



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



District Budget

July 1, 2021 - June 30, 2022

Mark W. Mullins, Ed.D.
Superintendent

Misty Belford
Chairperson - District 1

Cheryl McDougall
District 2

Jennifer Jenkins
District 3

Matt Susin
Vice - Chairman District 4

Katye Campbell
District 5

www.brevardschools.org

TO SERVE EVERY STUDENT WITH EXCELLENCE AS THE STANDARD

NON-DISCRIMINATION NOTICE
SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT
Dr. Mark Mullins, Ed.D.

SCHOOL BOARD MEMBERS

Misty Belford, Chairman
Matt Susin, Vice Chairman
Cheryl McDougall
Jennifer Jenkins
Katy Campbell



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For concerns involving the public or students, including IDEA and 504 matters contact:

Title IX Coordinator
Stephanie Archer
2700 Judge Fran Jamieson Way
Melbourne, FL 32940
(321) 631-1911, Ext. 11395
Archer.stephanie@brevardschools.org

For concerns involving employees or job applicants contact:

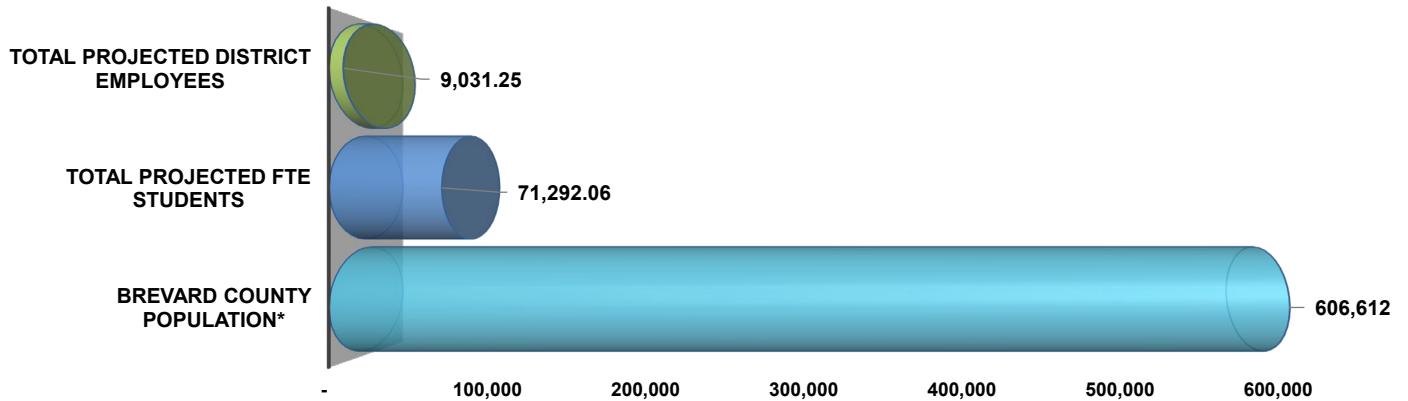
Director of Professional Standards and Labor Relations
Karyle Green
2700 Judge Fran Jamieson Way
Melbourne, FL 32940
(321) 631-1911 Ext. 11265
Green.karyle@brevardschools.org

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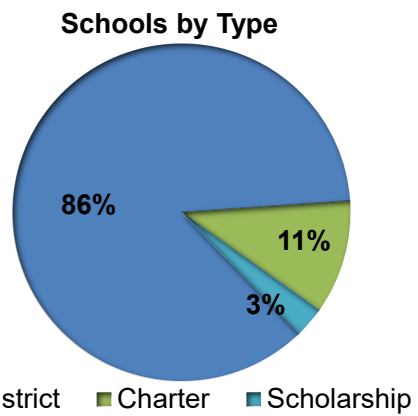
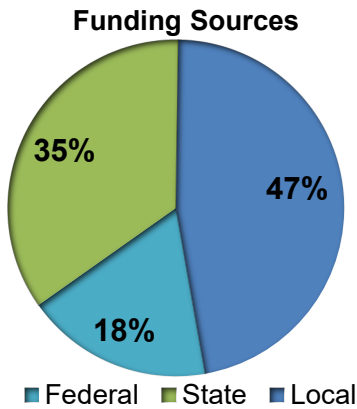
MISSION STATEMENT

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

District Overview

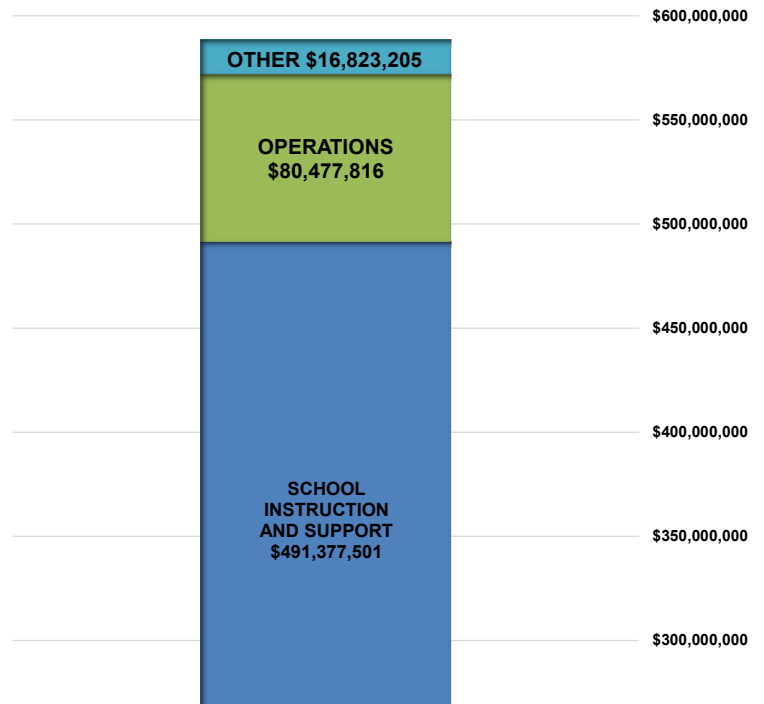


*U.S. Census Bureau Data



General Fund Budget by Category

SCHOOL INSTRUCTION AND SUPPORT	\$491,377,501
Instruction	\$382,068,381
Pupil Personnel Services	\$20,970,225
Instructional Media Services	\$6,333,767
Instruction and Curriculum Dev. Services	\$14,868,063
Instructional Staff Training Services	\$1,825,789
Instructional Related Technology	\$8,531,436
School Administration	\$38,776,067
Student Transportation Services	\$18,003,772
OPERATIONS	\$80,477,816
Facilities Acquisition & Construction	\$9,946,838
Food Services	\$108,190
Operation of Plant	\$55,656,178
Maintenance of Plant	\$14,766,611
OTHER	\$16,823,205
Board	\$1,243,136
General Administration	\$1,251,995
Fiscal Services	\$3,485,546
Central Services	\$6,145,338
Administrative Technology Services	\$4,526,949
Community Services	\$170,240
Capital Outlay	\$0
Debt Service	\$0



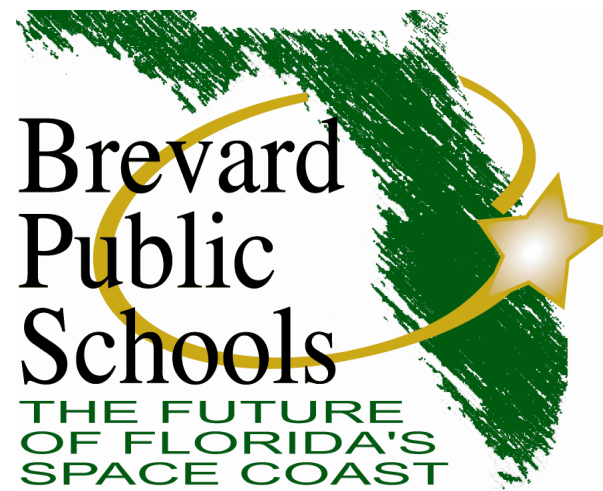


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School District of Brevard County
2021-2022 Final Budget

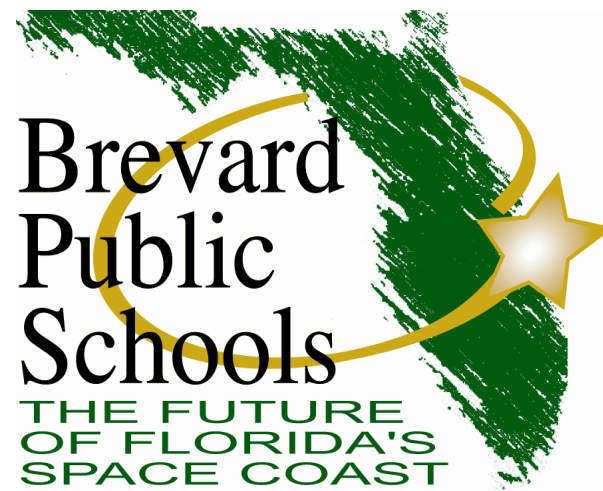
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Introduction

SCHOOL DISTRICT OF BREVARD COUNTY





School Board of Brevard County

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

Mark W. Mullins, Ed.D., Superintendent



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

The budgeting process is aligned with our district's mission, "To Serve Every Student with Excellence as the Standard". It is in this charge that the district's fiscal resources are committed to ensure academic success for all students.

Enclosed is the Brevard County School District budget for 2021-22. Building a budget for a new school year is vital to delivering an excellent education for all our students and in the wake of continued COVID-19 challenges, ensuring our students' academic acceleration, social-emotional needs, and safety is the foundation of our budget.

An immense amount of dedication and hard work, over many months, has gone into building this budget. The process of applying estimated budget to the district's educational goals is vital to the successful operation of our schools. I want to thank our school faculty, staff, and administrators, in cooperation with the departmental staff members who play such an important role in helping to bring this budget together.

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

The budget reflects the School Board, District Superintendent, and community's priorities and represents a process through which policy decisions are made, implemented, and controlled. District funding is based upon projected student enrollment and anticipated tax revenues. Budget development requires extensive forecasting, using sound assumptions and models, which are monitored over time to determine accuracy. Keep in mind, a budget is a detailed funding plan that identifies estimated expenditures in relation to estimated revenues from the state and other local sources and the district will experience many adjustments throughout the year based on actual revenue and expenditures.

Budgetary controls are established utilizing a position control system for school personnel, based on projected student membership (enrollment). Budgetary controls are also established at the district level using historical trends and forecasting models. These budgetary controls are in place to protect our Taxpayers treasure and 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 district's budget is organized into 2 distinct sections: Financial Structure, Policy and Process, and FY2021-2022 Budget:

Financial Structure, Policy and Process: This section defines how the Brevard County School District is structured, how the financial system functions, and what our significant internal processes are. This section informs the reader about financial controls and policies, the budget development process, and budget administration and management processes. Also included is

explanatory information such as trends, projections, FTE data, staffing history, state and local revenues, and tax millage and levy.

FY2021-2022 Budget: This section provides the Brevard County School District budget for the fiscal year 2021-2022. It 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 highlight significant budget data. Included in this section are schedules for the General, Debt Service, Capital Projects, Special Revenue, Enterprise, and Internal Service Funds.

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

Respectfully submitted,



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



Cynthia Lesinski, Chief Financial Officer
Financial Services



Karen Strickland, Director
Budgeting, Cost Accounting & FTE

**School District of Brevard County
Board Members and Superintendent**



Misty Belford
Chair, District 1



Cheryl McDougall
District 2



Jennifer Jenkins
District 3



Matt Susin
Vice Chair, District 4



Katye Campbell
District 5



Dr. Mark Mullins
Superintendent

Key Administrative Staff

Dr. Beth Thedy	Deputy Superintendent Chief Human Resources Officer
Cynthia Lesinski	Chief Financial Officer
Russell Cheatham	Assistant Superintendent Chief Information Officer
Jane Cline	Assistant Superintendent Elementary Office of Leading & Learning
Susan Hann	Assistant Superintendent Facilities Services
Christine Moore	Assistant Superintendent Student Services
Dr. Stephanie Soliven	Assistant Superintendent Secondary Office of Leading & Learning
Robin Novelli	Chief Operating Officer

Key Budget Development Staff

Cynthia Lesinski	Chief Financial Officer
Karen Strickland	Director, Budget, Cost Accounting & FTE
Rachel Patarozzi	Assistant Director, Budget, Cost Accounting & FTE
Maria Mair-Gangieter	Financial Reporting Analyst
Maureen Mason	Budget Analyst
Joe Strohfus	Student Projections & Budgeting Analyst



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.

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

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

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

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

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

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

The Strategic plan can be found, in its entirety, on the Brevard County School District Website: <https://www.brevardschools.org/Domain/10401> .

Profile of Brevard County, Florida

History

Brevard County was established by an act of Florida Legislature in 1854. The county name can be widely attributed to Theodore W. Brevard, Florida Comptroller at the time the county was created. The current boundaries of Brevard County have been in place since 1905.

Native Americans were the earliest inhabitants of the Indian River region, now called Brevard County. Their descendants settled and began societies living off the resources of the Indian River Lagoon, the St. John's River, and the surrounding highlands and high points within the river basins. Two distinct tribes eventually formed, the Ais and the Timucua. Well preserved sites evidencing these first inhabitants remain throughout the county.

The area remained mostly unsettled until after the U.S. Army and Florida Militia established supply posts and routes throughout the county during the Second Seminole War. Conflict eventually ended and pioneers began to settle in and by 1850, a small community had emerged that is now the site of Titusville. By 1860, settlements had emerged in the area that would become Eau Gallie and following the Civil War, families came to the region seeking new lives and opportunity.

Titusville, Rockledge, and Melbourne became trading, fishing, and agricultural centers along the Indian River with the advancements of commercial steamboat transportation and eventually extended railroad transportation through the entire county.

Commercial fishing, citrus farms, tourism, and small industries drove the economy and growth until World War II. After the war, Cape Canaveral was established as the home of America's missile testing program. In the 1960's it then also became the home of America's human space flight program and the launch site for the first U.S. astronauts. The continued role of Cape Canaveral and the establishment of the Kennedy Space Center produced huge population growth and development which continues to influence the region today.

Location

Brevard County is located in the U.S. State of Florida, along the coast of the Atlantic Ocean, just 35 minutes east of Orlando. 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.

Environment

Brevard County consists of nearly 72 miles of Atlantic Ocean coastline, interlaced with small, coastal cities. The county is home to the largest collection of endangered wildlife and plants in the continental United States. Within Brevard County are nearly 50,000 acres of state parks and preserves, 77,000 acres of federal wildlife refuge, including the Archie Carr National Wildlife Refuge which is an essential sea turtle nesting habitat. Boasting tropical weather with an average temperature of 73 degrees and an exceptional ecosystem, the area provides for a boating, kayaking, snorkeling, scuba diving and fishing paradise. Brevard is known for its top quality of life, which is enjoyed by its 2.5 million tourists annually. Florida's Space Coast is a place to work and play, offering symphonies, one of the nation's top-rated zoos, museums, art galleries and a thriving retail and restaurant scene.

Government

Brevard County government includes a county government, municipal governments, and various Florida state and U.S. federal agencies. County Commissioners are elected by the public to establish county ordinances and policy. The County Government Center is centrally located in Viera.

Population

According to the United States Census Bureau's April 2020 Population Census, Brevard County has a population of 606,612, with an average annual growth rate of 1.1%.

Education

Brevard County is home to several colleges and universities including Eastern Florida State College, Florida Institute of Technology, and satellite campuses for the University of Central Florida, Barry University, Embry-Riddle Aeronautical University, Keiser University, and Webster University.

Business

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. Brevard County has a very attractive tax and wage climate that is very beneficial for companies. Florida's attractive tax code includes no state personal income tax, no state level property tax, no business inventory tax and no corporate tax on limited partnerships and S-Corporations.

Economy

According to the Milken Institute's Best Performing Cities index, in 2021, Brevard County rose to second best amongst 400 U.S. metropolitan statistical areas. According to Milken, "the Space Coast improved on last year's breakout performance, transforming one-year gains into long-term jobs and wage growth. This continued success is largely due to a diversified, high-tech industrial base, including a significant part of the national aerospace and defense industries."

Profile of the School District of Brevard County

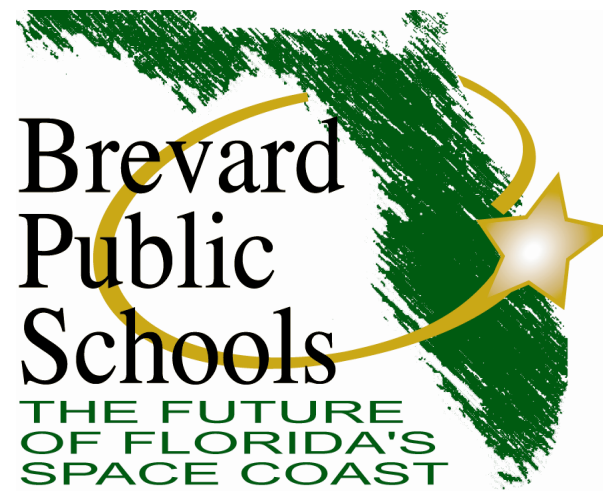
Brevard Public Schools (BPS) and its governing board were created pursuant to Section 4, Article IX of the Constitution of the State of Florida. The district is an independent taxing and reporting entity managed, controlled, and operated by district school officials in accordance with Chapter 1001, Florida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

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

At the beginning of this fiscal year, BPS operated 114 schools and centers. Of this number, there are 84 traditional schools, including 57 elementary schools, 11 middle schools, 5 junior/senior high schools, and 11 high schools. Also included are 12 charter schools, 14 special purpose centers, and 4 adult education centers. The projected student membership for 2021-22 is 75,065, which equates to approximately 71,292 unweighted full-time equivalent students for funding purposes. BPS is the single largest employer in Brevard with over 9,000 employees.



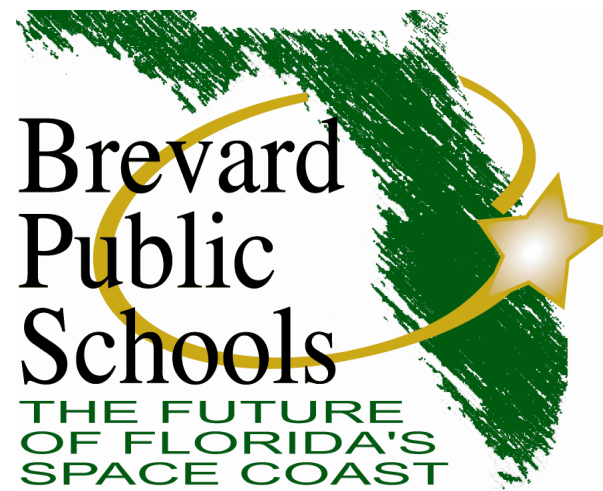
The School Board of Brevard County offers a comprehensive and rigorous PreK-12 curriculum designed to meet the needs of all students. This comprehensive curriculum includes high-quality standards-based instruction in specific academic areas and specialized programs. Instructional services are aligned with Florida state standards. Brevard Public Schools (BPS) was awarded continued system accreditation by the North Central Association Commission on Accreditation and School Improvement (NCA CASI), the Northwest Accreditation Commission (NWAC) and the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI). These three regional agencies provide BPS with a highly regarded accreditation that is recognized throughout the world. The accreditation action was approved by the Cognia™ Global Commission at its meeting on March 31, 2021. 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.



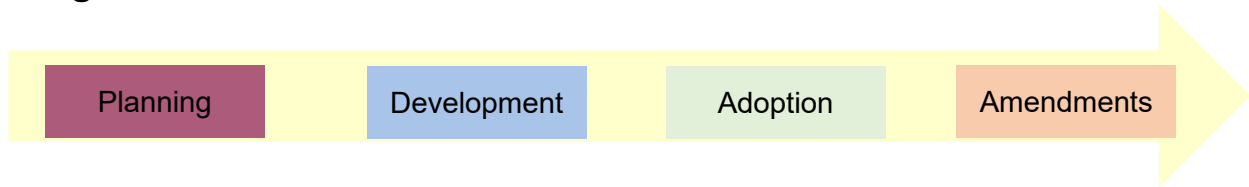
Financial Structure, Policy & Process

SCHOOL DISTRICT OF BREVARD COUNTY





Budget Process



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

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

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

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

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

School District of Brevard County 2021-2022 Final Budget

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

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

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

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

The next to last phase of the budget process is the budget adoption phase. During this budget adoption phase the preliminary All Funds Budget is presented to the school board at a workshop in the month of May or June. Changes are made based on input from the school board coming out of that budget workshop. Typically, before July 1, the property appraiser certifies the tax roll, and the commissioner of education certifies the Required Local Effort millage that each Florida school district must levy. Then, in the latter part of July, the budget is advertised in the newspaper and the first public hearing is held by the school board to adopt the tentative budget and TRIM (Truth in Millage) rates. From there, any revisions from the public hearing are made, and the Adopted Tentative Budget document is officially adopted at a final school board public hearing held in early September. The superintendent then certifies the adopted millage to both the property appraiser and the tax collector and Budgeting, Cost Accounting & FTE transmits the budget within three working days of adoption to the Florida Department of Education.

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

**School District of Brevard County
2021-2022 Final Budget**

General Fund Budget Process

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

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

December: The Membership Management Conference is held, and enrollment projections are finalized for the upcoming school year. FTE projections are distributed to attendees of the Membership Management Conference for review. Recommended changes are provided to Budgeting, and then the revised FTE projections are shared with the Membership Management Conference attendees.

January: The governor submits his budget proposal and district staff begin to analyze its impact on Brevard County Public Schools (BPS).

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

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

April: The legislative session ends. The district's revenue figures are established based on final state appropriations. School and department budgets are returned to budgeting for processing.

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

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

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

2021-22	
September, 2020	Florida Board of Education submits their budget request
Dec 14, 2020	Membership Management Conference
Dec 20, 2020	Finalized FTE projections reviewed by assistant superintendents
Jan 28, 2021	Governor submits budget proposal
Feb 16, 2021	FTE projections transmitted to FLDOE
Mar 2, 2021	Legislative session begins
March, 2021	Schools and departments begin to develop budgets
Apr 27, 2021	Florida Education Finance Program based on final state appropriations
Apr 30, 2021	Legislative session ends
April, 2021	Schools and departments submit their budgets
May 25, 2021	Board workshop to review preliminary budget
Jun 24, 2021	Property appraiser certifies the tax roll
Jul 16, 2021	FLDOE computes required local effort millage
Jul 29, 2021	Board approves staffing plan, and holds Public Hearing to Adopt Tentative Budget
Sep 9, 2021	Public Hearing and Adoption of Final Budget
Sep 13, 2021	Submit budget to FLDOE
October, 2021	Board adopts District Facilities Work Program (5-Year Plan)

Capital Outlay Budget Process

The Capital Outlay Budget Process is closely integrated with the Capital Outlay Planning Process. Brevard County Public Schools must annually approve the Five-Year District Facilities Work Program, which identifies the various capital projects to support secure and productive learning and work environments other annual activities include approval of the Student Accommodation Plan and certification of Florida Inventory of School Houses (FISH) data. The Financially Feasible Capacity Plan is developed collaboratively with the municipal and county representatives on the Capital Outlay Committee, updated annually and used in school concurrency evaluation of development proposals. The Educational Impact Fee Benefit District Advisory Committees meet quarterly, and the Educational Plant Survey must be approved every five years.

The following provides a brief overview of the Capital Outlay Budget Process. The first step is to determine the revenues and resources that will be available, then establish the priorities for appropriations to accomplish the district's objectives.

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 and renovation, remodeling and safety projects at existing schools and facilities. Other components include technology additions or upgrades, system-wide equipment and classroom furniture replacement, buses, and debt service payments.

Appropriations for debt service are approximately 50% of the district's revenue produced by 1.5 mills capital tax levy. 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. The recommended allocation of the 1.5 mill capital tax levy to projects is developed by an internal cross-functional team.

District facility improvements are largely based on assessments of district facilities as well as collaboration with the Assistant Superintendents of Leading and Learning. 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.

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 annual capital allocation plan. The tentative budget is advertised in the newspaper, and then approved at the 1st public hearing in July. 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.

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. The Capital Allocation Committee, a cross-functional team, evaluates all requests based on the Board's priorities.

July:

The budget is advertised in the newspaper, and the first public hearing is held with the Board to approve the proposed tentative budget and millage rates.

July- August:

The Capital Allocation Committee updates the list of recommended projects based on updated capital funding projections and changes in priorities.

September:

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

October:

The Facilities Department prepares Five-Year District Facilities Work Program based on the adopted budget and review by the Capital Outlay Committee (representing local governments). The Five-Year District Facilities Work Program is submitted to the board for approval. The approved Work Program is then submitted to FLDOE.

Quarterly

The Facilities Department meets with the Capital Outlay Committee throughout the annual capital planning process. The Impact Fee Benefit District Advisory Committees also meet quarterly to recommend allocation of educational facilities impact fees collected during the quarter.

2021-22	
Dec 2020	Financially Feasible Capacity Plan updated
Jan 2021	Begin the Student Accommodation Plan process
Mar 2021	Student Accommodation Plan approved by the Board
Mar 2021	Capital Allocation Committee reviews and prioritizes requests for capital funding
Mar 2021	Committee recommendations prioritized based on funding availability
Jul 2021	The budget, millage rates, and capital projects advertised in the newspaper
Jul 2021	Public Hearing and Proposed Tentative Budget
Jul - Aug 2021	Committee updates recommendations for updated funding amounts
Sep 2021	Public Hearing and Adoption of Final Budget
Sep 2021	Budget submitted to FLDOE (within three days of adoption)
Oct 2021	Five-Year District Facilities Work Program approved by the Board and submitted to FLDOE

Financial Controls and Policies

The Department of Financial Services is led by a Chief Financial Officer and oversees the offices of Accounting Services and Budgeting, Cost Accounting and FTE. The CFO coordinates, manages and controls the district's financial affairs including budget development, financial planning, and financial reporting functions while adhering to the following Brevard Public Schools policies and procedures. These bylaws and policies, in accordance with Florida Law, Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB), are continuously reviewed and updated, and can be found at <https://go.boarddocs.com/fl/brevco/Board.nsf/Public>

Basis of Budgeting

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

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

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

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

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

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

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

Standards for Budget Preparation and Reporting

The *Financial and Program Cost Accounting and Reporting for Florida Schools* manual has established a modified accrual basis as the standard for governmental fund budgeting and reporting. All Florida school

districts must adhere to this basis. An encumbrance system is used in this basis which charges each purchase order, salary commitment, or other expenditure to a particular appropriation (function/object). These transactions are no longer encumbrances when paid, canceled, or when the actual liability is recorded.

Budgetary Control and Budget Amendments

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

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

Expenditures must be charged to the correct project, function, and object code. An expenditure transfer becomes necessary when the expense is coded incorrectly and charged to the wrong accounting string. The principal, department head, or project manager must submit this request to the Budgeting, Cost Accounting & FTE department to have an expenditure transfer processed. Purchase of products can be processed through requisitions for warehouse orders, purchase orders, and/or purchasing cards. The purchasing card program was implemented in 1998 as an additional method by which to procure goods. The card provides schools and departments immediate access to necessary goods without a purchase order. Purchases made to the purchasing card are never encumbered, as is a purchase order. For this reason, it is necessary for the principal, department head, or project manager and the bookkeeper or accounting clerk to monitor their budgets in a timely manner so that all accounting strings within a project have sufficient funds.

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

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

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

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

Balanced Budget

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

Long-Range Planning

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

Budgetary Compliance and Accountability

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

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

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

Full-Time Equivalent (FTE)

Full-Time Equivalent (FTE) students are the driving factor in Florida Education Finance Program (FEFP) calculations. 1.0 Unweighted FTE represents one student enrolled in a K-12 program for a traditional school year. Programs, and eligible grade levels (in parentheses) include:

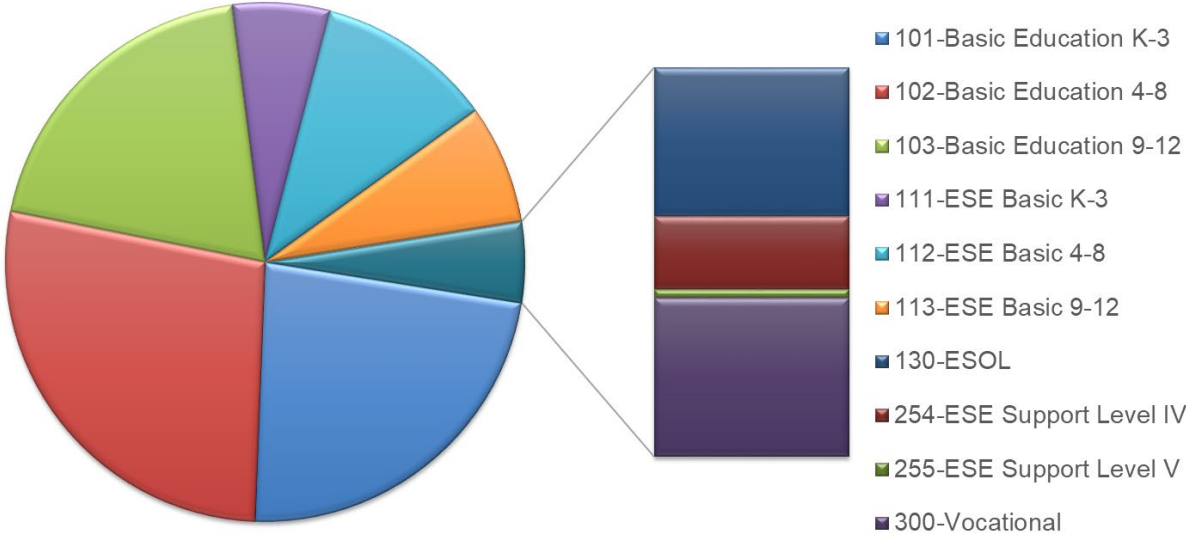
- Basic Education: 101(K-3), 102(4-8), 103(9-12)
- Basic Education with Exceptional Student Education (ESE) Services: 111 (K-3), 112(4-8), 113(9-12)
- English for Speakers of Other Languages (ESOL)/Intensive English: 130(K-12)
- ESE Support Level IV: 254(K-12)
- ESE Support Level V: 255(K-12)
- Career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

FEFP PROGRAM	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21 Funded*	2020-21 Estimate	2021-22P
101-Basic Education K-3	16,788.54	16,467.61	16,440.24	16,346.14	16,549.45	16,655.81	16,218.66	16,620.26
102-Basic Education 4-8	19,019.58	19,215.23	19,608.22	19,570.93	19,710.20	20,011.97	19,320.37	19,561.39
103-Basic Education 9-12	15,073.12	15,276.56	15,040.33	14,806.73	14,577.76	14,613.71	13,910.95	13,935.10
111-ESE Basic K-3	4,748.07	4,838.17	4,604.52	4,730.88	4,893.05	4,889.50	4,259.10	4,427.87
112-ESE Basic 4-8	7,398.23	7,740.38	8,009.01	8,184.74	8,266.93	8,348.59	7,751.22	7,874.54
113-ESE Basic 9-12	4,637.40	4,837.91	4,920.08	5,131.68	5,287.26	5,304.81	5,203.49	5,196.46
130-ESOL	1,469.33	1,531.14	1,452.01	1,483.14	1,468.02	1,477.42	1,346.69	1,448.10
254-ESE Support Level IV	894.29	914.00	831.23	838.65	852.51	826.14	661.82	689.09
255-ESE Support Level V	133.57	120.24	107.89	114.27	109.29	105.85	79.54	82.24
300-Vocational	1,471.40	1,467.02	1,453.26	1,438.53	1,461.71	1,455.63	1,437.90	1,457.01
Totals	71,633.53	72,408.26	72,466.79	72,645.69	73,176.18	73,689.43	70,189.74	71,292.06

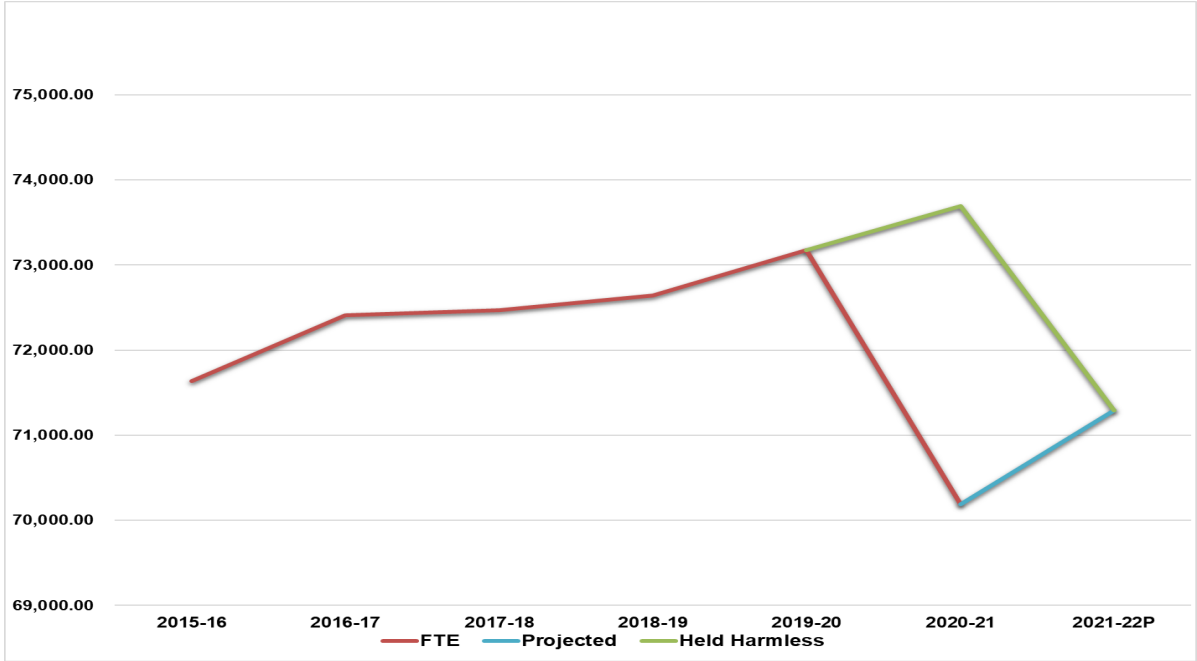
Held harmless allocation added to FEFP to shield from effects of Covid-19 to enrollment for funding purposes.

*3rd Calc used actual FTE and added a held harmless allocation.

FTE by Program

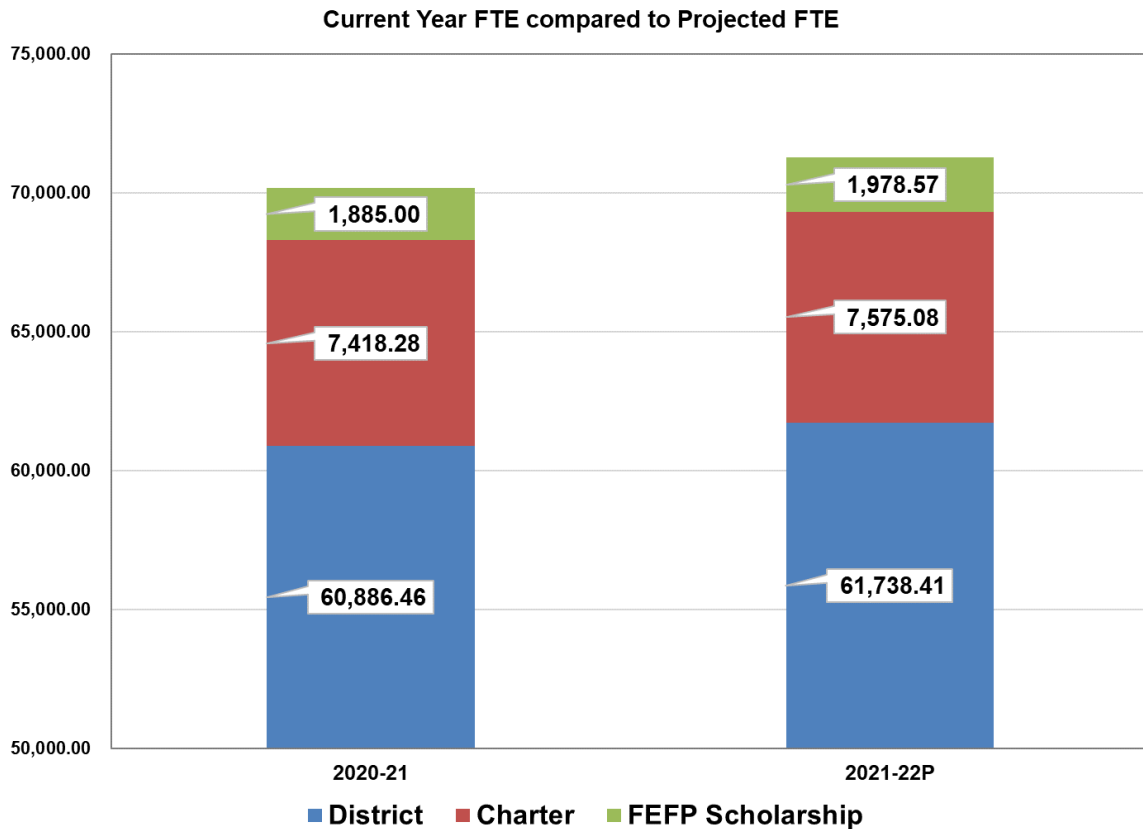


Brevard Historical and Projected FTE



Student Full-Time Equivalent (FTE) Categories

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



Florida Education Finance Program (FEFP)

In Florida, the ground rules for the educational system are established by the state. A general understanding of state requirements is essential to understanding the school district's budget development and implementation process.

