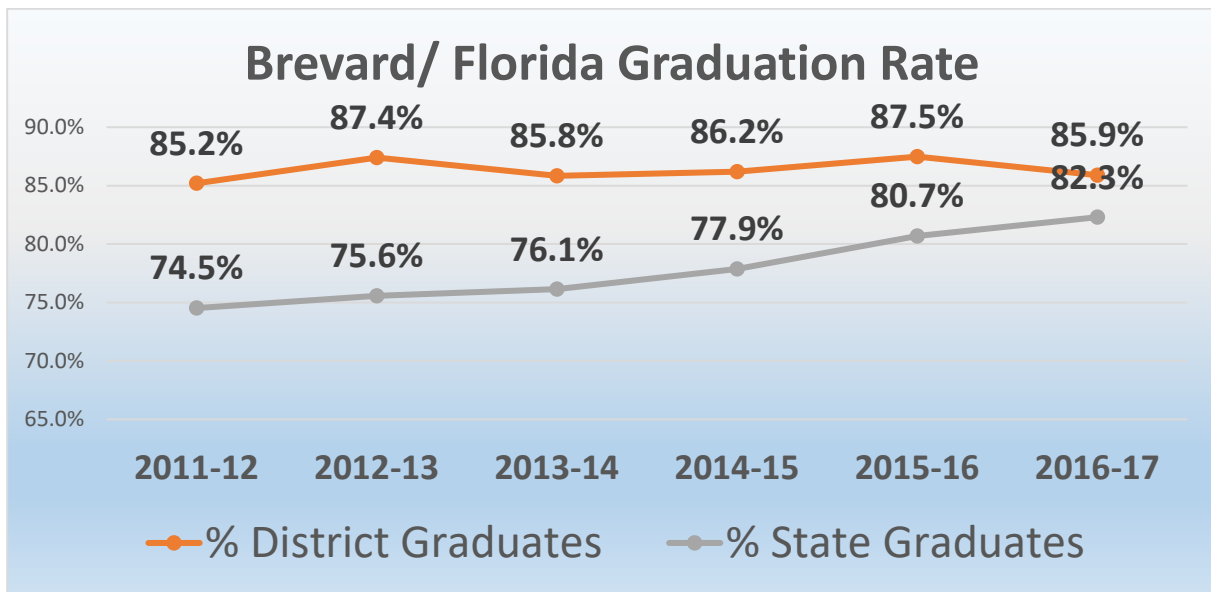




## Student Achievements/Performance Accomplishments

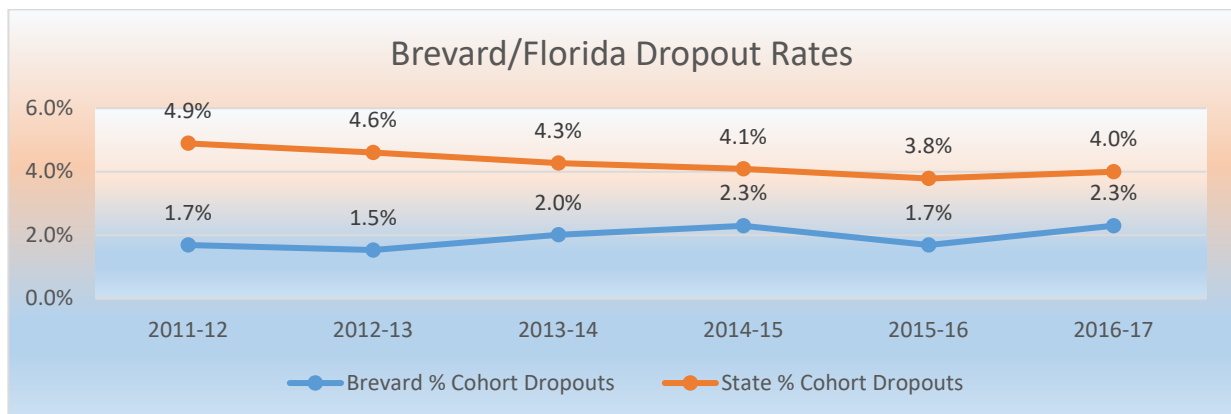
### Graduation Rates

Florida's 2017-2018 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 2017-18 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 2016-17 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 21,400 breakfasts and 34,500 lunches each day in the district’s 82 school cafeterias. During the 2017-18 year, more than 3.7 million breakfasts and 6 million lunches were served to our students. The district consisted of 67,447 students with 55 elementary schools, 11 middle schools, 5 Jr /Sr. high schools, 11 high schools, and 6 alternative schools with a lunch participation rate of 51%. The District’s Food Services operation consisted of over 675 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 18 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 2017-18 data:**

Reimbursable Lunch served .....	6,043,473
Reimbursable Breakfast served .....	3,726,216
A la Carte meals served .....	1,512,167
Student membership .....	67,447
Lunch participation rate .....	51%
Free and Reduced percentage .....	57.61%
Number of full & Part-time employees .....	675
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 (Clearlake BLAST, Fieldston, Riverdale, N/C Abey, South Abey, South Area Head Start)
Number of Charter Schools with meal service .....	2 (Sculptor, Ed Horizons)

## Student Achievements and Performance Accomplishments

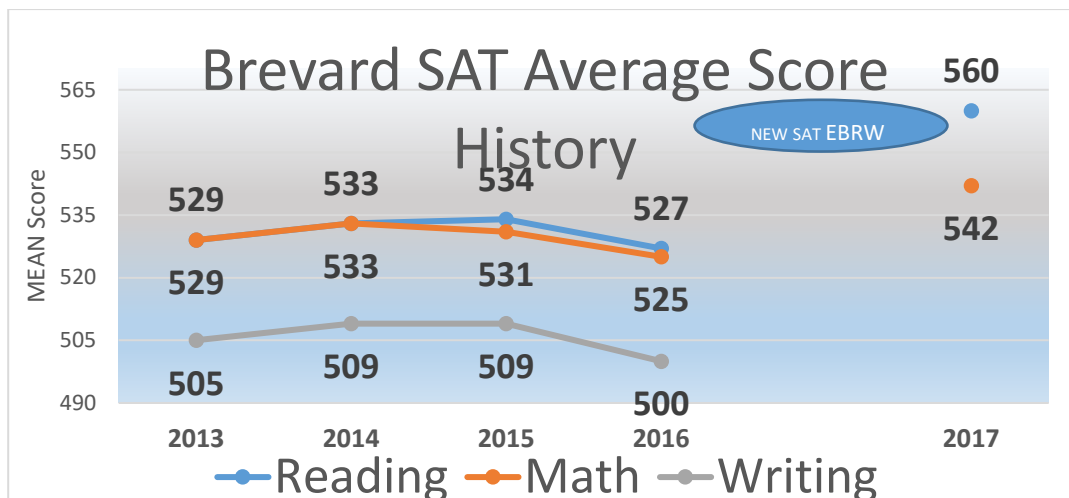
### College and Career Readiness

#### SAT

The SAT Reasoning Test is a commercially produced test that is used to measure student achievement in critical reading, mathematics, and writing skills for admission criteria to many four-year universities. Critical reading, mathematics, and writing scores range from 200 to 800 in each subject.

