



SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
**School Board Policy Executive Summary**  
 Form D

<b>Policy Number:</b>	6180.01
<b>Title of Policy:</b>	Allocation and Use of Sales Surtax Contingency
<b>Cabinet Member:</b>	Susan Hann, Assistant Superintendent, Facilities Planning Cindy Lesinski, Assistant Superintendent, Financial Services
<b>Purpose of Revisions:</b>	The purpose of the proposed revisions to the policy is to ensure compliance with all applicable federal and state laws, Florida State Board of Education Rules, Board policies, administrative rules, procedures, and guidelines. In addition, the proposed revisions promote transparency and accountability.
<b>Tentative Schedule:</b>	<ul style="list-style-type: none"> <li>• Cabinet – 09/28/20</li> <li>• Work Session – 10/27/20</li> <li>• Rule Development Workshop – <del>11/17/20</del> (Rescheduled to 12/15/20)</li> <li>• School Board Meeting Information – 11/17/20</li> <li>• School Board Meeting Approval – 12/15/20</li> <li>• Effective Date – upon approval</li> </ul>
<b>Summary of Proposed Policy Revisions:</b>	<ul style="list-style-type: none"> <li>• This policy is being revised to clarify the procedures regarding the allocation of sales surtax revenues to include a proportionate share to charter schools, and other changes in compliance with applicable Florida law.</li> <li>• Particular areas of revision include the following: updating the allocation percentages; adding a proportionate share of sales surtax revenue to charter schools; noting revenue will be utilized to implement the Sales Surtax Renewal Plan; and adding that the Independent Citizens Oversight Committee (ICOC) will review any significant deviations from the Sales Surtax Renewal Plan.</li> </ul>
<b>Specific Authority:</b>	§§212.055(6), 1001.42; F.S.
<b>Next Steps:</b>	<ul style="list-style-type: none"> <li>• Revisions to internal procedures</li> <li>• Training for BPS employees regarding revisions to policy and revised procedures</li> </ul>

**Current  
Version**

BPS Current

## **6180.01 - ALLOCATION AND USE OF SALES SURTAX CONTINGENCY**

### Allocation of Sales Surtax Contingency

Allocation of the sales surtax contingency is to be consistent with the allocation of sales surtax revenues, as follows:

District School Security	3.06%
Educational Technology	13.49%
Facility Renewal	83.46%

### Use of Sales Surtax Contingency

Sales surtax contingency will be managed by the respective departments (District and School Security, Educational Technology, and Facilities Services). There will be three (3) separate contingency accounts/project numbers (one (1) for each group) established in the District's financial system.

Funds may be used for any eligible sales surtax expenditure (those in identified facility renewal categories meeting Condition Code 1 or 2 thresholds, including failure; identified school security and educational technology uses), renewal of components (in identified categories) that are not listed on Attachment F and, when justified, in cases where the funded amount is insufficient.

Planned and actual expenditures of sales surtax contingency will be reported to the Independent Citizens Oversight Committee. Procurement utilizing the sales surtax contingency will be subject to all policies, procedures, and regulations of the District.

Expenditures may not exceed revenues.

Adopted 1/19/16

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# Neola Template

**There is NO  
NEOLA  
Template for  
this Policy.**

**Redline  
Draft**

BPS Current

6180.01 - ALLOCATION AND USE OF SALES SURTAX CONTINGENCY

A. Allocation of Sales Surtax Contingency

1. Allocation of the sales surtax contingency is to be consistent with the allocation of sales surtax revenues, as follows:

a. Brevard Public Schools:

District School Security	_____3.0615%
Educational Technology	_____13.4915%
Facility Renewal	83.4670%

b. Charter Schools

Revenues collected will be shared with eligible charter schools based on their proportionate share of the total school district enrollment.

B. Use of Sales Surtax Contingency

1. Sales surtax contingency will be managed by the respective departments (District and School Security, Educational Technology, and Facilities Services). There will be three (3) separate contingency accounts/project numbers (one (1) for each group) established in the District's financial system. revenue will be utilized to implement the Sales Surtax Renewal Plan. Significant deviations from the sales surtax plan will be reported to the Independent Citizens Oversight Committee (ICOC).

Funds may be used for any eligible sales surtax expenditure (those in identified facility renewal categories meeting Condition Code 1 or 2 thresholds, including failure; identified school security and educational technology uses), renewal of components (in identified categories) that are not listed on Attachment F and, when justified, in cases where the funded amount is insufficient.

2. Planned and actual expenditures of sales surtax contingency will be reported to the Independent Citizens Oversight Committee. Procurement utilizing the sales surtax contingency will be subject to all policies, procedures, and regulations of the District.

C. Expenditures may not exceed revenues.

Adopted 1/19/16  
Revised \_\_\_\_\_

Legal  
F.S. 212.055(6)  
F.S.1001.42

**Clean  
Version**



## **6180.01 - ALLOCATION AND USE OF SALES SURTAX**

### A. Allocation of Sales Surtax

1. Allocation of the sales surtax is to be consistent with the allocation of sales surtax revenues, as follows:

- a. Brevard Public Schools:

District School Security	15%
Educational Technology	15%
Facility Renewal	70%

- b. Charter Schools

Revenues collected will be shared with eligible charter schools based on their proportionate share of the total school district enrollment.

### B. Use of Sales Surtax

1. Sales surtax revenue will be utilized to implement the Sales Surtax Renewal Plan. Significant deviations from the sales surtax plan will be reported to the Independent Citizens Oversight Committee (ICOC).
2. Procurement utilizing the sales surtax will be subject to all policies, procedures, and regulations of the District.

### C. Expenditures may not exceed revenues.

Adopted 1/19/16  
Revised \_\_\_\_\_

Legal  
F.S. 212.055(6)  
F.S.1001.42

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