The State's Role in Budgetary Allocations

Florida State Statutes, Chapters 1000-1013, and the Administrative Rules implementing them, specify in substantial detail what, when, and how of the delivery of educational services at the local level. Funds expended under the Florida Education Finance Program are allocated primarily based on the number of students and the educational programs they require.

The state has a comprehensive program and cost reporting system that requires extensive data collection and maintenance on practically every aspect of district program and fiscal operations. While much of this data is useful for necessary program management purposes, it contributes to significant administrative expense outside the classroom and school setting.

School District of Brevard County 2021-2022 Final Budget

Thus, while the school board has significant discretion in establishing policy and directing district operations, it is significantly constrained in budgetary matters by Florida State law and regulations. In 1973, the Florida Legislature passed the Florida Education Finance Program (FEFP) with the following purpose: "To guarantee to each student in the Florida public educational system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors."

The FEFP determines the budget level for each school district, including both state and local revenue sources. The FEFP uses a formula to recognize (1) varying local property tax bases, (2) varying program costs, (3) district cost differentials, and (4) differences in per student costs for equivalent educational programs due to sparsity and dispersion of student population.

For each school district, the state determines the total school district FEFP allocation, what the state share should be, and then determines the local share. (See the following page for a comparison). The state then sets the local millage rate required to generate the required local share. School districts must impose the state established millage rate to obtain the state share of funding for district programs. This required local effort millage for the School District of Brevard County for this year is 3.602.

The state also establishes additional millage levels, which a school district may impose on a "discretionary" basis for operating purposes. The current base rate is 0.748 mills. School boards could previously levy an additional discretionary millage to raise an amount not to exceed \$100 per FTE or .25 mills, but this millage has been suspended by the legislature since 2010. In FY11, the legislature gave school districts the opportunity to levy an additional tax of up to 0.25 mills at the Board's discretion for critical operating needs. This opportunity is now only allowed if local taxpayers agree through an election to continue the critical needs millage.

A full time equivalent (FTE) is equal to any regular education student in the fourth through eighth grade attending classes for a full year. The Legislature sets a "base student allocation" for that student (for FY22, it is \$4,372.91). Any other student is "weighted" to compensate for calculated differing program cost factors for that student.

FEFP Calculations

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

1. First Calculation – This calculation is completed by the Florida Legislature. Also known as FINAL CONFERENCE REPORT.
2. Second Calculation – This calculation is made upon receipt of the certified tax roll from the Florida Department of Revenue as provided for in Section 1011.62(4), F.S. Districts' allocations for July-January are based on this calculation.
3. Third Calculation – This calculation is made upon receipt of districts' October survey FTE counts. District allocations for January through April are based on this calculation. (Districts' current year July and October and prior year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.
4. Fourth Calculation – This calculation is made upon receipt of districts' February FTE counts and estimated June FTE. District allocations for April-June are based on this calculation.
5. Final Calculation – This calculation is made upon receipt of districts' June survey FTE, reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation to the Fourth Calculation.

FEFP Components

Base Student Allocation:

The Base Student Allocation from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2021-22 fiscal year, the base student allocation is \$4,372.91.

Base Funding:

Base Funding is derived from the product of the weighted FTE (WFTE) students, multiplied by the Base Student Allocation and the District Cost Differential. For the 2021-22 fiscal year, the district's base funding per WFTE is \$4,321.31.

Supplemental Academic Instruction:

The Supplemental Academic Instruction (SAI) component of the FEFP formula offers funding to assist districts in providing supplemental instruction to students in kindergarten through grade 12. The instruction can be provided in any manner and at any time during or beyond the 180-day regular school year. School districts have flexibility with the use of the SAI funds. Supplemental instruction strategies may include, but are not limited to, reading instruction, after-school instruction, tutoring, and mentoring. BPS expects to receive an increase of \$306,146 for a 2021-22 total of \$19.56 million.

Student Transportation:

Student Transportation provides funding to the district to provide safe and efficient transportation services within school districts. The formula used provides funds for school district transportation based on each district's pro rata share of state transported students. Additional funding is provided for the transportation of certain disabled students. Adjustments are made for cost-of-living differences, percent of population outside of urban centers, and an efficiency factor that is based upon the average number of eligible students transported per bus in daily service to encourage greater bus utilization. Expected revenue from this allocation, for the 2021-22 school year is \$11,397,851.

ESE Guaranteed Allocation:

ESE Guaranteed Allocation is authorized by law to provide educational programs and services for exceptional students. Exceptional students are considered to be those students with disabilities who require low to moderate level of special services. This allocation also funds services for gifted students. These funds are provided in addition to the funds for each exceptional student in the per FTE student calculation. BPS expects to receive \$28 million, an increase of \$535,372 over 2020-21.

DJJ Supplemental Funds:

DJJ Supplemental Funds provides the Department of Juvenile Justice (DJJ) funds to supplement other sources of funding for students in juvenile justice education programs. The 2021-22 allocation of \$1,282.53 per WFTE will bring approximately \$73,838 to fund this program.

Reading Allocation:

Reading Allocation Funds are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. These funds may be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the lowest performing students based on the state reading assessment at the district's discretion. The 2021-22 allocation is \$3,091,553.

Federally Connected Student Supplement Allocation:

The Federally Connected Student Supplement Allocation is to support students connected with federally owned military installations. The 2021-22 allocation for BPS is \$2.8 million.

Safe Schools:

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

1. After-school programs for middle school students
2. Middle and high school programs for correction of specific discipline problems
3. Other improvements to enhance the learning environment, including implementation of conflict resolution strategies.
4. Behavior-driven intervention programs that include anger and aggression management strategies.
5. Alternative school programs for adjudicated youth that may include a virtual system that results in mastery and certification, competency, or credentials. Students are also provided counseling services in the following interrelated disciplines necessary for success in education and the work environment, including adjustment, educational, employment and mental health. These services emphasize anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timelines, and self-marketing skills for future educational and/or employment opportunities.
6. Suicide prevention programs
7. Bullying prevention and intervention
8. School resource officers
9. Detection dogs

Each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity. The total allocation for the 2021-22 school year is \$4.48 million, a \$47,127 increase over 2020-21.

Teachers Classroom Supply Assistance:

The Legislature in the General Appropriations Act provides funds to school districts and charter schools for Florida classroom teachers to purchase, on behalf of school districts or charter schools, classroom materials and supplies for the public-school students assigned to them. The Department of Education is authorized to allocate these funds to school districts and charter schools based on the district's proportionate share of the state's total unweighted FTE student enrollment. In accordance with Florida Statute 1012.71, school districts and charter schools may provide funds to classroom teachers in the form of direct deposit, check, debit or purchasing card. The Teachers Classroom Supply Assistance allocation is expected to be \$1.37 million for the 2021-22 school year.

Instructional Materials:

Instructional Materials funding is provided to purchase instructional materials as well as electronic devices and technology equipment. Instructional Materials funding also provides for library/media materials, science lab materials and supplies. Funds are also set aside for dual enrollment instructional materials and digital instructional materials for students with disabilities. The 2021-22 allocation is expected to be \$6.2 million.

Digital Classrooms Allocation:

The Digital Classrooms Allocation funds support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. Of the funds provided, 20% may be used for professional development, including in-state conference attendance or online course work, to enhance the use of technology for digital instructional strategies. BPS will receive \$117,728 in 2021-22, a \$66 decrease from the 2020-21 school year. A district receives a minimum of \$100,000.

Mental Health Allocation:

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

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

Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval. Plans approved by district school boards are due to the Commissioner of Education by August 1 of each fiscal year. The district must also include the plans approved by the governing body of each charter school in the district with its submission. The 2021-22 allocation for BPS is estimated to be \$2.9 million.

Funds Compression Allocation:

The Funds Compression Allocation was created to provide additional funding to school districts whose total funds per FTE in the prior year were less than the statewide average. 25% of the difference between the district's prior year funds per FTE and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE. BPS' allocation is \$0 for 2021-22, a decrease of 831,010 from the 2020-21 school year.

Turnaround Supplemental Services Allocation:

The Turnaround Supplemental Services Allocation is created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a "C" and schools that improved to a "C" and are no longer in turnaround status. Funds are intended to offer services designed to improve the overall academic and community welfare of the schools' students and their families. Eligible schools earn \$500 per FTE. BPS no longer has any schools that have qualified for the grant in 2021-22.

Teacher Salary Increase Allocation:

Teacher Salary Increase Allocation requires districts to use 80% of their total allocation to increase the minimum base salary for full-time classroom teachers as defined in Florida Statute 1012.01(2)(a), plus certified prekindergarten teachers funded in the FEFP, but not including substitute teachers, to at least \$47,500, or to the maximum amount achievable based on the school district's allocation. The additional 20% of the allocation, plus any remaining funds from the district's share of the 80 percent, may be used towards teachers who did not receive an increase or who received less than 2 percent. It can also be used towards salary increases for instructional personnel. Brevard Public Schools allocation is expected to be approximately \$13.5 million.

Class Size Reduction:

Class Size Reduction Funding is additional funding issued to all Florida school districts as a result of the voter-approved amendment to the Florida Constitution regarding class size reduction. Additional operating and capital outlay funds are appropriated to assist districts in their efforts to not exceed the class size maximums. The funds are primarily used by districts to hire teachers to meet the requirements. The allocation for 2021-22 is projected to be \$72.08 million, a decrease of \$7.9 million from 2020-21.

Required Local Effort:

The required local effort is subtracted from the state and local FEFP dollars. This is the amount of required local effort that each district must provide to participate in the Florida Education Finance Program. The commissioner computes and certifies the required local effort millage rate for each district. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified

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mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement.

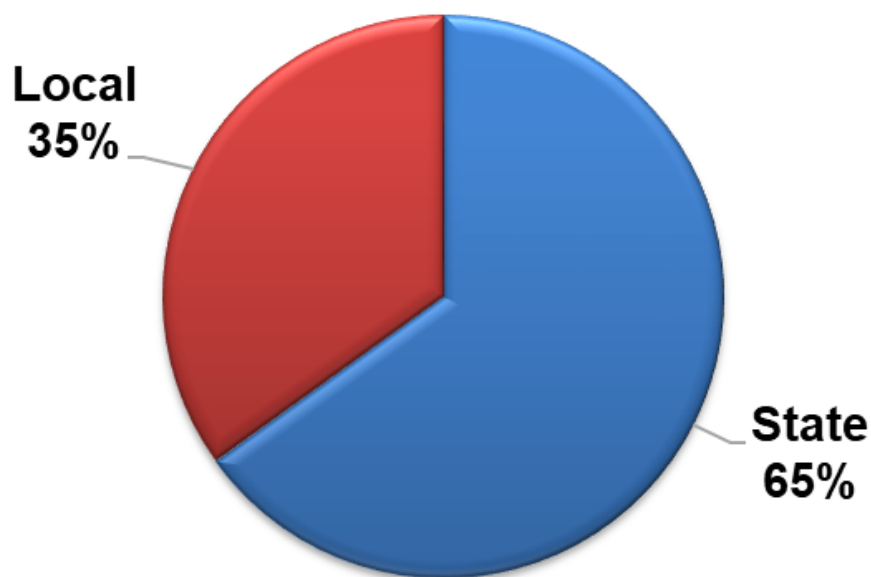
The Department of Revenue provides the commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage.

Since the 2016-17 fiscal year, the State Legislature has implemented a "buy-down" of the Required Local Effort (RLE). This policy rolls back the RLE millage rate to ensure that any increase in statewide school taxable value does not yield more funding for the RLE.

Adjustments:

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, mathematical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report. If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from Districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

2021-22 Projected State vs. Local Funding



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FEFP Formula

FTE Students 71,292.06	x	Program Weights	=	Weighted FTE Students 78,485.02	x	Base Student Allocation (BSA) 4,372.91	x	District Cost Differential (DCD) 0.9882	=
Base Funding 339,158,075	+	Declining Enrollment Supplement 0	+	Compression Adjustment 7,360,905	+	DJJ Supplemental Funding 73,838	+	Safe Schools 4,481,707	+
Mental Health 2,898,605	+	ESE Guarantee Supplement 27,998,536	+	Supplemental Academic Instruction 19,564,796	+	Instructional Materials 6,225,594	+	Student Transportation 11,397,851	+
Teacher Classroom Supply Assistance 1,371,189	+	Reading Allocation 3,091,553	+	Digital Classroom Allocation 117,728	+	Federally Connected Supplement 2,795,158	+	Total Funds Compression 0	+
Turnaround Supplemental Services Allocation 0	+	Teacher Salary Increase Allocation 13,475,215	+	Gross State and Local FEFP 440,010,750	+	Required Local Effort (178,929,100)	+	Prior Year Adjustment 0	=
Net State FEFP 261,081,650	+	Discretionary Lottery/School Recognition 0	+	Class-Size Reduction Allocation 72,075,936	=	Total State Funding 333,157,586			

School District of Brevard County
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FEFP Revenue Summary

Formula Components	2020-21 4th Calc.	2021-22 2nd Calc.	Difference
Unweighted FTE	70,086.19	71,292.06	1,205.87
Weighted FTE	77,091.93	78,485.02	1,393.09
School Taxable Value	48,744,093,139	51,744,719,346	3,000,626,207
Required Local Effort Millage	3.694	3.602	(0.092)
Discretionary Millage	0.748	0.748	0.000
Capital Outlay	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Millage	5.942	5.850	(0.092)
Base Student Allocation	4,319.49	4,372.91	53.42
District Cost Differential	0.9877	0.9882	0.0005
WFTE x BSA x DCD	328,901,948	339,158,075	10,256,128
0.748 Compression	7,094,124	7,360,905	266,781
DJJ Supplement	67,164	73,838	6,674
Safe Schools	4,434,580	4,481,707	47,127
Mental Health Allocation	2,456,377	2,898,605	442,228
ESE Guarantee	27,463,164	27,998,536	535,372
Supplemental Academic Instruction	19,258,650	19,564,796	306,146
Instructional Materials	6,164,347	6,225,594	61,247
Student Transportation	11,174,734	11,397,851	223,117
Teachers Classroom Supply Assistance	1,398,961	1,371,189	(27,772)
Reading Allocation	3,103,662	3,091,553	(12,109)
Digital Classroom Allocation	117,794	117,728	(66)
Federally Connected Supplement	2,790,910	2,795,158	4,248
Total Funds Compression Allocation	831,010	0	(831,010)
Turnaround Supplemental Services Allocation	510,570	0	(510,570)
Teacher Salary Increase Allocation	12,604,346	13,475,215	870,869
Emergency Funding Adjustment	22,603,964	0	(22,603,964)
Gross State and Local FEFP	450,976,305	440,010,750	(10,965,554)
Required Local Effort Taxes	(172,858,253)	(178,929,100)	(6,070,847)
Proration to Funds Available	(1,545,307)	0	1,545,307
Prior Year Adjustment	(255,701)	0	255,701
Net State FEFP	276,317,044	261,081,650	(15,235,393)
Class-Size Reduction Allocation	79,949,476	72,075,936	(7,873,540)
Total State Funding	356,266,520	333,157,586	(23,108,933)
Local Funding			
Required Local Effort Taxes	172,858,253	178,929,100	6,070,847
Potential Discretionary Local Effort	35,002,158	37,156,848	2,154,690
Total Local Funding	207,860,411	216,085,948	8,225,537
TOTAL STATE AND LOCAL FUNDING	\$564,126,931	\$549,243,534	(\$14,883,396)
McKay Scholarships	8,811,495	8,811,495	0
Family Empowerment Scholarships	5,028,163	5,028,163	0
McKay Scholarships Prior Year Adjustment	43,116	0	43,116
*Total State Scholarship Programs	13,882,774	13,839,658	43,116

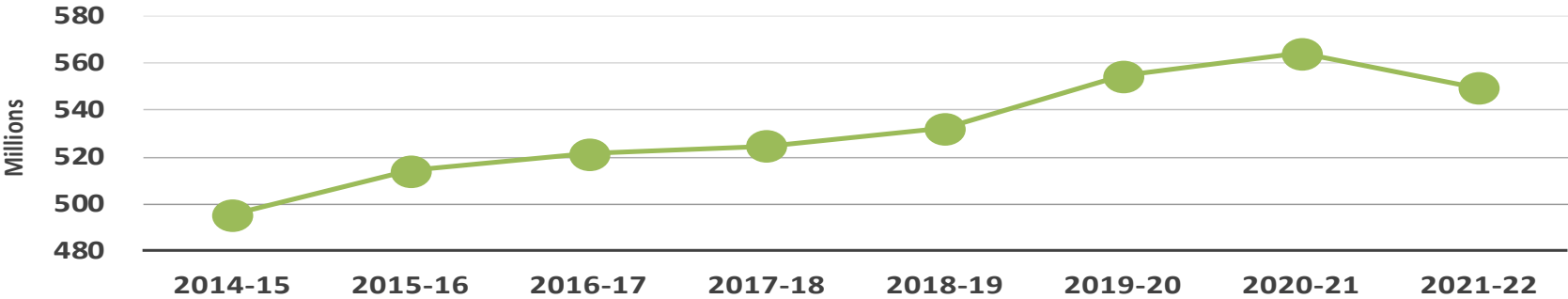
2020-21 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/19/2021
2021-22 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/16/2021

*Represents the district's estimate of the reduction to revenue based on student participation in these state scholarship programs

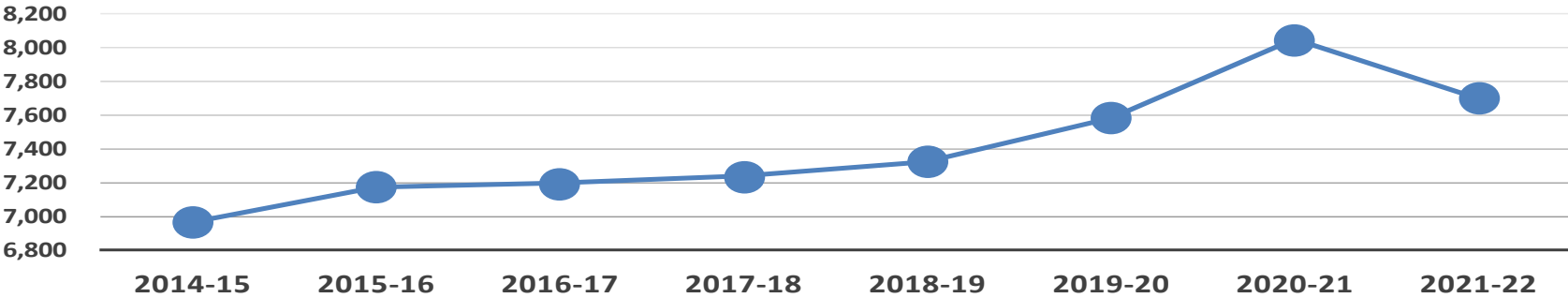
FEFP Revenue Trends

	2014-15 Final	2015-16 Final	2016-17 Final	2017-18 Final	2018-19 Final	2019-20 Final	2020-21 4th	2021-22 Proj
Total Funding	495,489,613	514,016,009	521,229,564	524,585,924	532,256,136	554,598,163	564,126,931	549,243,534
\$ Per Student	6,967	7,176	7,198	7,239	7,327	7,586	8,049	7,704
UFTE	71,119	71,634	72,408	72,467	72,646	73,106	70,086	71,292

Total FEFP Funding



Total Revenue Per Student



Millage

The property tax rate is referred to as millage. Property taxes are based on a unit called a mill. A mill is the rate used to calculate taxes based upon assessed property value. One mill is equal to \$1.00 per \$1,000 of assessed property value. A mill can also be expressed as .001. With certain exceptions, the Constitution limits school board levies to no more than 10 mills. 55.1% of the FEFP funding for the School District of Brevard County comes from local sources, primarily the local ad valorem property tax. The amount of revenue available to a school district is, however, largely determined by the state legislature.

Under the Florida Education Finance Program (FEFP) (explained in greater detail previously), the state determines the basic funding for a school district on a formula basis. It then requires the district to levy a millage to pay the local share of the funding. The state's share is added to this, resulting in the total FEFP budget.

School districts are given the option of levying additional "discretionary" local millage, with separate state limits set for operating and capital purposes. As a practical matter, the "discretionary" millage is essential for school district operations and is generally levied at the state authorized levels.

Except for limited effects on discretionary and capital millage revenues, increases in property values in Lee County do not benefit the school district. Through its equalization formulas, the state makes a district pay for a larger share of the state formula amount, without increasing the funds available to school districts.

Roll-Back Rates

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

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

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

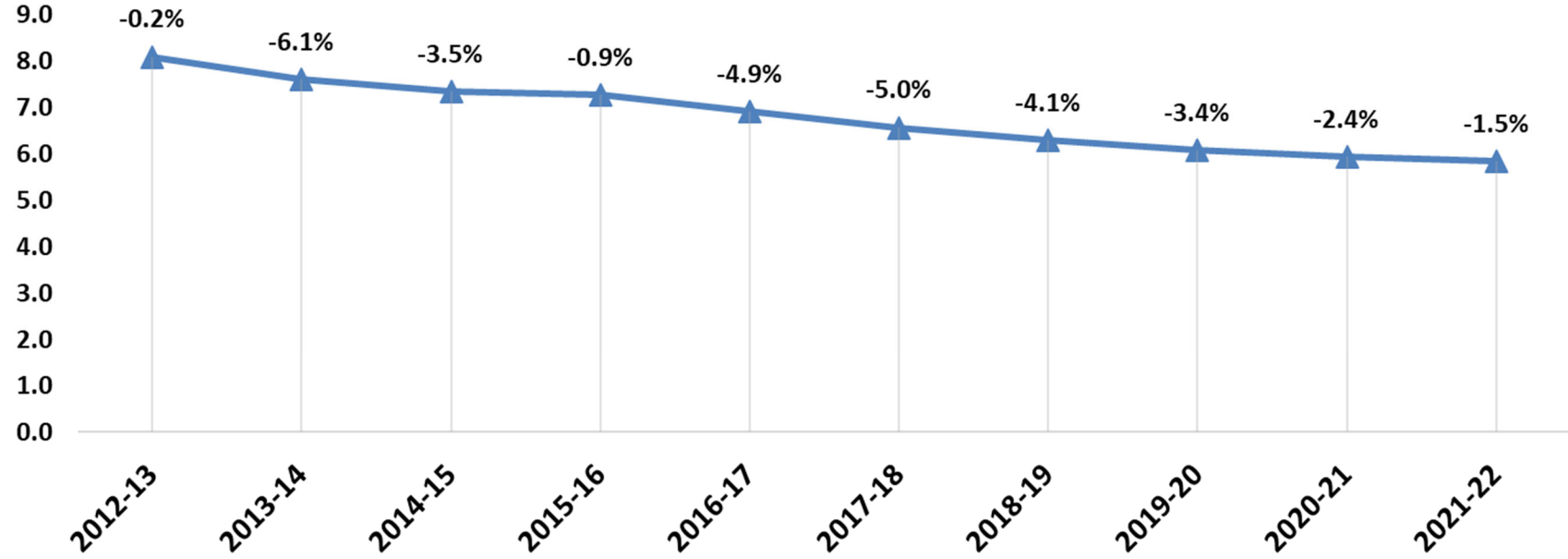
Millage Levy

The 2021-2022 budget is based upon a proposed millage levy of 5.850 mills, a decrease of 0.092 mills from the 2020-2021 millage rate of 5.942. The Board is required to levy 3.602 in 2021-2022 to participate in FEFP but has the discretion of applying up to 0.748 mills for operating and 1.500 mills for capital improvements.

Millage Rate Trends

Millage History	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Required Local Effort (RLE)	5.598	5.358	5.091	5.027	4.668	4.320	4.051	3.838	3.694	3.602
RLE Prior Period Adjustment	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Discretionary Local Effort	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Additional Discretionary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Critical Needs	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Operating	6.596	6.106	5.839	5.775	5.416	5.068	4.799	4.586	4.442	4.350
Capital Outlay	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Debt Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL	8.096	7.606	7.339	7.275	6.916	6.568	6.299	6.086	5.942	5.850
Percent Change	-0.2%	-6.1%	-3.5%	-0.9%	-4.9%	-5.0%	-4.1%	-3.4%	-2.4%	-1.5%

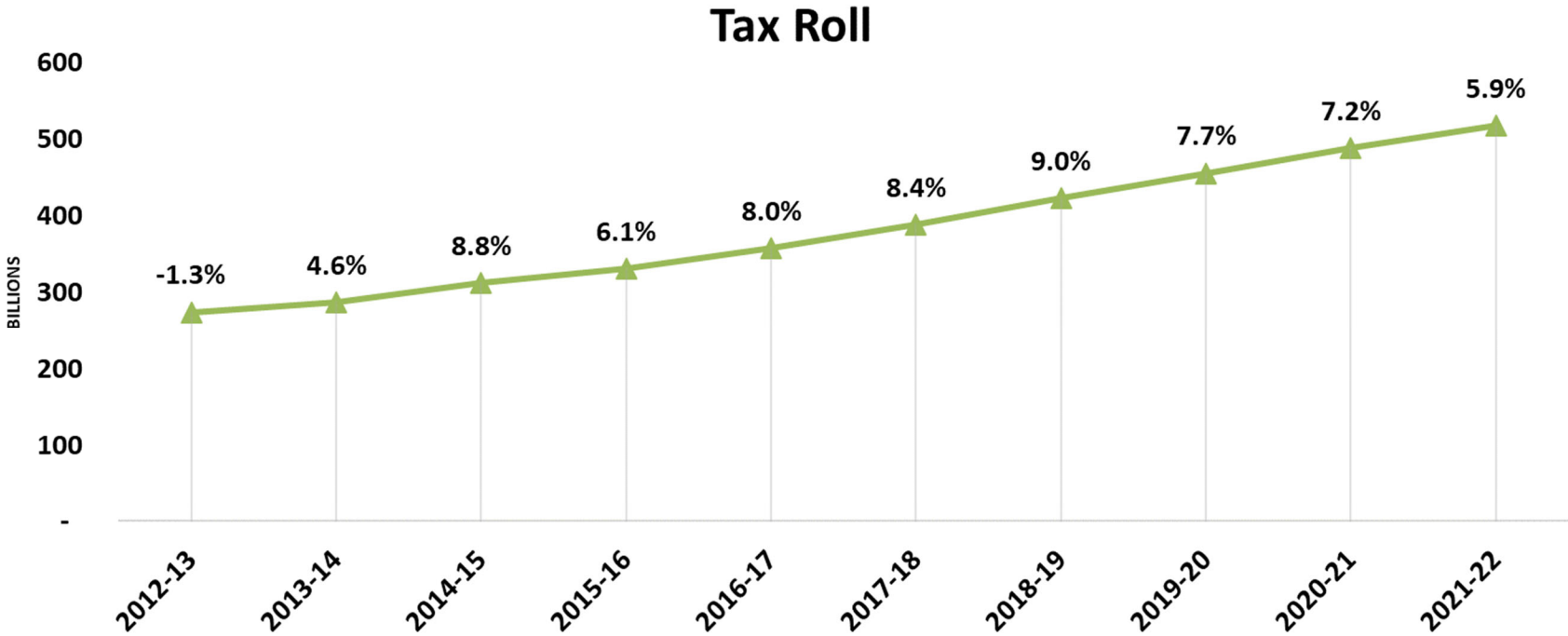
Millage Rates



Taxable Assessed Property Value Trends

Tax Roll History	2017-18	2018-19	2019-20	2020-21	2021-22
Final Tax Roll	38,803,031,716	42,311,450,495	45,560,189,476	48,852,233,473	51,744,719,346
Percentage Change	8.4%	9.0%	7.7%	7.2%	5.9%
Total Tax Levy	254,858,312	266,519,827	277,279,313	172,856,253	178,929,100
Percentage Change	4.0%	4.6%	4.0%	-37.7%	3.5%

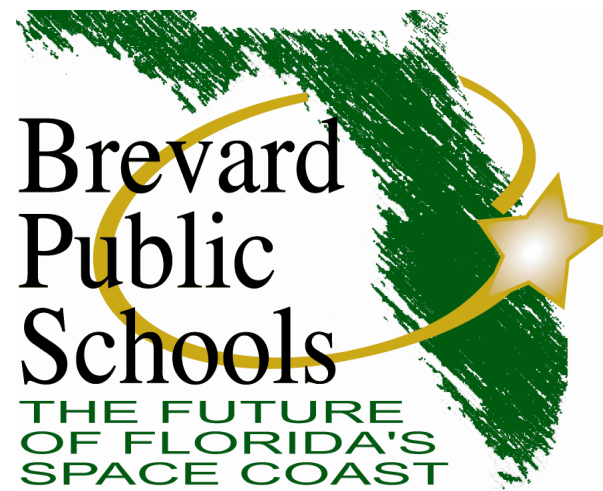
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FY2021-2022 District Budget

SCHOOL DISTRICT OF BREVARD COUNTY





FY2021-2022 FINAL BUDGET

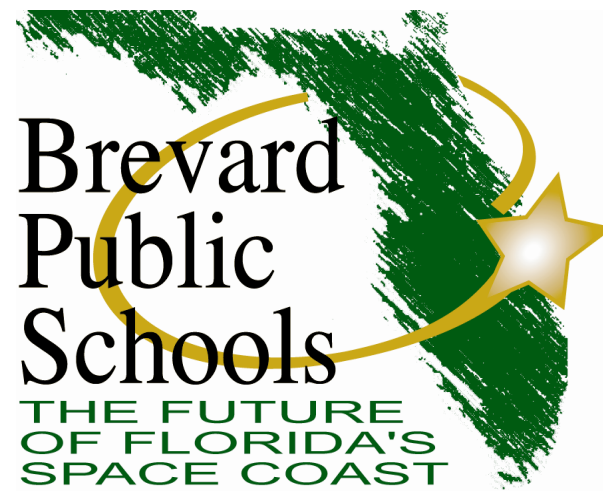
This section displays details concerning all funds, combined and individually, of the School District of Brevard County's budget.

The budget of the School District of Brevard County is prepared in accordance with the requirements of Florida State Statutes, Florida Department of Education Administrative Rules, and the "Financial and Program Cost Accounting and Reporting for Florida Schools", commonly known as the "Red Book." Budgetary accounts are maintained on a modified accrual basis in accordance with Generally Accepted Accounting Principles.

The budget is divided into six major fund groups:

- General Fund – used to account for all financial resources except those required to be accounted for in another fund. Used 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 Funds – 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 state school bonds.
- Capital Projects Funds – used to account for financial resources used for the acquisition, construction, and renovation of capital facilities. Major capital outlay funding sources include local capital outlay millage (1.5 mill) and impact fees.
- Special Revenue Funds – 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). BPS's Special Revenue Fund includes "Other" for special programs, Food Services, Federal Education Stabilization and School Internal Funds.
- Enterprise Fund – used to account for business-type activities for extended day care services which are provided by all the district's elementary schools. This fund is intended to be self-supporting through customer charges.
- 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.

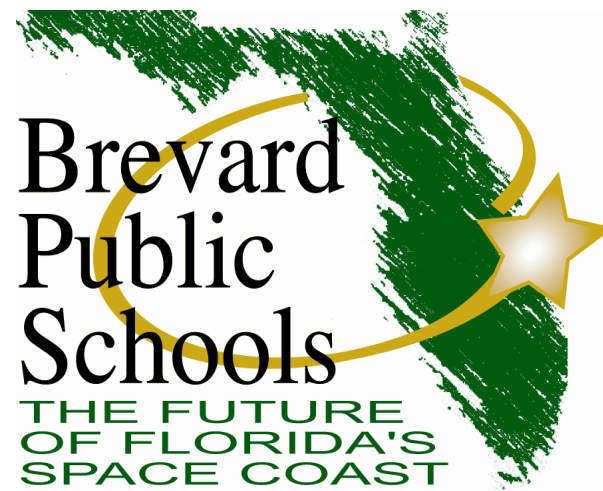
State regulations require school districts to present their budgets on the basis of "functions" and "objects". Functions designate where the money was spent, (i.e., classroom instruction or instructional pupil personnel services, etc.). Objects show what the money was spent on, (i.e., salaries, supplies, etc.). This budget document uses functional and object summaries that are informative and beneficial to the reader.