In 2017, Brevard started administering the SAT to all grade 11 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. 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. Additionally, SAT was redesigned and different scale scores and benchmarks set. The new benchmarks are based on different methodology than the old benchmarks and therefore cannot be directly compared. The new scores are reported as Evidenced-based Reading and Writing (EBRW) 200-800 pts scale; Math 200-800 pts Scale; Total 400-1600 pts scale; Optional Essay 2-8. ACT scores are also used as concordant scores to meet the graduation requirement for FSA ELA.

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

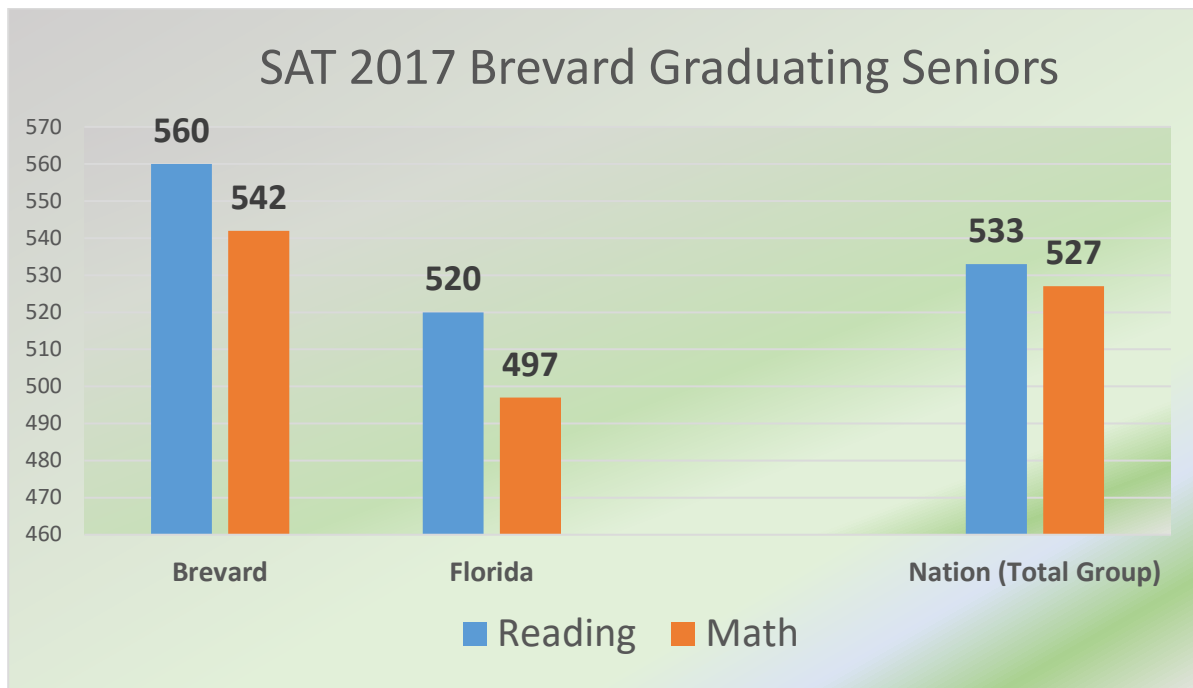


## Student Achievements and Performance Accomplishments

### College and Career Readiness

#### SAT

SAT 2017 BREVARD GRADUATION SENIORS			
AVERAGE SCORES			
	Reading	Math	Writing
Brevard	560	542	NA
Florida	520	497	NA
Nation (Total Group)	533	527	NA



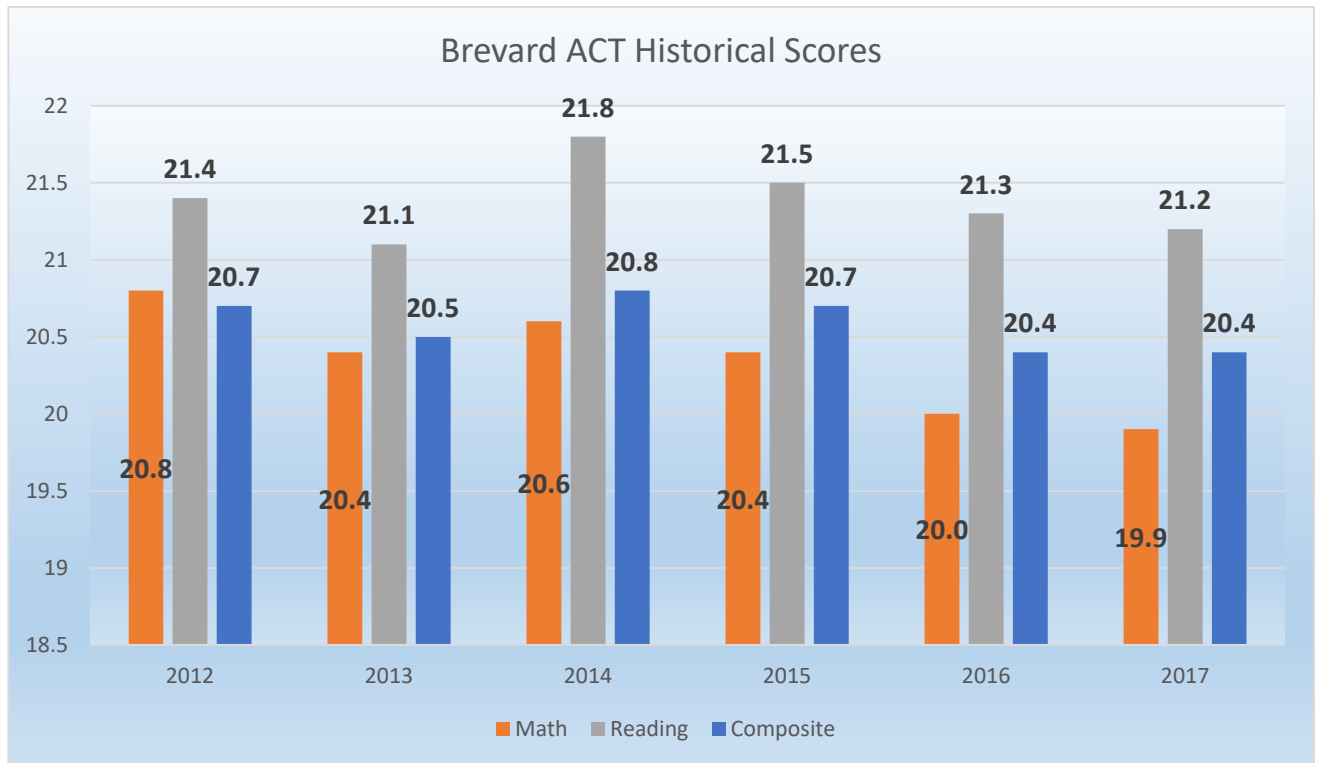
# Student Achievements and Performance Accomplishments

