School Board of Brevard County
2700 Judge Fran Jamieson Way • Viera, FL 32940-6699
Dr. Mark J. Rendell, Ed.D., Superintendent

February 3, 2026

Jim Liesenfelt, Brevard County Manager
Brevard County Government Offices
2725 Judge Fran Jamieson Way, Building C
Viera, FL 32940

RE: Request #39 for Transfer of Educational Facilities Impact Fees

Dear Mr. Liesenfelt,

Please transfer Educational Facilities Impact Fees collected through December 31, 2025, in the amount of $4,386,224.55 to the School District as recommended by the Educational Facilities Impact Fee Benefit District Advisory Committees at its meeting on January 26, 2026 and approved by the School Board at its meeting on February 3, 2026. I have attached a copy of Board Agenda Item #21 for your reference and records.

Thank you in advance for your timely processing of this request. Please contact me if you have any questions or require additional information regarding this matter.

Sincerely,

David Lindemann, AICP
Director of Planning & Project Management

Enclosure: Agenda Item #21 Educational Facilities Impact Fee Allocation – QE December 31, 2025; February 3, 2026 School Board Meeting

Copy w/ attachments (via e-mail):
Susan Hann, P.E., Assistant Superintendent, Facilities Services
Cynthia Lesinski, Chief Financial Officer
Richard Miller, Director, Accounting Services
Leslie Lawter, Manager, Accounting Services
Tad Caulkins, Assistant County Manager
Billy Prasad, Director Planning and Development Department, Brevard County
Keith Neterer, Budget & Financial Analysis Manager, Budget Office, Brevard County
Jeffery King, Support Services Manager, Planning & Development, Brevard County
Naomi Adkins-Hicks, Central Cashier Supervisor, Planning & Development, Brevard County

David Lindemann, AICP
Director of Planning & Project Management
Phone: (321) 633-1000 x11463 · FAX: (321) 633-4646

Educational Facilities Impact Fee Benefit District Advisory Committees Meeting #39

Time: **January 26, 2026, beginning at 2:30 P.M.**

Location: **Brevard Public Schools Educational Services Facility**
2700 Judge Fran Jamieson Way, Viera, FL
Facilities Conference Room

Agenda

1. Call to Order / Roll Call
2. Pledge of Allegiance
3. Annual Report
4. Unofficial Summary of Reserved Impact Fees
5. Brevard County Collections Summary
6. BPS Summary of All Recommendations
7. Action on Recommendations by Benefit District
8. 2026 IFBDAC Meeting Schedule
   - Monday, April 6, 2026; 2:30 pm (Facilities Conference Room)
   - Monday, July 13, 2026; 2:30 pm (Facilities Conference Room)
   - Monday, October 19, 2026; 2:30 pm (Facilities Conference Room)
9. Additional Discussion
10. Adjournment

Brevard Public Schools

Agenda Date: February 3, 2026

Agenda Item Summary

Category: Consent

Department: Project Management

Title: Educational Facilities Impact Fee Allocation - Quarter Ending December 31, 2025

Discussion:

Brevard County collects educational facilities impact fees from residential development for construction of educational facilities or capital improvements that provide educational capacity in the Impact Fee Benefit District from which the funds were collected or for the construction of the proportionate share of eligible educational facilities or capital improvements located in another district that will serve the district from which the funds were collected. The funds may be used on capacity projects identified in the Five-Year District Facilities Work Program. The updated Five-Year District Facilities Work Program was approved at the February 11, 2025 School Board meeting and it included the projects referenced below. The Florida Department of Education has not opened the 25-26 Five Year District Facilities Work Program as of January 16, 2026.

The process by which funds are allocated to projects is outlined in the Interlocal Agreement between Brevard County and the School Board. Each Benefit District (North and South) has an Educational Facilities Impact Fee Benefit District Advisory Committee (IFBDAC) that includes the School Board, County and applicable municipal representatives. Approximately every quarter, the District Advisory Committees make a recommendation to the School Board. The School Board approves or modifies the recommendation and then submits the funding request to Brevard County for approval by the Board of County Commissioners. The process can take 2-4 months before the funds are received by the District.

The Board action requested allocates the impact fee revenue collected through the quarter ending December 31, 2025.

The Impact Fee Benefit District Advisory Committees met on January 26, 2026 and recommended the following allocations to the Separate Day School project and the South Area Capacity Project (to be used for the Bayside High School classroom addition):

Summary of All Recommendations - IFBDAC Meeting #39 - 1/26/2026

Recommend use of new impact fees accrued from 10/1/2025 through 12/31/2025 (amounts provided by Brevard County)

Benefit District	Impact Fees Available	IFAC Meeting	Amount Recommended	Project Recommended
South	$3,099,161.89	1/26/2026	$3,099,161.89	South Area Capacity
North	$1,287,062.66	1/26/2026	$1,287,062.66	Separate Day School
Total	$4,386,224.55		$4,386,224.55	

Recommendation:

Approve the recommendations of the Educational Facilities Impact Fee Benefit District Advisory Committees.