All Funds Budget Summary

SCHOOL DISTRICT OF BREVARD COUNTY





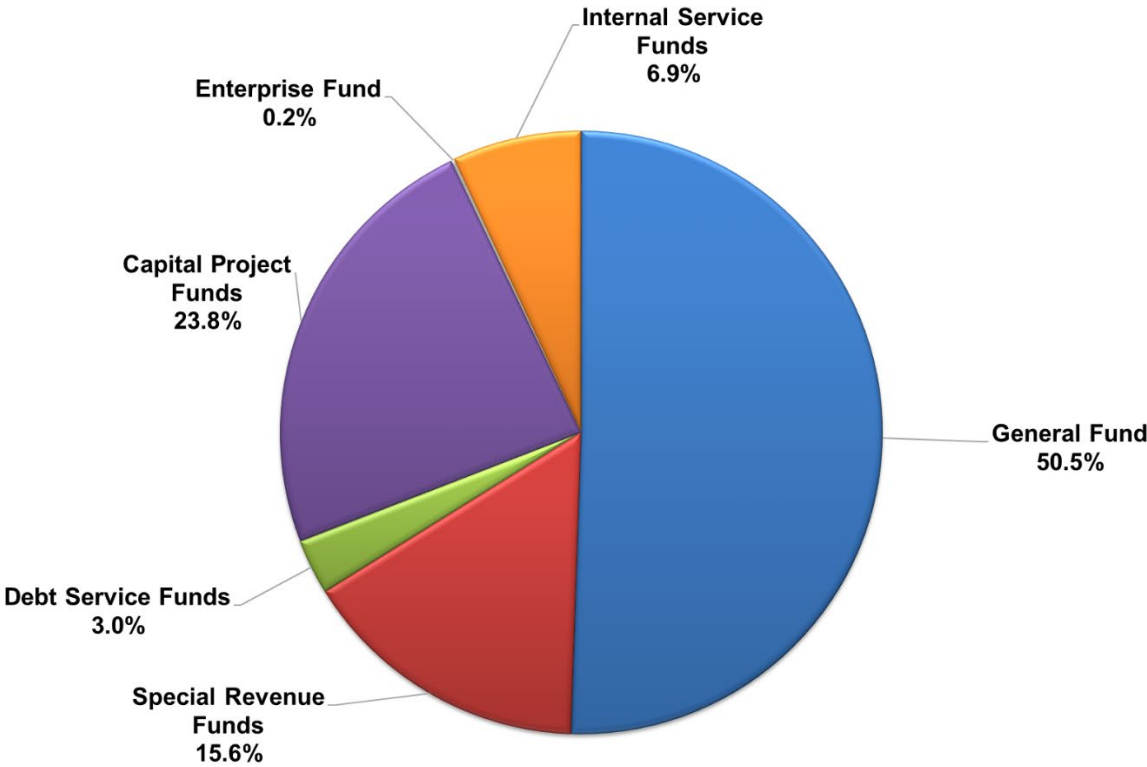
**School District of Brevard County
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2021-22 Budget Summary – All Funds

	All Funds							
	General	Special	Debt Service	Capital	Total	Enterprise	Internal	Total Adopted
	Fund	Revenue Funds	Funds	Project Funds	Governmental Funds	Fund	Service Funds	Budget
Revenues								
Federal Sources	\$2,584,386	\$166,081,613	\$0	\$0	\$168,665,999	\$0	\$0	\$168,665,999
State Sources	325,575,063	369,148	321,300	8,876,781	335,142,292	0	0	335,142,292
Local Sources	226,850,798	10,921,158	0	133,346,835	371,118,791	6,206,000	75,833,236	453,158,027
Total Revenues	555,010,247	177,371,919	321,300	142,223,616	874,927,082	6,206,000	75,833,236	956,966,318
Other Financing Sources								
Transfers In	27,171,605	0	37,694,888	2,311,421	67,177,914	0	0	67,177,914
Other Sources	0	0	0	0	0	0	0	0
Total Other Financing Sources	27,171,605	0	37,694,888	2,311,421	67,177,914	0	0	67,177,914
Beginning Fund Balance-July 1	65,674,494	23,029,793	18,735	160,104,811	248,827,833	(3,991,956)	13,008,589	257,844,466
Total Revenues, Other Sources and Fund Balance	647,856,346	200,401,712	38,034,923	304,639,848	1,190,932,829	2,214,044	88,841,825	1,281,988,698
Expenditures								
Instruction	382,068,381	65,657,100	0	0	447,725,481	0	0	447,725,481
Pupil Personnel Services	20,970,225	11,859,744	0	0	32,829,969	5,607,877	0	38,437,846
Instructional Media Services	6,333,767	10,263	0	0	6,344,030	0	0	6,344,030
Instruction and Curriculum Dev. Services	14,868,063	17,105,455	0	0	31,973,518	0	0	31,973,518
Instructional Staff Training Services	1,825,789	9,116,796	0	0	10,942,585	0	0	10,942,585
Instructional Related Technology	8,531,436	5,590,632	0	0	14,122,068	0	0	14,122,068
Board	1,243,136	29,250	0	0	1,272,386	0	0	1,272,386
General Administration	1,251,995	4,814,915	0	0	6,066,910	0	0	6,066,910
School Administration	38,776,067	3,583,918	0	0	42,359,985	0	0	42,359,985
Facilities Acquisition & Construction	9,946,838	0	0	0	9,946,838	0	0	9,946,838
Fiscal Services	3,485,546	257,383	0	0	3,742,929	5,500	0	3,748,429
Food Services	108,190	37,152,327	0	0	37,260,517	0	0	37,260,517
Central Services	6,145,338	4,666,411	0	0	10,811,749	22,898	83,568,023	94,402,670
Pupil Transportation Services	18,003,772	1,500,759	0	0	19,504,531	0	0	19,504,531
Operation of Plant	55,656,178	2,940,884	0	0	58,597,062	696	28,263	58,626,021
Maintenance of Plant	14,766,611	1,000	0	0	14,767,611	0	0	14,767,611
Administrative Technology Services	4,526,949	615,007	0	0	5,141,956	0	0	5,141,956
Community Services	170,240	6,926,700	0	0	7,096,940	0	0	7,096,940
Capital Outlay	0	4,753,656	0	183,210,543	187,964,199	0	0	187,964,199
Debt Service	0	0	38,016,188	0	38,016,188	0	0	38,016,188
Total Expenditures	588,678,522	176,582,200	38,016,188	183,210,543	986,487,453	5,636,971	83,596,286	1,075,720,710
Other Financing Uses								
Transfers Out	0	2,311,421	0	62,567,458	64,878,879	2,299,035	0	67,177,914
Total Other Financing Uses	0	2,311,421	0	62,567,458	64,878,879	2,299,035	0	67,177,914
Ending Fund Balance								
Nonspendable-June 30	4,230,148	1,844,421	0	0	6,074,569	0	0	6,074,569
Restricted-June 30	8,973,307	11,256,460	18,735	58,544,726	78,793,228	0	0	78,793,228
Committed-June 30	0	0	0	0	0	0	0	0
Assigned-June 30	4,411,688	8,407,210	0	317,121	13,136,019	0	0	13,136,019
Unassigned-June 30	41,562,681	0	0	0	41,562,681	(5,721,962)	5,245,539	41,086,258
Total Ending Fund Balance	59,177,824	21,508,091	18,735	58,861,847	139,566,497	(5,721,962)	5,245,539	139,090,074
Total Expenditures, Other Financing Uses and Fund Balance	\$647,856,346	\$200,401,712	\$38,034,923	\$304,639,848	\$1,190,932,829	\$2,214,044	\$88,841,825	\$1,281,988,698

2021-22 Budget Summary – All Funds

The graph below illustrates the percentages for all the Brevard School Board Funds budget. General Fund is 50.5%, Capital is 23.8%, Special Revenue is 15.6%, Debt Service is 3.0% Enterprise Fund is 0.2% and Internal Service Fund is 6.9%

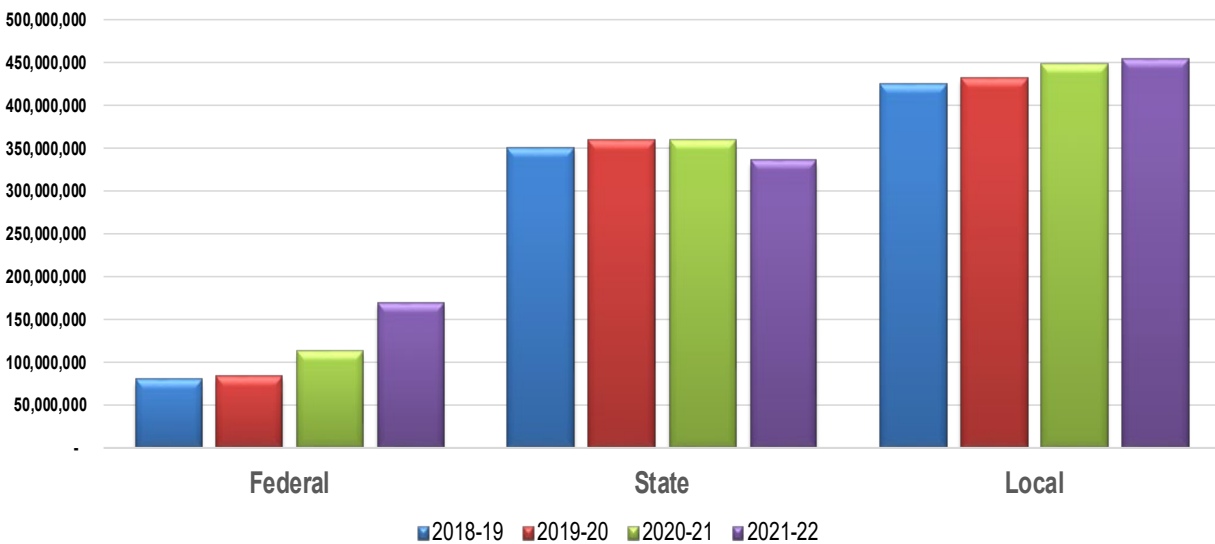


**School District of Brevard County
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All Funds – Revenues and Beginning Fund Balance

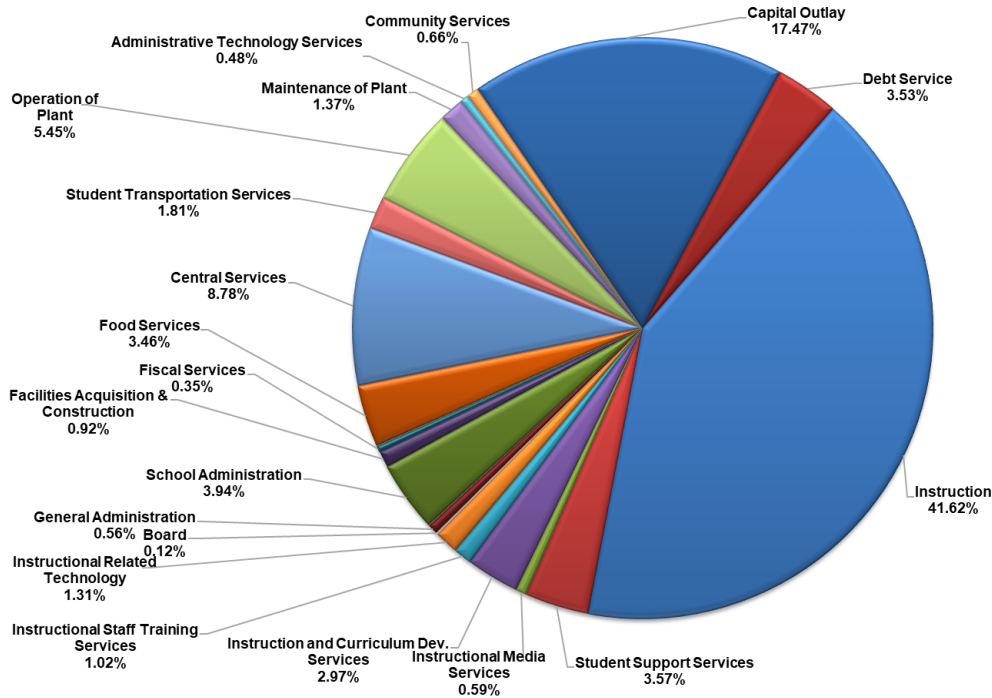
	All Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Revenues						
Federal Sources	\$79,366,723	\$83,261,067	\$112,634,317	\$168,665,999	\$56,031,682	49.75%
State Sources	351,033,759	359,094,172	358,858,351	335,142,292	(\$23,716,059)	-6.61%
Local Sources	424,957,325	431,452,165	448,635,659	453,158,027	\$4,522,368	1.01%
Total Revenue Sources	855,357,807	873,807,404	920,128,327	956,966,318	36,837,991	4.00%
Other Financing Sources						
Transfers In	62,645,771	64,249,223	68,634,439	67,177,914	(1,456,525)	-2.12%
Other Sources	1,823,726	379,730	134,114	0	(134,114)	-100.00%
Total Other Financing Sources	64,469,497	64,628,953	68,768,553	67,177,914	(1,590,639)	-2.31%
Beginning Fund Balance-July 1	205,227,432	228,958,578	222,512,375	257,844,466	35,332,091	15.88%
Total Revenues, Other Financing Sources, and Fund Balances	\$1,125,054,736	\$1,167,394,935	\$1,211,409,255	\$1,281,988,698	\$70,579,443	5.83%

All Funds - Revenues by Source



**School District of Brevard County
2021-2022 Final Budget**

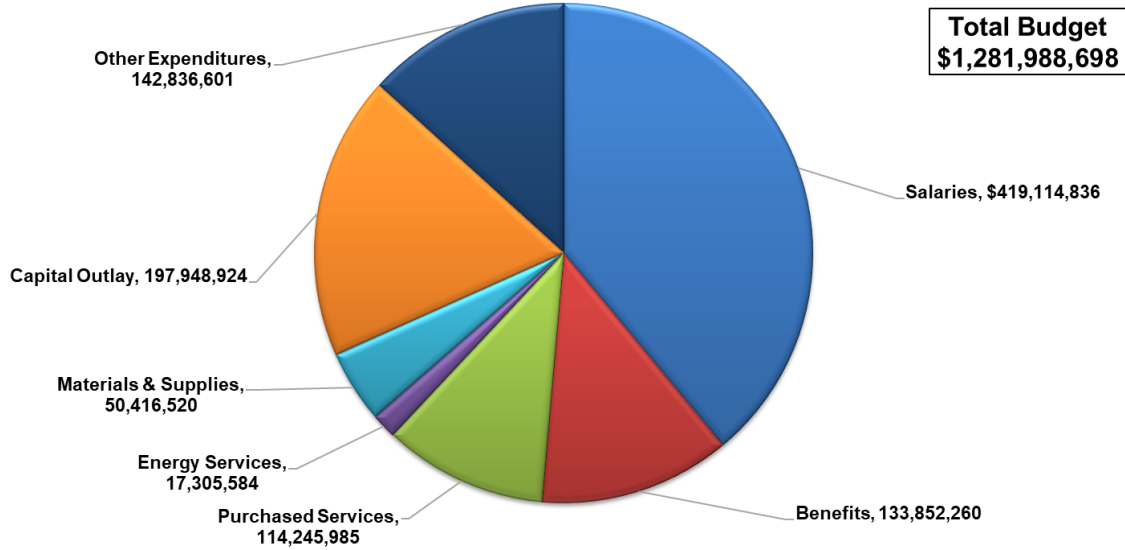
All Funds – Expenditures and Ending Fund Balance (By Function)



	All Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Instruction	\$398,225,770	\$399,066,795	\$409,350,690	\$447,725,481	\$38,374,791	9.37%
Student Support Services	29,033,313	26,637,170	33,633,407	38,437,846	4,804,439	14.28%
Instructional Media Services	7,823,901	7,848,555	7,195,972	6,344,030	(851,941)	-11.84%
Instruction and Curriculum Dev. Service:	28,032,500	28,727,598	30,167,304	31,973,518	1,806,215	5.99%
Instructional Staff Training Services	5,930,121	5,184,770	4,516,493	10,942,585	6,426,093	142.28%
Instructional Related Technology	10,635,317	11,367,526	13,503,260	14,122,068	618,808	4.58%
Board	1,067,971	1,031,079	1,620,913	1,272,386	(348,527)	-21.50%
General Administration	3,412,351	3,517,702	4,368,337	6,066,910	1,698,573	38.88%
School Administration	39,796,302	40,517,108	40,532,373	42,359,985	1,827,612	4.51%
Facilities Acquisition & Construction	51,929,115	97,155,502	75,776,281	9,946,838	(65,829,444)	-86.87%
Fiscal Services	3,226,333	3,271,343	3,514,633	3,748,429	233,796	6.65%
Food Services	33,474,025	31,958,455	33,097,405	37,260,517	4,163,112	12.58%
Central Services	85,323,571	89,309,583	88,714,653	94,402,670	5,688,017	6.41%
Student Transportation Services	18,513,777	18,042,615	17,287,235	19,504,531	2,217,296	12.83%
Operation of Plant	47,661,495	53,103,766	55,342,978	58,626,021	3,283,043	5.93%
Maintenance of Plant	15,470,214	15,800,561	15,575,671	14,767,611	(808,060)	-5.19%
Administrative Technology Services	4,379,070	4,546,677	5,297,663	5,141,956	(155,707)	-2.94%
Community Services	7,996,617	8,045,991	6,227,204	7,096,940	869,736	13.97%
Capital Outlay	4,313,989	2,447,891	3,545,526	187,964,199	184,418,673	5201.45%
Debt Service	37,204,634	41,358,416	35,662,354	38,016,188	2,353,834	6.60%
Total Expenditures	833,450,386	888,939,103	884,930,351	1,075,720,710	190,790,359	21.56%
Other Financing Uses						
Transfers Out	62,645,771	64,249,222	68,634,439	67,177,914	(1,456,525)	-2.12%
Other Sources	0	59,958	0	0	0	0.00%
Total Other Financing Uses	62,645,771	64,309,180	68,634,439	67,177,914	(1,456,525)	-2.12%
Ending Fund Balance	228,958,578	214,146,652	257,844,465	139,090,074	(118,754,391)	-46.06%
Total Expenditures, Other Financing Uses and Fund Balances	\$1,125,054,735	\$1,167,394,935	\$1,211,409,255	\$1,281,988,698	\$70,579,443	5.83%

**School District of Brevard County
2021-2022 Final Budget**

All Funds – Expenditures and Ending Fund Balance (By Object)



	All Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	2020-21 to 2021-22 PERCENT
Expenditures						
Salaries	\$391,627,789	\$398,783,051	\$389,851,086	\$419,114,836	\$29,263,750	7.51%
Benefits	112,264,525	115,428,273	120,802,070	133,852,260	13,050,190	10.80%
Purchased Services	95,740,195	99,060,021	108,688,258	114,245,985	5,557,727	5.11%
Energy Services	14,585,834	13,691,522	15,070,248	17,305,584	2,235,337	14.83%
Materials & Supplies	34,856,772	29,606,450	40,994,818	50,416,520	9,421,702	22.98%
Capital Outlay	60,433,751	100,698,928	80,809,505	197,948,924	117,139,419	144.96%
Other Expenditures	123,941,520	131,670,858	128,714,366	142,836,601	14,122,235	10.97%
Total Expenditures	833,450,386	888,939,103	884,930,351	1,075,720,710	190,790,359	21.56%
Other Financing Uses						
Transfers Out	62,645,771	64,249,222	68,634,439	67,177,914	(1,456,525)	-2.12%
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Ending Fund Balance	228,958,578	214,146,652	257,844,465	139,090,074	(118,754,391)	-46.06%
Total	\$1,125,054,735	\$1,167,394,935	\$1,211,409,255	\$1,281,988,698	\$70,579,443	5.83%

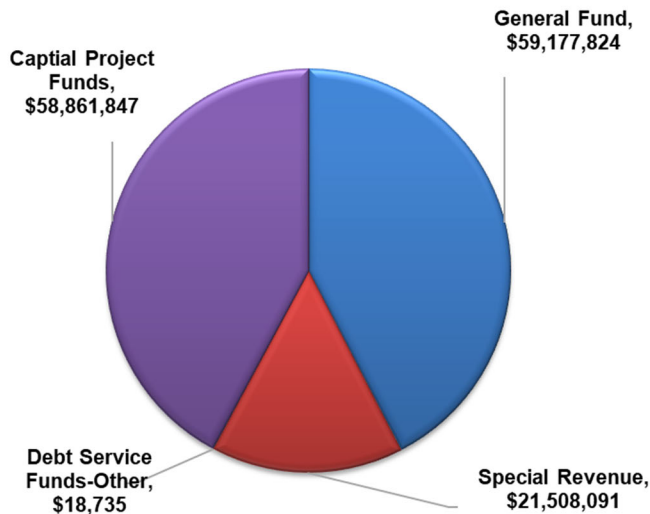
**School District of Brevard County
2021-2022 Final Budget**

Fund Balance Reporting

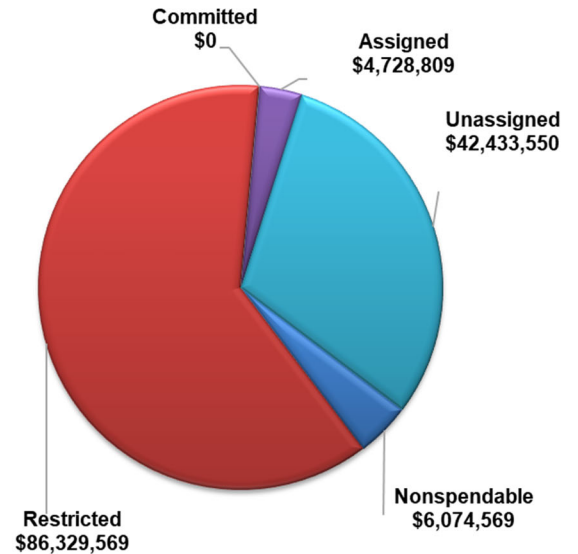
The table below is a summary of the fund balance classifications for the District as of June 30, 2022:

Fund Balance Description	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Nonspendable	\$4,230,148	\$1,844,421	\$0	\$0	\$6,074,569
Restricted	8,973,307	11,256,460	18,735	58,544,726	78,793,228
Committed	0	0	0	0	0
Assigned	4,411,688	8,407,210	0	317,121	13,136,019
Unassigned	41,562,681	0	0	0	41,562,681
Total Fund Balances	\$59,177,824	\$21,508,091	\$18,735	\$58,861,847	\$139,566,497

Fund Balance by Governmental Fund



Fund Balance by Type

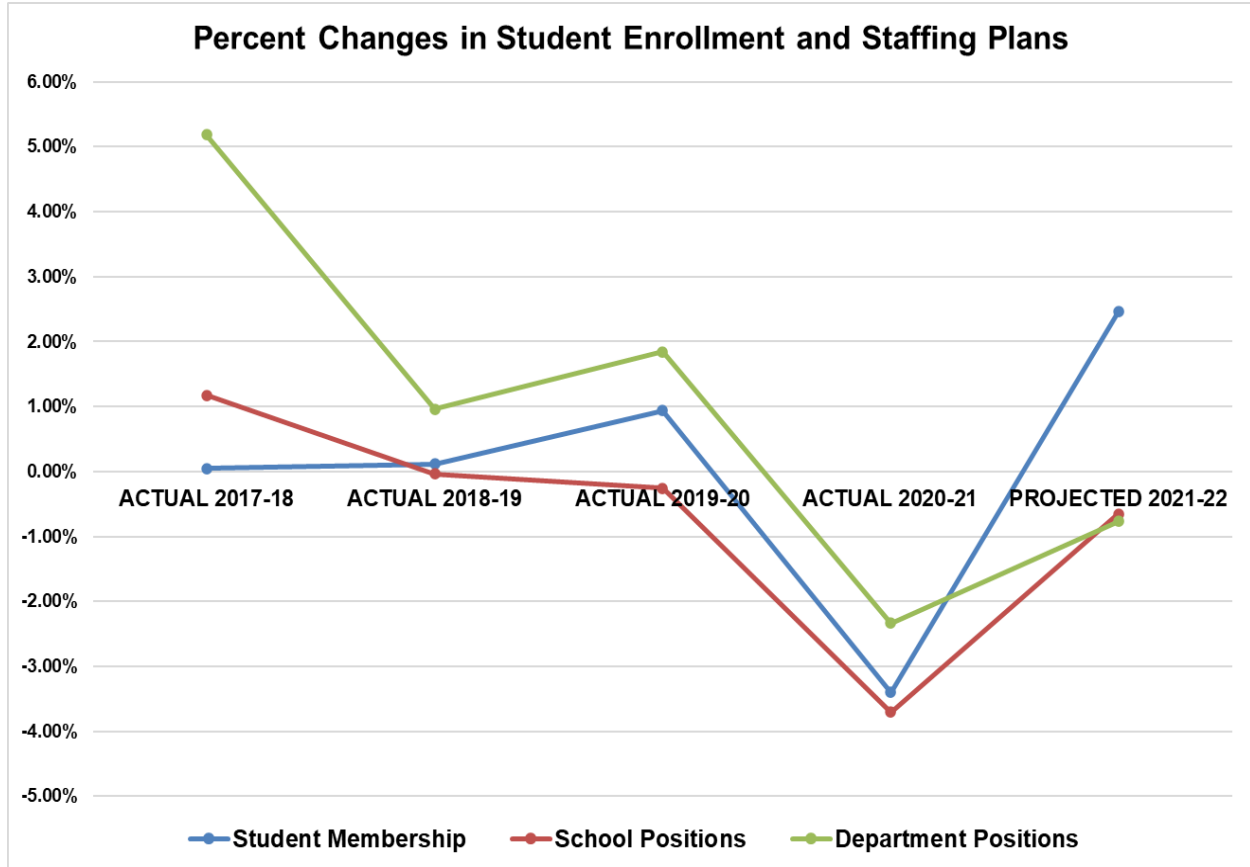


Board Policy 6120 requires at least 3 percent of the current year's annual estimated general fund revenues to be reserved for contingency purposes. In the event these reserves are needed, a majority vote of the board is required before using these funds and the superintendent is required to provide a 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 2021-22 unassigned general fund balance of \$41,562,681.

**School District of Brevard County
2021-2022 Final Budget**

Personnel Allocations

	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	PROJECTED 2021-22
Student Membership	75,050	75,138	75,845	73,265	75,065
Difference	36	88	707	(2,580)	1,800
Percent Change	0.05%	0.12%	0.94%	-3.40%	2.46%
School Positions	9,033.40	9,029.92	9,006.78	8,673.33	8,616.93
Difference	104.54	(3.48)	(23.14)	(333.46)	(56.39)
Percent Change	1.17%	-0.04%	-0.26%	-3.70%	-0.65%
Department Positions	415.77	419.77	427.52	417.52	414.32
Difference	20.50	4.00	7.75	(10.00)	(3.20)
Percent Change	5.19%	0.96%	1.85%	-2.34%	-0.77%



**School District of Brevard County
2021-2022 Final Budget**

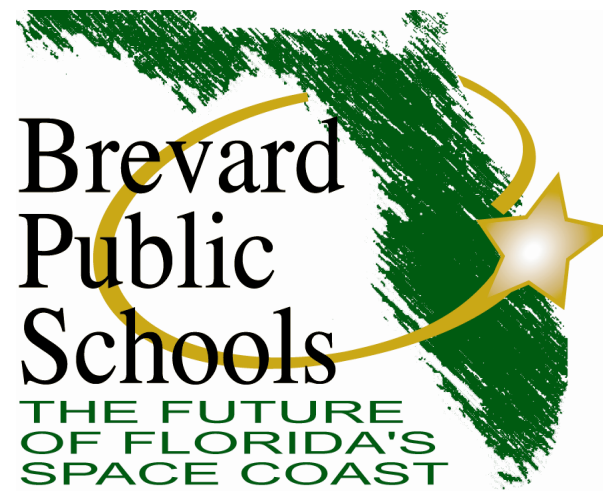
District Positions

	ACTUAL Alloc Units 2017-18	ACTUAL Alloc Units 2018-19	ACTUAL Alloc Units 2019-20	ACTUAL Alloc Units 2020-21	PROJECTED Alloc Units 2021-22	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM							
Classroom Teachers	4,648.43	4,536.81	4,529.89	4,353.19	4,467.80	114.61	49.47%
Staffing Specialist	81.01	78.31	78.80	79.80	72.48	(7.33)	0.80%
Resource Teachers	108.66	120.85	125.29	121.45	119.60	(1.85)	1.32%
Adult Ed Resource Teachers	8.50	7.00	7.00	6.75	7.13	0.38	0.08%
Adult Ed Teachers	66.74	68.84	68.84	69.09	59.79	(9.30)	0.66%
SUB-TOTAL	4,913.34	4,811.81	4,809.82	4,630.28	4,726.79	96.51	52.34%
INSTRUCTIONAL - OTHER TEACHERS							
Guidance	205.63	210.50	209.75	205.19	205.00	(0.19)	2.27%
Media Specialists	82.63	82.96	83.13	84.25	84.63	0.38	0.94%
SUB-TOTAL	288.26	293.46	292.88	289.44	289.63	0.19	3.21%
INSTRUCTIONAL SUPPORT							
Psychologists	35.72	39.72	39.72	39.72	38.72	(1.00)	0.43%
Child Find Specialists	4.80	4.80	4.80	4.80	4.80	0.00	0.05%
SUB-TOTAL	40.52	44.52	44.52	44.52	43.52	(1.00)	0.48%
ADMINISTRATIVE							
Principals	84.13	84.13	85.13	85.25	85.63	0.38	0.95%
Assistant Principals/12 months	48.80	48.80	48.80	49.80	52.00	2.20	0.58%
Assistant Principals/Dean-10 month	36.00	38.00	37.00	37.00	37.00	0.00	0.41%
Assistant Principals Elem/10 month	63.25	66.25	63.25	63.50	62.75	(0.75)	0.69%
SUB-TOTAL	232.18	237.18	234.18	235.55	237.38	1.82	2.63%
EXECUTIVE/ADMIN/PROFESSIONAL							
Adult Ed Coordinators	1.00	2.00	2.00	2.00	2.00	0.00	0.02%
SUPPORT SERVICES							
Specialists School Safety	0.00	0.00	35.00	34.00	34.00	0.00	0.38%
Campus Monitors	0.00	0.00	13.50	13.50	13.50	0.00	0.15%
Paraprofessionals	1,236.92	1,300.31	1,216.85	1,140.28	1,101.97	(38.31)	12.20%
Bus Drivers/Attendants	301.72	301.72	301.72	297.02	275.92	(21.09)	3.06%
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	0.07%
Behavior Analyst-EAP	16.00	17.00	17.00	18.00	18.00	0.00	0.20%
District Child Care Coord-EAP	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Technology-EAP	85.50	86.00	87.00	87.00	87.63	0.63	0.97%
Cafeteria	445.88	483.00	493.25	493.00	451.50	(41.50)	5.00%
Custodial	581.10	552.47	552.55	560.30	560.11	(0.19)	6.20%
Class Crafts and Services	218.20	219.20	220.20	214.20	213.20	(1.00)	2.36%
Clerical	442.49	438.41	440.14	401.32	354.00	(47.32)	3.92%
Child Care Coord/Asst	222.29	234.84	238.17	204.92	199.79	(5.13)	2.21%
SUB-TOTAL	3,558.10	3,640.95	3,623.38	3,471.53	3,317.62	(153.91)	36.73%
SCHOOLS TOTAL	9,033.40	9,029.92	9,006.78	8,673.33	8,616.93	(56.40)	95.41%
NON-SCHOOLS (DEPARTMENTS)							
ADMINISTRATIVE							
Superintendent	1.00	1.00	1.00	1.00	1.00	0.00	0.01%
Assistant Superintendents, CFO, CHR, OOC	11.00	11.00	12.00	11.00	11.00	0.00	0.12%
Directors	29.00	28.00	28.00	30.00	34.00	4.00	0.38%
SUB-TOTAL	41.00	40.00	41.00	42.00	46.00	4.00	0.51%
SUPPORT SERVICES							
Executive/Administ/Professional	186.00	192.50	198.25	192.25	188.05	(4.20)	2.08%
Cafeteria	5.00	5.00	5.00	5.00	5.00	0.00	0.06%
Clerical	158.50	156.00	157.00	150.00	147.00	(3.00)	1.63%
Classified Crafts and Services	25.27	26.27	26.27	28.27	28.27	0.00	0.31%
SUB-TOTAL	374.77	379.77	386.52	375.52	368.32	(7.20)	4.08%
NON-SCHOOL TOTAL	415.77	419.77	427.52	417.52	414.32	(3.20)	4.59%
DISTRICT TOTALS	9,449.17	9,449.69	9,434.30	9,090.85	9,031.25	(59.59)	100.00%

General Fund

SCHOOL DISTRICT OF BREVARD COUNTY





General Fund

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

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

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

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

The state legislature provided a net decrease in 2021-22 of \$23.11 million of state funding. The decrease in funding is primarily the result of the decline in enrollment, the elimination of Total Funds Compression and Turnaround Allocations. Some of the shortfall was recouped through increases to several FEFP components such as the Mental Health Allocation, ESE Guarantee, Supplemental Academic Instruction, and Teacher Salary Increase Allocation.

The Federally Connected Students funding, which was implemented a few years ago by the State Legislature, will be continued in 2021-22. "Federally Connected Students" are students whose parents work for the federal government or on federal property. A district is harmed financially when federal property is within its boundaries because those properties are not subject to local ad valorem property taxes. Brevard expects to receive approximately \$2.8 million in its General Fund from Federally Connected Students funds, which is approximately what was received in 2020-21. The entire FEFP formula can be found in the Financial Structure, Policy and Process Section of this document.

The General Fund Budget is presented first by function, then object. Actuals from 2018-19 through 2019-20 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2020-21 actuals are obtained from the district's Annual Financial Report (AFR).

**School District of Brevard County
2021-2022 Final Budget**

General Fund – Revenues and Beginning Fund Balance

	General Fund					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO Change	2021-22 Percent
Federal Sources						
Impact Aid	\$786,547	\$595,095	\$769,392	\$694,794	(\$74,598)	-9.70%
Medicaid Reimbursement	1,265,415	2,253,389	3,325,713	1,889,592	(1,436,121)	-43.18%
Other Federal Thru State	1,013,353	1,323,292	742,310	0	(742,310)	-100.00%
Total Federal Sources	3,065,315	4,171,776	4,837,414	2,584,386	(2,253,028)	-46.58%
State Sources						
F.E.F.P.	245,026,986	258,418,786	262,434,270	247,241,992	(15,192,278)	-5.79%
Workforce Development	3,860,170	3,650,758	3,478,404	3,478,404	0	0.00%
Performance Based Incentives	0	0	10,000	0	(10,000)	-100.00%
CO & DS S/H for Admin Exp	40,481	40,481	40,481	40,481	(0)	0.00%
Racing Commission	223,250	223,250	223,250	223,250	0	0.00%
State License Tax	211,604	278,105	216,639	200,000	(16,639)	-7.68%
Lottery Enhancement	249,943	74,826	0	0	0	0.00%
Class Size Reduction	79,280,627	79,700,790	79,951,212	72,075,936	(7,875,276)	-9.85%
School Recognition	2,701,487	3,935,735	0	0	0	0.00%
Voluntary PreKindergarten	1,927,978	2,426,350	2,452,891	2,315,000	(137,891)	-5.62%
Miscellaneous State	8,947,784	924,433	281,256	0	(281,256)	-100.00%
Total State Sources	342,470,311	349,673,516	349,088,404	325,575,063	(23,513,341)	-6.74%
Local Sources						
District School Taxes	196,789,468	202,038,732	209,714,803	216,085,948	6,371,145	3.04%
Facility Rental	475,858	344,701	479,208	187,000	(292,208)	-60.98%
Investment/Interest Income	2,858,818	1,852,722	120,058	278,893	158,835	132.30%
Adult Education Fees	138,055	112,451	80,589	0	(80,589)	-100.00%
Other Class Fees	34,971	24,115	73,136	0	(73,136)	-100.00%
Misc Local Sources	287,065	308,283	301,028	0	(301,028)	-100.00%
Bus Fees	46,807	39,719	31,521	0	(31,521)	-100.00%
School Activity Trips	322,313	264,216	84,458	0	(84,458)	-100.00%
Federal Indirect Cost Rate	2,749,715	2,873,998	3,480,841	5,405,042	1,924,201	55.28%
Other Misc Local Sources	5,149,417	5,660,307	6,510,768	4,893,915	(1,616,853)	-24.83%
Refund of Prior Year Expenditures	63,567	(59,374)	42,667	0	(42,667)	-100.00%
Coll Lost/Dmngd Sold Textbooks	29,428	6,936	15,744	0	(15,744)	-100.00%
Total Local Sources	208,945,481	213,466,805	220,934,822	226,850,798	5,915,976	2.68%
Total Revenues	554,481,106	567,312,097	574,860,640	555,010,247	(19,850,393)	-3.45%
Other Financing Sources						
Transfers In	21,126,147	20,979,086	23,608,483	27,171,605	3,563,122	15.09%
Loss Recovery	1,823,726	31,690	6,914	0	(6,914)	-100.00%
Total Other Financing Sources	22,949,873	21,010,776	23,615,397	27,171,605	3,556,208	15.06%
Total Est Revenue & Other Sources	577,430,980	588,322,873	598,476,037	582,181,852	(16,294,185)	-2.72%
Beginning Fund Balance - July 1	58,322,324	57,438,981	58,876,125	65,674,494	6,798,369	11.55%
Total Revenues, Other Financing Sources, and Fund Balances	\$635,753,304	\$645,761,854	\$657,352,162	\$647,856,346	(\$9,495,816)	-1.44%

**School District of Brevard County
2021-2022 Final Budget**

General Fund – Expenditures and Ending Fund Balance (By Function)

	General Fund					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Expenditures						
Instruction	\$375,141,687	\$374,665,251	\$377,892,921	\$382,068,381	\$4,175,460	1.10%
Student Support Services	23,438,558	20,541,310	21,575,126	20,970,225	(604,901)	-2.80%
Instructional Media Services	7,797,143	7,832,682	7,168,167	6,333,767	(834,400)	-11.64%
Instruction and Curriculum Dev. Servi	15,196,882	15,528,989	15,003,618	14,868,063	(135,555)	-0.90%
Instructional Staff Training Services	2,653,016	2,161,301	1,946,102	1,825,789	(120,313)	-6.18%
Instructional Related Technology	8,561,839	8,091,033	5,637,589	8,531,436	2,893,847	51.33%
Board	1,063,766	1,023,579	1,619,413	1,243,136	(376,277)	-23.24%
General Administration	1,354,871	1,376,607	1,626,986	1,251,995	(374,991)	-23.05%
School Administration	39,612,611	40,486,007	40,159,518	38,776,067	(1,383,451)	-3.44%
Facilities Acquisition & Construction	2,326,474	5,730,716	7,297,978	9,946,838	2,648,860	36.30%
Fiscal Services	3,185,416	3,230,588	3,466,766	3,485,546	18,780	0.54%
Food Services	491,668	330,035	261,907	108,190	(153,717)	-58.69%
Central Services	7,065,300	7,430,230	6,903,490	6,145,338	(758,152)	-10.98%
Student Transportation Services	18,297,498	17,853,632	17,210,391	18,003,772	793,381	4.61%
Operation of Plant	47,367,060	52,503,501	54,659,704	55,656,178	996,474	1.82%
Maintenance of Plant	15,468,839	15,800,561	15,575,671	14,766,611	(809,060)	-5.19%
Administrative Technology Services	4,379,070	4,537,219	4,424,174	4,526,949	102,775	2.32%
Community Services	789,326	701,658	445,293	170,240	(275,053)	-61.77%
Capital Outlay	1,623,298	1,660,830	1,285,867	0	(1,285,867)	-100.00%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	575,814,322	581,485,729	584,160,681	588,678,522	4,517,841	0.77%
Other Financing Uses						
Transfers Out	2,500,000	5,400,000	7,516,987	0	(7,516,987)	-100.00%
Total Other Financing Uses	2,500,000	5,400,000	7,516,987	0	(7,516,987)	-100.00%
Ending Fund Balance						
Nonspendable-June 30	4,143,917	4,031,107	4,230,148	4,230,148	0	0.00%
Restricted-June 30	5,653,290	7,685,376	8,102,438	8,973,307	870,869	10.75%
Committed-June 30	1,952,952	1,024,108	0	0	0	0.00%
Assigned-June 30	4,955,452	4,844,302	4,411,688	4,411,688	0	0.00%
Unassigned-June 30	40,733,370	41,291,232	48,930,221	41,562,681	(7,367,539)	-15.06%
Total Ending Fund Balances	57,438,981	58,876,125	65,674,494	59,177,824	(6,496,670)	-9.89%
Total Expenditures, Other Financing Uses and Fund Balances	\$635,753,303	\$645,761,854	\$657,352,162	\$647,856,346	(\$9,495,816)	-1.44%