## College and Career Readiness

### 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. ACT scores are also used 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
2017	19.7	19.9	21.2	20.2	20.4

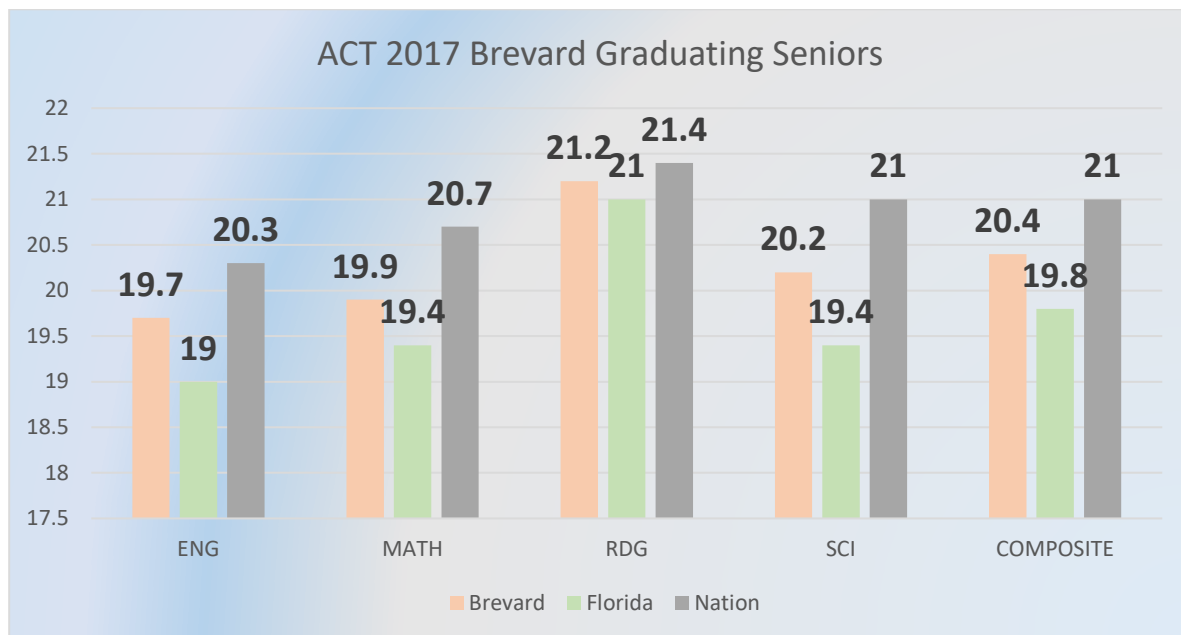


## Student Achievements and Performance Accomplishments

### College and Career Readiness

#### ACT

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





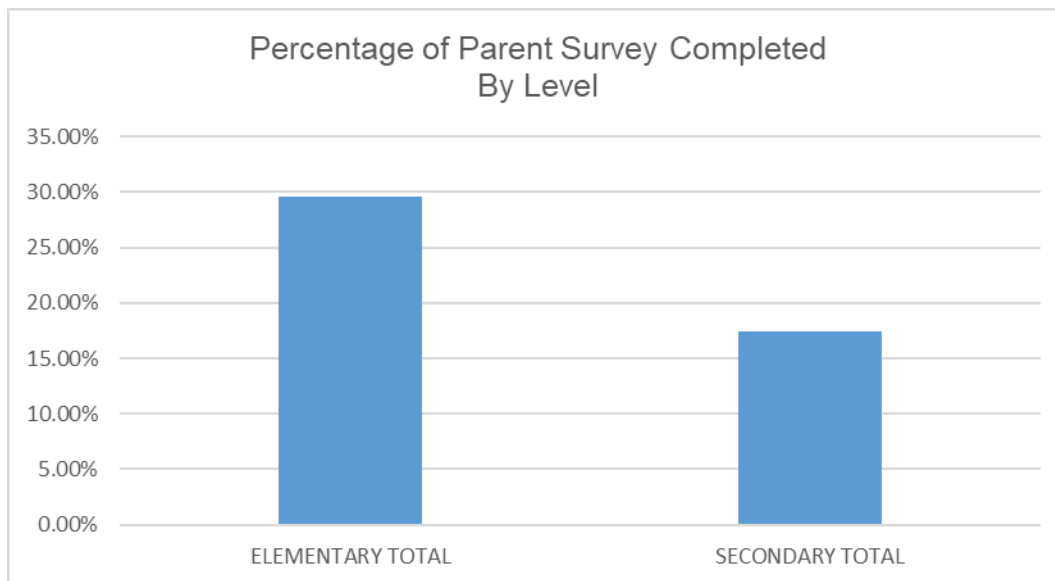
## Brevard Public Schools Parent Feedback

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. Please refer to:

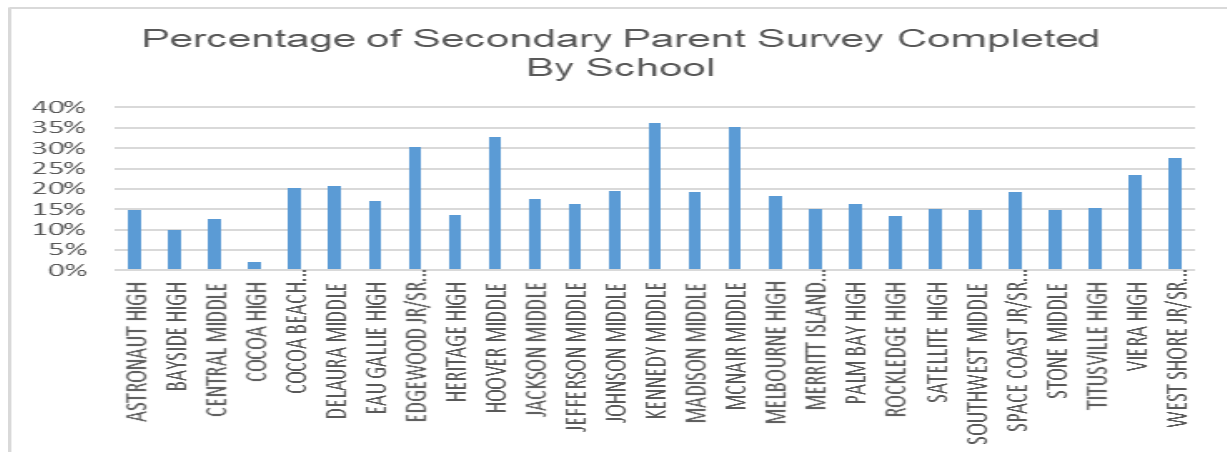
[http://www.edline.net/pages/Brevard\\_County\\_Schools/Departments/Departments\\_A-J/Elementary\\_Office\\_of\\_Leading\\_a/FamilyEngagement/parentsurvey/2016-2017\\_Brevard\\_Public\\_School](http://www.edline.net/pages/Brevard_County_Schools/Departments/Departments_A-J/Elementary_Office_of_Leading_a/FamilyEngagement/parentsurvey/2016-2017_Brevard_Public_School) for the complete survey results, which can found summarized by Elementary and Secondary or individually by school.



## Brevard Public Schools Parent Feedback

### SECONDARY

School	April Membership	Completed Survey	Percentage Completed
ASTRONAUT HIGH	1,045	154	14.74%
BAYSIDE HIGH	1,673	164	9.80%
CENTRAL MIDDLE	1,125	143	12.71%
COCOA HIGH	1,550	32	2.06%
COCOA BEACH JR/SR HIGH	993	200	20.14%
DELAURA MIDDLE	811	168	20.72%
EAU GALLIE HIGH	1,577	270	17.12%
EDGEWOOD JR/SR HIGH	921	280	30.40%
HERITAGE HIGH	1,757	237	13.49%
HOOVER MIDDLE	520	170	32.69%
JACKSON MIDDLE	536	94	17.54%
JEFFERSON MIDDLE	622	102	16.40%
JOHNSON MIDDLE	780	152	19.49%
KENNEDY MIDDLE	693	251	36.22%
MADISON MIDDLE	459	88	19.17%
MCNAIR MIDDLE	388	137	35.31%
MELBOURNE HIGH	2,150	393	18.28%
MERRITT ISLAND HIGH	1,560	233	14.94%
PALM BAY HIGH	1,551	251	16.18%
ROCKLEDGE HIGH	1,510	201	13.31%
SATELLITE HIGH	1,314	198	15.07%
SOUTHWEST MIDDLE	844	126	14.93%
SPACE COAST JR/SR HIGH	1,561	301	19.28%
STONE MIDDLE	807	120	14.87%
TITUSVILLE HIGH	1,347	206	15.29%
VIERA HIGH	2,082	485	23.29%
WEST SHORE JR/SR HIGH	943	260	27.57%



