



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

<b>Policy Number:</b>	6180.02
<b>Title of Policy:</b>	Allocation and Use of Sales Surtax Revenue in Excess of Estimate
<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 recommended for repeal as it defines the allocation and use of sales surtax revenue in excess of estimate. Board Policy 6180.01 <i>Allocation and Use of Sales Surtax Contingency</i> defines the allocation and use of the sales surtax revenues collected and shared with charter schools based on their proportionate share of the total school district enrollment.</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**

## **6180.02 - ALLOCATION AND USE OF SALES SURTAX REVENUE IN EXCESS OF ESTIMATE**

The District's Finance Department has estimated the sales surtax revenue stream on a monthly basis totaling \$198 million through the six year program. This policy addresses the allocation of sales surtax revenues that may occur in excess of these monthly estimates up to \$198 million. A modification of this policy would be necessary for the allocation of sales surtax revenues in excess of \$198 million, if any.

### **Allocation of Sales Surtax Revenue in Excess of Estimate**

All sales surtax revenues will be allocated upon receipt in accordance with the following percentages:

School Security	2.90%
Educational Technology	12.81%
Facility Renewal	79.28%
Contingency	5.01%
Total	100.00%

### **Use of Sales Surtax Revenue in Excess of Estimate**

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).

Funds may be used to advance projects on the facility renewal list in order of priority, to address failed components or systems, for renewal of components or systems 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 will be reported to the Independent Citizens Oversight Committee. Procurement utilizing the sales surtax 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

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**Clean  
Version**



**Board  
Policy  
6180.02  
Will be  
Repealed**