2021-22 Ending Fund Balance Breakout

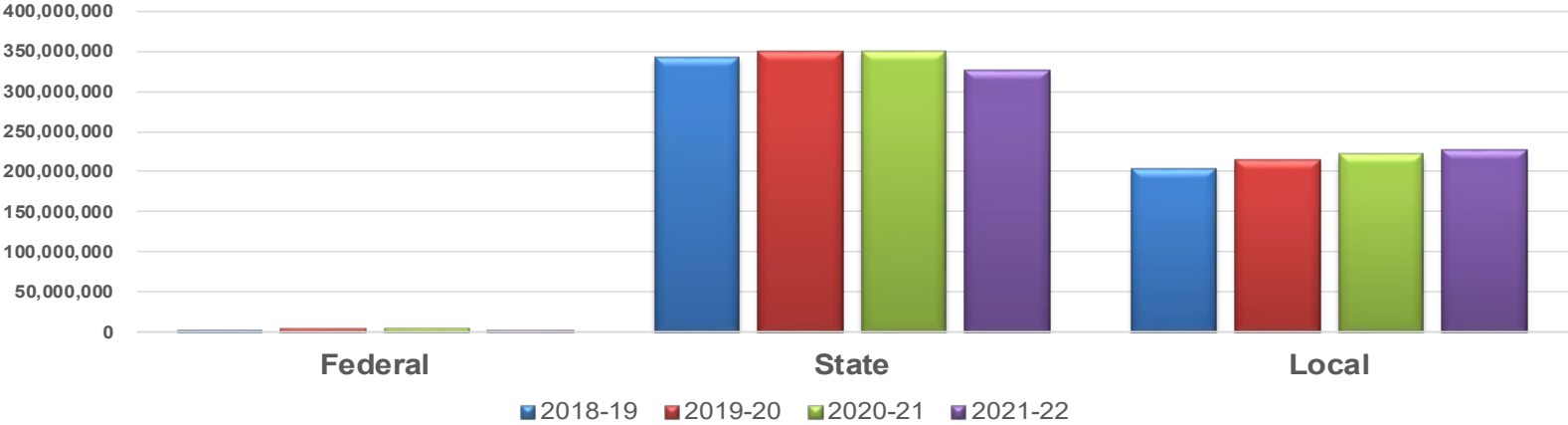
Nonspendable	
Inventory	157,389
Prepaid Property Insurance	4,072,759
Restricted	
Teacher Salary Increase*	870,869
State Categoricals	8,102,438
Committed	0
Assigned	
School Operations	3,539,841
2021-22 Reading Coaches	871,847
Unassigned	
School Board Contingencies	19,880,369
Encumbrances	2,570,499
Additional Carry Forwards	8,802,909
Medical Insurance Paid From Fund Balance	3,100,000
Health Insurance Trust Fund	1,108,904
Additional Medical Insurance Commitment	6,100,000
Total Fund Balance	59,177,824

*Includes Charter Schools' share of allocation

General Fund – Revenues and Beginning Fund Balance (By Source)

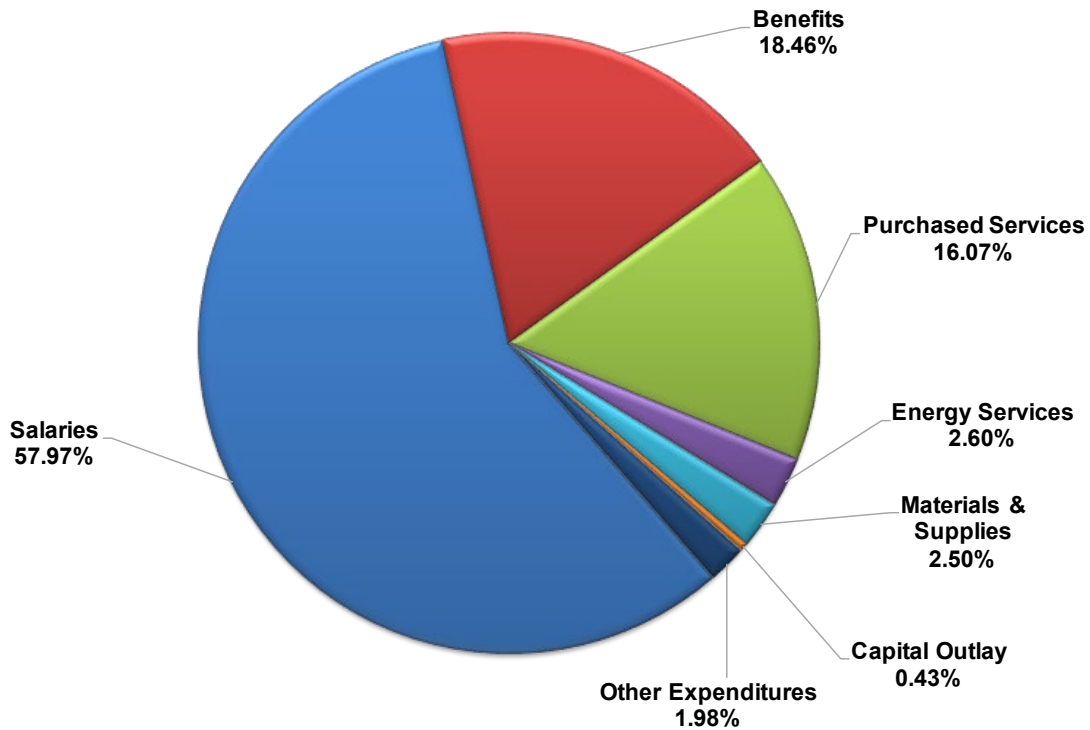
General Fund						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Federal Sources	\$3,038,182	\$4,171,776	\$4,837,414	\$2,584,386	(\$2,253,028)	-46.58%
State Sources	341,174,849	349,673,516	349,088,404	325,575,063	(23,513,341)	-6.74%
Local Sources	<u>202,817,375</u>	<u>213,466,805</u>	<u>220,934,822</u>	<u>226,850,798</u>	<u>5,915,976</u>	2.68%
Total Revenue Sources	547,030,406	567,312,097	574,860,640	555,010,247	(19,850,393)	-3.45%
Other Financing Sources						
Transfers In	21,126,147	20,979,087	23,608,483	27,171,605	3,563,122	15.09%
Loss Recovery	<u>1,823,726</u>	<u>31,689</u>	<u>6,914</u>	<u>0</u>	<u>(6,914)</u>	<u>-100.00%</u>
Total Other Financing Sources	22,949,873	21,010,776	23,615,397	27,171,605	3,556,208	15.06%
Beginning Fund Balance-July 1	58,322,324	57,438,981	58,876,125	65,674,494	6,798,369	11.55%
Total Revenues, Other Financing Sources, and Fund Balances	\$628,302,603	\$645,761,854	\$657,352,162	\$647,856,346	(\$9,495,816)	-1.44%

General Fund - Revenues by Source

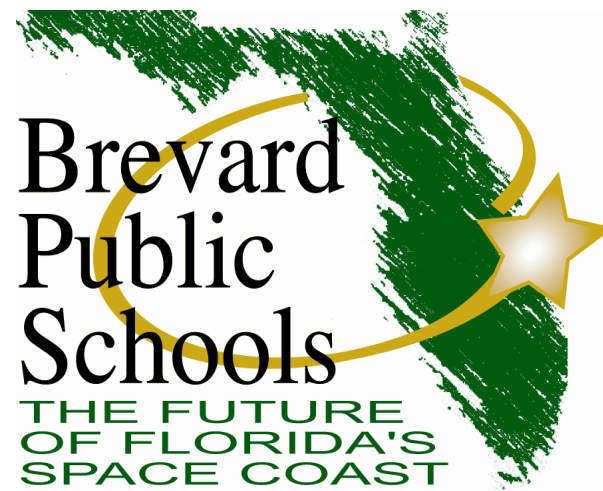


**School District of Brevard County
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General Fund – Expenditures (By Object)



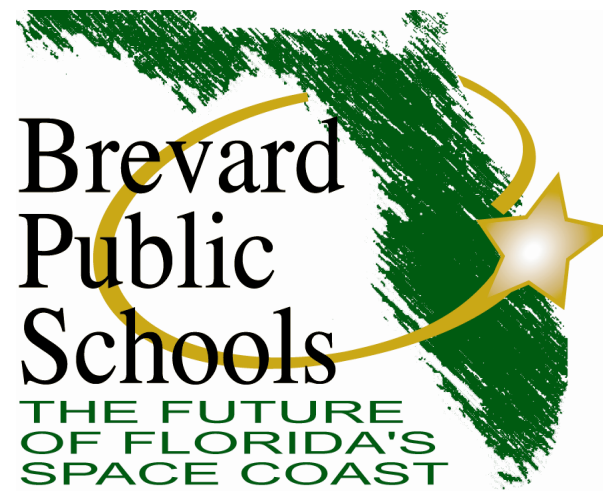
	General Fund					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$347,457,571	\$351,712,708	\$338,293,218	\$341,245,527	\$2,952,309	0.87%
Benefits	99,371,958	101,637,347	105,633,034	108,682,732	3,049,698	2.89%
Purchased Services	87,360,490	91,483,036	97,655,841	94,579,827	(3,076,014)	-3.15%
Energy Services	13,959,463	13,195,905	14,493,939	15,310,088	816,149	5.63%
Materials & Supplies	15,471,914	11,498,977	15,019,992	14,695,886	(324,106)	-2.16%
Capital Outlay	5,049,792	4,715,051	3,897,559	2,524,306	(1,373,253)	-35.23%
Other Expenditures	7,143,134	7,242,705	9,167,098	11,640,155	2,473,057	26.98%
Total Expenditures	\$575,814,322	\$581,485,729	\$584,160,681	\$588,678,522	\$4,517,841	0.77%



Debt Service Funds

SCHOOL DISTRICT OF BREVARD COUNTY





Debt Service Funds

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

State School Bonds

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

The district receives annual financial data from the Florida Department of Education for recording the district's portion of the motor vehicle license revenues and related debt service and other expenditures. Funding received was \$435,774 in 2018-19, \$402,125 in 2019-20, and \$311,712 in 2020-21. This source of debt service funding is projected to increase slightly to \$321,300 in 2021-22. Lease payments are payable semiannually, on July 1 and January 1.

Certificates of Participation

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

Lease payments are payable semiannually, on July 1 and January 1. Actuals from previous years are obtained from the district's Comprehensive Annual Financial Report (CAFR) or the district's Annual Financial Report (AFR).

The Debt Service Fund budget is presented by function and object. Actuals for previous years are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2020-21 actuals are obtained from the district's Annual Financial Report (AFR).

**School District of Brevard County
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Debt Service Funds – (By Function and Object)

	Debt Service Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	2020-21 TO 2021-22 Percent
Revenues						
State Sources						
CO&DS withheld for SBE/COBI bonds	\$434,837	\$341,569	\$311,691	\$321,300	\$9,609	3.08%
SBE/COBI Bond Interest	937	476	21	0	(21)	-100.00%
Total State Sources	435,774	342,045	311,712	321,300	9,588	3.08%
Local Sources						
Interest Income and Others	164,729	133,368	46	0	(46)	-100.00%
Total Local Sources	164,729	133,368	46	0	(46)	-100.00%
Total Revenues	600,503	475,413	311,758	321,300	9,542	3.06%
Other Financing Sources						
Transfers In	36,750,187	36,581,706	35,343,583	37,694,888	2,351,305	6.65%
Other Sources	0	60,079	0	0	0	0.00%
Total Other Financing Sources	36,750,187	36,641,785	35,343,583	37,694,888	2,351,305	6.65%
Beginning Fund Balance-July 1	4,180,876	4,326,932	25,756	18,735	(7,021)	-27.26%
Total Revenues, Other Financing Sources and Fund Balance	41,531,566	41,444,130	35,681,097	38,034,923	2,353,826	6.60%
Expenditures						
Debt Service						
Redemption of Principal	18,641,000	23,368,000	18,288,000	21,464,000	3,176,000	17.37%
Interest	18,517,888	17,948,144	17,326,279	16,503,910	(822,369)	-4.75%
Dues and Fees	45,746	42,272	48,075	48,278	203	0.42%
Miscellaneous Expenditures	0	0	0	0	0	0.00%
Total Expenditures	37,204,634	41,358,416	35,662,354	38,016,188	2,353,834	6.60%
Other Financing Uses						
Transfers Out	0	0	8	0	(8)	-100.00%
Other Sources	0	59,958	0	0	0	0.00%
Total Other Financing Uses	0	59,958	8	0	(8)	-100.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	4,326,932	25,756	18,735	18,735	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	0	0	0	0	0	0.00%
Total Ending Fund Balance	4,326,932	25,756	18,735	18,735	0	0.00%
Total Expenditures, Other Financing Uses and Fund Balance	\$41,531,566	\$41,444,130	\$35,681,097	\$38,034,923	\$2,353,826	6.60%

**School District of Brevard County
2021-2022 Final Budget**

Debt Service Funds – Revenue and Expenditures (By Fund)

	Debt Service Fund				
	210 SBE/COBI	280 COP-2017A	281 COP-2017B	282 COP-2015B	283 COP-2015B
Revenues					
State Sources					
CO&DS withheld for SBE/COBI bonds	\$321,300	\$0	\$0	\$0	\$0
SBE/COBI Bond Interest	0	0	0	0	0
Total State Sources	321,300	0	0	0	0
Local Sources					
Interest Income and others	0	0	0	0	0
Total Local Sources	0	0	0	0	0
Total Revenues	321,300	0	0	0	0
Other Financing Sources					
Transfers In	0	2,495,805	3,452,365	3,411,332	8,216,532
Other Sources	0	0	0	0	0
Total Other Financing Sources	0	2,495,805	3,452,365	3,411,332	8,216,532
Beginning Fund Balance-July 1	18,734	0	0	0	0
Total Revenues, Other Financing Sources and Fund Balance	340,034	2,495,805	3,452,365	3,411,332	8,216,532
Expenditures					
Debt Service					
Redemption of Principal	279,000	0	3,055,000	2,800,000	4,475,000
Interest	37,300	2,490,625	392,735	604,750	3,734,950
Dues and Fees	5,000	5,180	4,630	6,582	6,582
Miscellaneous Expenditures	0	0	0	0	0
Total Expenditures	321,300	2,495,805	3,452,365	3,411,332	8,216,532
Other Financing Uses					
Transfers Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Total Other Financing Uses	0	0	0	0	0
Ending Fund Balance					
Nonspendable-June 30	0	0	0	0	0
Restricted-June 30	18,734	0	0	0	0
Committed-June 30	0	0	0	0	0
Assigned-June 30	0	0	0	0	0
Unassigned-June 30	0	0	0	0	0
Total Ending Fund Balance	18,734	0	0	0	0
Total Expenditures, Other Financing Uses and Fund Balance	\$340,034	\$2,495,805	\$3,452,365	\$3,411,332	\$8,216,532

**School District of Brevard County
2021-2022 Final Budget**

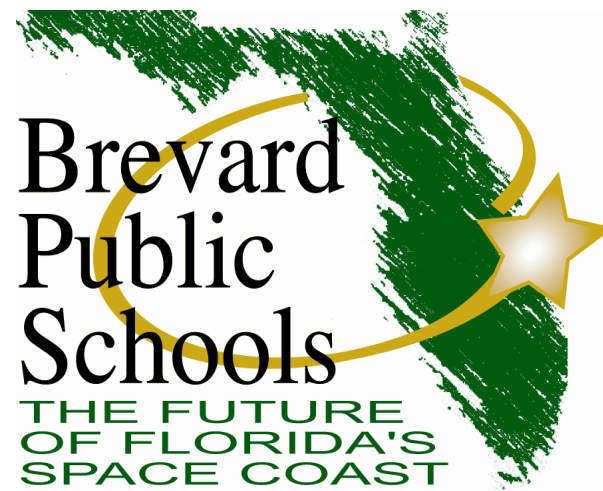
Debt Service Funds – Revenue and Expenditures (By Fund)

	Debt Service Fund			
	284 COP-2014	286 COP-2013A	288 COP-2008	TOTAL
Revenues				
State Sources				
CO&DS withheld for SBE/COBI bonds	\$0	\$0	\$0	\$321,300
SBE/COBI Bond Interest	0	0	0	0
Total State Sources	0	0	0	321,300
Local Sources				
Interest Income and others	0	0	0	0
Total Local Sources	0	0	0	0
Total Revenues	0	0	0	321,300
Other Financing Sources				
Transfers In	3,674,642	13,612,412	2,831,800	37,694,888
Other Sources	0	0	0	0
Total Other Financing Sources	3,674,642	13,612,412	2,831,800	37,694,888
Beginning Fund Balance-July 1	0	0	1	18,735
Total Revenues, Other Financing Sources and Fund Balance	3,674,642	13,612,412	2,831,801	38,034,923
Expenditures				
Debt Service				
Redemption of Principal	900,000	9,955,000	0	21,464,000
Interest	2,762,687	3,652,863	2,828,000	16,503,910
Dues and Fees	11,955	4,549	3,800	48,278
Miscellaneous Expenditures	0	0	0	0
Total Expenditures	3,674,642	13,612,412	2,831,800	38,016,188
Other Financing Uses				
Transfers Out	0	0	0	0
Other Sources	0	0	0	0
Total Other Financing Uses	0	0	0	0
Ending Fund Balance				
Nonspendable-June 30	0	0	0	0
Restricted-June 30	0	0	1	18,735
Committed-June 30	0	0	0	0
Assigned-June 30	0	0	0	0
Unassigned-June 30	0	0	0	0
Total Ending Fund Balance	0	0	1	18,735
Total Expenditures, Other Financing Uses and Fund Balance	\$3,674,642	\$13,612,412	\$2,831,801	\$38,034,923

**School District of Brevard County
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Debt Service Funds – Future Annual Requirements to Retire Debt

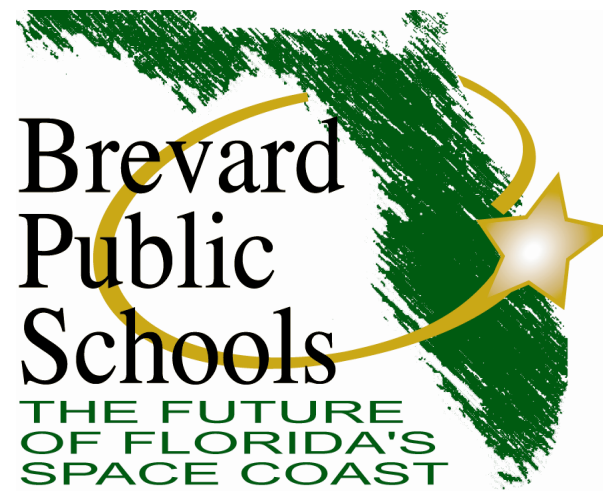
	COP Bonds TOTAL	SBE/COBI Bonds TOTAL	TOTAL DEBT
21/22 PRINCIPAL	\$21,185,000	\$279,000	\$21,464,000
INTEREST	<u>16,466,610</u>	<u>37,300</u>	<u>16,503,910</u>
SUBTOTAL	37,651,610	316,300	37,967,910
22/23 PRINCIPAL	22,140,000	279,000	22,419,000
INTEREST	<u>15,485,263</u>	<u>25,850</u>	<u>15,511,113</u>
SUBTOTAL	37,625,263	304,850	37,930,113
23/24 PRINCIPAL	23,165,000	149,000	23,314,000
INTEREST	<u>14,457,950</u>	<u>14,700</u>	<u>14,472,650</u>
SUBTOTAL	37,622,950	163,700	37,786,650
24/25 PRINCIPAL	24,240,000	116,000	24,356,000
INTEREST	<u>13,381,300</u>	<u>7,250</u>	<u>13,388,550</u>
SUBTOTAL	37,621,300	123,250	37,744,550
25/26 PRINCIPAL	24,930,000	55,000	24,985,000
INTEREST	<u>12,253,068</u>	<u>2,750</u>	<u>12,255,818</u>
SUBTOTAL	37,183,068	57,750	37,240,818
2027-2031 PRINCIPAL	144,680,000	0	144,680,000
INTEREST	<u>43,015,112</u>	<u>0</u>	<u>43,015,112</u>
SUBTOTAL	187,695,112	0	187,695,112
2032-2036 PRINCIPAL	89,065,000	0	89,065,000
INTEREST	<u>11,723,455</u>	<u>0</u>	<u>11,723,455</u>
SUBTOTAL	100,788,455	0	100,788,455
2037-2041 PRINCIPAL	0	0	0
INTEREST	<u>0</u>	<u>0</u>	<u>0</u>
SUBTOTAL	0	0	0
ADD UNAMORTIZED PREMIUM	<u>30,256,136</u>	<u>164,430</u>	<u>30,420,566</u>
TOTAL DEBT	<u>\$506,443,894</u>	<u>\$1,130,280</u>	<u>\$507,574,174</u>



Capital Project Funds

SCHOOL DISTRICT OF BREVARD COUNTY





Capital Project Funds

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

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

Ad valorem taxes on real and personal property within the district are assessed to provide revenue for capital projects funding. Due to changes to the ad valorem tax rates, Brevard has experienced an ever-increasing shortfall that has left little for needed building repairs and improvements. These funding shortfalls were due to state changes in the capital funding formula. For a long time, the capital outlay millage rate was 2.000 mils with an additional 0.25 mil being optional, and the School Board would annually adopt the second 0.25 mil to be utilized within the Operating Fund. Now the capital outlay millage is at 1.500 without the option for the additional 0.25 mil. Fortunately, after many years of declining local property values, the property values are on the rise, and the resulting property taxes are finally on the rise too.

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

To avoid having to transfer millions of dollars each year from the district's General Fund to supplement the deficit Capital Projects Fund budget, the School Board placed a half-cent sales tax referendum on the November 2014 ballot which passed by a significant margin. The sales tax revenue has proven to be greater each year than the original estimates. During 2015-16 revenue proceeds came in at \$41.6 million and continued to increase each year. The revenue increased to \$47.4 million in 2018-19, and then reduced slightly to \$46.7 million in 2019-20. In 2020-21 the revenue was \$50.9 million. The school board put the sales surtax renewal and the November 3rd, 2020, ballot, which was voted to continue. The anticipated amount of revenue for 2021-22 is \$44.0 million.

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

The Capital Project Funds Budget is presented first by Function then Object, Project, and Cost Center (for Sales Surtax Projects). Actuals for 2018-19 through 2019-20 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2020-21 actuals are obtained from the district's Annual Financial Report (AFR).

**School District of Brevard County
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Capital Project Funds – (By Function and Object)

	Capital Project Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO Change	2021-22 Percent
Revenues						
State Revenues						
CO&DS Distributed To District	\$2,223,446	\$2,321,914	\$2,346,592	\$2,346,592	\$0	0.00%
Interest On Undistributed CO&DS	50,017	73,965	44,807	44,807	0	0.00%
Public Education Capital Outlay (PECO)	4,750,036	3,580,967	4,080,505	4,080,505	0	0.00%
Other State Sources	720,332	2,711,445	2,622,391	2,404,877	(217,514)	-8.29%
Total State Revenues	7,743,831	8,688,291	9,094,295	8,876,781	(217,514)	-2.39%
Local Revenues						
Ad Valorem Taxes-School Capital Outlay	60,928,489	65,606,673	70,347,216	74,512,396	4,165,180	5.92%
Additional School Capital Outlay Tax>96%	553,189	459,113	457,278	636,460	179,182	39.18%
Interest Income	3,062,580	2,838,085	173,175	275,000	101,825	58.80%
Sales Surtax	47,429,873	46,693,650	50,920,358	43,957,979	(6,962,379)	-13.67%
Impact Fees	13,734,323	16,004,661	18,549,679	13,750,000	(4,799,679)	-25.87%
Local Grants and Other Local Sources	189,337	399,953	374,578	215,000	(159,578)	-42.60%
Total Local Revenues	125,897,791	132,002,135	140,822,284	133,346,835	(7,475,449)	-5.31%
Other Financing Sources						
Transfers In	2,269,437	1,288,430	2,182,373	2,311,421	129,048	5.91%
Other Sources	0	287,962	127,200	0	(127,200)	-100.00%
Total Transfers and Other Financing Sources	2,269,437	1,576,392	2,309,573	2,311,421	1,848	0.08%
Beginning Fund Balance-July 1	109,078,890	139,761,095	134,481,847	160,104,811	25,622,964	19.05%
Total Revenues, Other Financing Sources and Fund Balance	244,989,949	282,027,913	286,707,999	304,639,848	17,931,849	6.25%
Expenditures						
Facilities Acquisition & Construction						
Library Books (New Libraries)	92,074	0	97,995	0	(97,995)	-100.00%
Audio Visual Materials	941	0	0	0	0	0.00%
Buildings and Fixed Equipment	4,468,363	21,149,507	2,231,375	15,470,321	13,238,946	593.31%
Furniture, Fixtures, and Equipment	5,001,666	8,612,629	13,328,780	12,092,625	(1,236,155)	-9.27%
Motor Vehicles (Including Buses)	457,945	3,664,057	5,893,900	4,188,411	(1,705,489)	-28.94%
Land	3,015	479,902	0	479,903	479,903	0.00%
Improvements Other Than Buildings	2,615,118	2,515,025	2,417,235	12,661,189	10,243,954	423.79%
Remodeling and Renovations	36,810,804	54,921,059	44,240,432	136,243,239	92,002,807	207.96%
Computer Software	114,469	0	237,463	2,074,855	1,837,392	773.76%
COBI Bonds Dues & Fees	2,589	2,790	2,985	0	(2,985)	-100.00%
Charter School LCIR Distribution	0	0	0	0	0	0.00%
Total Expenditures	49,566,984	91,344,969	68,450,165	183,210,543	114,760,378	167.66%
Other Financing Uses						
Transfers Out	55,661,870	56,201,097	58,153,023	62,567,458	4,414,435	7.59%
Total Other Financing Uses	55,661,870	56,201,097	58,153,023	62,567,458	4,414,435	7.59%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	139,323,083	134,265,252	159,766,014	58,544,726	(101,221,288)	-63.36%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	438,012	216,595	338,797	317,121	(21,676)	-6.40%
Unassigned-June 30	0	0	0	0	0	0.00%
Total Ending Fund Balance	139,761,095	134,481,847	160,104,811	58,861,847	(101,242,964)	-63.24%
Total Expenditures, Other Financing Uses and Fund Balance	\$244,989,949	\$282,027,913	\$286,707,999	\$304,639,848	\$17,931,849	6.25%

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Revenues and Beginning Fund Balance (By Fund)

Capital Project Funds								
	A	B	C	D	E	F	G	H
	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	IMPACT FEES	SURTAX	PROJ REV
Revenues								
State Revenues	\$0	\$2,346,592	\$0	\$0	\$0	\$0	\$0	\$2,346,592
CO&DS Distributed To District	0	44,807	0	0	0	0	0	44,807
Interest On Undistributed CO&DS	0	0	0	0	0	0	0	0
Public Education Capital Outlay (PECO)	4,080,505	0	0	0	0	0	0	4,080,505
Other State Sources	0	0	0	2,404,877	0	0	0	2,404,877
Total State Revenues	4,080,505	2,391,399	0	2,404,877	0	0	0	8,876,781
Local Revenues								
Ad Valorem Taxes-School Capital Outlay	0	0	74,512,396	0	0	0	0	74,512,396
Additional School Capital Outlay Tax>96%	0	0	636,460	0	0	0	0	636,460
Interest Income	0	0	100,000	0	0	50,000	125,000	275,000
Sales Surtax	0	0	0	0	0	0	43,957,979	43,957,979
Impact Fees	0	0	0	0	0	13,750,000	0	13,750,000
Local Grants and Other Local Sources	0	0	0	90,000	125,000	0	0	215,000
Total Local Revenues	0	0	75,248,856	90,000	125,000	13,800,000	44,082,979	133,346,835
Other Financing Sources								
Transfers In	0	0	0	2,311,421	0	0	0	2,311,421
Other Sources	0	0	0	0	0	0	0	0
Total Transfers and Other Financing Sources	0	0	0	2,311,421	0	0	0	2,311,421
Beginning Fund Balance-July 1								
Restricted/Reserved:								
Encumbrances	0	434,956	8,029,941	1,644,209	0	245,937	21,998,503	32,353,546
Allocated to Projects (not yet encumbered)	0	4,794,441	8,967,491	1,318,333	0	1,905,456	6,148,662	23,134,383
Fuel Tax	0	0	0	0	1,064,005	0	0	1,064,005
New Student Capacity - Impact Fees	0	0	0	0	0	38,361,375	0	38,361,375
Surtax Collections	0	0	0	0	0	0	55,336,613	55,336,613
Unallocated Fund Balance	0	0	10,898,584	(1,043,695)	0	0	0	9,854,889
Total Fund Balance - July 1	0	5,229,397	27,896,016	1,918,847	1,064,005	40,512,768	83,483,778	160,104,811
Total Revenues, Other Financing Sources and Fund Balance	\$4,080,505	\$7,620,796	\$103,144,872	\$6,725,145	\$1,189,005	\$54,312,768	\$127,566,757	\$304,639,848

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

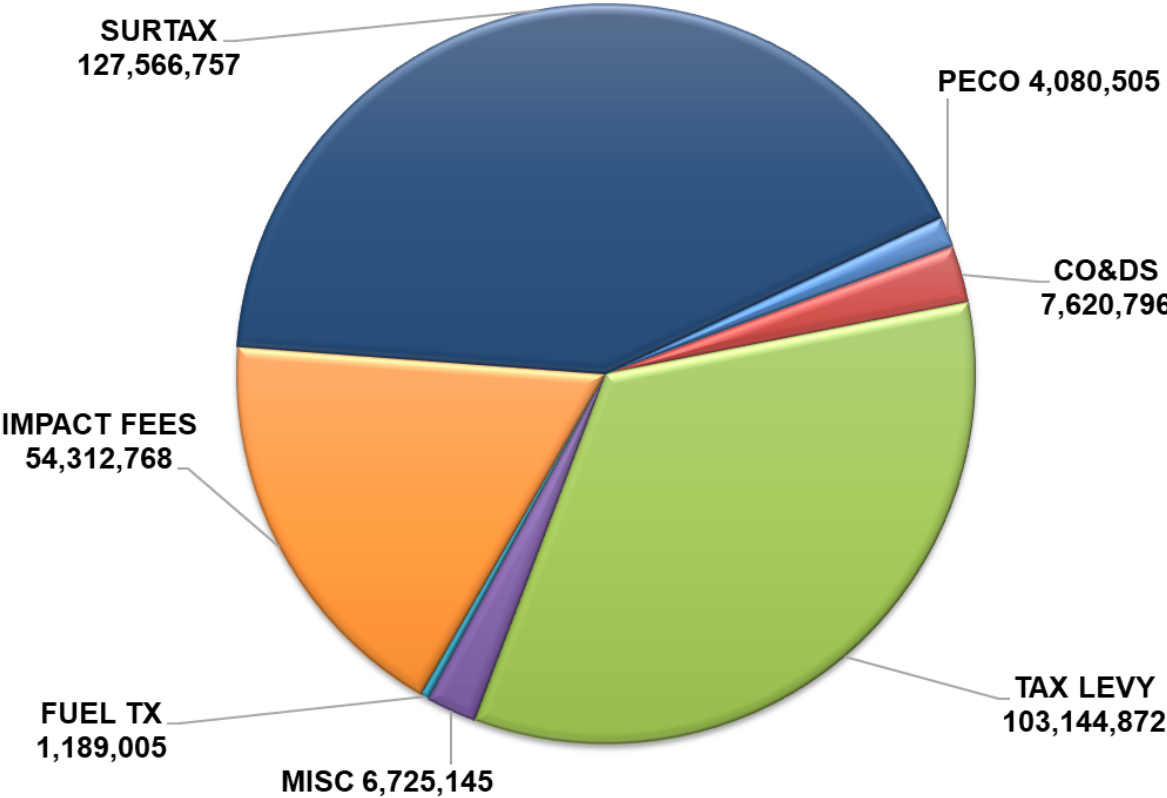
**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Expenditures and Ending Fund Balance (By Project)

Capital Project Funds - Expenditures by Project								
	A	B	C	D	E	F	G	H
	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	IMPACT FEES	SURTAX	PROJ REV
Expenditures								
ADA PROJECTS	\$0	\$0	\$252,746	\$0	\$0	\$0	\$0	\$252,746
AHS WELDING	0	0	102	0	0	0	0	102
ATHLETIC - FACILITY RENEWAL	0	0	0	85,000	0	0	0	85,000
CAFETERIA PROJECTS	0	0	0	3,884,111	0	0	0	3,884,111
CAPITAL RENEWAL - FACILITIES	0	4,784,017	9,542,897	6,855	0	0	0	14,333,769
CHS ADDITION/RENOVATE	0	0	17,315	0	0	774,865	0	792,180
CLEARLAKE ADV MANUFACTURING	0	0	0	211,159	0	0	0	211,159
CUSTODIAL EQUIPMENT	0	0	76,246	0	0	0	0	76,246
DEM - GENERATOR ENCLOSURE	0	0	0	83,195	0	0	0	83,195
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	1,820,732	0	0	0	0	1,820,732
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	2,394,230	0	0	0	0	2,394,230
ENDEAVOUR ELEM FACILITY RENEWAL	0	0	0	0	0	0	0	0
ENERGY CONSERVATION - FACILITIES	0	0	0	2,338	0	0	0	2,338
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	1,050,000	0	0	0	0	1,050,000
EQUIPMENT - DISTRICTWIDE	0	0	602,513	0	0	0	0	602,513
FURNITURE & EQUIPMENT REPLACEMENT	0	0	642,952	0	0	0	0	642,952
GROUPS EQUIPMENT	0	0	635,601	0	0	0	0	635,601
HVAC - SYSTEMS UPGRADE	0	0	601,204	0	0	0	0	601,204
MAINT PAINTING & CORROSION CONTROL	0	0	0	0	0	0	0	0
MHS/SHS REPLACEMENT	0	0	492,262	0	0	0	0	492,262
MIMS CAFÉ EXPANSION	0	0	3,060,906	0	0	0	0	3,060,906
NETWORK INFRA REFRESH	0	0	509,687	0	0	0	0	509,687
NEW CENTRAL AREA ELEM SCHOOL	0	0	0	0	0	1,296,061	0	1,296,061
NEW CENTRAL AREA SECONDARY SCHOOL	0	0	0	0	0	80,467	0	80,467
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	16,762	0	0	0	0	16,762
PORTABLE RELOCATION	0	0	425,109	44,552	0	0	0	469,661
PROGRAM-RELATED FACILITY NEEDS	0	0	479,467	0	0	0	0	479,467
REFRESHMENT PROJECT - TEACHER DEVICE	0	0	500,000	0	0	0	0	500,000
REFRESHMENT PROJECT - STUDENT DEVICE	0	0	3,500,000	0	0	0	0	3,500,000
REPLACEMENT AT FAILURE	0	0	233,805	0	0	0	0	233,805
SAFETY TO LIFE	0	0	56,951	0	0	0	0	56,951
SALES SURTAX PROJECTS - SURTAX FUNDS	0	0	0	0	0	0	77,688,879	77,688,879
SALES SURTAX PROJECTS - OTHER FUND SUPPORTED	0	445,380	2,448,483	1,877,507	0	0	0	4,771,370
SCHOOL BUS REPLACEMENT	0	0	3,583,931	0	0	0	0	3,583,931
SCHOOL INITIATED PROJECTS - MATCH	0	0	548,899	0	0	0	0	548,899
SECURITY ENHANCEMENTS	0	0	1,173,085	0	0	0	0	1,173,085
SPECIAL CAPITAL PROJECTS	0	0	4,347,342	18,000	0	0	0	4,365,342
SUNRISE STANDARD CLASSROOM	0	0	371,915	0	0	0	0	371,915
VEHICLES OTHER USE	0	0	290,000	0	0	0	0	290,000
NOT ALLOCATED AT PRESENT	0	0	0	90,000	0	11,500,000	40,663,015	52,253,015
Total Expenditures	0	5,229,397	39,675,142	6,302,717	0	13,651,393	118,351,894	183,210,543
Other Financing Uses								
Transfer to Debt Service Fund	0	0	37,694,888	0	0	0	0	37,694,888
Transfer to General Fund - Charter Schools C/O	4,080,505	0	0	0	0	0	0	4,080,505
Transfer to General Fund - Charter Schools Security	0	0	0	105,307	0	0	0	105,307
Transfer to General Fund - Charter Schools Surtax	0	0	0	0	0	0	4,956,413	4,956,413
Transfer to General Fund - Maintenance Chargeback	0	0	10,300,000	0	0	0	0	10,300,000
Transfer to General Fund - Property Insurance	0	0	5,430,345	0	0	0	0	5,430,345
Total Other Financing Uses	4,080,505	0	53,425,233	105,307	0	0	4,956,413	62,567,458
Ending Fund Balance								
Restricted-June 30								
Fuel Tax	0	0	0	0	1,189,005	0	0	1,189,005
New Student Capacity - Impact Fees	0	0	0	0	0	40,661,375	0	40,661,375
Surtax Collections	0	0	0	0	0	0	4,258,450	4,258,450
Unallocated Fund Balance	0	2,391,399	10,044,497	317,121	0	0	0	12,753,017
Total Ending Fund Balance	0	2,391,399	10,044,497	317,121	1,189,005	40,661,375	4,258,450	58,861,847
Total Expenditures, Other Financing Uses and Fund Balance	\$4,080,505	\$7,620,796	\$103,144,872	\$6,725,145	\$1,189,005	\$54,312,768	\$127,566,757	\$304,639,848