## Brevard Public Schools Parent Feedback

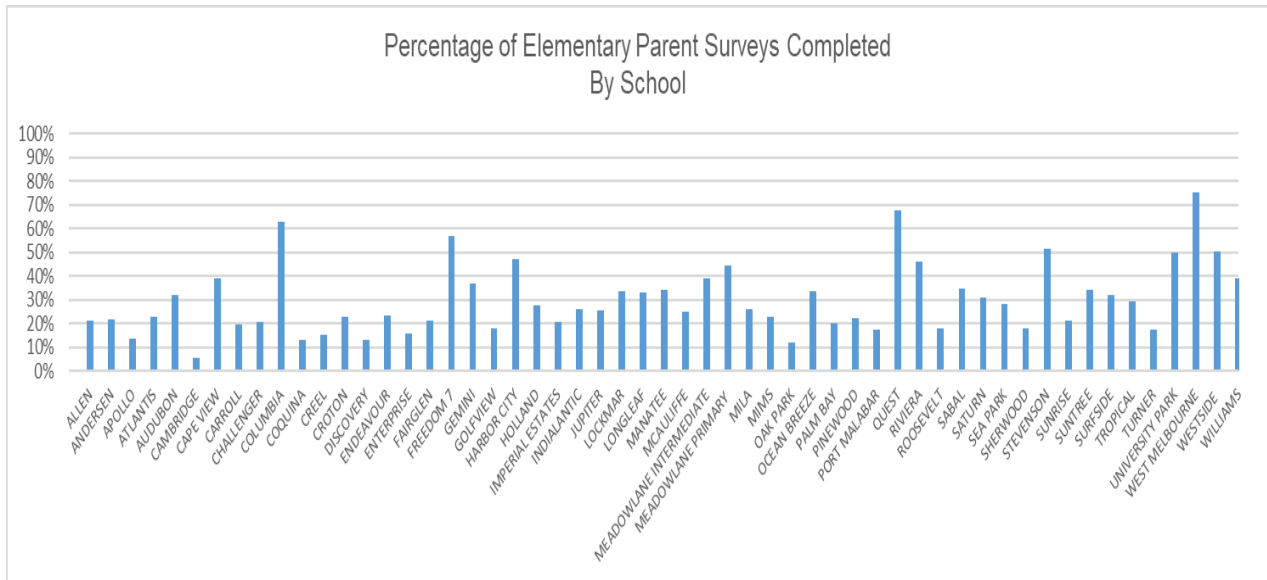
### ELEMENTARY

School	April Membership	Completed Surveys	Percentage Completed
ALLEN	681	143	21.00%
ANDERSEN	736	162	22.01%
APOLLO	883	122	13.82%
ATLANTIS	708	162	22.88%
AUDUBON	567	182	32.10%
CAMBRIDGE	666	36	5.41%
CAPE VIEW	389	152	39.07%
CARROLL	647	126	19.47%
CHALLENGER	565	117	20.71%
COLUMBIA	506	318	62.85%
COQUINA	580	75	12.93%
CREEL	882	136	15.42%
CROTON	562	130	23.13%
DISCOVERY	599	79	13.19%
ENDEAVOUR	822	194	23.60%
ENTERPRISE	585	94	16.07%
FAIRGLEN	685	145	21.17%
FREEDOM 7	390	222	56.92%
GEMINI	440	162	36.82%
GOLFVIEW	597	108	18.09%
HARBOR CITY	407	193	47.42%
HOLLAND	503	140	27.83%
IMPERIAL ESTATES	699	143	20.46%
INDIALANTIC	740	193	26.08%
JUPITER	776	198	25.52%
LOCKMAR	773	262	33.89%
LONGLEAF	627	209	33.33%
MANATEE	933	319	34.19%
MCAULIFFE	813	203	24.97%
MEADOWLANE INTERMEDIATE	1,019	396	38.86%
MEADOWLANE PRIMARY	748	333	44.52%
MILA	497	131	26.36%
MIMS	524	121	23.09%
OAK PARK	910	110	12.09%
OCEAN BREEZE	518	174	33.59%
PALM BAY	660	134	20.30%
PINEWOOD	508	114	22.44%
PORT MALABAR	741	129	17.41%
QUEST	1,029	694	67.44%
RIVIERA	694	320	46.11%
ROOSEVELT	390	70	17.95%

# Brevard Public Schools Parent Feedback

## ELEMENTARY

School	April Membership	Completed Surveys	Percentage Completed
SABAL	561	194	34.58%
SATURN	778	239	30.72%
SEA PARK	315	89	28.25%
SHERWOOD	452	82	18.14%
STEVENSON	493	254	51.52%
SUNRISE	850	182	21.41%
SUNTREE	712	244	34.27%
SURFSIDE	463	149	32.18%
TROPICAL	795	235	29.56%
TURNER	624	109	17.47%
UNIVERSITY PARK	497	247	49.70%
WEST MELBOURNE	541	408	75.42%
WESTSIDE	761	385	50.59%
WILLIAMS	603	235	38.97%





# 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.

**Allocation:** Component of an appropriation earmarking expenditures for a specific purpose.

**Amortization:** Process of decreasing or accounting for, an amount over a period.

**Ad Valorem Tax (property tax):** 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 11<sup>th</sup> of each year.

**Appropriation:** An authorization made by the School Board that permits officials to incur obligations against and to make expenditures of governmental resources.

**Assessed Valuation:** The estimated value placed upon real property by the County Property Appraiser as the basis for levying property taxes.

**Balanced Budget:** As required by Florida Law, a balanced budget is a situation in financial planning or the budgeting process where total revenues are equal to or greater than total expenses.

**Bond (Debt Instrument):** A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specified capital expenditures.

**Base Student Allocation (BSA):** The dollar amount of revenue allocated by the Legislature at a base funding amount per FTE (full time equivalent) student.

**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.

## Glossary

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

**Capital Outlay (object of expenditure):** Expenditures for the acquisition of fixed assets or additions to existing fixed assets. Examples include land, buildings, and improvements of grounds, construction, remodeling and equipment. Typically, new construction and land acquisition are budgeted in the Capital Projects Funds. Typical capital outlay items included in the operating fund are vehicles, library books, audio-visual equipment, computers, software, and furniture.

**Capital Outlay Bond Issue (COBI):** The state constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the State to issue bonds on behalf of a school district. At the request of the district, the state issues COBI bonds on behalf of the district, withholding sufficient motor vehicle tax revenues (CO&DS) to cover debt service and administrative expenses.

**Capital Outlay & Debt Service (CO&DS):** A state source of funds from motor vehicle license revenue. The projects funded from this source must be shown on the district's approved Project Priority List, developed from projects recommended in the educational plant survey.

**Capital Outlay Funds:** A specific group of funds created to account for financial resources to be used for the acquisition or construction of major capital facilities. There are statutory and regulatory restrictions on the use of capital outlay funds. Major capital outlay fund sources include PECO, CO&DS, lottery, impact fee, classrooms first, property taxes and sales tax.

**Career Academies:** Small learning communities that combine a college-preparatory curriculum with a career focus. Academies provide unique learning opportunities through extensive business partnerships, integrated instruction, hands-on learning, field studies, service learning, career shadowing, co-ops and internships. Teacher teams, in conjunction with business partners, provide the real-world skills necessary for students to be successful in today's work environment.

**Categoricals:** State revenue sources that are restricted in their use to certain types (categories) of expenditure. Examples of state categoricals include Class Size Reduction Allocation, Safe Schools, Reading and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

**Central Services:** Activities, other than general administration, which support each of the other instructional and supporting service programs. These activities are defined in the following functions: Planning, Research, Development and Evaluation Services, Information Services, Staff Services, Statistical Services, Data Processing Services, Internal Services, and Other Central Services.

**Certificate of Participation (COP):** A certificate of participation is a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a predetermined number of years. It is similar to bond financing, however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a general obligation bond.

**Certified Taxable Value:** The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

**Charter Schools:** Charter schools are public schools operating under a performance contract with the local School Board. They are free from many state and local bureaucratic regulations and mandates controlling local schools, but in return they are held accountable for the academic and financial performance of the school.



## Glossary

**Class Size Amendment:** Voter-approved amendment to reduce class size in the State of Florida. Beginning in 2010, class sizes will be capped at 18 students in kindergarten through grade 3, 22 students in grades 4 through 8, and 25 students in grades 9 through 12. Districts now must reduce their average class size in each grade group by 2 students, until they meet the required class sizes.