- A PECO - PUBLIC EDUCATION CAPITAL OUTLAY
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- G SURTAX - VOTER APPROVED SALES TAX

Capital Project Funds – 2021-22 Budget (By Fund)



**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Sales Surtax (By Project/Cost Center)

	Amended Budget 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22	
			Change	Percent
ALLOCATED				
EDUCATIONAL TECHNOLOGY				
ANDERSEN ELEMENTARY	\$106,584	\$608,910	\$502,326	471.30%
APOLLO ELEMENTARY	41,581	1,754	(39,827)	-95.78%
ASTRONAUT HIGH	130,445	132,184	1,739	1.33%
ATLANTIS ELEMENTARY	64,997	20,082	(44,915)	-69.10%
AUDUBON ELEMENTARY	32,460	5,872	(26,588)	-81.91%
BAYSIDE HIGH SCHOOL	131,335	194,401	63,066	48.02%
CAMBRIDGE ELEMENTARY	40,751	924	(39,827)	-97.73%
CAPE VIEW ELEMENTARY	29,314	2,726	(26,588)	-90.70%
CENTRAL MIDDLE SCHOOL	55,319	138,745	83,426	150.81%
CHALLENGER ELEMENTARY	49,138	1,487	(47,651)	-96.97%
CLEARLAKE MIDDLE SCHOOL	1,059	1,059	0	0.00%
COCOA BEACH JR/SR HIGH	191,487	120,116	(71,371)	-37.27%
COCOA HIGH	186,425	185,969	(456)	-0.24%
COLUMBIA ELEMENTARY	66,136	108	(66,028)	-99.84%
CONSTRUCTION	579,352	579,352	0	0.00%
COQUINA ELEMENTARY	29,290	2,702	(26,588)	-90.78%
DR. W. J CREEL ELEMENTARY	96,359	3,576	(92,783)	-96.29%
CROTON ELEMENTARY	34,642	4,118	(30,524)	-88.11%
DELAURA MIDDLE SCHOOL	42,958	100,131	57,173	133.09%
DISCOVERY ELEMENTARY	39,827	0	(39,827)	-100.00%
EAU GALLIE HIGH	101,490	202,707	101,217	99.73%
EDGEWOOD JR/SR SCHOOL	45,822	111,516	65,694	143.37%
ENDEAVOUR ELEMENTARY	150,468	667,653	517,185	343.72%
ENTERPRISE ELEMENTARY	31,626	1,062	(30,564)	-96.64%
ESF/DATA CENTERS	0	418,000	418,000	0.00%
FAIRGLEN ELEMENTARY	43,843	4,016	(39,827)	-90.84%
FREEDOM SEVEN ELEM	30,601	440	(30,161)	-98.56%
GEMINI ELEMENTARY	27,228	640	(26,588)	-97.65%
GOLFVIEW ELEM MAGNET SCHO	28,066	1,478	(26,588)	-94.73%
HARBOR CITY ELEMENTARY	32,409	855	(31,554)	-97.36%
HERITAGE HIGH SCHOOL	94,092	218,309	124,217	132.02%
HOLLAND ELEMENTARY	28,231	575	(27,656)	-97.96%
HOOVER MIDDLE SCHOOL	30,857	60,269	29,412	95.32%
IMPERIAL ESTATES ELEM	44,000	4,271	(39,729)	-90.29%
INDIALANTIC ELEMENTARY	35,850	1,562	(34,288)	-95.64%
INFORMATION SYSTEM SERVICES	2,706,252	1,706,092	(1,000,160)	-36.96%
JACKSON MIDDLE	31,026	65,438	34,412	110.91%
JEFFERSON MIDDLE SCHOOL	43,574	82,747	39,173	89.90%
JOHNSON MIDDLE SCHOOL	42,733	87,973	45,240	105.87%
JUPITER ELEMENTARY	62,223	166	(62,057)	-99.73%
KENNEDY MIDDLE	32,997	76,451	43,454	131.69%
LEWIS CARROLL ELEMENTARY	32,078	5,490	(26,588)	-82.89%
LOCKMAR ELEMENTARY	44,852	5,025	(39,827)	-88.80%
LONGLEAF ELEMENTARY	70,371	8,224	(62,147)	-88.31%
MADISON MIDDLE	56,112	64,046	7,934	14.14%
MANAGEMENT INFORMATION SERVICES	1,131,065	2,024,668	893,603	79.01%
MANATEE ELEMENTARY	44,807	2,326	(42,481)	-94.81%
MCAULIFFE ELEMENTARY	85,827	3,407	(82,420)	-96.03%
MCNAIR MAGNET MIDDLE SCHO	131,968	57,395	(74,573)	-56.51%
MEADOWLANE INTERMEDIATE	39,827	0	(39,827)	-100.00%
MEADOWLANE PRIMARY	45,746	19,158	(26,588)	-58.12%
MELBOURNE HIGH	197,420	330,915	133,495	67.62%

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Sales Surtax (By Project/Cost Center)

	Amended Budget 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
ALLOCATED				
MERRITT ISLAND HIGH	166,449	176,615	10,166	6.11%
MILA ELEMENTARY	28,591	2,003	(26,588)	-92.99%
MIMS ELEMENTARY	81,716	0	(81,716)	-100.00%
OAK PARK ELEMENTARY	80,736	1,192	(79,544)	-98.52%
OCEAN BREEZE ELEMENTARY	29,548	2,960	(26,588)	-89.98%
PALM BAY ELEMENTARY	28,518	1,930	(26,588)	-93.23%
PALM BAY MAGNET HIGH	256,024	170,063	(85,961)	-33.58%
PINEWOOD ELEMENTARY	32,890	6,302	(26,588)	-80.84%
PORT MALABAR ELEMENTARY	43,901	4,074	(39,827)	-90.72%
QUEST ELEMENTARY SCHOOL	55,398	3,472	(51,926)	-93.73%
RIVERVIEW SCHOOL	0	0	0	0.00%
RIVIERA ELEMENTARY	57,346	332	(57,014)	-99.42%
ROCKLEDGE HIGH	86,290	181,746	95,456	110.62%
ROOSEVELT SCHOOL	31,565	4,977	(26,588)	-84.23%
ROY ALLEN ELEMENTARY	41,774	1,947	(39,827)	-95.34%
SABAL ELEMENTARY	55,307	2,241	(53,066)	-95.95%
SATELLITE HIGH	69,437	166,132	96,695	139.26%
SATURN ELEMENTARY	40,021	194	(39,827)	-99.52%
SEA PARK ELEMENTARY	29,454	2,866	(26,588)	-90.27%
SHERWOOD ELEMENTARY	32,484	5,896	(26,588)	-81.85%
SOUTH ALC	7,099	7,099	0	0.00%
SOUTH AREA HEAD START	0	0	0	0.00%
SOUTH LAKE ELEMENTARY	16,040	2,691	(13,349)	-83.22%
SOUTH PINE GROVE	0	0	0	0.00%
SOUTHWEST MIDDLE SCHOOL	48,328	111,501	63,173	130.72%
SPACE COAST JR/SR HIGH	192,285	195,320	3,035	1.58%
STEVENSON ELEM SCH OF ART	45,554	18,966	(26,588)	-58.37%
STONE MAGNET MIDDLE SCHOO	85,641	94,097	8,456	9.87%
SUNRISE ELEMENTARY	109,067	1,116	(107,951)	-98.98%
SUNTREE ELEMENTARY	64,369	6,253	(58,116)	-90.29%
SURFSIDE ELEMENTARY	30,051	217	(29,834)	-99.28%
TITUSVILLE HIGH	101,290	156,695	55,405	54.70%
TROPICAL ELEMENTARY	41,198	1,371	(39,827)	-96.67%
TURNER ELEMENTARY	26,595	7	(26,588)	-99.97%
UNIVERSITY PARK ELEM	78,716	12,411	(66,305)	-84.23%
VIERA HIGH SCHOOL	133,493	249,709	116,216	87.06%
W MELBOURNE ELEM FOR SCI	32,729	2,530	(30,199)	-92.27%
WEST SHORE JR/SR HIGH	42,234	111,407	69,173	163.79%
WESTSIDE ELEMENTARY	39,834	7	(39,827)	-99.98%
WILLIAMS ELEM	651,140	40,334	(610,806)	-93.81%
UNALLOCATED AT PRESENT	0	8,344,697	8,344,697	0.00%
EDUCATIONAL TECHNOLOGY SUBTOTAL	10,466,032	18,428,460	7,962,428	76.08%
DISTRICT SECURITY				
ADULT EDUCATION	0	46,900	46,900	0.00%
ANDERSEN ELEMENTARY	29,872	173,266	143,394	480.03%
APOLLO ELEMENTARY	16,797	93,456	76,659	456.39%
ASTRONAUT HIGH	7,641	321,642	314,001	4109.42%
ATLANTIS ELEMENTARY	12,293	64,317	52,024	423.20%
AUDUBON ELEMENTARY	11,733	119,589	107,856	919.25%
BAYSIDE HIGH SCHOOL	8,660	175,111	166,451	1922.07%
BEACHSIDE OFFICE	0	34,700	34,700	0.00%
CAMBRIDGE ELEMENTARY	44,021	132,029	88,008	199.92%
CAPE VIEW ELEMENTARY	11,736	102,660	90,924	774.74%

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Sales Surtax (By Project/Cost Center)

	Amended Budget 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	2021-22 Percent
ALLOCATED				
CENTRAL MIDDLE SCHOOL	15,020	229,393	214,373	1427.25%
CHALLENGER ELEMENTARY	9,260	154,585	145,325	1569.38%
CLEARLAKE MIDDLE SCHOOL	16,619	90,854	74,235	446.69%
COCOA BEACH JR/SR HIGH	39,455	258,880	219,425	556.14%
COCOA HIGH	9,778	236,671	226,893	2320.44%
COLUMBIA ELEMENTARY	8,706	138,074	129,368	1485.96%
CONSTRUCTION	3,028,707	1,145,983	(1,882,724)	-62.16%
COQUINA ELEMENTARY	11,227	126,440	115,213	1026.21%
CREEL ELEMENTARY	523,775	123,889	(399,886)	-76.35%
CROTON ELEMENTARY	5,710	168,034	162,324	2842.80%
DELAURA MIDDLE SCHOOL	1,663	350,202	348,539	20958.45%
DISCOVERY ELEMENTARY	8,577	185,000	176,423	2056.93%
EAU GALLIE HIGH	28,001	286,399	258,398	922.82%
EDGEWOOD JR/SR SCHOOL	38,341	219,565	181,224	472.66%
EDUCATIONAL SERVICES FACILITY	0	96,000	96,000	0.00%
ENDEAVOUR ELEMENTARY	(6,242)	105,370	111,612	-1788.08%
ENTERPRISE ELEMENTARY	11,946	110,291	98,345	823.25%
FAIRGLEN ELEMENTARY	62,122	102,000	39,878	64.19%
FREEDOM SEVEN ELEM	21,809	37,049	15,240	69.88%
GARDENDALE MAGNET	625	112,450	111,825	17892.00%
GEMINI ELEMENTARY	10,671	119,642	108,971	1021.19%
GOLFVIEW ELEM MAGNET SCHO	9,105	88,475	79,370	871.72%
HARBOR CITY ELEMENTARY	17,085	6,012	(11,073)	-64.81%
HERITAGE HIGH SCHOOL	8,511	153,111	144,600	1698.98%
HOLLAND ELEMENTARY	8,734	91,558	82,824	948.29%
HOOVER MIDDLE SCHOOL	12,780	82,304	69,524	544.01%
IMPERIAL ESTATES ELEM	9,507	51,531	42,024	442.03%
INDIALANTIC ELEMENTARY	(9,421)	28,654	38,075	-404.15%
JACKSON MIDDLE	16,214	94,738	78,524	484.30%
JEFFERSON MIDDLE SCHOOL	10,898	174,922	164,024	1505.08%
JOHNSON MIDDLE SCHOOL	9,145	137,669	128,524	1405.40%
JUPITER ELEMENTARY	18,485	178,556	160,071	865.95%
KENNEDY MIDDLE	5,634	182,170	176,536	3133.40%
LEWIS CARROLL ELEMENTARY	5,071	123,354	118,283	2332.54%
LOCKMAR ELEMENTARY	11,085	148,414	137,329	1238.87%
LONGLEAF ELEMENTARY	(1,554)	97,800	99,354	-6393.44%
MADISON MIDDLE	23,393	133,233	109,840	469.54%
MAINTENANCE (ALL SITES)	0	120,100	120,100	0.00%
MANATEE ELEMENTARY	(1,106)	184,272	185,378	-16761.12%
MCAULIFFE ELEMENTARY	5,793	73,677	67,884	1171.83%
MCNAIR MAGNET MIDDLE SCHO	32,697	44,507	11,810	36.12%
MEADOWLANE INTERMEDIATE	4,398	167,100	162,702	3699.45%
MEADOWLANE PRIMARY	4,425	60,872	56,447	1275.64%
MELBOURNE HIGH	16,088	140,489	124,401	773.25%
MERRITT ISLAND HIGH	37,448	196,438	158,990	424.56%
MILA ELEMENTARY	(10,342)	100,395	110,737	-1070.75%
MIMS ELEMENTARY	8,844	93,111	84,267	952.82%
OAK PARK ELEMENTARY	20,315	194,310	173,995	856.49%
OCEAN BREEZE ELEMENTARY	15,645	152,536	136,891	874.98%
PALM BAY ELEMENTARY	9,433	117,983	108,550	1150.75%
PALM BAY MAGNET HIGH	6,954	137,872	130,918	1882.63%
PINEWOOD ELEMENTARY	20,075	160,448	140,373	699.24%
PLANNING & PROJECT MANAGEMENT	0	0	0	0.00%

**School District of Brevard County
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			Change	Percent
ALLOCATED				
PORT MALABAR ELEMENTARY	14,226	129,386	115,160	809.50%
QUEST ELEMENTARY SCHOOL	8,356	201,272	192,916	2308.71%
RIVERVIEW SCHOOL	(960)	0	960	-100.00%
RIVIERA ELEMENTARY	2,091	168,275	166,184	7947.58%
ROCKLEDGE HIGH	9,161	180,409	171,248	1869.32%
ROOSEVELT SCHOOL	12,153	78,474	66,321	545.72%
ROY ALLEN ELEMENTARY	8,819	126,983	118,164	1339.88%
SABAL ELEMENTARY	8,476	134,000	125,524	1480.93%
SATELLITE HIGH	99,082	399,435	300,353	303.14%
SATURN ELEMENTARY	38,637	90,000	51,363	132.94%
SEA PARK ELEMENTARY	29,835	77,337	47,502	159.22%
SHERWOOD ELEMENTARY	8,772	88,000	79,228	903.19%
SOUTH ALC	484	0	(484)	-100.00%
SOUTH AREA HEAD START	940	298	(642)	-68.30%
SOUTH LAKE ELEMENTARY	(1,516)	35,000	36,516	-2408.71%
SOUTH PINE GROVE	0	34,501	34,501	0.00%
SOUTHWEST MIDDLE SCHOOL	34,837	216,569	181,732	521.66%
SPACE COAST JR/SR HIGH	3,883	273,668	269,785	6947.85%
STEVENSON ELEM SCH OF ART	9,618	65,784	56,166	583.97%
STONE MAGNET MIDDLE SCHOO	11,359	116,612	105,253	926.60%
SUNRISE ELEMENTARY	7,575	117,111	109,536	1446.02%
SUNTREE ELEMENTARY	9,446	78,501	69,055	731.05%
SURFSIDE ELEMENTARY	2,680	115,057	112,377	4193.17%
TITUSVILLE HIGH	44,744	354,581	309,837	692.47%
TRANSPORTATION (ALL SITES)	0	382,600	382,600	0.00%
TROPICAL ELEMENTARY	32,234	43,770	11,536	35.79%
TURNER ELEMENTARY	5,225	51,747	46,522	890.37%
UNIVERSITY PARK ELEM	19,871	86,976	67,105	337.70%
VIERA HIGH SCHOOL	8,298	217,679	209,381	2523.27%
W MELBOURNE ELEM FOR SCI	33,883	109,814	75,931	224.10%
WEST SHORE JR/SR HIGH	41,356	288,290	246,934	597.09%
WESTSIDE ELEMENTARY	12,160	128,611	116,451	957.66%
WILLIAMS ELEM	10,777	109,784	99,007	918.69%
UNALLOCATED AT PRESENT	0	2,076,655	2,076,655	0.00%
DISTRICT SECURITY SUBTOTAL	4,840,364	15,954,231	11,113,867	229.61%
FACILITY RENEWAL				
ANDERSEN ELEMENTARY	109,495	505,204	395,709	361.39%
APOLLO ELEMENTARY	64,394	2,435,813	2,371,419	3682.67%
ASTRONAUT HIGH	853,356	377,408	(475,948)	-55.77%
ATLANTIS ELEMENTARY	12,265	413,022	400,757	3267.48%
AUDUBON ELEMENTARY	0	59,000	59,000	0.00%
BAYSIDE HIGH SCHOOL	106,417	166,701	60,284	56.65%
CAMBRIDGE ELEM	735,337	193,722	(541,615)	-73.66%
CAPE VIEW ELEMENTARY	0	41,500	41,500	0.00%
CENTRAL AREA TRANSPORTATION	716,822	183,130	(533,692)	-74.45%
CENTRAL MIDDLE SCHOOL	63,550	197,500	133,950	210.78%
CHALLENGER ELEMENTARY	1,474,932	96,134	(1,378,798)	-93.48%
CLEARLAKE MIDDLE SCHOOL	314,386	160,189	(154,197)	-49.05%
COCOA BEACH JR/SR HIGH	2,585,329	1,953,217	(632,112)	-24.45%
COCOA HIGH	483,734	1,374,889	891,155	184.22%
COLUMBIA ELEMENTARY	1,114,262	468,098	(646,164)	-57.99%
CONSTRUCTION	7,668,048	7,668,048	0	0.00%
COQUINA ELEMENTARY	65,825	424,206	358,381	544.45%

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Sales Surtax (By Project/Cost Center)

	Amended Budget 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	2021-22 Percent
ALLOCATED				
CREEL ELEMENTARY	1,385,084	743,728	(641,356)	-46.30%
CROTON ELEMENTARY	52,347	966,604	914,257	1746.53%
DELAURA MIDDLE SCHOOL	120,884	758,690	637,806	527.62%
DISCOVERY ELEMENTARY	189,211	468,500	279,289	147.61%
EAU GALLIE HIGH	917,739	841,311	(76,428)	-8.33%
EDGEWOOD JR/SR SCHOOL	1,209,812	499,317	(710,495)	-58.73%
EDUCATIONAL SERV FACILITY	193,830	142,131	(51,699)	-26.67%
ENDEAVOUR ELEMENTARY	572,490	329,656	(242,834)	-42.42%
ENTERPRISE ELEMENTARY	402,196	143,730	(258,466)	-64.26%
ENVIRONMENTAL, HEALTH & SAFETY	0	0	0	0.00%
FAIRGLEN ELEMENTARY	2,243	239,000	236,757	10555.37%
FREEDOM 7 ELEMENTARY	47,761	45,518	(2,243)	-4.70%
GARDENDALE MAGNET	188,333	374,979	186,646	99.10%
GEMINI ELEMENTARY	586,970	232,386	(354,584)	-60.41%
GOLFVIEW ELEM MAGNET SCHOOL	139,740	351,000	211,260	151.18%
HARBOR CITY ELEMENTARY	8,505	138,003	129,498	1522.61%
HERITAGE HIGH	447	222,000	221,553	49564.43%
HOLLAND ELEMENTARY	59,822	17,708	(42,114)	-70.40%
HOOVER MIDDLE SCHOOL	14,368	50,140	35,772	248.97%
IMPERIAL ESTATES ELEMENTARY	833,804	2,811,396	1,977,592	237.18%
INDIALANTIC ELEMENTARY	42,500	316,897	274,397	645.64%
JACKSON MIDDLE	151,050	403,155	252,105	166.90%
JEFFERSON MIDDLE SCHOOL	0	0	0	0.00%
JOHNSON MIDDLE SCHOOL	55,106	615,947	560,841	1017.75%
JUPITER ELEMENTARY	1,146,155	789,326	(356,829)	-31.13%
KENNEDY MIDDLE	2,252	459,509	457,257	20304.48%
LEWIS CARROLL ELEMENTARY	60,615	3,170	(57,445)	-94.77%
LOCKMAR ELEMENTARY	621,528	740,340	118,812	19.12%
LONGLEAF ELEMENTARY	650,240	127,459	(522,781)	-80.40%
MADISON MIDDLE	103,395	162,783	59,388	57.44%
MANATEE BUS COMPOUND	0	0	0	0.00%
MANATEE ELEMENTARY	985,346	251,216	(734,130)	-74.50%
MCAULIFFE ELEMENTARY	1,682,272	586,057	(1,096,215)	-65.16%
MCLARTY STADIUM	0	0	0	0.00%
MCNAIR MAGNET MIDDLE SCHOOL	699,875	375,113	(324,762)	-46.40%
MEADOWLANE INTERMEDIATE	933,235	264,609	(668,626)	-71.65%
MEADOWLANE PRIMARY	985,327	78,955	(906,372)	-91.99%
MELBOURNE BUS COMPOUND	0	0	0	0.00%
MELBOURNE HIGH	31,814	279,571	247,757	778.77%
MERRITT ISLAND HIGH	889,991	255,977	(634,014)	-71.24%
MID-SOUTH AREA SUPPORT	0	0	0	0.00%
MILA ELEMENTARY	1,939,329	1,536,280	(403,049)	-20.78%
MIMS ELEMENTARY	550,609	76,960	(473,649)	-86.02%
NORTH AREA TRANSPORTATION	258,185	14,062	(244,123)	-94.55%
OAK PARK ELEMENTARY	82,544	770,465	687,921	833.40%
OCEAN BREEZE ELEMENTARY	94,758	95,854	1,096	1.16%
PALM BAY ELEMENTARY	189,028	325,000	135,972	71.93%
PALM BAY MAGNET HIGH	2,539,276	2,458,481	(80,795)	-3.18%
PINEWOOD ELEMENTARY	1,181,677	674,453	(507,224)	-42.92%
PLANNING & PROJECT MANAGEMENT	0	0	0	0.00%
PLANT OPERATIONS & MAINTENANCE	879,558	438,412	(441,146)	-50.16%
PORT MALABAR ELEMENTARY	9,638	95,895	86,257	894.97%
QUEST ELEMENTARY SCHOOL	377	55,962	55,585	14744.03%

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds – Sales Surtax (By Project/Cost Center)

	Amended Budget 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22	
			Change	Percent
ALLOCATED				
RIVERVIEW SCHOOL	60,638	1,236	(59,402)	-97.96%
RIVIERA ELEMENTARY	870,887	686,566	(184,321)	-21.16%
ROCKLEDGE HIGH	832,682	876,902	44,220	5.31%
ROOSEVELT SCHOOL	26,756	5,114,224	5,087,468	19014.31%
ROY ALLEN ELEMENTARY	5,175	2,932	(2,243)	-43.34%
SA ALT LEARNING/SOUTH PINE GROVE	0	0	0	0.00%
SABAL ELEMENTARY	2,243	0	(2,243)	-100.00%
SATELLITE BUS COMPOUND	0	0	0	0.00%
SATELLITE HIGH	2,351,778	489,849	(1,861,929)	-79.17%
SATURN ELEMENTARY	977,032	865,864	(111,168)	-11.38%
SEA PARK ELEMENTARY	4,008	129,008	125,000	3118.76%
SHERWOOD ELEMENTARY	0	0	0	0.00%
SOUTH ALC	19,688	96,641	76,953	390.86%
SOUTH AREA HEAD START	0	0	0	0.00%
SOUTH LAKE ELEMENTARY	40,384	3,005,045	2,964,661	7341.18%
SOUTHWEST MIDDLE SCHOOL	23,224	58,262	35,038	150.87%
SPACE COAST JR/SR HIGH	1,337,562	131,510	(1,206,052)	-90.17%
STEVENSON ELEM	2,114	2,114	0	0.00%
STONE MAGNET MIDDLE SCHOOL	603,459	594,851	(8,608)	-1.43%
SUNRISE ELEMENTARY	646,214	70,658	(575,556)	-89.07%
SUNTREE ELEMENTARY	618,045	515,217	(102,828)	-16.64%
SURFSIDE ELEMENTARY	4,768	8,142	3,374	70.76%
TITUSVILLE HIGH	2,818,470	1,200,963	(1,617,507)	-57.39%
TRANSPORTATION	119,774	3,685	(116,089)	-96.92%
TROPICAL ELEMENTARY	0	0	0	0.00%
TURNER ELEMENTARY	107,499	591,809	484,310	450.53%
UNIVERSITY PARK ELEM	178,631	425,151	246,520	138.01%
VIERA HIGH SCHOOL	1,621,373	415,109	(1,206,264)	-74.40%
W MELBOURNE ELEM FOR SCI	36,398	2,105	(34,293)	-94.22%
WEST SHORE JR/SR HIGH	5,637	75,015	69,378	1230.76%
WESTSIDE BUS COMPOUND	0	0	0	0.00%
WESTSIDE ELEMENTARY	12,395	9,197	(3,198)	-25.80%
WILLIAMS ELEM	12,291	10,000	(2,291)	-18.64%
UNALLOCATED AT PRESENT	0	30,241,662	30,241,662	0.00%
FACILITY RENEWAL SUBTOTAL	53,398,543	83,969,203	30,570,660	57.25%
ALLOCATED TOTAL	68,704,939	118,351,894	49,646,955	72.26%
Transfer to General Fund - Chater Schools Surtax	2,147,098	4,956,413	2,809,315	130.84%
Total Fund Balance - June 30	55,336,613	4,258,450	(51,078,163)	-92.30%
Total Expenditures, Other Financing Uses and Fund Balance	\$126,188,650	\$127,566,757	\$1,378,107	1.09%

**School District of Brevard County
2021-2022 Final Budget**

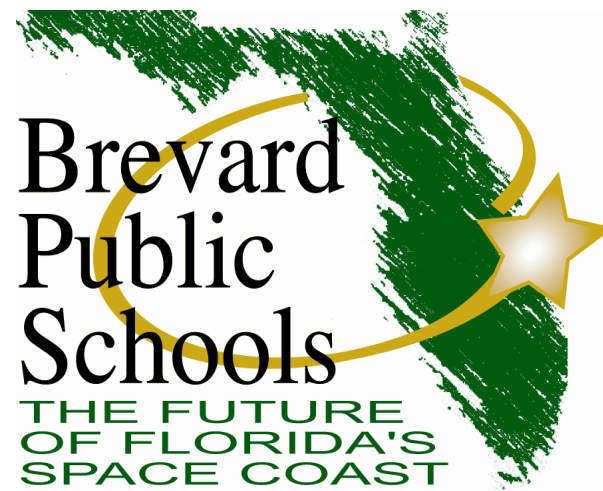
Capital Project Funds 10-Year Plan

Description	Actual 2020-21	Plan 2021-22	Plan 2022-23	Plan 2023-24	Plan 2024-25	Plan 2025-26	Plan 2026-27	Plan 2027-28	Plan 2028-29	Plan 2029-30
Sales Surtax										
Beginning Fund Balance	\$75.155	\$83.484	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$0.000
Revenue	51.034	44.083	43.269	43.269	43.269	43.269	43.269	26.405	0.000	0.000
Planned Expenditures - Attachment F Projects	42.705	123.308	43.269	43.269	43.269	43.269	43.269	26.405	4.259	0.000
Ending Fund Balance - Ongoing Projects	\$83.484	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$4.259	\$0.000	\$0.000
Impact Fees										
Beginning Fund Balance	\$30.625	\$40.513	\$40.661	\$54.411	\$67.661	\$73.911	\$83.661	\$83.911	\$62.661	\$41.411
Revenue	18.637	13.800	13.750	13.750	13.750	13.750	13.750	13.750	13.750	13.750
Transfer to Debt Service	6.598	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Planned Expenditures	2.151	13.652	0.000	0.500	7.500	4.000	13.500	35.000	35.000	35.000
Ending Fund Balance - New Schools	\$40.513	\$40.661	\$54.411	\$67.661	\$73.911	\$83.661	\$83.911	\$62.661	\$41.411	\$20.161
Capital Outlay & Debt Service (CO&DS) *										
Beginning Fund Balance	\$4.575	\$5.229	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391
Revenue	2.394	2.391	2.393	2.393	2.393	2.393	2.393	2.393	2.393	2.393
Planned Expenditures	1.740	5.229	2.393	2.393	2.393	2.393	2.393	2.393	2.393	2.393
Ending Fund Balance	\$5.229	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391	\$2.391
* Acquire, build, construct, alter, remodel, improve, enlarge, furnish, equip, maintain, renovate, or repair school district capital outlay projects.										
Public Education Capital Outlay (PECO) *										
Beginning Fund Balance	\$0.082	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
Revenue	4.080	4.080	4.080	4.080	4.080	4.080	4.080	4.080	4.080	4.080
Planned Expenditures	4.162	4.080	4.080	4.080	4.080	4.080	4.080	4.080	4.080	4.080
Ending Fund Balance	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
* Maintenance, repair, renovation & remodeling and pass-thru for charter schools										
Local Capital Improvement & Other										
Beginning Fund Balance	\$24.045	\$30.879	\$11.551	\$8.893	\$6.701	\$4.852	\$4.322	\$4.796	\$5.413	\$5.820
Revenue										
Local Capital Improvement Millage (1.5 mills)	70.804	75.149	77.865	80.980	84.219	87.588	91.092	94.735	98.525	102.466
Other Local	0.490	0.315	0.740	0.740	0.740	0.740	0.740	0.740	0.740	0.740
Other State	2.622	2.405	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Transfer from Food Service	2.165	2.311	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Revenues	76.081	80.180	78.605	81.720	84.959	88.328	91.832	95.475	99.265	103.206
Planned Expenditures										
Transfer to Debt Service	28.745	37.695	38.062	38.062	38.058	38.058	38.058	38.058	38.058	38.058
Facilities & Maintenance										
ADA	0.058	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
Capital Renewal	7.728	6.100	7.000	9.000	8.700	10.500	12.000	13.500	14.500	17.000
Maintenance Salaries	5.000	5.000	5.000	5.500	5.500	5.500	5.500	5.500	5.500	5.500
Maintenance Supplies	6.020	5.300	5.300	5.300	5.500	5.500	5.500	6.000	6.500	7.000
Portable Relocation	0.198	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Preventive Maintenance	0.000	0.000	2.000	2.000	2.500	3.000	4.000	4.000	4.000	4.000
Additional needs	0.000	0.090	3.000	3.000	3.000	3.000	3.000	3.000	4.000	4.000
Custodial Equipment	0.074	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LED Lighting Program	0.167	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Maintenance Equipment	0.199	0.665	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SIP Matching	0.054	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
Replacement Vehicles	0.000	0.290	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Roadway Use	0.000	0.000	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
Food Service Projects	1.342	2.311	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Facilities & Maintenance	20.840	20.531	23.100	25.600	26.000	28.300	30.800	32.800	35.300	38.300

**School District of Brevard County
2021-2022 Final Budget**

Capital Project Funds 10-Year Plan

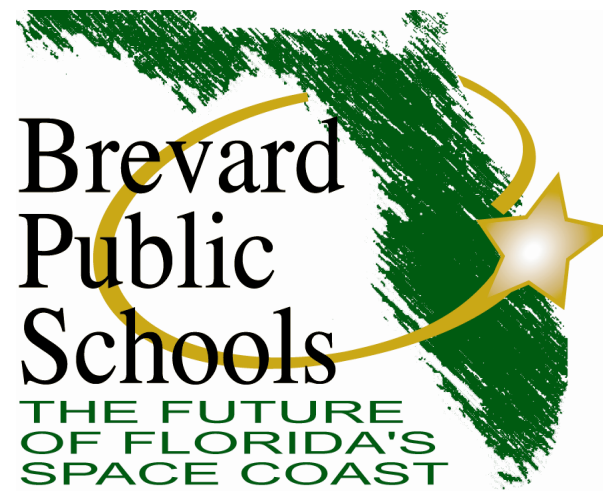
Description	Actual 2020-21	Plan 2021-22	Plan 2022-23	Plan 2023-24	Plan 2024-25	Plan 2025-26	Plan 2026-27	Plan 2027-28	Plan 2028-29	Plan 2029-30
Transportation										
Bus replacement	5,676	3,570	4,500	4,500	5,000	5,000	5,000	5,500	5,500	6,000
Equipment - Transportation	0.337	0.079	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Transportation	6.013	3.649	4.500	4.500	5.000	5.000	5.000	5.500	5.500	6.000
Educational Technology										
21st Century Instructional Equipment Sustainment	0.564	0.300	0.850	1.000	1.000	1.000	1.000	1.500	2.000	2.000
ET Classroom Infrastructure	0.150	1.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Infrastructure	3.050	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Technology Equipment Refreshment	0.288	4.000	5.000	5.000	7.000	7.500	7.500	8.000	9.000	9.500
Total Educational Technology	4.052	6.100	5.850	6.000	8.000	8.500	8.500	9.500	11.000	11.500
Financial Services										
Property Insurance	5.430	5.430	5.750	5.750	5.750	6.000	6.000	6.000	6.000	6.000
Transfer to General Fund	0.026	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Financial Services	5.456	5.430	5.750	5.750	5.750	6.000	6.000	6.000	6.000	6.000
Budget Priorities/Special Projects										
Astronaut High - Welding Technology Program	0.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Clearlake Education Center/Advanced Manufacturing	0.513	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DEM - Generator Enclosure	0.383	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Endeavour Renovations to support	0.113	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Equipment - Procurement	0.108	0.099	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Furniture, Fixtures & Equipment	0.403	0.545	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
LAUNCH Institute - Space Coast Jr/Sr	0.030	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Program Facility Needs	0.098	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Revitalization of South Lake Elementary	0.035	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Security Enhancements	1.763	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Security Grant	0.105	1.044	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Track Resurfacing Design	0.070	1.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Budget Priorities/Special Projects	4.141	6.143	4.000	4.000	4.000	3.000	3.000	3.000	3.000	3.000
Total Planned Expenditures	69.247	99.508	81.262	83.912	86.808	88.858	91.358	94.858	98.858	102.858
Less: Restricted Funds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Ending Fund Balance	\$30.879	\$11.551	\$8.893	\$6.701	\$4.852	\$4.322	\$4.796	\$5.413	\$5.820	\$6.168
Total All Capital Funds										
Beginning Fund Balance	\$134.482	\$160.105	\$58.862	\$69.955	\$81.013	\$85.414	\$94.634	\$95.358	\$74.724	\$49.622
Revenue	152.226	144.534	142.097	145.212	148.451	151.820	155.324	142.103	119.488	123.429
Planned Expenditures	126.603	245.777	131.004	134.154	144.050	142.600	154.600	162.736	144.590	144.331
Ending Fund Balance	\$160.105	\$58.862	\$69.955	\$81.013	\$85.414	\$94.634	\$95.358	\$74.725	\$49.622	\$28.720



Special Revenue Funds

SCHOOL DISTRICT OF BREVARD COUNTY





Special Revenue Funds

The Special Revenue Funds are used to account for the financial resources of most federal grant programs including the Food and Nutrition Services program, the Federal Education Stabilization fund and the new School Internal Fund, as a result of implementing GASB 84. Although there are some state and local resources, the largest source of revenue for the Special Revenue Fund is federal which includes the federal passed through the state. The federal funding represented 85.4% of the adopted budget in 2020-21 and projected to be 82.9% in 2021-22 with a total of \$166.1 million budget in 2021-22. The slight decrease in 2021-22 is due to the addition of the School Internal funds being changed to a special revenue fund during fiscal year 2020-21 for the implementation of GASB 84 in the fiscal year 2021-22.

Special Revenue – Food and Nutrition Services represents 27.7% of the fund with a \$55.42 million overall budget in 2021-22. During the 2020-21 school year, Brevard Public Schools (BPS) Food and Nutrition Services (FNS) served over 3.5 million breakfasts and 5.7 million lunches. Initially, BPS received approval to operate under the Summer Food Service Program (SFSP) effective July 1, 2020 – August 21, 2020, to ensure nutritional continuity during the summer months due to the coronavirus pandemic. During this timeframe, FNS distributed 302,843 breakfast and lunch meals curbside at 13 school sites free of charge to children ages 18 and younger and to students attending brick and mortar summer enrichment programs.

From August 24, 2020, through September 15, 2020, FNS operated under the National School Lunch Program (NSLP) and served over 451,752 breakfast and lunch meals to students based on their free, reduced, or paid lunch status. BPS received approval to revert to the SFSP on September 16, 2020, due to the pandemic. From September 16, 2020, through June 30, 2021, FNS served 8,528,605 breakfast and lunch meals to brick and mortar students in the cafeteria and curbside free of charge. Brevard Public Schools (BPS) Food and Nutrition Services (FNS) has participated in the Provision 2 Breakfast Program since 2001-02 which enables us to provide a no cost breakfast to all students.

Special Revenue – Other represents 32.2% of the fund with a \$64.6 million budget for 2021-22 and is funded from the federal grant programs and must be approved by the School Board and Florida Department of Education or other governing agencies. These federally funded programs are monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods. A small sample of these programs are listed below.

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

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

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

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

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

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

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Special Revenue – Federal Education Stabilization represents 32.4% of the Special Revenue Fund. This fund was established as a result of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was signed into law on March 27, 2020 to provide funding and flexibility for states to respond to the COVID-19 emergency in K-12 schools.

The bill provided \$13.5 billion, nationwide, in K-12 formula grants to states. The CARES Act funding was distributed to states based on their share of ESEA Title I-A funds. State education agencies distributed at least 90% of funds to school districts and public charter schools based on their share of Title I-A funds. State agencies were able to choose to use a portion or all the remaining K-12 funds to respond to emergency needs as determined by the state agency.

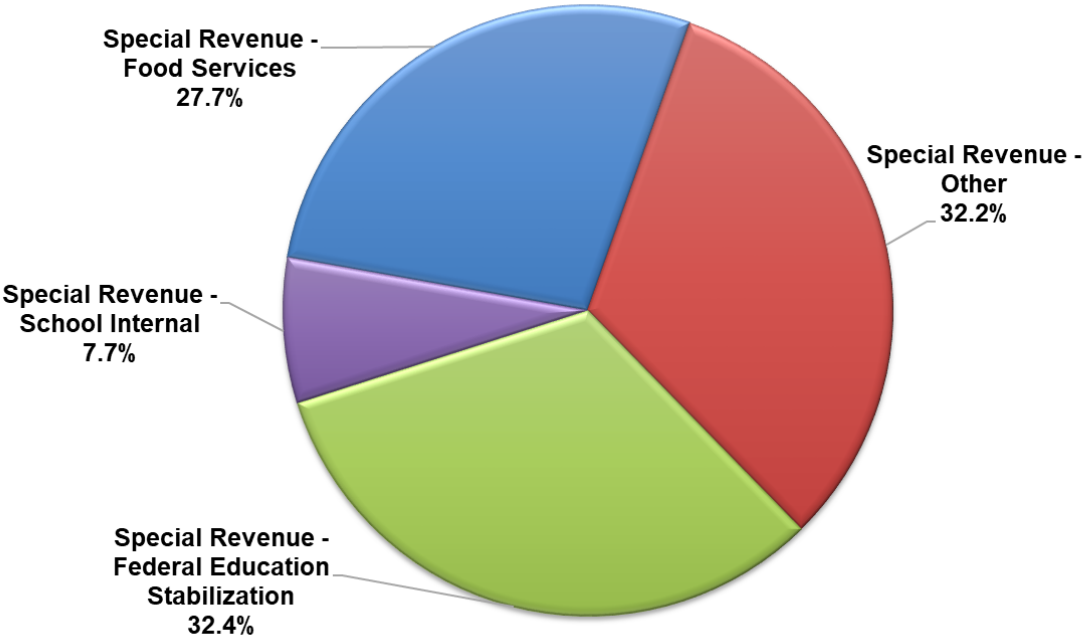
Additional funding to the Educational Stabilization fund was added thru The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) which was signed into law on December 27, 2020. More funding support was added in March 2021, thru the American Rescue Plan Act (ARP Act). The application for the CRRSA Act funding was sent out to the school District in August 2021 based on the funding allocation distributed by the state. Brevard County's public charter schools will receive a proportional share allocation based on a per pupil calculation.

Special Revenue – School Internal Funds represents 7.7% of the Special Revenue Fund. This fund was established to account for funds used by the schools which are not under the direct supervision of the district through regular county school budget processes. They are administered individually by each school.

In previous years this fund was reported as a fiduciary fund in our financial reports. In January 2017, the Government Accounting Standards Board (GASB) issued Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities for all state and local governments. The provisions of this statement are required to be implemented for the fiscal year-end 2021 financial reports. The objective of GASB 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Internal Account Projects that do not meet the criteria of a Fiduciary Fund must be reclassified as a general or special revenue fund. After applying these new criteria, the district determined that these activities should be more appropriately reported as a special revenue fund.

Beginning with FY2020-2021, year-end reporting, School Internal Fund (Fund 800) will be reported as a special revenue fund (Fund 499). Accordingly, the newly established special revenue fund reports a restated beginning balance of \$8,365,723, which is equal to the restatement of net current assets and current liabilities previously reported in the agency fund. All remaining assets and liabilities, if any, previously reported in the agency fund are not recognized at the fund level under the modified accrual basis of accounting and have been reclassified as assets and liabilities of the governmental activities as of July 1, 2020.

Special Revenue Funds

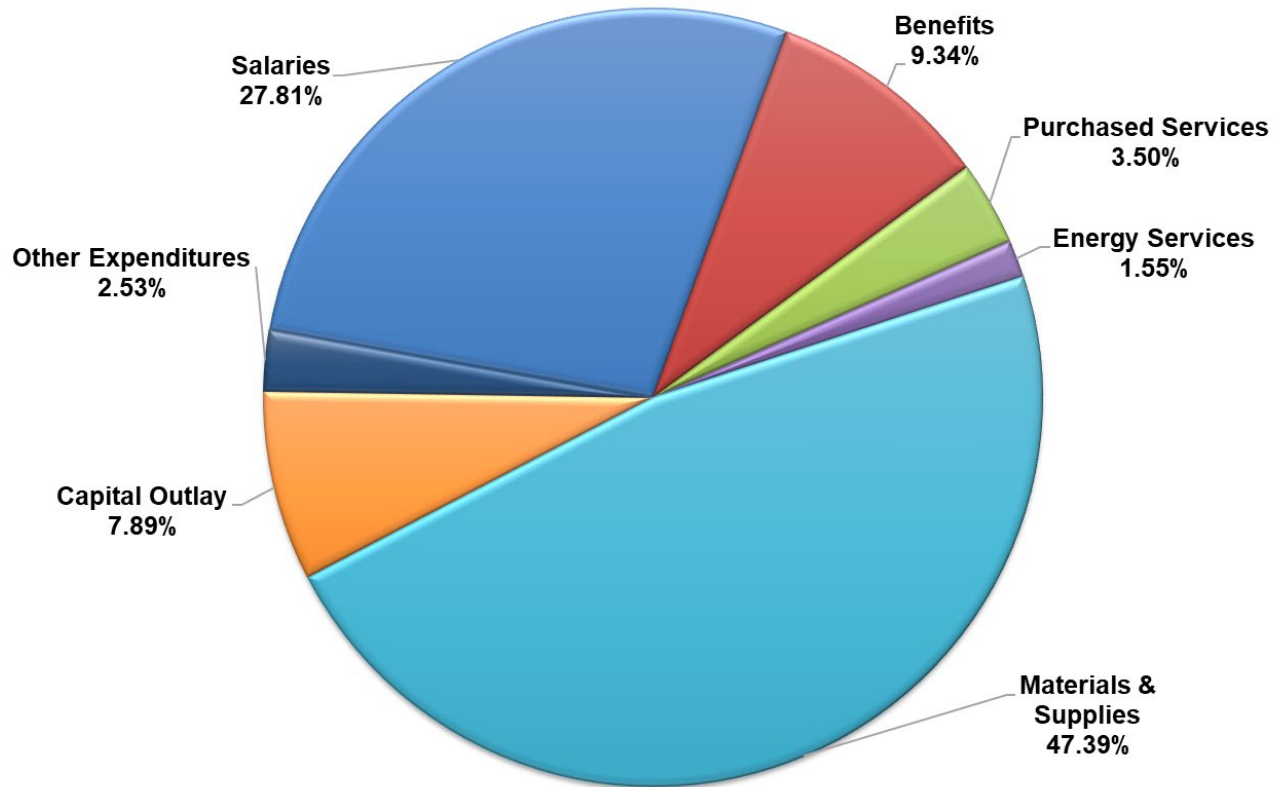


**School District of Brevard County
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Special Revenue Funds – Food Services (By Function)

Special Revenue Funds - Food Service						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO Change	2021-22 Percent
Revenues						
Federal Thru State Sources:						
School Lunch Reimbursement	\$15,487,264	\$11,484,855	\$824,238	\$21,397,547	\$20,573,309	2496.04%
School B'fast Reimbursement	5,746,433	4,335,692	292,687	6,899,799	6,607,112	2257.40%
Child Care Food Program	1,376,584	1,061,072	1,487,639	3,668,075	2,180,436	146.57%
USDA Donated Foods	2,111,270	2,229,846	2,373,384	2,411,989	38,605	1.63%
Cash in Lieu of Donated	90,474	68,522	98,422	235,230	136,808	139.00%
Summer Feeding Program	164,057	7,081,914	31,445,412	804,403	(30,641,009)	-97.44%
Nut Educ & Training Program	112,850	93,434	114,639	112,750	(1,889)	-1.65%
Other Food Services	43,500	0	30,441	90,918	60,477	198.67%
Total Federal Thru State Sources	25,132,432	26,355,335	36,666,862	35,620,711	(1,046,151)	-2.85%
State Sources:						
School Breakfast Supplement	157,360	159,883	157,279	157,699	420	0.27%
School Lunch Supplement	182,863	187,305	175,528	175,949	421	0.24%
Total State Sources:	340,223	347,188	332,807	333,648	841	0.25%
Local Sources						
Food Service Sales	9,510,027	7,252,554	3,383,801	3,610,988	227,187	6.71%
Misc Local Sources	13,067	41,112	285,232	310,170	24,938	8.74%
Total Local Sources	9,523,094	7,293,666	3,669,033	3,921,158	252,125	6.87%
Total Revenues	34,995,749	33,996,189	40,668,702	39,875,517	(793,185)	-1.95%
Other Financing Sources						
Transfers In	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	12,864,021	10,538,282	10,830,560	15,546,974	4,716,414	43.55%
Total Revenues, Other Sources and Fund Balance	47,859,770	44,534,471	51,499,262	55,422,491	3,923,229	7.62%
Expenditures						
Food Services	32,973,378	31,628,420	32,835,498	37,116,603	4,281,105	13.04%
Capital Outlay	2,078,673	787,061	951,404	2,893,586	1,942,182	204.14%
Total Expenditures	35,052,051	32,415,481	33,786,902	40,010,189	6,223,287	18.42%
Other Financing Uses						
Transfers Out	2,269,437	1,288,430	2,165,386	2,311,421	146,035	6.74%
Total Other Financing Uses	2,269,437	1,288,430	2,165,386	2,311,421	146,035	6.74%
Ending Fund Balance						
Nonspendable-June 30	1,569,544	2,268,434	1,454,307	1,844,421	390,114	26.82%
Restricted-June 30	8,968,738	8,562,126	14,092,667	11,256,460	(2,836,207)	-20.13%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	0	0	0	0	0	0.00%
Total Ending Fund Balance	10,538,282	10,830,560	15,546,974	13,100,881	(2,446,093)	-15.73%
Total Expenditures, Other Financing Uses and Fund Balance	\$47,859,770	\$44,534,471	\$51,499,262	\$55,422,491	\$3,923,229	7.62%

Special Revenue Fund – Food Services (By Object)



Special Revenue Funds - Food Service						
	Actuals	Actuals	Actuals	Adopted	2020-21 to 2021-22	
	2018-19	2019-20	2020-21	Budget 2021-22	CHANGE	PERCENT
Expenditures						
Salaries	\$9,719,672	\$10,354,332	\$10,057,520	\$11,127,919	\$1,070,399	10.64%
Benefits	3,168,702	3,328,187	3,414,981	3,735,371	320,390	9.38%
Purchased Services	1,223,767	837,992	739,016	1,399,349	660,333	89.35%
Energy Services	531,224	479,961	550,685	619,078	68,393	12.42%
Materials & Supplies	16,538,946	15,212,409	16,883,913	18,959,065	2,075,152	12.29%
Capital Outlay	2,904,515	1,262,396	1,255,946	3,158,590	1,902,644	151.49%
Other Expenditures	965,225	940,204	884,841	1,010,817	125,976	14.24%
Total Expenditures	\$35,052,051	\$32,415,481	\$33,786,902	\$40,010,189	\$6,223,287	18.42%

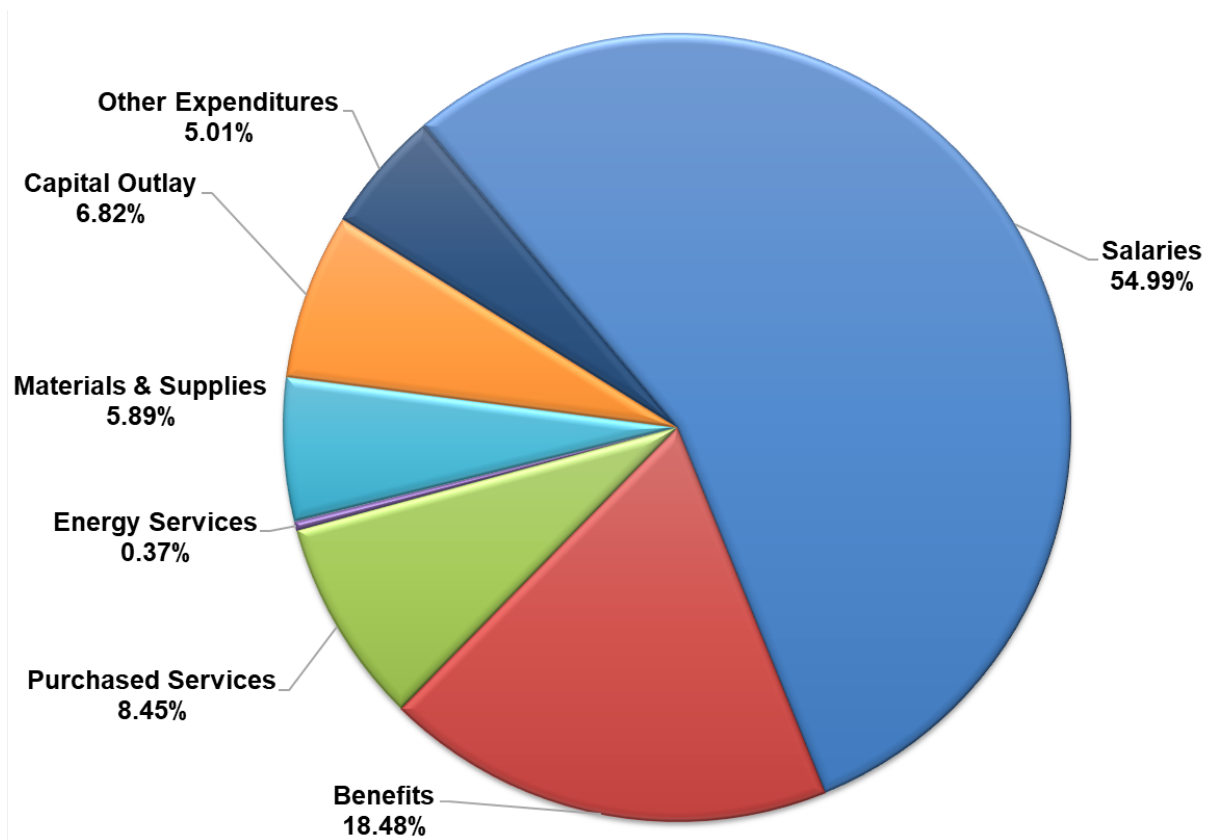
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Special Revenue Funds – Other Funds (By Function)

Special Revenue Funds - Other Funds						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Federal Sources:						
Head Start	\$4,567,516	\$4,901,055	\$5,315,418	\$6,490,203	\$1,174,785	22.10%
ROTC	994,456	1,058,177	1,028,154	1,041,516	13,362	1.30%
Misc Federal	77,033	0	0	0	0	0.00%
Total Federal Sources	5,639,005	5,959,232	6,343,572	7,531,719	1,188,147	18.73%
Federal Thru State Sources						
Vocation Education	802,582	918,517	702,416	854,918	152,502	21.71%
Adult General Education	597,364	598,952	380,525	853,245	472,720	124.23%
Title II Part A	2,173,311	2,672,629	2,074,436	2,653,174	578,738	27.90%
Disabilities Education	18,474,727	18,438,698	18,844,523	26,764,501	7,919,978	42.03%
ECIA, Title I	19,681,947	20,290,600	19,268,939	19,042,853	(226,086)	-1.17%
Title III - Language Instruction	342,150	263,718	356,748	855,511	498,763	139.81%
21st Century Schools	1,743,754	1,869,200	1,772,994	3,135,538	1,362,544	76.85%
Other Federal Thru State	1,714,136	1,722,410	2,299,933	2,875,262	575,329	25.02%
Total Federal Thru State Sources:	45,529,971	46,774,724	45,700,514	57,035,002	11,334,488	24.80%
State Sources						
Diag & Learn Resource Center	32,205	33,168	31,133	35,500	4,367	14.03%
Other State	11,415	9,964	0	0	0	0.00%
Total State Sources	43,620	43,132	31,133	35,500	4,367	14.03%
Local Sources						
Gifts, Grants & Bequests	493	0	0	0	0	0.00%
Other Misc Local Sources	0	100	0	0	0	0.00%
Total Local Sources	493	100	0	0	0	0.00%
Total Revenues	51,213,089	52,777,188	52,075,219	64,602,221	12,527,002	24.06%
Other Financing Sources						
Transfers In	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	0	0	0	0	0	0.00%
Total Revenues, Other Sources and Fund Balance	51,213,089	52,777,188	52,075,219	64,602,221	12,527,002	24.06%
Expenditures						
Instruction	23,048,024	23,959,817	23,475,790	29,028,404	5,552,614	23.65%
Pupil Personnel Services	5,594,755	5,984,485	6,820,252	7,989,294	1,169,042	17.14%
Instructional Media Services	26,758	15,246	12,746	10,263	(2,483)	-19.48%
Instruction and Curriculum Dev. Services	12,758,009	13,101,761	13,818,862	16,097,153	2,278,291	16.49%
Instructional Staff Training Services	3,259,077	3,018,720	2,552,413	5,021,303	2,468,890	96.73%
Instructional Related Technology	2,073,478	2,628,557	2,023,027	828,662	(1,194,365)	-59.04%
Board	4,205	0	0	0	0	0.00%
General Administration	2,057,480	2,082,653	2,121,463	2,332,256	210,793	9.94%
School Administration	175,917	8,185	17,549	815,541	797,992	4547.22%
Facilities Acquisition & Construction	7,305	51,465	0	0	0	0.00%
Fiscal Services	39,334	39,144	41,616	41,792	176	0.42%
Food Services	8,979	0	0	35,724	35,724	0.00%
Central Services	1,496	56,259	62,431	46,521	(15,910)	-25.48%
Pupil Transportation Services	216,279	188,845	37,466	342,903	305,437	815.24%
Operation of Plant	260,055	384,450	247,691	422,218	174,527	70.46%
Maintenance of Plant	1,375	0	0	1,000	1,000	0.00%
Administrative Technology Services	0	0	0	28,115	28,115	0.00%
Community Services	1,068,545	1,257,601	113,127	56,700	(56,427)	-49.88%
Capital Outlay	612,018	0	730,786	1,504,372	773,586	105.86%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	51,213,089	52,777,188	52,075,219	64,602,221	12,527,002	24.06%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	0	0	0	0	0	0.00%
Total Ending Fund Balance	0	0	0	0	0	0.00%
Total Expenditures, Other Financing Uses and Fund Balance	\$51,213,089	\$52,777,188	\$52,075,219	\$64,602,221	\$12,527,002	24.06%

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Special Revenue Funds – Other Funds (By Object)



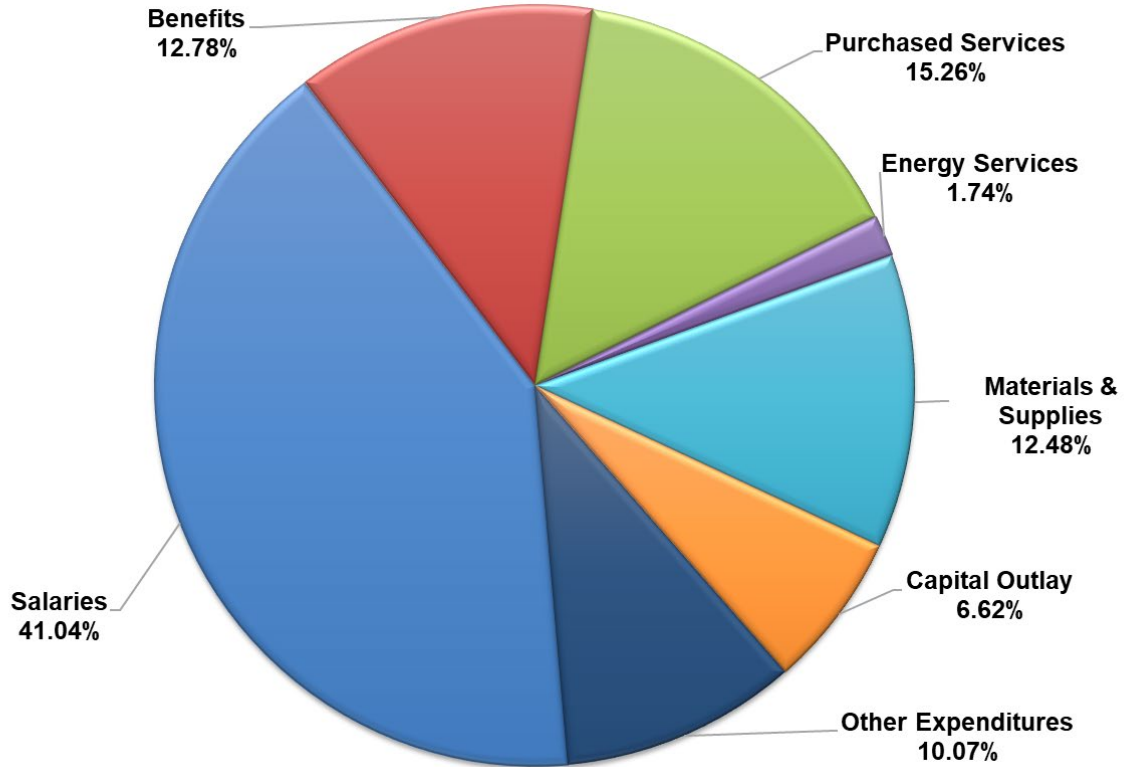
Special Revenue Fund - Other Funds						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$29,648,693	\$31,154,991	\$29,950,635	\$35,524,113	\$5,573,478	18.61%
Benefits	8,311,211	8,656,927	8,852,769	11,937,095	3,084,326	34.84%
Purchased Services	5,263,633	4,666,831	4,524,289	5,457,574	933,285	20.63%
Energy Services	88,876	8,658	6,387	236,127	229,740	3596.99%
Materials & Supplies	2,372,566	2,355,257	2,698,548	3,806,382	1,107,834	41.05%
Capital Outlay	2,841,911	3,332,362	3,665,642	4,404,859	739,217	20.17%
Other Expenditures	2,686,199	2,602,162	2,376,949	3,236,071	859,122	36.14%
Total Expenditures	\$51,213,089	\$52,777,188	\$52,075,219	\$64,602,221	\$12,527,002	24.06%

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Special Revenue Funds – Federal Education Stabilization (By Function)

Special Revenue Funds - Federal Education Stabilization						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Federal Thru State Sources:						
K-12 Ed Stabilization	\$0	\$0	\$19,085,955	\$65,894,181	\$46,808,226	245.25%
Total Federal Sources	0	0	19,085,955	65,894,181	46,808,226	245.25%
Total Revenues	0	0	19,085,955	65,894,181	46,808,226	245.25%
Other Financing Sources						
Transfers In	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	0	0	(1,475,820)	(874,391)	601,429	-40.75%
Total Revenues, Other Sources and Fund Balance	0	0	17,610,135	65,019,790	47,409,655	269.22%
Expenditures						
Instruction	0	414,116	7,947,661	36,628,696	28,681,035	360.87%
Pupil Personnel Services	0	111,375	736,971	3,870,450	3,133,479	425.18%
Instructional Media Services	0	0	15,058	0	(15,058)	-100.00%
Instruction and Curriculum Dev. Services	0	28,222	1,343,213	1,008,302	(334,911)	-24.93%
Instructional Staff Training Services	0	0	13,185	4,095,493	4,082,308	30961.76%
Instructional Related Technology	0	647,936	5,842,644	4,761,970	(1,080,674)	-18.50%
Board	0	7,500	1,500	29,250	27,750	1850.00%
General Administration	0	58,442	619,888	2,482,659	1,862,771	300.50%
School Administration	0	18,395	346,859	2,768,377	2,421,518	698.13%
Facilities Acquisition & Construction	0	0	0	0	0	0.00%
Fiscal Services	0	0	0	215,591	215,591	0.00%
Food Services	0	0	0	0	0	0.00%
Central Services	0	285	25,438	4,619,890	4,594,452	18061.37%
Pupil Transportation Services	0	138	39,378	1,157,856	1,118,478	2840.36%
Operation of Plant	0	179,953	401,246	2,518,666	2,117,420	527.71%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	9,458	873,489	586,892	(286,597)	-32.81%
Community Services	0	0	0	220,000	220,000	0.00%
Capital Outlay	0	0	277,996	55,698	(222,298)	-79.96%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	0	1,475,820	18,484,526	65,019,790	46,535,264	251.75%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	0	(1,475,820)	(874,391)	0	874,391	-100.00%
Total Ending Fund Balance	0	(1,475,820)	(874,391)	0	874,391	-100.00%
Total Expenditures, Other Financing Uses and Fund Balance	\$0	\$0	\$17,610,135	\$65,019,790	\$47,409,655	269.22%

Special Revenue Funds – Federal Education Stabilization (By Object)



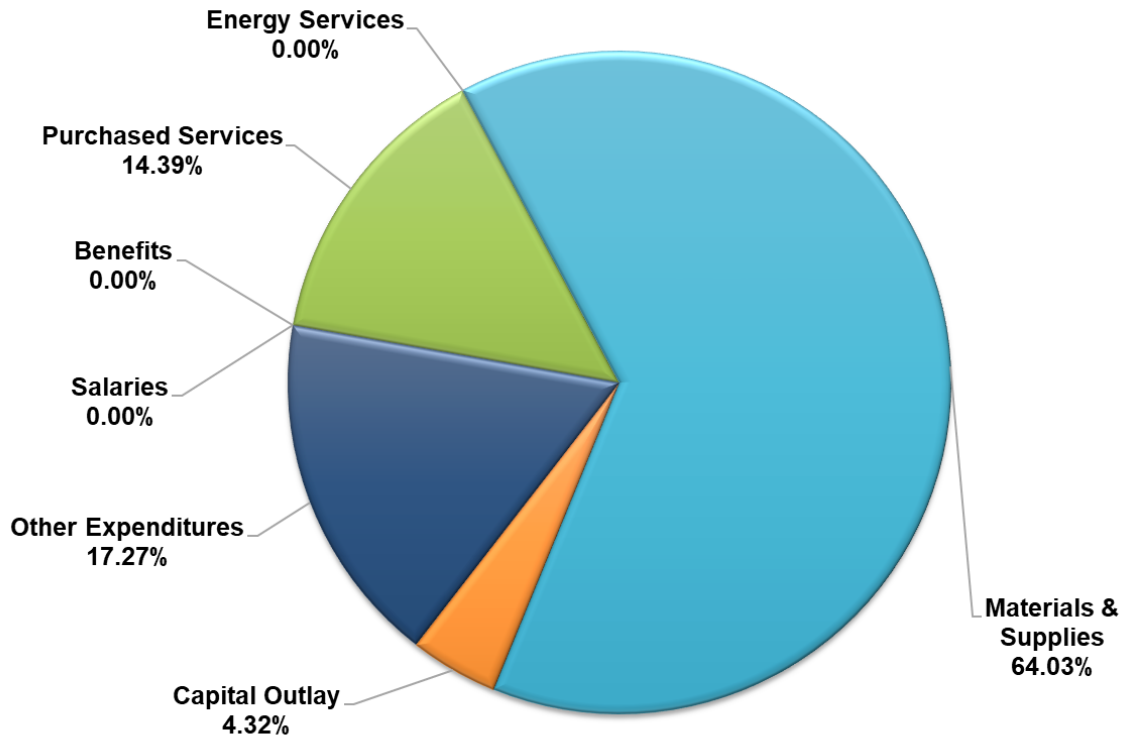
Special Revenue Fund - Federal Education Stabilization						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$0	\$778,964	\$7,501,314	\$26,686,532	\$19,185,218	255.76%
Benefits	0	190,998	1,764,443	8,311,933	\$6,547,490	371.08%
Purchased Services	0	235,200	3,312,889	9,922,899	\$6,610,010	199.52%
Energy Services	0	0	12,422	1,133,759	\$1,121,337	9027.02%
Materials & Supplies	0	210,578	2,084,609	8,114,174	\$6,029,565	289.24%
Capital Outlay	0	1,419	3,198,109	4,304,896	\$1,106,787	34.61%
Other Expenditures	0	58,661	610,740	6,545,597	\$5,934,857	971.75%
Total Expenditures	\$0	\$1,475,820	\$18,484,526	\$65,019,790	\$46,535,264	251.75%

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Special Revenue Funds – School Internal Fund (By Function)

Special Revenue Funds - School Internal Fund						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Miscellaneous Local Sources	\$0	\$0	\$5,956,800	\$7,000,000	\$1,043,200	17.51%
Total Revenues	0	0	5,956,800	7,000,000	1,043,200	17.51%
Other Financing Sources						
Transfers In	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	0	0	8,365,723	8,357,210	(8,513)	-0.10%
Total Revenues, Other Sources and Fund Balance	0	0	14,322,523	15,357,210	1,034,687	7.22%
Expenditures						
Instruction	0	0	0	0	0	0.00%
Student Support Services	0	0	0	0	0	0.00%
Instructional Media Services	0	0	0	0	0	0.00%
Instruction and Curriculum Dev. Services	0	0	0	0	0	0.00%
Instructional Staff Training Services	0	0	0	0	0	0.00%
Instructional Related Technology	0	0	0	0	0	0.00%
Board	0	0	0	0	0	0.00%
General Administration	0	0	0	0	0	0.00%
School Administration	0	0	0	0	0	0.00%
Facilities Acquisition & Construction	0	0	0	0	0	0.00%
Fiscal Services	0	0	0	0	0	0.00%
Food Services	0	0	0	0	0	0.00%
Central Services	0	0	0	0	0	0.00%
Student Transportation Services	0	0	0	0	0	0.00%
Operation of Plant	0	0	0	0	0	0.00%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	0	0	0	0	0.00%
Community Services	0	0	5,665,840	6,650,000	984,160	17.37%
Capital Outlay	0	0	299,473	300,000	527	0.18%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	0	0	5,965,313	6,950,000	984,687	16.51%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	8,357,210	8,407,210	50,000	0.60%
Unassigned-June 30	0	0	0	0	0	0.00%
Total Ending Fund Balance	0	0	8,357,210	8,407,210	50,000	0.60%
Total Expenditures, Other Financing Uses and Fund Balance	\$0	\$0	\$14,322,523	\$15,357,210	\$1,034,687	7.22%

Special Revenue Funds – School Internal Fund (By Object)



	Special Revenue Funds - School Internal Funds					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$0	\$0	\$0	\$0	\$0	0.00%
Benefits	0	0	0	0	0	0.00%
Purchased Services	0	0	657,893	1,000,000	342,107	52.00%
Energy Services	0	0	0	0	0	0.00%
Materials & Supplies	0	0	4,140,707	4,450,000	309,293	7.47%
Capital Outlay	0	0	299,473	300,000	527	0.18%
Other Expenditures	0	0	867,240	1,200,000	332,760	38.37%
Total Expenditures	\$0	\$0	\$5,965,313	\$6,950,000	\$984,687	16.51%