**Common Core State Standards (CCSS):** Is a progression of learning expectations in English language arts and mathematics designed to prepare K-12 students for college and career success.

**Community Services:** Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

**Comprehensive Annual Financial Report (CAFR):** A financial report, required in accordance with Section 216.102 (3), Florida Statutes (F.S.) filed at the close of the fiscal year consisting of a complete set of financial statements presented in conformity with General Accepted Accounting Principles as prescribed the Governmental Accounting Standards Board (GASB).

**Compression Adjustment:** Districts that fell below the state average in funding in FTE received a compression adjustment to reduce the disparity in total potential funds per unweighted FTE in previous years.

**Cost Center:** A school or department to which fiscal responsibility is assigned.

**Declining Enrollment Supplement:** Additional funds provided to districts whose student population has decreased from the previous year.

**Debt Service Fund:** A fund established to account for the accumulation of resources for payment of interest and repayment of principal to holders of debt instruments.

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

**Discretionary Equalization:** A supplement given to districts that generate less than \$100 per FTE from their Additional Discretionary Millage Levy to ensure \$100 per FTE.

**Discretionary Grants:** (competitive) Federal and State programs in which each governing agency may choose to fund only those project applications that best satisfy the funding criteria determined by each division.

**Discretionary Lottery:** An amount (Lottery Revenue) is appropriated from the Educational Enhancement Trust Fund and allocated to support School Recognition and School Improvement Plans.

**Discretionary Millage:** The portion of the ad valorem (property) tax rate that is normally a local School Board decision. While technically a local option, discretionary millage revenues are often included in state totals of "total potential revenue." Discretionary millage rates are capped by annual legislature action.

**District Cost Differential (DCD):** The factor used to adjust funding to reflect differing cost of living levels in the various districts throughout the state. The DCD is calculated using the Florida Price Level Index. Over the past few years, the DCD has been indexed in differing ways, making historical comparisons difficult.

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

## Glossary

**DJJ Supplement:** An amount allocated to each school district to supplement other sources of funding for students in juvenile justice education programs.

**Dollar Value of One FTE:** The amount of revenue which the district receives can be calculated by the following formulas. One FTE times the program cost factor equals weighted FTE (WFTE). WFTE multiplied by Base Student Allocation (BSA), multiplied by the District Cost Differential equals the dollar value of WFTE.

**DOR:** Department of Revenue (a state agency).

**Educational Technology:** An allocation to provide new hardware and software to students and programs.

**Effort Index Grant:** A special grant provided by the Florida Legislature from lottery funds. These funds can be used for new permanent student stations at new or existing schools as well as core facilities associated with construction of new student stations.

**Employee Benefits** (object of expenditure): Amounts paid by the school system on behalf of employees. These are contributions made by the district to designated funds to meet commitments or obligations for employee fringe benefits and are not included in gross salary. Examples are the district's share of costs for Social Security and the various pension, medical and life insurance plans.

**Encumbrances:** Obligations in the form of purchase orders, contracts or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or the goods or services have been rendered, thus becoming an expenditure.

**End of Course (EOC) Assessments:** Part of Florida's Next Generation Strategic State Standards for the purpose of increasing student achievement and improving college and career readiness. Algebra I End of Course Assessments (EOC) replaced the 10<sup>th</sup> grade FCAT math assessments.

**Energy Services** (object of expenditures): These expenditures include electricity, diesel fuel, heating oil, gasoline, and bottled and natural gas.

**Enterprise Fund:** Establishes a separate accounting and financial mechanism for municipal services for which a fee is charged in exchange for goods and services. The School District School Age Childcare Program is an example of an Enterprise Fund.

**Entitlement Grants:** Federal and State programs in which each application meeting the fund source requirements receives funding according to a specified formula or procedure. Such programs are also known as "flow through" programs primarily funded by the United States Department of Education through the Florida Department of Education.

**ESE Guarantee Allocation:** A special allocation added to the FEFP for students in FEFP Program Categories 111, 112, and 113. It is based upon projected FTE multiplied by the program cost factors, minus basic cost factors, adjusted for workload and prevalence. The allocation is not recalculated after each FTE Survey.

**English for Speakers of Other Languages (ESOL):** Instruction provided to English Language Learners (ELL) students based on their level of English language proficiency. ESOL instruction must integrate instructional techniques of teaching English as a second language with the curriculum requirements of English Language Arts.

**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.

## Glossary

**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, 2018 is Fiscal Year 2018.

**FLDOE:** Department of Education (generally refers to the Florida Department of Education (FDLOE) unless otherwise specified).

**Florida Education Finance Program (FEFP):** The system, established in 1973, of financing the operation of Florida public schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes.

**Florida Retirement System (FRS):** A retirement plan offered by the State of Florida to Florida state and local government employees. The School District and employees are assessed a contribution amount to help fund the system

**Florida Standards Assessment:** Central Florida Public School Board members believe in valid, reliable, consistent statewide measure that document student growth. In order to restore confidence in Florida's assessment and accountability program, provide accurate information related to student achievement, and implement a fair teach evaluation system, it is essential that the Florida Department of Education collects Florida Standards Assessment (FSA) data for three years prior to setting standards for calculating learning gain, issuing any form of school grades and impacting teacher performance.

**Food Services:** Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged as a purchased service of the applicable function.

**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.

**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.

## Glossary

**Function:** The action or purpose for which a person or item is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into five broad areas: Direct Instruction, Instructional Support, General Support, Maintenance, and Community Service/Debt Service/Transfers/Overhead.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. Portions of fund balance may be committed (e.g., encumbrances) or designated (e.g., categoricals) for specific purposes.

**General Administration (Superintendent's Office):** Consists of those activities performed by the superintendent, deputy superintendents, area superintendents and assistant superintendents in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the superintendent.

**General Fund:** The fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund is supported by taxes, fees and other revenues that may be used for any lawful purpose. Also called the Operating Fund.

**Governmental Accounting Standards Board (GASB):** A private not-for-profit organization that seeks to establish and improve the standards of accounting and financial reporting for U.S. state and local governments.

**Governmental Funds:** These are the funds often referred to as "source and use" funds. The fund types included are general, special revenue, capital projects, debt service and special assessment.