**School District of Brevard County
2021-2022 Final Budget**

Special Revenue Funds – Combined – Revenues and Beginning Fund Balance

	Special Revenue Funds (Combined)					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO Change	2021-22 Percent
Revenues						
Federal Direct:						
Head Start	\$4,567,516	\$4,901,055	\$5,315,418	\$6,490,203	\$1,174,785	22.10%
ROTC	994,456	1,058,177	1,028,154	1,041,516	13,362	1.30%
Misc Federal	77,033	0	0	0	0	0.00%
Total Federal Direct	5,639,005	5,959,232	6,343,572	7,531,719	1,188,147	18.73%
Federal Thru State:						
Vocation Education	802,582	918,517	702,416	854,918	152,502	21.71%
Adult General Education	597,364	598,952	380,525	853,245	472,720	124.23%
Title II Part A	2,173,311	2,672,629	2,074,436	2,653,174	578,738	27.90%
Disabilities Education	18,474,727	18,438,698	18,844,523	26,764,501	7,919,978	42.03%
ECIA, Title I	19,681,947	20,290,600	19,268,939	19,042,853	(226,086)	-1.17%
Title III - Language Instruction	342,150	263,718	356,748	855,511	498,763	139.81%
21st Century Schools	1,743,754	1,869,200	1,772,994	3,135,538	1,362,544	76.85%
School Lunch Reimbursement	15,487,264	11,484,855	824,238	21,397,547	20,573,309	2496.04%
School B'fast Reimbursement	5,746,433	4,335,692	292,687	6,899,799	6,607,112	2257.40%
Child Care Food Program	1,376,584	1,061,072	1,487,639	3,668,075	2,180,436	146.57%
USDA Donated Foods	2,111,270	2,229,846	2,373,384	2,411,989	38,605	1.63%
Cash in Lieu of Donated	90,474	68,522	98,422	235,230	136,808	139.00%
Summer Feeding Program	164,057	7,081,914	31,445,412	804,403	(30,641,009)	-97.44%
Nut Educ & Training Program	112,850	93,434	114,639	112,750	(1,889)	-1.65%
K-12 Ed Stabilization	0	0	19,085,955	65,894,181	46,808,226	245.25%
Other Federal Thru State	1,757,636	1,722,410	2,330,374	2,966,180	635,806	27.28%
Total Federal Thru State	70,662,403	73,130,059	101,453,331	158,549,894	57,096,563	56.28%
State Sources:						
Diag & Learn Resource Center	32,205	33,168	31,133	35,500	4,367	14.03%
School Breakfast Supplement	157,360	159,883	157,279	157,699	420	0.27%
School Lunch Supplement	182,863	187,305	175,528	175,949	421	0.24%
Other State	11,415	9,964	0	0	0	0.00%
Total State Sources	383,843	390,320	363,940	369,148	5,208	1.43%
Local Sources:						
Food Service Sales	9,510,027	7,252,554	3,383,801	3,610,988	227,187	6.71%
Gifts, Grants & Bequests	493	0	0	0	0	0.00%
Misc Local Sources	13,067	41,212	6,242,032	7,310,170	1,068,138	17.11%
Total Local Sources	9,523,587	7,293,766	9,625,833	10,921,158	1,295,325	13.46%
Total Revenues	86,208,838	86,773,377	117,786,676	177,371,919	59,585,243	50.59%
Other Financing Sources:						
Transfers In	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	12,864,021	10,538,282	17,720,463	23,029,793	5,309,330	29.96%
Total Revenues, Other Financing Sources and Fund Balances	\$99,072,859	\$97,311,659	\$135,507,139	\$200,401,712	\$64,894,573	47.89%

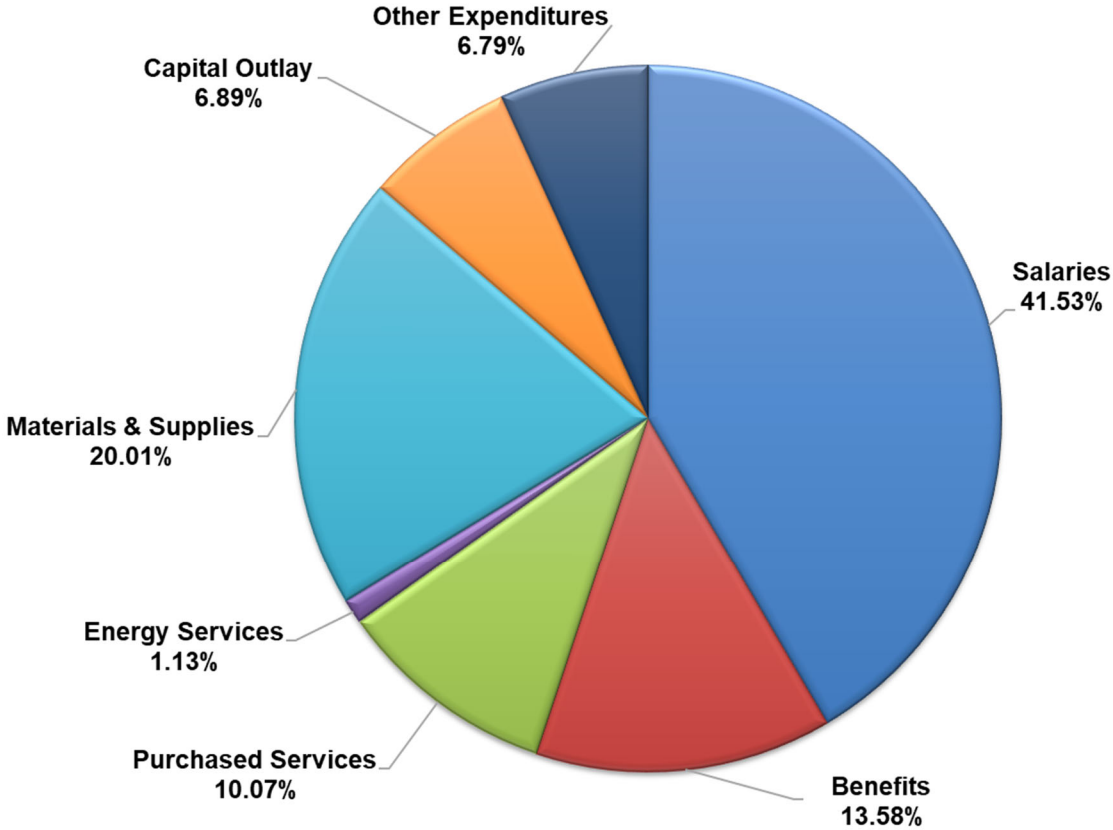
**School District of Brevard County
2021-2022 Final Budget**

Special Revenue Funds – Combined – Expenditures and Ending Fund Balance (By Function)

	Special Revenue Funds (Combined)					
	Actuals	Actuals	Actuals	Adopted	2020-21 TO 2021-22	
	2018-19	2019-20	2020-21	Budget 2021-22	Change	Percent
Expenditures						
Instruction	\$23,048,024	\$24,373,933	\$31,423,451	\$65,657,100	\$34,233,649	108.94%
Pupil Personnel Services	5,594,755	6,095,860	7,557,223	11,859,744	4,302,521	56.93%
Instructional Media Services	26,758	15,246	27,804	10,263	(17,541)	-63.09%
Instruction and Curriculum Dev. Services	12,758,009	13,129,983	15,162,075	17,105,455	1,943,380	12.82%
Instructional Staff Training Services	3,259,077	3,018,720	2,565,598	9,116,796	6,551,198	255.35%
Instructional Related Technology	2,073,478	3,276,493	7,865,671	5,590,632	(2,275,039)	-28.92%
Board	4,205	7,500	1,500	29,250	27,750	1850.00%
General Administration	2,057,480	2,141,095	2,741,351	4,814,915	2,073,564	75.64%
School Administration	175,917	26,580	364,408	3,583,918	3,219,510	883.49%
Facilities Acquisition & Construction	7,305	51,465	0	0	0	0.00%
Fiscal Services	39,334	39,144	41,616	257,383	215,767	518.47%
Food Services	32,982,357	31,628,420	32,835,498	37,152,327	4,316,829	13.15%
Central Services	1,496	56,544	87,869	4,666,411	4,578,542	5210.65%
Pupil Transportation Services	216,279	188,983	76,844	1,500,759	1,423,915	1852.99%
Operation of Plant	260,055	564,403	648,937	2,940,884	2,291,947	353.18%
Maintenance of Plant	1,375	0	0	1,000	1,000	0.00%
Administrative Technology Services	0	9,458	873,489	615,007	(258,482)	-29.59%
Community Services	1,068,545	1,257,601	5,778,967	6,926,700	1,147,733	19.86%
Capital Outlay	2,690,691	787,061	2,259,659	4,753,656	2,493,997	110.37%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	86,265,140	86,668,489	110,311,960	176,582,200	66,270,240	60.08%
Other Financing Uses						
Transfers Out	2,269,437	1,288,430	2,165,386	2,311,421	146,035	6.74%
Total Other Financing Uses	2,269,437	1,288,430	2,165,386	2,311,421	146,035	6.74%
Ending Fund Balance						
Nonspendable-June 30	1,569,544	2,268,434	1,454,307	1,844,421	390,114	26.82%
Restricted-June 30	8,968,738	8,562,126	14,092,667	11,256,460	(2,836,207)	-20.13%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	8,357,210	8,407,210	50,000	0.60%
Unassigned-June 30	0	(1,475,820)	(874,391)	0	874,391	-100.00%
Total Ending Fund Balances	10,538,282	9,354,740	23,029,793	21,508,091	(1,521,702)	-6.61%
Total Expenditures, Other Financing Uses and Fund Balances	\$99,072,859	\$97,311,659	\$135,507,139	\$200,401,712	\$64,894,573	47.89%

**School District of Brevard County
2021-2022 Final Budget**

Special Revenue Funds – Combined – Expenditures (By Object)

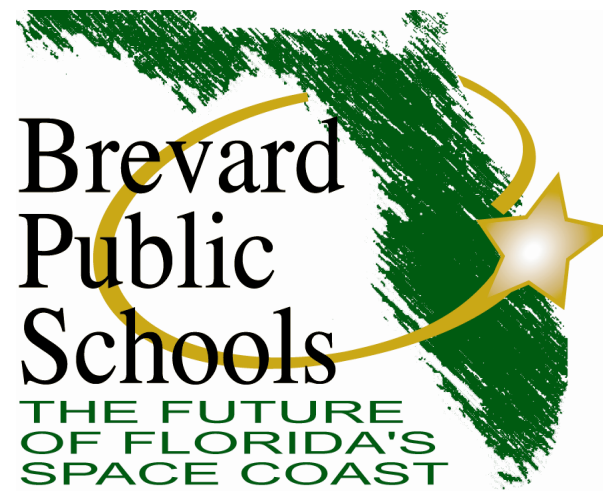


Special Revenue Funds (Combined)						
	Actuals	Actuals	Actuals	Adopted	2020-21 to 2021-22	
	2018-19	2019-20	2020-21	Budget	CHANGE	PERCENT
Expenditures						
Salaries	\$39,368,365	\$42,288,287	\$47,509,469	\$73,338,564	\$25,829,095	54.37%
Benefits	11,479,913	12,176,112	14,032,193	23,984,399	9,952,206	70.92%
Purchased Services	6,487,400	5,740,023	9,234,087	17,779,822	8,545,735	92.55%
Energy Services	620,100	488,619	569,494	1,988,964	1,419,470	249.25%
Materials & Supplies	18,911,512	17,778,244	25,807,777	35,329,621	9,521,844	36.90%
Capital Outlay	5,746,426	4,596,177	8,419,170	12,168,345	3,749,175	44.53%
Other Expenditures	3,651,424	3,601,027	4,739,770	11,992,485	7,252,715	153.02%
Total Expenditures	\$86,265,140	\$86,668,489	\$110,311,960	\$176,582,200	\$66,270,240	60.08%

Enterprise Fund

SCHOOL DISTRICT OF BREVARD COUNTY





Enterprise Fund

The district has established an Enterprise Fund to account for the School Age Childcare Program, which are provided by all the district's 57 elementary schools. This fund is intended to be self-supporting through various customer charges such as registration fees, weekly tuition, daily drop-in fees, and late payment penalty fees. A full fee schedule for 2021-22 can be found at: <https://fl02201431.schoolwires.net/Page/7448>

During the 2019-20 school year, due to COVID-19, the Enterprise Fund revenue dropped considerably because schools closed after spring break and the students finished off the year doing distance learning, therefore aftercare was not necessary. In 2020-21, though many students did return to brick and mortar, there were many that continued with distance learning, resulting in a considerable drop in revenue. Expenditures consist primarily of labor and supply costs related to this program.

Beginning in 2014-15, the district was required to record the net pension liability for this fund directly to this fund rather than recording it on the Statement of Net Position, under the Governmental Activities section, which had been our practice prior. That action continues to show this fund to have a negative balance. If that practice were not required, the fund would present a better starting and ending position and as mentioned above, this program has been hit especially hard because of school closures. Revenue streams ended, but expenditures did not. The district is working, diligently, on a fix to help the program become more solvent. This will, inevitably take quite a bit of time and involve a lot of participation from the staff and parents.

Actuals from 2018-19 through 2019-20 are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2020-21 actuals are obtained from the district's Annual Financial Report (AFR).

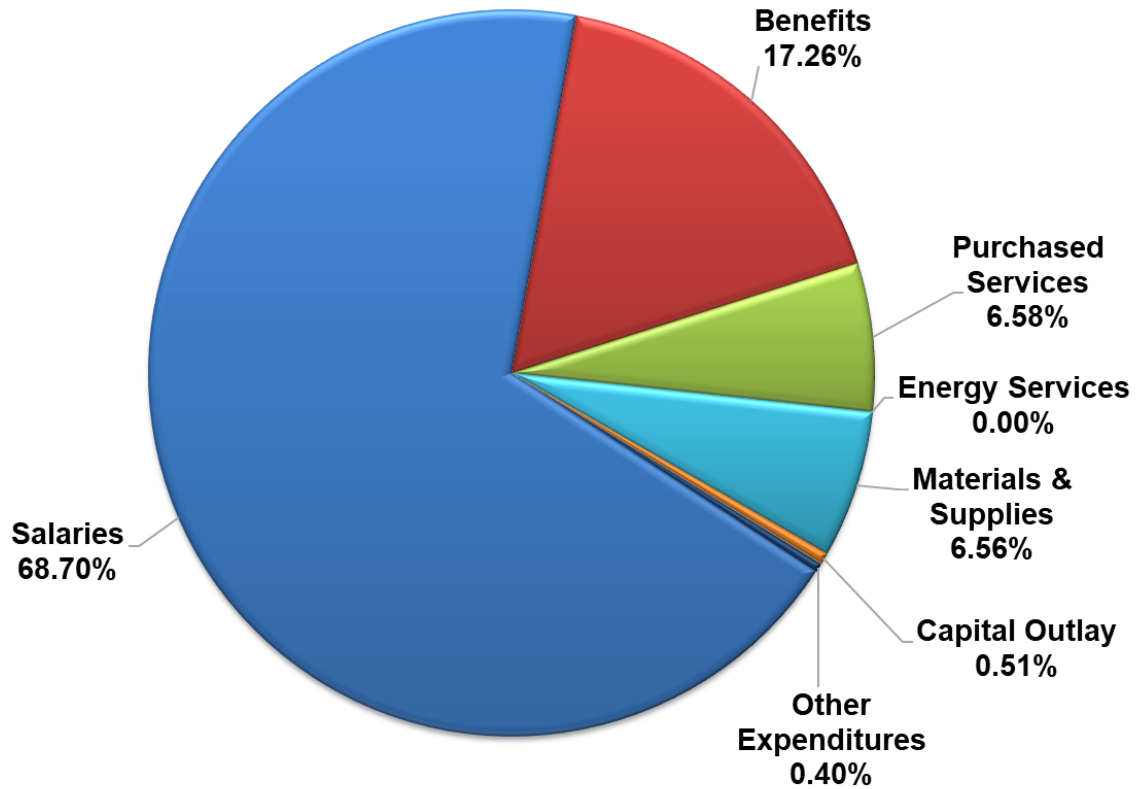
School District of Brevard County
2021-2022 Final Budget

Enterprise Fund – Revenues, Expenditures and Fund Balance
(By Function)

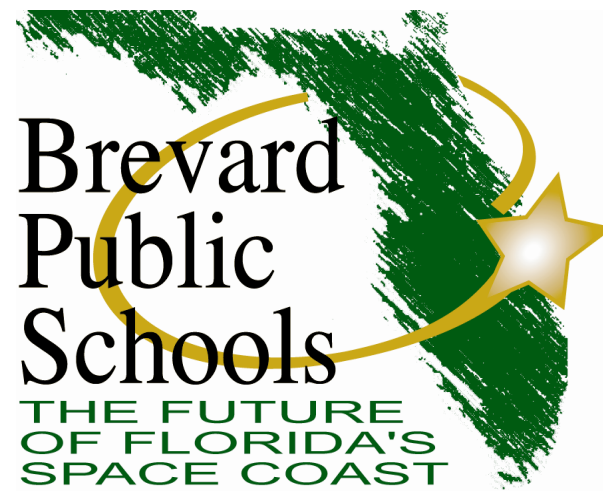
Enterprise Fund						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO Change	2021-22 Percent
Revenues						
Charge for Services	\$8,099,597	\$6,433,703	\$5,308,387	\$6,200,000	\$891,613	16.80%
Other Misc Local Sources	5,784	6,414	2,906	6,000	3,094	106.45%
Total Revenues	8,105,381	6,440,117	5,311,293	6,206,000	894,707	16.85%
Other Financing Sources						
Prior Period Adjustments	0	0	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0	0	0.00%
Beginning Fund Balance-July 1	(2,370,305)	(2,783,045)	(3,921,503)	(3,991,956)	(70,453)	1.80%
Total Revenues, Other Sources and Fund Balance	5,735,076	3,657,072	1,389,790	2,214,044	824,254	59.31%
Expenditures						
Instruction	36,059	27,611	34,318	0	(34,318)	-100.00%
Pupil Personnel Services	0	0	4,501,058	5,607,877	1,106,820	24.59%
Instructional Media Services	0	627	1	0	(1)	-100.00%
Instruction and Curriculum Dev. Services	77,609	68,626	1,611	0	(1,611)	-100.00%
Instructional Staff Training Services	18,028	4,749	4,793	0	(4,793)	-100.00%
Instructional Related Technology	0	0	0	0	0	0.00%
Board	0	0	0	0	0	0.00%
General Administration	0	0	0	0	0	0.00%
School Administration	7,774	4,521	8,447	0	(8,447)	-100.00%
Facilities Acquisition & Construction	0	0	0	0	0	0.00%
Fiscal Services	0	0	4,754	5,500	746	15.70%
Food Services	0	0	0	0	0	0.00%
Central Services	20,454	20,275	22,212	22,898	686	3.09%
Pupil Transportation Services	0	0	0	0	0	0.00%
Operation of Plant	4,987	5,739	2,575	696	(1,879)	-72.97%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	0	0	0	0	0.00%
Community Services	6,138,746	6,086,732	2,944	0	(2,944)	-100.00%
Capital Outlay	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	6,303,657	6,218,880	4,582,711	5,636,971	1,054,260	23.01%
Other Financing Uses						
Transfers Out	2,214,464	1,359,695	799,035	2,299,035	1,500,000	187.73%
Total Other Financing Uses	2,214,464	1,359,695	799,035	2,299,035	1,500,000	187.73%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	(2,783,045)	(3,921,503)	(3,991,956)	(5,721,962)	(1,730,006)	43.34%
Total Ending Fund Balance	(2,783,045)	(3,921,503)	(3,991,956)	(5,721,962)	(1,730,006)	43.34%
Total Expenditures, Other Financing Uses and Fund Balance	\$5,735,076	\$3,657,072	\$1,389,790	\$2,214,044	\$824,254	59.31%

**School District of Brevard County
2021-2022 Final Budget**

Enterprise Fund – Expenditures (By Object)



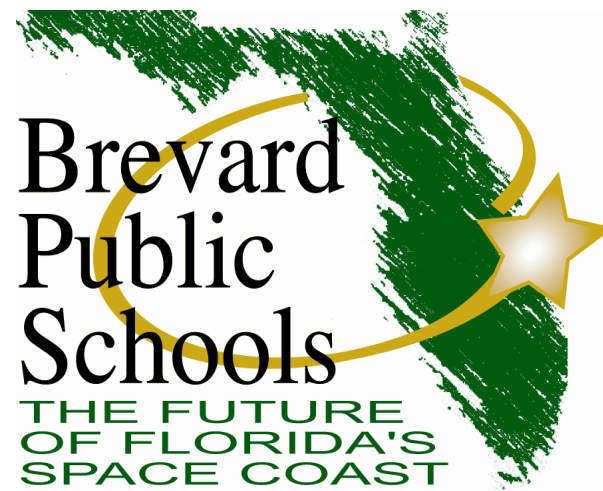
Enterprise Fund - Expenditures by Object						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$4,116,449	\$4,080,676	\$3,274,779	\$3,872,357	\$597,578	18.25%
Benefits	1,210,535	1,405,532	922,158	972,778	50,620	5.49%
Purchased Services	399,103	333,842	139,525	370,936	231,411	165.86%
Energy Services	0	0	0	0	0	0.00%
Materials & Supplies	449,244	300,825	161,744	370,000	208,256	128.76%
Capital Outlay	64,140	44,548	45,265	28,500	(16,765)	-37.04%
Other Expenditures	64,186	53,457	39,240	22,400	(16,840)	-42.92%
Total Expenditures	\$6,303,657	\$6,218,880	\$4,582,711	\$5,636,971	\$1,054,260	23.01%



Internal Service Funds

SCHOOL DISTRICT OF BREVARD COUNTY





Internal Service Funds

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

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

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

The Medical Insurance funds revenue for 2021-22 is expected to increase from 2020-21, with the 2021-22 projected revenue at \$71.13 million, compared to the \$67.40 million in revenue in 2020-21. However, the expenditures are projected to increase from \$76.46 million in 2020-21, to \$76.87 million in 2021-22, a \$410,000 increase.

Total Casualty revenue, which includes Worker's Compensation and Auto-General Liability is expected to decrease by approximately \$595,059 from 2020-21 to 2021-22. Expenditures are expected to increase by \$1.4 million from 2020-21 to 2021-22.

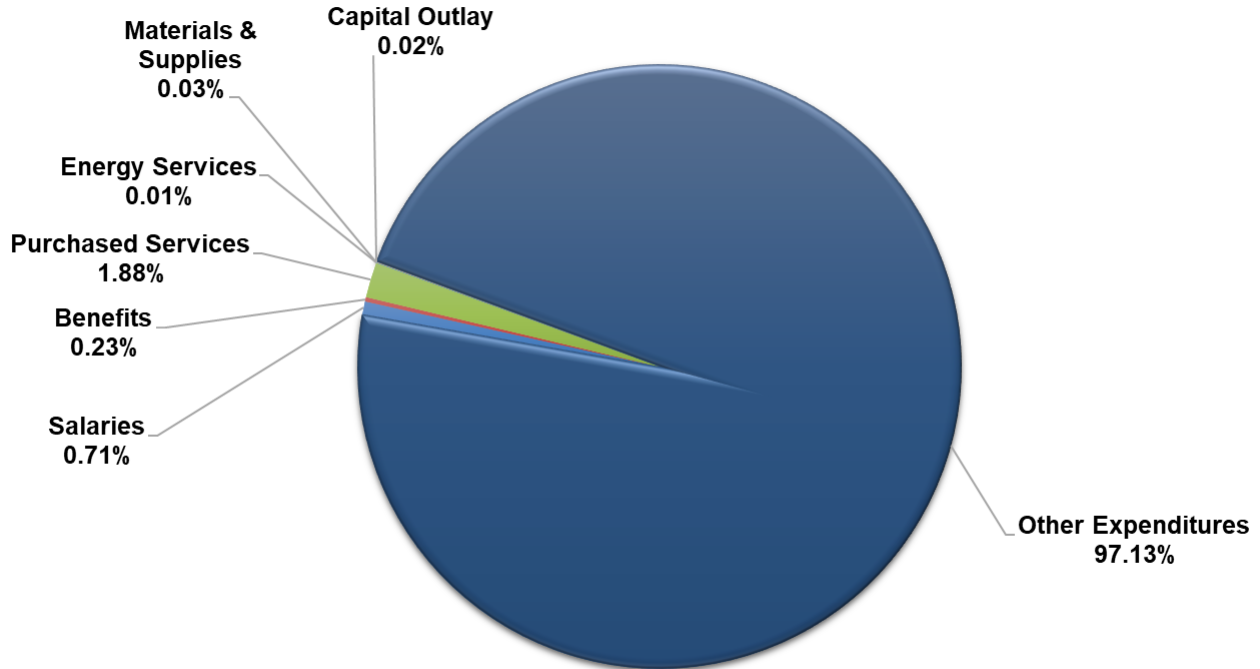
The Internal Service Fund includes Medical and Casualty and is presented by object. The 2018-19 actuals through 2019-20 actuals are obtained from the district's Comprehensive Annual Financial Report (CAFR) and the 2020-21 actuals are obtained from the district's Annual Financial Report (AFR).

**School District of Brevard County
2021-2022 Final Budget**

Internal Service Funds – Medical (By Function)

Internal Service Funds - Medical						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	2020-21 TO 2021-22 Percent
Revenues						
Premium Revenue	\$66,800,016	\$66,337,627	\$67,357,054	\$70,580,928	\$3,223,874	4.79%
Interest	508,157	541,001	41,416	545,713	504,297	1217.65%
Other Miscellaneous Sources	59	121	496		(496)	-100.00%
Total Revenues	67,308,232	66,878,749	67,398,966	71,126,641	3,727,675	5.53%
Other Financing Sources						
Transfers In	0	2,500,000	7,500,000	0	(7,500,000)	-100.00%
Insurance Loss Recovery	0	0	0	0	0	0.00%
Total Other Financing Sources	0	2,500,000	7,500,000	0	(7,500,000)	-100.00%
Beginning Fund Balance-July 1	20,560,908	17,219,455	12,589,357	11,027,498	(1,561,859)	-12.41%
Total Revenues, Other Sources and Fund Balance	87,869,140	86,598,204	87,488,323	82,154,139	(5,334,184)	-6.10%
Expenditures						
Instruction	0	0	0	0	0	0.00%
Student Support Services	0	0	0	0	0	0.00%
Instructional Media Services	0	0	0	0	0	0.00%
Instruction and Curriculum Dev. Services	0	0	0	0	0	0.00%
Instructional Staff Training Services	0	0	0	0	0	0.00%
Instructional Related Technology	0	0	0	0	0	0.00%
Board	0	0	0	0	0	0.00%
General Administration	0	0	0	0	0	0.00%
School Administration	0	0	0	0	0	0.00%
Facilities Acquisition & Construction	28,352	28,352	28,138	0	(28,138)	-100.00%
Fiscal Services	980	1,059	935	0	(935)	-100.00%
Food Services	0	0	0	0	0	0.00%
Central Services	70,591,570	73,949,928	76,400,598	76,838,880	438,282	0.57%
Student Transportation Services	0	0	0	0	0	0.00%
Operation of Plant	28,783	29,508	31,153	27,515	(3,638)	-11.68%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	0	0	0	0	0.00%
Community Services	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	70,649,685	74,008,847	76,460,825	76,866,395	405,570	0.53%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	17,219,455	12,589,357	11,027,498	5,287,744	(5,739,754)	-52.05%
Total Ending Fund Balance	17,219,455	12,589,357	11,027,498	5,287,744	(5,739,754)	-52.05%
Total Expenditures, Other Financing Uses and Fund Balance	\$87,869,140	\$86,598,204	\$87,488,323	\$82,154,139	(\$5,334,184)	-6.10%

Internal Service Funds – Medical – Expenditures (By Object)



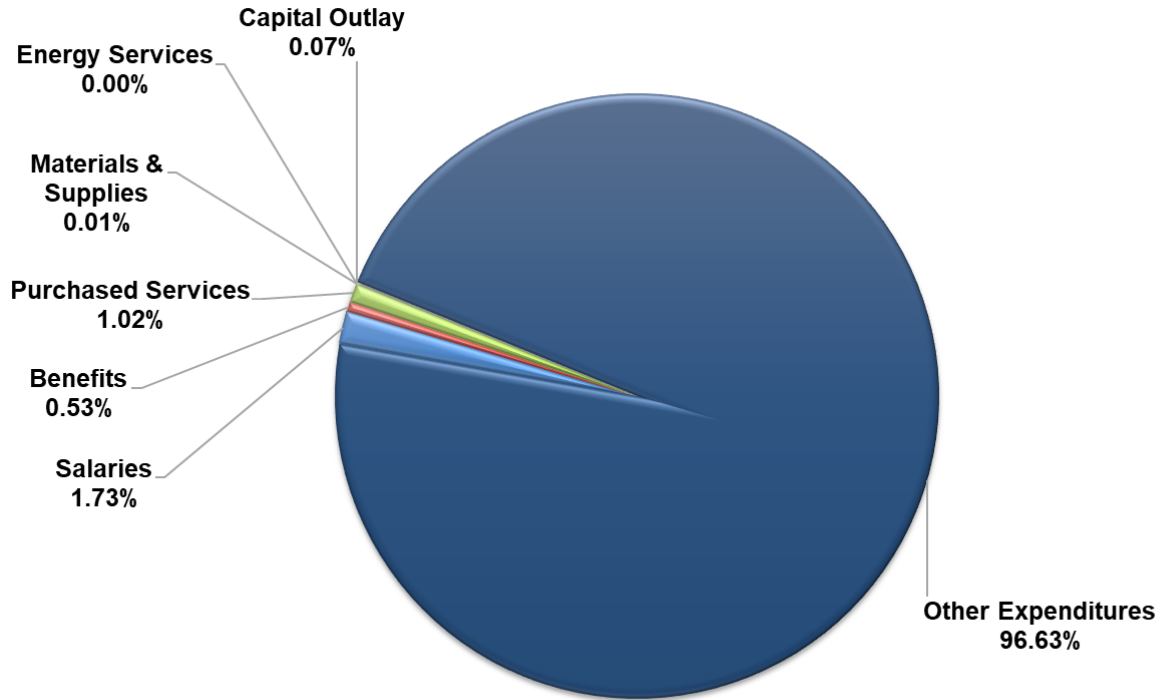
	Internal Service Funds - Medical					
				Adopted		
	Actuals	Actuals	Actuals	Budget	2020-21 to 2021-22	CHANGE PERCENT
	2018-19	2019-20	2020-21	2021-22		
Expenditures						
Salaries	\$540,982	\$548,012	\$601,587	\$541,924	(\$59,664)	-9.92%
Benefits	162,031	161,952	175,556	176,424	868	0.49%
Purchased Services	1,405,928	1,436,978	1,604,144	1,446,887	(157,257)	-9.80%
Energy Services	6,271	6,998	6,815	6,532	(283)	-4.15%
Materials & Supplies	24,102	28,374	4,915	20,070	15,155	308.35%
Capital Outlay	6,499	553	331	12,230	11,899	3594.08%
Other Expenditures	68,504,372	71,825,980	74,067,477	74,662,328	594,851	0.80%
Total Expenditures	\$70,650,185	\$74,008,847	\$76,460,825	\$76,866,395	\$405,570	0.53%

**School District of Brevard County
2021-2022 Final Budget**

Internal Service Funds – Casualty (By Function)

Internal Service Funds - Casualty						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Premium Revenue	\$4,400,232	\$4,585,069	\$4,493,009	\$4,308,446	(\$184,563)	-4.11%
Interest	611,882	652,111	49,399	398,149	348,750	705.98%
Other Miscellaneous Sources	10	45	7	0	(7)	-100.00%
Total Revenues	5,012,124	5,237,225	4,542,415	4,706,595	164,180	3.61%
Other Financing Sources						
Transfers In	2,500,000	2,900,000	0	0	0	0.00%
Insurance Loss Recovery	0	0	0	0	0	0.00%
Total Other Financing Sources	2,500,000	2,900,000	0	0	0	0.00%
Beginning Fund Balance-July 1	2,590,718	2,456,878	2,740,330	1,981,091	(759,239)	-27.71%
Total Revenues, Other Sources and Fund Balance	10,102,842	10,594,103	7,282,745	6,687,686	(595,059)	-8.17%
Expenditures						
Instruction	0	0	0	0	0	0.00%
Student Support Services	0	0	0	0	0	0.00%
Instructional Media Services	0	0	0	0	0	0.00%
Instruction and Curriculum Dev. Services	0	0	0	0	0	0.00%
Instructional Staff Training Services	0	0	0	0	0	0.00%
Instructional Related Technology	0	0	0	0	0	0.00%
Board	0	0	0	0	0	0.00%
General Administration	0	0	0	0	0	0.00%
School Administration	0	0	0	0	0	0.00%
Facilities Acquisition & Construction	0	0	0	0	0	0.00%
Fiscal Services	603	552	562	0	(562)	-100.00%
Food Services	0	0	0	0	0	0.00%
Central Services	7,644,751	7,852,606	5,300,484	6,729,143	1,428,659	26.95%
Student Transportation Services	0	0	0	0	0	0.00%
Operation of Plant	610	615	608	748	140	22.94%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	0	0	0	0	0.00%
Community Services	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	7,645,964	7,853,773	5,301,654	6,729,891	1,428,236	26.94%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	2,456,878	2,740,330	1,981,091	(42,205)	(2,023,296)	-102.13%
Total Ending Fund Balance	2,456,878	2,740,330	1,981,091	(42,205)	(2,023,296)	-102.13%
Total Expenditures, Other Financing Uses and Fund Balance	\$10,102,842	\$10,594,103	\$7,282,745	\$6,687,686	(\$595,059)	-8.17%

Internal Service Fund – Casualty - Expenditures (By Object)



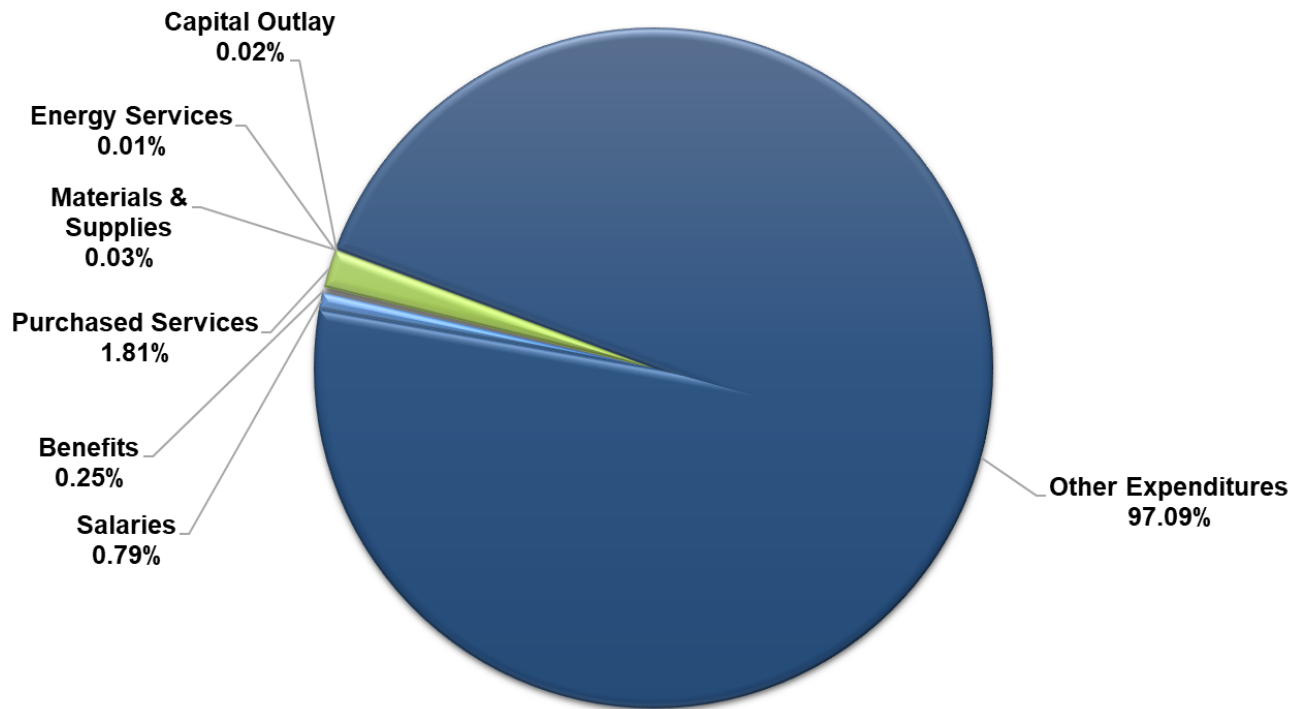
Internal Service Funds - Casualty						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$144,422	\$153,368	\$172,033	\$116,465	(\$55,568)	-32.30%
Benefits	40,088	47,330	39,129	35,926	(3,203)	-8.19%
Purchased Services	87,274	66,142	54,661	68,513	13,851	25.34%
Energy Services	0	0	0	0	0	0.00%
Materials & Supplies	0	30	390	943	553	141.83%
Capital Outlay	2,499	420	0	5,000	5,000	0.00%
Other Expenses	7,371,681	7,586,483	5,035,442	6,503,045	1,467,603	29.15%
Total Expenditures	\$7,645,964	\$7,853,773	\$5,301,654	\$6,729,891	\$1,428,236	26.94%

**School District of Brevard County
2021-2022 Final Budget**

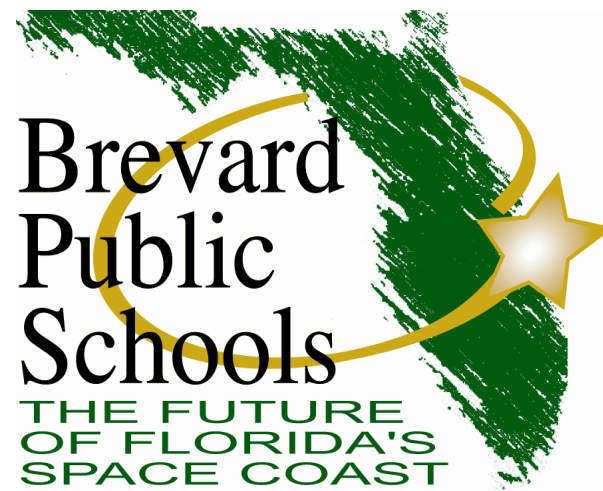
Internal Service Funds – Combined (By Function)