**Homestead Exemption:** Reduction of \$25,000 applied to the assessed value of a home used as the primary residence of a taxpayer, for purposes of school district tax levies only.

**Impact Fees:** The County of Brevard imposes an impact fee on each new residential unit constructed for school construction. This fee is adjusted each year per the impact fee ordinance and is completely recalculated every five years.

**Indirect Costs:** Costs associated with, but not directly attributable to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.

**Individuals with Disabilities Education Act (IDEA):** A federally funded program that provides services for students with disabilities that negatively impact educational outcomes.

**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.

**Levy:** Taxes imposed for the support of governmental activities.

**Liability Insurance:** Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgements awarded against the system. Also recorded here are any expenditures (not judgements) made in lieu of liability insurance.

**Local Capital Improvement Revenue (LCIR):** Per HB 7069, school districts are to distribute to eligible charter schools local capital improvement revenue (LCIR) from the discretionary millage.

**Major Fund:** Major funds represent the government's most important funds and are determined by a mathematical calculation.

**Market Value:** The Property appraiser's opinion of what a willing buyer would have paid a willing seller for property as of January 1. Other factors considered include economic conditions and improvements.

## Glossary

**Materials and Supplies:** Amounts paid for items of an expendable nature that are consumed, worn out, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Such items as classroom supplies, repair and maintenance materials, cleaning supplies, textbooks, and office supplies are included

**McKay Scholarships:** A voucher program where exceptional student education (ESE) students apply for the “scholarships” from the Florida Department of Education. The amount of the voucher is deducted from the public school district’s Florida Education Finance Program (FEFP) allocation and is sent to the private school the student has designated.

**Membership:** A student is enrolled in his home school for funding purposes. The student is in membership until he withdraws or is withdrawn. Funding is based on Full-Time Equivalent Students (FTE) in membership during the survey periods. Four surveys are conducted a year.

**Mill:** One thousandth of a dollar (one-tenth of a cent). The ad valorem (property tax rate) is normally stated in mills. For example, a ten mill levy would be a tax of ten dollars for every thousand dollars of taxable assessed property value.

**Millage Rate:** The ad valorem (property) tax rate. See Mill.

**No Child Left Behind (NCLB) Act:** This is the most sweeping change made to the Elementary and Secondary Education Act since it was enacted in 1965. NCLB was signed into law by President Bush on January 8, 2001. It requires all states to utilize state assessments to determine if schools have made Adequate Yearly Progress (AYP) in the proficiency of all students. Four measures will be used for determining how well schools perform: (1) AYP (2) school grade (3) individual student progress towards annual learning targets to reach proficiency, and (4) a return or investment measure linking dollars to achievement.

**Object of Expenditure:** The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include salaries, employee benefits, purchased services, materials, and capital outlay.

**Operation of Plant:** Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

**Program Cost Factor (Program Weight):** A numeric value of the relative cost of providing an instructional program. The “Base Program”, Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years’ historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

**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.

## Glossary

**Public Education Capital Outlay (PECO):** A type of capital outlay revenue distributed to districts by the state. The primary funding source for PECO is the gross receipts tax on utilities. In the current year the legislature provided funding only to the Florida College System, State University System and Charter Schools.

**Pupil Personnel Services:** Those activities which 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 (RANS):** These notes may be issued by the District in anticipation of the receipt of current funds. These notes may not exceed one year, but may be extended on a year to year basis for a total of five years. These obligations may not exceed one-fourth of the District's tax revenue for operations for the preceding year.

**Rolled-Back Rate:** A calculation mandated by the state which produces an ad valorem (property) tax rate for comparison purposes. This rolled-back rate is the rate that would generate the same amount of revenue in the new fiscal year as was produced in the previous fiscal year, less new construction and other adjustments.

**Safe Schools:** An allocation based on FTE and the latest official Florida Crime Index. Allowable expenditures include middle school after school programs, alternative school programs for adjudicated youth, school resource officers and other improvements to enhance the learning environment.

**Salaries (object of expenditure):** Amounts paid to employees of the school system, including personnel under written contract substituting for those in permanent positions. Costs include salaries, overtime, supplements, and other direct payments to employees.

**SBC/COBI Bonds:** State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

## Glossary

**School Administration:** Directs and manages the operation of a particular school. This includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities of the school system.

**School Advisory Council (SAC):** SAC is an elected counsel of parents, school staff, and community representatives at each school who evaluate the needs of their school and develop and monitor the School Improvement Plan. The SAC composition must reflect the demographics of the school and at least 51% of its members must not be persons employed at the school.

**School Board:** The elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of the Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.

**School Improvement Plan:** A plan to improve student performance at an individual school. These plans, designed to implement state education goals, Next Generation Sunshine State Standards, and District Strategic Plan Goals are based on a needs assessment and include goals, baseline data, and indicators of student progress, strategies, action plans, and evaluation procedures. All School Improvement Plans must be approved by the School Board. The schools are allocated up to \$5 per student for School Improvement from the "Lottery" trust fund.

**School Recognition Money:** A program providing increased autonomy and financial awards to schools that have sustained high student performance or that demonstrate substantial improvement in student performance. The A+ legislation greatly expanded the program and standardized criteria for awards. Each qualifying school receives an allocation of up to \$100 per student from the "Lottery" trust fund if available.

**Self-Insurance Funds:** Funds used to account for and finance uninsured risks of loss for workers' compensation, property, liability and fleet claims.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In the School District of Brevard County, most federal funds, and the food service program, are treated as special revenue funds.

**Supplemental Academic Instruction (SAI):** A state categorical which provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

**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.



## Glossary

**Title III:** The program helps eligible IHEs to become self-sufficient and expand their capacity to serve low-income students by providing funds to improve and strengthen the academic quality, institutional management, and fiscal stability of eligible institutions.

**Transportation Allocation:** A categorical to provide transportation of students to and from school. The governing body of a charter school may provide transportation through an agreement or contract with the district School Board, a private provider, or with parents.

**TRIM:** The “Truth in Millage” incorporated in Florida Statutes 200.065, requires that property owners be notified by mail of the proposed property taxes for the next fiscal year based on “tentative” budgets approved by the School Board, county, municipalities, and other taxing districts. The TRIM Act also includes specific requirements for newspaper advertisements of budget public hearings, and the content and order of business of the hearings.