Internal Service Funds - Combined						
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 TO 2021-22 Change	Percent
Revenues						
Premium Revenue	\$71,200,248	\$70,922,696	\$71,850,063	\$74,889,374	\$3,039,311	4.23%
Interest	1,120,039	1,193,112	90,815	943,862	853,047	939.32%
Other Miscellaneous Sources	69	166	503	0	(503)	-100.00%
Total Revenues	72,320,356	72,115,974	71,941,381	75,833,236	3,891,855	5.41%
Other Financing Sources						
Transfers In	2,500,000	5,400,000	7,500,000	0	(7,500,000)	-100.00%
Insurance Loss Recovery	0	0	0	0	0	0.00%
Total Other Financing Sources	2,500,000	5,400,000	7,500,000	0	(7,500,000)	-100.00%
Beginning Fund Balance-July 1	23,151,626	19,676,333	15,329,687	13,008,589	(2,321,098)	-15.14%
Total Revenues, Other Sources and Fund Balance	97,971,982	97,192,307	94,771,068	88,841,825	(5,929,243)	-6.26%
Expenditures						
Instruction	0	0	0	0	0	0.00%
Student Support Services	0	0	0	0	0	0.00%
Instructional Media Services	0	0	0	0	0	0.00%
Instruction and Curriculum Dev. Services	0	0	0	0	0	0.00%
Instructional Staff Training Services	0	0	0	0	0	0.00%
Instructional Related Technology	0	0	0	0	0	0.00%
Board	0	0	0	0	0	0.00%
General Administration	0	0	0	0	0	0.00%
School Administration	0	0	0	0	0	0.00%
Facilities Acquisition & Construction	28,352	28,352	28,138	0	(28,138)	-100.00%
Fiscal Services	1,583	1,611	1,497	0	(1,497)	-100.00%
Food Services	0	0	0	0	0	0.00%
Central Services	78,236,321	81,802,534	81,701,082	83,568,023	1,866,941	2.29%
Student Transportation Services	0	0	0	0	0	0.00%
Operation of Plant	29,393	30,123	31,762	28,263	(3,499)	-11.02%
Maintenance of Plant	0	0	0	0	0	0.00%
Administrative Technology Services	0	0	0	0	0	0.00%
Community Services	0	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0	0.00%
Debt Service	0	0	0	0	0	0.00%
Total Expenditures	78,295,649	81,862,620	81,762,480	83,596,286	1,833,806	2.24%
Other Financing Uses						
Transfers Out	0	0	0	0	0	0.00%
Total Other Financing Uses	0	0	0	0	0	0.00%
Ending Fund Balance						
Nonspendable-June 30	0	0	0	0	0	0.00%
Restricted-June 30	0	0	0	0	0	0.00%
Committed-June 30	0	0	0	0	0	0.00%
Assigned-June 30	0	0	0	0	0	0.00%
Unassigned-June 30	19,676,333	15,329,687	13,008,588	5,245,539	(7,763,050)	-59.68%
Total Ending Fund Balance	19,676,333	15,329,687	13,008,588	5,245,539	(7,763,050)	-59.68%
Total Expenditures, Other Financing Uses and Fund Balance	\$97,971,982	\$97,192,307	\$94,771,068	\$88,841,825	(\$5,929,243)	-6.26%

Internal Service Funds – Combined - Expenditures (By Object)



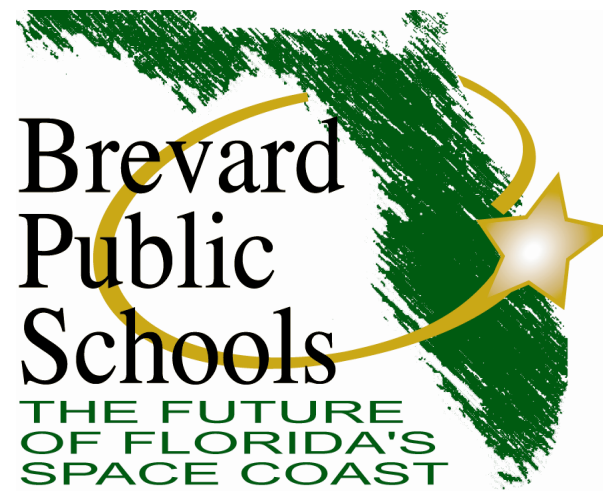
	Internal Service Funds - Combined					
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Adopted Budget 2021-22	2020-21 to 2021-22 CHANGE	PERCENT
Expenditures						
Salaries	\$685,404	\$701,380	\$773,620	\$658,388	(\$115,232)	-14.90%
Benefits	202,119	209,282	214,685	212,350	(2,334)	-1.09%
Purchased Services	1,493,202	1,503,120	1,658,806	1,515,400	(143,406)	-8.65%
Energy Services	6,271	6,998	6,815	6,532	(283)	-4.15%
Materials & Supplies	24,102	28,404	5,305	21,013	15,708	296.11%
Capital Outlay	8,998	973	331	17,230	16,899	5104.28%
Other Expenditures	75,876,053	79,412,463	79,102,919	81,165,373	2,062,454	2.61%
Total Expenditures	\$78,296,149	\$81,862,620	\$81,762,480	\$83,596,286	\$1,833,806	2.24%



Organizational Units Overview

SCHOOL DISTRICT OF BREVARD COUNTY





**School District of Brevard County
2021-2022 Final Budget**

Organizational Units Overview

The School Board and Superintendent have developed and approved clearly stated goals and objectives, which are identified in the District's Strategic Plan. Each organizational unit, Cost Center, listed below have certain responsibilities in meeting these goals and objectives.

DIVISION	COST CENTER	DIVISION	COST CENTER
PSYCHOLOGICAL SERVICES	7100	FACILITIES SERVICES	9500
SCHOOL BOARD	9000	PLANNING & PROJECT MANAGEMENT	9530
LEGAL SERVICES	9050	PROJECTS	9533
SUPERINTENDENT	9100	ENERGY/RESOURCE CONSERVATION	9540
DISTRICT COMMUNICATIONS	9122	PERMITTING & INSPECTIONS	9550
PRINTING SERVICES	9123	ENVIRONMENTAL HEALTH & SAFETY	9560
LEADING & LEARNING (ELEMENTARY)	9201	PLANT OPERATIONS & MAINTENANCE	9562
LEADING & LEARNING (SECONDARY)	9203	CHIEF OPERATIONS OFFICER	9600
ELEMENTARY PROGRAMS	9210	TRANSPORTATION	9640
TITLE I	9212	NORTH AREA TRANSPORTATION	9641
HEAD START ADMINISTRATION OFFICE	9215	SOUTH AREA TRANSPORTATION	9642
AFTER SCHOOL CHILD CARD	9219	CENTRAL AREA TRANSPORTATION	9643
ACCESS PROJECT	9221	MIDSOUTH AREA TRANSPORTATION	9644
DIRECTOR OF LITERACY	9222	FOOD & NUTRITION	9660
SECONDARY LEADING & LEARNING - C&CCR	9230	DISTRICT/SCHOOL SECURITY	9670
SECONDARY LEADING & LEARNING - A&E	9231	PROCUREMENT & DISTRIBUTION SERVICES	9680
ADULT/COMMUNITY EDUCATION	9240	EDUCATIONAL TECHNOLOGY	9720
ACCOUNTABILITY, TESTING & EVALUATION	9250	INFORMATION SYSTEM SERVICES	9721
STUDENT SERVICES	9260	MANAGEMENT INFORMATION SRVS	9722
CAPE COAST CONFERENCE	9262	TECHNOLOGY SUPPORT SERVICES	9723
CAREER & TECHNICAL EDUCATION	9270	INSTRUCTIONAL/OTHER	9810
EXCEPTIONAL STUDENT EDUCATION PROG. SUPPORT	9280	INSTRUCTIONAL TECHNOLOGY	9811
FDLRS	9285	INSTRUCTIONAL SERVICES/BASIC EDUCATION	9814
EXCEPTIONAL STUDENT EDUCATION ADMIN SUPPORT	9290	INSTRUCTIONAL/ESE ADMIN SUPP	9813, 9815, 9816
STUDENTS AT RISK	9295	INSTRUCTIONAL CONTROLLER	9817
ALTERNATIVE SCHOOLS SUPPORT	9297	COVID TEAM	9819
FINANCIAL SERVICES	9300	COUNTY WIDE UTILITIES	9820
ACCOUNTING SERVICES	9310	CONTROLLER/OTHER	9830
BUDGET, COST ACCOUNTING & FTE	9330	SELF-INSURED EMPLOYEE BENEFITS	9850
HUMAN RESOURCES	9400	SELF-INSURED RISK	9855
COMPENSATION SERVICES	9410	EDUCATIONAL SERVICES FACILITY	9860
LABOR RELATIONS	9420	ESF CAFETERIA	9862
EMPLOYEE BENEFITS	9421	ESF CENTRAL SERVICES	9865
RECRUITMENT AND RETENTION	9430	DISTRICT ADMINISTRATION TELEPHONE	9868
RISK MANAGEMENT	9470		
PROFESSIONAL LEARNING & DEVELOPMENT	9485		

School District of Brevard County 2021-2022 Final Budget

Organizational Units Budget Summary

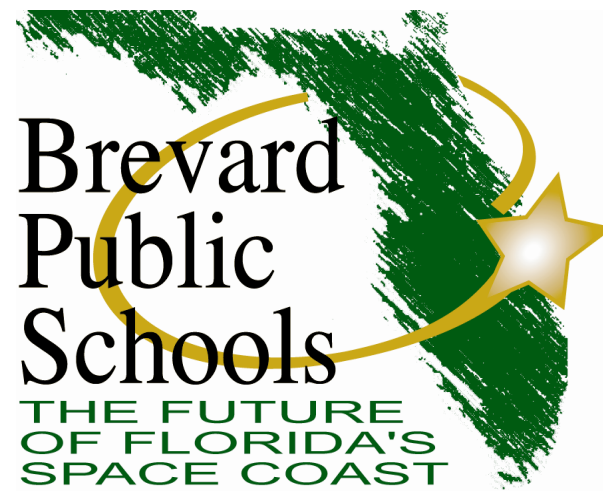
COST CENTER	2018-19		2019-20		2020-21		2021-22		2020-21 TO 2021-22		
	ACTUALS	POSITIONS	ACTUALS	POSITIONS	ACTUALS	POSITIONS	ADOPTED BUDGET	POSITIONS	CHANGE	%	POS CHG
Superintendent/School Board											
School Board	\$402,944	5.00	\$386,121	5.00	\$419,583	5.00	\$436,507	5.00	\$16,924	4%	0.00
Legal Services	358,280	2.00	321,522	3.00	373,487	3.00	444,278	3.00	70,791	19%	0.00
Superintendent	515,342	3.00	515,568	3.00	708,893	3.00	479,140	3.00	(229,752)	-32%	0.00
District Operations											
Chief Operating Officer	259,398	3.00	852,835	3.00	572,128	3.00	355,697	3.00	(216,431)	-38%	0.00
Transportation	7,615,796	66.20	7,053,217	66.20	7,051,175	62.76	6,920,872	62.76	(130,303)	-2%	0.00
North Area Transportation	2,269,857	57.72	2,023,559	57.72	1,859,271	53.93	2,004,817	53.93	145,546	8%	0.00
South Area Transportation	3,860,090	103.88	3,872,935	108.47	3,759,106	99.85	3,505,520	99.55	(253,586)	-7%	(0.30)
Central Area Transportation	2,623,767	86.31	2,332,990	74.84	2,001,343	68.36	2,405,152	68.36	403,810	20%	0.00
Midsouth Area Transportation	2,837,822	69.81	2,852,805	77.69	2,746,098	70.07	2,493,884	70.07	(252,214)	-9%	0.00
* Food & Nutrition Services	55,041	49.00	46,778	77.00	259,633	78.00	0	78.00	(259,633)	-100%	0.00
District/School Security	3,066,805	40.00	2,651,985	40.00	3,025,688	39.00	3,006,562	39.00	(19,126)	-1%	0.00
Warehouse and Purchasing Services	1,252,299	25.00	1,326,809	25.00	1,253,422	21.00	1,237,441	21.00	(15,981)	-1%	0.00
* ESF Cafeteria	3,557	4.00	6,173	4.00	2,474	4.00	0	4.00	(2,474)	-100%	0.00
ESF Central Services	130,280	2.00	137,506	2.00	99,241	1.00	88,272	1.00	(10,969)	-11%	0.00
Financial Services											
Financial Services	247,522	2.00	195,109	2.00	244,007	2.00	245,536	2.00	1,529	1%	0.00
Accounting Services	2,049,092	45.00	2,209,811	44.00	2,403,933	43.00	2,292,282	42.00	(111,650)	-5%	(1.00)
Budgeting, Cost Accounting & FTE	578,891	7.00	599,829	7.00	620,672	8.00	697,400	8.00	76,728	12%	0.00
County-Wide Utilities	8,667	0.00	12,403	0.00	1,955	0.00	12,000	0.00	10,045	514%	0.00
Controller/Other	824,452	0.00	748,534	0.00	832,258	0.00	6,228,160	0.00	5,395,902	648%	0.00
Government Community Relations											
District Communications	1,218,834	13.00	1,246,501	14.00	1,244,718	13.00	986,757	13.00	(257,961)	-21%	0.00
Printing Services	366,504	7.00	401,862	7.00	348,009	7.00	321,218	7.00	(26,791)	-8%	0.00
Human Resources											
Human Resources	1,974,002	23.00	2,219,087	18.00	1,872,615	18.00	1,230,561	18.00	(642,055)	-34%	0.00
Compensation Services	0	0.00	0	0.00	2,325	0.00	0	0.00	(2,325)	-100%	0.00
Labor Relations	362,732	5.00	454,569	6.00	553,028	10.00	868,548	10.00	315,520	57%	0.00
Employee Benefits	151,608	2.05	173,142	2.05	177,363	2.05	170,217	2.05	(7,146)	-4%	0.00
Recruitment and Retention	145,891	2.00	153,216	2.00	158,222	2.00	157,748	2.00	(474)	0%	0.00
Risk Management	25,528	0.25	23,448	0.00	27,058	0.25	23,759	0.25	(3,299)	-12%	0.00
Professional Learning and Development	1,403,987	11.00	1,329,550	13.00	1,457,218	13.00	1,184,199	13.00	(273,020)	-19%	0.00
* Self-Insured Employee Benefits	7,055	10.45	624	10.45	2,002	10.45	0	10.45	(2,002)	-100%	0.00
* Self-Insured Risk	77,142	3.25	66,874	4.25	495,355	2.25	6,420,759	2.25	5,925,404	1196%	(0.00)
Leading and Learning											
Leading and Learning (Elementary)	262,570	2.00	241,247	2.00	337,777	4.00	240,333	4.13	(97,444)	-29%	0.13
Leading and Learning (Secondary)	434,008	7.00	440,992	6.00	747,629	8.00	608,099	8.00	(139,529)	-19%	0.00
Elementary Programs	1,494,551	21.15	1,539,039	17.65	2,455,183	38.40	1,795,298	25.40	(659,884)	-27%	(13.00)
* Title I	97,437	16.15	98,603	19.65	114,216	18.15	79,565	17.65	(34,651)	-30%	(0.50)
* Head Start Administrative Offices	48,367	43.70	32,048	33.70	46,507	33.70	22,738	33.20	(23,769)	-51%	(0.50)
* After School Child Care	0	0.00	0	0.00	0	0.00	0	9.00	0	0%	9.00
* ACCESS Project	32,350	3.00	2,177	3.00	2,619	3.00	0	3.00	(2,619)	-100%	0.00
* Director of Literacy	0	0.00	0	0.00	0	2.00	0	2.00	0	0%	0.00
SLL C&R	851,699	12.50	845,633	11.50	771,332	11.50	1,016,509	11.50	245,177	32%	0.00
SLL A&E	611,682	7.50	654,572	7.50	813,873	8.50	994,987	8.50	181,114	22%	0.00
Adult/Community Education	1,241,333	32.28	1,098,924	32.28	996,883	14.38	746,007	14.38	(250,876)	-25%	0.00
Accountability, Testing & Evaluation	351,295	5.00	306,948	6.00	275,857	5.00	259,076	5.00	(16,781)	-6%	0.00
Career & Technical Education	709,738	10.00	550,866	11.00	637,357	9.00	459,180	9.00	(178,177)	-28%	0.00
Instructional/Other	136,227	0.00	8,460,803	0.00	5,560,348	0.00	16,970,556	0.00	11,410,208	205%	0.00
Instructional/Basic Education	69,738	2.00	65,929	1.00	65,673	1.00	0	1.00	(65,673)	-100%	0.00
Instructional/Exception Education	0	0.00	0	0.00	1,654,431	0.00	2,035,574	41.63	381,143	23%	41.63
Instructional Controller	0	0.00	0	0.00	(204,041)	40.63	15,218,596	0.00	15,422,637	-7559%	(40.63)
* Covid Team	0	0.00	0	0.00	292	9.00	0	9.00	(292)	-100%	0.00
Student Services											
Psychological Services	1,160,274	41.22	1,288,569	41.22	1,198,266	41.22	1,254,999	41.22	56,733	5%	0.00
Student Services	183,823	5.00	155,057	4.00	123,065	3.00	130,823	3.00	7,758	6%	0.00
Cape Coast Conference	3,298	0.00	17,722	0.00	6,504	0.00	5,080	0.00	(1,424)	-22%	0.00
* Exceptional Student Education Prog. Supp	577,620	38.35	1,478,163	19.35	1,445,123	19.35	483,695	19.85	(961,428)	-67%	0.50
* FDLRS	30,640	16.80	30,529	16.80	23,336	17.80	0	17.80	(23,336)	-100%	0.00
Exceptional Student Education Admin. Sup	650,334	37.00	817,677	41.00	819,332	33.98	799,210	33.98	(20,121)	-2%	0.00
Students at Risk	1,235,619	24.30	1,624,123	64.25	2,556,179	63.75	998,074	65.75	(1,558,106)	-61%	2.00
Alternative School Support	0	0.00	97,220	2.00	196,386	3.00	541,515	3.00	345,129	176%	0.00
Facilities Services											
Facilities Services	434,426	3.00	290,473	3.00	227,235	2.00	244,923	2.00	17,688	8%	0.00
Planning and Project Management	331,870	25.00	1,288,136	25.00	582,654	25.00	626,418	25.00	43,764	8%	0.00
Projects	14,691	0.00	14,721	0.00	37,367	0.00	0	0.00	(37,367)	-100%	0.00
Energy/Resource Conservation	314,782	4.00	320,891	4.00	156,455	2.00	162,634	2.00	6,178	4%	0.00
* Permitting and Inspection	19,596	3.00	16,704	3.00	16,887	3.00	0	3.00	(16,887)	-100%	0.00
Environmental, Health and Safety	1,794,830	17.00	1,582,812	16.00	1,480,457	16.00	1,386,284	16.00	(94,173)	-6%	0.00
Plant Operations and Maintenance	14,661,378	157.00	15,314,199	157.00	15,155,549	155.00	14,693,045	155.00	(462,505)	-3%	0.00
Educational Services Facilities	666,224	7.00	674,937	7.00	699,954	7.00	586,021	7.00	(113,933)	-16%	0.00
Information Systems/Technology Services											
Educational Technology	213,562	2.00	227,079	2.00	356,711	2.00	238,530	2.00	(118,180)	-33%	0.00
Information Systems	8,059,372	104.50	7,759,078	107.00	4,944,447	105.63	8,224,834	105.63	3,280,387	66%	0.00
Management Information Services	2,029,846	25.00	2,301,693	25.00	2,302,621	26.00	2,257,116	26.00	(45,505)	-2%	0.00
Technology Support Services	691,435	13.00	755,450	12.00	1,428,068	11.00	774,328	11.00	(653,740)	-46%	0.00
Instructional Technology	1,018,938	13.00	1,596,103	13.00	1,494,346	13.00	3,012,896	13.00	1,518,550	102%	0.00
District Administration Telephones	783,036	0.00	684,718	0.00	682,812	0.00	62,845	0.00	(619,967)	-91%	0.00
TOTAL	\$75,909,774	1,346.37	\$86,889,197	1,390.57	\$84,781,969	1,398.97	\$121,147,072	1,396.29	\$36,365,103	43%	(2.68)

* Additional funding sources other than General Fund

School Budget Allocations

SCHOOL DISTRICT OF BREVARD COUNTY





School Budget Allocations Overview

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

School Staffing

The 2021-22 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 2021-22 salary appropriations. Benefits are calculated by applying Retirement, District-paid Insurance, Social Security, and Workers' Compensation percentages to the salaries.

Facilities/Operational Budget Allocations

The method for determining the school allocations is as follows:

1. Substitute budget is in a separate categorical project, using a standard amount per teacher, based on the number of teachers on the school's March 2021 PAR.
2. The utility accounts, except for telephones and long distance, are covered by the district.
3. All remaining basic operational costs are funded at \$50 per projected weighted FTE.

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

1. \$50 per projected weighted FTE was used to compute the allocation of the school's budget for 2021-22 operational expenses. This allocation will be adjusted during the December/January timeframe based on the internally capped October weighted FTE.
2. The substitute budget is a separate categorical project.
3. Telephone Base is the school's responsibility to cover the cost of telephone lines with their operational budget. If the school has any lines in excess of what is deemed necessary, Educational Technology should be notified to have the number of telephone lines at the school decreased.
4. Copy Machines project should be used to budget and track **all** expenses related to copy machines and **is considered a part of the school's base budget**. Costs included in this project are for items such as printing (copying and supplies, including paper).

All expenditures reported in the operating strings are the responsibility of the principal. Bookkeepers are to cover negatives with other positive balances within the project throughout the school year in order to help eliminate the chance of overspending. The following is a listing of all schools and their Operating and Sub Budget funded through the General Fund.

School District of Brevard County
2021-2022 Final Budget

School Budget Allocations Overview

		2021-22	2021-22	2021-22
		Operating	Substitutes	Total School Allocation
ELEMENTARY SCHOOLS				
0051	Oak Park Elementary	36,848	36,630	73,478
0061	Apollo Elementary	48,572	37,294	85,866
0091	Coquina Elementary	29,686	27,836	57,522
0101	Mims Elementary	21,285	24,938	46,223
0122	South Lake Elementary	23,258	20,007	43,265
0151	Imperial Estates Elementary	37,028	31,289	68,317
0181	Pinewood Elementary	26,924	23,763	50,687
0191	Challenger Elementary	29,488	23,129	52,617
0201	Atlantis Elementary	39,042	33,948	72,990
0301	Enterprise Elementary	33,622	26,869	60,491
1041	Cambridge Elementary	27,950	28,203	56,153
1051	Endeavour Elementary	36,570	37,289	73,859
1071	Golfview Elementary	26,092	26,258	52,350
1091	Fairglen Elementary	33,529	30,053	63,582
1131	Saturn Elementary	47,125	39,661	86,786
1141	Andersen Elementary	36,777	28,186	64,963
1151	Williams Elementary	29,271	27,024	56,295
1161	Manatee Elementary	51,152	36,719	87,871
2031	Meadowlane Intermediate Elementary	49,752	37,371	87,123
2041	Meadowlane Primary Elementary	45,069	37,375	82,444
2042	West Melbourne Elementary	31,762	24,000	55,762
2051	University Park Elementary	24,869	28,642	53,511
2061	Port Malabar Elementary	37,730	33,524	71,254
2081	Palm Bay Elementary	35,202	33,333	68,535
2111	Lockmar Elementary	41,362	35,688	77,050
2121	Turner Elementary	34,280	31,711	65,991
2131	Columbia Elementary	23,731	23,209	46,940
2151	Discovery Elementary	36,119	31,213	67,332
2161	Mcauliffe Elementary	39,805	33,398	73,203
2171	Riviera Elementary	34,043	30,989	65,032
2191	Jupiter Elementary	39,782	35,901	75,683
2212	Westside Elementary	39,752	31,535	71,287
2221	Sunrise Elementary	45,002	36,040	81,042
3041	Sherwood Elementary	22,473	22,188	44,661
3061	Harbor City Elementary	22,079	20,469	42,548
3071	Sabal Elementary	34,188	30,304	64,492
3091	Croton Elementary	30,422	25,933	56,355

**School District of Brevard County
2021-2022 Final Budget**

School Budget Allocations Overview

		2021-22	2021-22	2021-22
		Operating	Substitutes	Total School Allocation
ELEMENTARY SCHOOLS				
3101	Allen Elementary	39,851	30,938	70,789
3121	Suntree Elementary	37,334	28,999	66,333
3131	Longleaf Elementary	35,149	27,809	62,958
3151	Quest Elementary	39,856	31,068	70,924
3161	Viera Elementary	37,251	26,464	63,715
4031	Mila Elementary	28,547	27,343	55,890
4041	Tropical Elementary	42,136	31,795	73,931
4051	Audubon Elementary	28,299	25,226	53,525
4071	Stevenson Elementary	28,759	21,691	50,450
4121	Carroll Elementary	34,533	27,299	61,832
5012	Roosevelt Elementary	14,474	14,157	28,631
5021	Freedom 7 Elementary	24,546	19,423	43,969
5031	Cape View Elementary	15,755	16,957	32,712
6013	Holland Elementary	28,766	22,172	50,938
6051	Sea Park Elementary	17,499	15,938	33,437
6061	Surfside Elementary	26,602	20,869	47,471
6071	Ocean Breeze Elementary	33,795	26,144	59,939
6081	Indialantic Elementary	40,367	31,389	71,756
6101	Gemini Elementary	27,012	21,444	48,456
6141	Creel Elementary	46,678	43,004	89,682
TOTAL ELEMENTARY SCHOOLS		1,908,850	1,632,048	3,540,898
MIDDLE SCHOOLS				
0052	Madison Middle	25,628	27,431	53,059
0141	Jackson Middle	32,019	29,672	61,691
1081	McNair Middle	21,633	24,723	46,356
1101	Kennedy Middle	36,235	35,218	71,453
2071	Stone Middle	42,604	48,019	90,623
2122	Southwest Middle	49,638	47,208	96,846
3021	Central Middle	63,471	58,310	121,781
3031	Johnson Middle	39,910	39,777	79,687
4111	Jefferson Middle	36,039	33,245	69,284
6012	Delaura Middle	43,255	39,372	82,627
6082	Hoover Middle	28,007	26,042	54,049
TOTAL MIDDLE SCHOOLS		418,439	409,017	827,456

**School District of Brevard County
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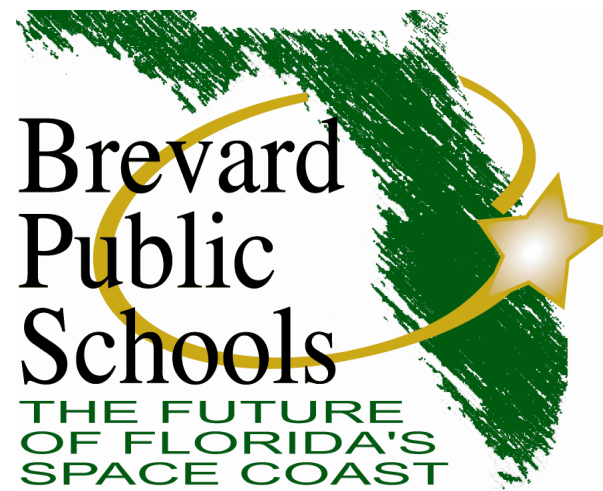
School Budget Allocations Overview

		2021-22	2021-22	2021-22
		Operating	Substitutes	Total School Allocation
JR./SR. HIGH SCHOOLS				
0302	Space Coast Jr./Sr.	79,665	71,203	150,868
1121	Cocoa High	86,119	88,729	174,848
3141	West Shore Jr./Sr. High	53,488	46,529	100,017
4021	Edgewood Jr./Sr. High	51,487	44,824	96,311
5011	Coca Beach Jr./Sr. High	52,411	47,651	100,062
TOTAL JR./SR. HIGH SCHOOLS		323,170	298,936	622,106
SENIOR HIGH SCHOOLS				
0011	Titusville High	65,576	57,128	122,704
0161	Astronaut High	59,753	54,780	114,533
1011	Rockledge High	85,010	68,932	153,942
1171	Viera High	111,559	86,604	198,163
2011	Melbourne High	114,135	86,795	200,930
2021	Palm Bay High	67,969	66,587	134,556
2211	Bayside High	86,533	70,673	157,206
2311	Heritage High	105,424	81,729	187,153
3011	Eau Gallie High	91,342	73,585	164,927
4011	Merritt Island High	81,937	66,748	148,685
6011	Satellite High	77,985	61,521	139,506
TOTAL SENIOR HIGH SCHOOLS		947,223	775,082	1,722,305
SPECIAL SCHOOLS				
1002	Group Treatment Home	824	1,551	2,375
1017	North/Central Alt. Learning Ctr	6,750	7,944	14,694
1018	South Alternative Learning Center	5,000	8,719	13,719
1021	Pre-K ESE Services	2,300	0	2,300
1025	Detention Center	1,260	6,394	7,654
1073	Project Search	3,585	2,526	6,111
7004	Brevard Virtual	47,179	0	47,179
TOTAL SPECIAL SCHOOLS		66,898	27,134	94,032
TOTAL ALL SCHOOL SITES		\$3,664,580	\$3,142,217	\$6,806,797

Additional Information

SCHOOL DISTRICT OF BREVARD COUNTY





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.

Ad Valorem Tax (property tax): Taxes that are levied against the just value of non-exempt property. By the Florida Constitution, ad valorem taxes are reserved for local governmental bodies.

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

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

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

Beginning Balance: Unexpended appropriations carried forward from one school year into the next, district reserves and contingencies.

Budget Amendment: A change to the adopted budget, which may increase or decrease a fund total. Appropriations are amended accordingly by resolution at any School Board meeting prior to the due date of the annual financial report. This is a formal document approved by the School Board to change the adopted budget.

Budget Calendar: A schedule of dates used in the preparation and adoption of the annual budget.

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.

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

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and Instructional Materials funds. The number of categoricals, their funding level, and the limitations on their use are subject to annual approval by the State Legislature.

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

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

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

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.

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.

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.

Ending Balance: Unexpended appropriations at the end of the school year, district reserves and contingencies. This school year's ending balance becomes next year's beginning balance.

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.

Expenditures: Funds disbursed by the district for payment of obligations such as salaries, fringe benefits, materials/supplies, equipment, textbooks, building construction, maintenance, and utilities.

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

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

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, 2022, is Fiscal Year 2022.

Florida Education Finance Program (FEFP): The system, established in 1973, of financing the operation of Florida public schools. The FEFP bases funding allocations on the WFTE of students, rather than on the number of teachers or school facilities. The purpose of the FEFP is to provide a consistent, equitable source of funding for public education in Florida. The FEFP includes both state and local revenue. The major source of state FEFP revenue is sales taxes. The only source of local FEFP revenue is property taxes. The FEFP funding formula can be separated into two parts. The first is the calculation of total FTE dollars (state and local) and the second is the calculation and deduction of the required local effort (local contribution).

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FTE Dollars: $FTE\ Dollars = WFTE \times BSA \times DCD + Various\ Allocations - RLE$. BSA = Base Student Allocation. This amount of money is established by the legislature each year and is the dollar basis for funding. DCD = District Cost Differential. This represents a cost-of-living index based on a market basket study in all Florida counties.

Full Time Equivalent (FTE) Student: An FTE is defined as one student in membership in an FEFP program or a combination of programs. For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 180 days = 900 hours). For students in grades K-3, a full-time student is one receiving at least 720 contact hours of instruction per year (4 hours per day X 180 days = 720 hours). The main FTE surveys occur in October and February.

Full Time Equivalent (FTE) Position: A Full Time Equivalent Position, sometimes referred to as “FTE unit”, is equal to an individual working the full number of daily allotted hours for the full number of workdays in a work year for a given position classification.

Function: Function classifications indicate the overall purpose or objective of an expenditure. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. The activities of a local school system are classified into five broad areas: Instruction, Instructional Support Services, General Support Services, Community Services, and Nonprogram Charges (Debt Service and Transfers).

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

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

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

Governmental Funds: These are the funds often referred to as “source and use” funds. The fund types included are General, Special Revenue, Capital Projects, Debt Service and Special Projects.

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

Impact Fees: Brevard County 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.

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.

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Internal (School) Funds: These funds are used to account for assets held by Internal Accounts-administration and control of internal funds which are commonly described as monies collected at various schools in connection with school and student organization activities.

Just value: The monetary market value established by the property appraiser for all real and tangible properties within the district.

Lapse Factor: Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$5.30 million, which is utilized in budgeting for other line items.

Levy: Taxes imposed for the support of governmental activities.

Local Capital Improvement Revenue (LCIR): Per HB 7069, school districts are to distribute to eligible charter school's local capital improvement revenue (LCIR) from the discretionary millage.

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.

Object of Expenditure: The service or commodity obtained as the result of a specified expenditure. Expenditure classifications are based upon the types or categories of goods and services purchased. Typical objects of expenditures include Salaries, Employee Benefits, Purchased Services, Materials, and Capital Outlay.

Program Cost Factor (Program Weight): A numeric value of the relative cost of providing an instructional program. The "Base Program", Basic Instructional Grades 4 through 8, is assigned a value of 1.000. Cost factors for other programs express how much greater or less expensive these programs are when calculated on a statewide basis. These are relative weights, not adjustments to support actual district expenditures. Current practice in the FEFP is to use three years' historical data to calculate the cost factors; however, this practice can be, and has been, modified on occasion to reflect legislative priorities.

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.

Program Category: Program Category is a grouping of expenditures by instructional program within the district. These are established by Florida Statutes and consist of 3 Basic Education categories, 2 Exceptional Education categories, 1 Career Education category, 1 intensive English – ESOL category and 7 Adult Education categories.

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Proprietary Funds: Proprietary funds may be established to account for activities in which a fee is charged for services. The district maintains an Enterprise Fund and Internal Service Fund to accumulate revenue and allocate costs. The Enterprise Fund is associated with the District's School Age Child Care Program (before and after school childcare program). The Internal Service Fund is also used to account for the district's self-insurance programs.

Recalibration: Beginning in 2013-14 Unweighted (FTE) and Weighted FTE (WFTE) have been adjusted to reflect the application of a revised FTE calculation methodology. This methodology limits FTE for each student to a maximum of 1.0, whereas in the past districts and FLVS (Florida Virtual School) each earned a piece, and a student could earn more than 1.0 FTE.

Required Local Effort (RLE): The combination of ad valorem (property) taxes which the school district is required to impose in order to receive state FEFP funds. Florida Statutes require a local effort equal to 3.606 mills in ad valorem taxes. $RLE = \text{assessed value of non-exempt properties} \times 96\% \times 0.003606$.

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.

SBC/COBI Bonds: State Board of Education/Capital Outlay Bond Indebtedness Bonds issued by the state on behalf of a local school district.

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.

Surtax: Revenue secured through the One-half Cent School Capital Outlay Surtax Referendum. Funds provide the District with Additional capital funding for major remodeling/renovations, District Security, and educational technology for six years which began January 2015 and will end December 2020.

Tax Anticipation Note (TAN): A short term debt issued by a qualified entity for the purpose of improving cash flow. The maximum maturity is one year, and repayment is based on specific future tax collection.

Teacher Supply Assistance Program: A categorical program to provide each classroom teacher with additional funds to purchase classroom materials and supplies.

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.

Weighted FTE: Categories of students are weighted for funding purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.340.

Acronyms

AFR	Annual Financial Report
ALC	Alternative Learning Center
BAS	Brevard After School
BPS	Brevard Public School
BSA	Base Student Allocation
CAFR	Comprehensive Annual Financial Report
CO & DS	Capital Outlay & Debt Service
COBI	Capital Outlay Bond Issues
COP	Certificates of Participation
DCD	District Cost Differential
FLDOE	Florida Department of Education
FNS	Food and Nutrition Services
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
HB	House Bill
OPEB	Other Post-Employment Benefits
PECO	Public Education Capital Outlay
RAN	Revenue Anticipation Note
RLE	Required Local Effort
SRO	School Resource Officer
TRIM	Truth In Millage
UFTE	Unweighted Full Time Equivalent
WFTE	Weighted Full Time Equivalent