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

**Value Adjustment Board (VAB):** A Value Adjustment Board (VAB) is made up of five members; two members from the county governing board, one from the school board, and two citizen members. If a Brevard County citizen believes that their property has been assessed at a value greater than just value, they may schedule a meeting with a staff member of the Property Appraiser or petition the assessment to the VAB. Many counties use special magistrates to conduct hearings and recommend decisions to their board. Special magistrates are professionals qualified in property valuation, exemptions, or classifications. In all cases, the VAB makes a final decision.

**Voluntary Pre-Kindergarten:** A constitutional amendment passed by Florida’s voters in Nov. 2002 required a voluntary pre-kindergarten program (VPK) designed to prepare four-year-olds for kindergarten and build the foundation for their educational success. The program is voluntary for children and providers, and is provided at no cost to participants.

**Weighted FTE:** 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

AICE Alloc ACB ACCESS AFR AP BVIP  
 CAFR CAPOR CO & DS ASBO COP FLDOE DOE  
 ESOI AVID F.S. BAC FCAT ASP FDLRS DECA  
 GAAP CTE BPS DROP GASB FIT COBI FTE GED  
 IDEA ESE GTT ASD PECO STEM QZAB  
 FCAT POTO E.P.E.A. RTTT DJJ SEDNET GAAP  
 FRS SRO GED VPK FICA

## Acronyms

ACCESS	Access To The Common Core For Exceptional Student Success
ACE	Adult And Community Educator
ACT	American College Testing
ADA	American Disability Act
AFR	Annual Financial Report
AICE	Advanced International Certificate Of Education
ALC	Alternative Learning Center
AMO	Annual Measurable Objectives
AP	Advanced Placement
ASBO	Association Of School Business Officials
ASD	Autism Spectrum Disorder
ASP	Academic Support Program
AVID	Advancement Via Individual Determination
BAC	Brevard Achievement Center
BAS	Brevard After School
BPS	Brevard Public School
BSA	Base Student Allocation
BVIP	Brevard Virtual Instructional Program
CAFR	Comprehensive Annual Financial Report
CAPE	Career And Professional Education Act
CAPOR	Cost As Percentage Of Revenue
CARD	Center For Autism And Related Disorders
CCSS	Common Core State Standards
CLASS	Classroom Assessment Scoring System
CO & DS	Capital Outlay & Debt Service
COABE	Coalition On Adult Basic Education National Board
COBI	Capital Outlay Bond Issues
COP	Certificates Of Participation
CPI	Crisis Prevention Intervention
CPT	Certified Production Technician
CTE	Career And Technical Education
DCD	District Cost Differential
DECA	Devereaux Early Childhood Assessment
DJJ	Department Of Juvenile Justice
DOE	Department Of Education
DOJ	Department Of Justice
DROP	Deferred Retirement Option Program
EAP	Employee Assistance Program
EBRW	Evidenced-Based Reading And Writing
EFSC	Eastern Florida State College
ELA	English Language Arts

## Acronyms

ELL	English Language Learner
EOC	End Of Course
EPS	Educational Plant Survey
ERP	Enterprise Resource Planning
ESE	Exceptional Student Education
ESF	Educational Services Facility
ESOL	English For Speakers Of Other Languages
ET	Educational Technology
FAMS	Florida Arts Model School
FAPE	Free Appropriate Public Education
FASFA	Free Application For Federal Student Aid
FCAT	Florida Comprehensive Assessment Test
FDLRS	Florida Diagnostic And Learning Resource System
FEFP	Florida Education Finance Program
FEITF	Florida Education Investment Trust Fund
FISH	Florida Inventory Of School Houses
FLDOE	Florida Department Of Education
FNS	Food And Nutrition Services
FPLI	Florida Price Level Index
FRS	Florida Retirement System
F.S.	Florida Statute
FSA	Florida Standard Assessment
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GED	General Educational Development
HB	House Bill
HIS	Health Insurance Subsidy Program
HMH	Houghton Mifflin Harcourt
IB	International Baccalaureate
ICB	Interagency Council Of Brevard
IDEA	Individuals With Disabilities Education Act
IEP	Individual Educational Plan
LAB	Literacy For Adults In Brevard
LATS	Local Assistive Technology Specialists
LCIR	Local Capital Improvement Revenue
LEAP	Learner Empowerment Through Agency Partnerships
LRE	Least Restrictive Environment
MPA	Music Performance Assessments
MSAP	Magnet Schools Assistance Program

## Acronyms

MTSS	Multi-Tiered System Of Student Support
MYP	Middle Years Program
NATEF	National Automotive Technicians Education Foundation
NCAN	The National College Access Network
NCLB	No Child Left Behind
NGA	National Governor's Association
NGSSS	Next Generation Standards And Common Core Standards
OPEB	Other Post-Employment Benefits
PACE	Practical Application Of Career Explorations
PECO	Public Education Capital Outlay
PAC	Principal, Asst. Principal, And Coach
PBIS	Positive Behavioral Interventions And Support
PDA	Professional Development Alternatives
PFEP	Parent And Family Engagement Plans
PFIN	Pilot Florida Implementation Network
PLCs	Professional Learning Communities At Work
POC	Point Of Contacts
POC	Point Of Contacts
QZAB	Qualified Zoned Academy Bond
PR	Public Relations
PSAV	Post-Secondary Adult Vocational Program
PTO	Parent Teacher Organization
RAN	Revenue Anticipation Note
RLE	Required Local Effort
ROTC	Reserve Officer Training Corps
RTW	Ready To Work
S.M.A.R.T.	Secondary Mathematics Avenue Of Resources For Teachers
SAC	School Advisory Council
SAI	Supplemental Academic Instruction
SAT	Scholastic Assessment Test
SBE Bonds	State Board Of Education
SCSEA	Space Coast Science Education Alliance
SEDNET	Severely Emotionally Disturbed Network
SESIR	School Environment Safety Incident Report
SIM	Strategic Instruction Model
SIP	School Improvement Plans
SREF	State Requirements For Educational Facilities
SRO	School Resource Officer
SSNP	Secondary Schools Of National Prominence
STEAM	Science, Technology, Engineering, Arts And Math
STEM	Science, Technology, Engineering And Math

## **Acronyms**

TRIM	Truth In Millage
UFTE	Unweighted Full Time Equivalent
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full Time Equivalent