Authority for Action: F.S. 1001.42 and Interlocal Agreement

Involves Expenditure in the Classroom: No

Source of Funds: Agenda Item will not Require the Expenditure of Funds

Legal Review: No **Legal Review Date:**

Contact:

Susan Hann, P.E., Assistant Superintendent Facilities Services 633-1000 ext.11446 David Lindemann, AICP, Director Planning and Project Management 633-1000 ext.11463

Brevard County Public Schools
Analysis of School Impact Fees
July 1, 2005 Through June 30, 2025

School Site	Received (Through FY25)	Interest Earned (Through FY25)	Project Cost (Through FY25)	Allocated for Debt Service	Reserved for Future Assignment	Reserved for South Area Capacity	Reserved for Central Area Secondary	Reserved for South Area ES Capacity	Reserved for North Elem Capacity	Reserved for North Area Capacity	Reserved for Separate Day School	Reserved for Edgewood Robotics	Reserved for PBMHS Fire Fighter Lab
Benefit District 1													
Bayside HS	1,000,000.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Heritage HS (CCC)	13,933,871.96	0.00	12,619,764.83	1,314,107.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meadowlane Intermediate El (T)	9,931,540.04	0.00	8,359,340.94	1,572,199.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Palm Bay HS	1,500,000.00	0.00	1,488,844.77	11,155.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
South Area Elementary School	7,607,531.17	0.00	181,494.99	706,030.12	0.00	0.00	0.00	(9,132.03)	0.00	0.00	0.00	0.00	0.00
South Area Capacity		0.00	5,635.53			0.00							
Interest Earned	0.00	919,021.90		660,377.44	(26.57)	0.00	0.00	9,132.03	0.00	0.00	0.00	0.00	0.00
Revenue to Debt Service	11,208,803.02	0.00	0.00	18,181,874.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	45,181,746.19	919,021.90	22,655,071.06	23,445,725.61	(26.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefit District 2-CLOSED													
Cocoa Beach Jr/Sr High	600,000.00	0.00	113,678.09	486,321.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eau Gallie HS	1,076,851.13	0.00	760,980.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Johnson Middle School	1,350,000.00	0.00	840,605.59	509,173.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Satellite HS	1,574,800.00	0.00	1,574,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Westshore Jr/Sr High	721,890.00	0.00	718,639.96	3,250.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suntree ES	622,199.22	0.00	0.00	332,574.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Area Elementary School	5,789,436.75	0.00	6,645,241.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	0.00	413,018.64		152,951.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue to Debt Service	4,786,446.94	0.00	0.00	4,786,446.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	16,721,624.06	413,018.64	10,653,925.18	6,480,717.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefit District 3-CLOSED													
Elementary U	1,511,864.28	0.00	0.00	1,511,864.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Merritt Island HS	2,048,187.44	0.00	2,158.60	2,046,028.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stevenson	1,749,999.33	0.00	1,270,330.96	479,679.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Williams ES	763,049.21	0.00	0.00	763,049.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cocoa HS Addition	2,508,532.92	0.00	2,528,026.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	0.00	147,570.23		84,872.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue to Debt Service	4,347,920.67	0.00	0.00	4,391,024.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	12,729,454.25	147,570.23	3,800,516.46	9,076,518.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefit District 4 - CLOSED													
Imperial Estates Elementary	1,750,000.31	0.00	1,717,337.72	32,662.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Middle School EEE	3,765,059.23	0.00	0.00	3,765,059.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mims Elementary	1,750,000.00	0.00	1,588,192.85	161,807.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earned	0.00	88,065.09		88,996.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue to Debt Service	4,367,291.32	0.00	0.00	4,367,360.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	11,632,350.86	88,065.09	3,305,530.57	8,415,885.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
North Benefit District													
Cocoa HS Addition	2,728,119.43	0.00	1,995,540.63	0.00	0.00	0.00	0.00	0.00	732,578.80	0.00	0.00	0.00	0.00
North Elementary Capacity	11,682,203.83	0.00	5,081,224.92	5,423,516.46	0.00	0.00	0.00	0.00	1,187,482.25	0.00	0.00	0.00	0.00
North Area Capacity	1,247,395.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,247,395.27	0.00	0.00	0.00
Edgewood Jr/Sr High Robotics	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	0.00
Separate Day School	5,147,962.50	0.00	961,023.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,186,938.74	0.00	0.00
Interest Earned	0.00	1,326,816.58		155,140.93	295,485.72	0.00	0.00	0.00	25,531.41	0.00	347,913.62	0.00	0.00
Revenue to Debt Service	11,667,158.90	0.00	0.00	12,169,903.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	33,182,819.73	1,326,816.58	8,037,779.31	17,748,561.19	295,485.72	0.00	0.00	0.00	1,945,572.46	1,247,395.27	4,534,852.36	700,000.00	0.00
South Benefit District													
Central Area Elementary School	19,861,191.66	0.00	19,013,549.78	0.00	0.00	0.00	682,029.32	0.00	0.00	0.00	0.00	0.00	0.00
Central Area Secondary Capacity	65,546,211.18	0.00	64,779,826.93	0.00	0.00	0.00	766,409.25	0.00	0.00	0.00	0.00	0.00	(579,870.00)
South Area Elementary	5,337,045.61	0.00	0.00	0.00	0.00	0.00	0.00	2,417,826.93	0.00	0.00	0.00	0.00	(450,000.00)
South Area ES Capacity	4,731,973.85	0.00	10,256,500.08	0.00	0.00	0.00	0.00	(2,645,307.55)	0.00	0.00	0.00	0.00	0.00
South Area Capacity	21,095,666.00	0.00	95,408.68	0.00	0.00	21,000,257.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PBMHS Fire Fighter Lab	1,029,870.00	0.00	178,858.06	0.00	0.00	0.00	579,870.00	450,000.00	0.00	0.00	0.00	0.00	851,011.94
Interest Earned	0.00	5,046,078.27		475,339.74	867,469.98	1,908,162.07	1,557,536.44	203,172.60	0.00	0.00	0.00	0.00	0.00
Revenue to Debt Service	6,952,782.66	0.00	0.00	6,952,782.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total to Date	124,574,763.04	5,046,078.27	94,364,143.53	7,428,122.40	867,469.98	22,908,419.47	3,805,852.01	425,691.98	0.00	0.00	0.00	0.00	(178,858.06)
Grand Total All Benefit Districts**	244,022,768.13	7,941,570.71	142,816,955.51	72,595,328.32	1,162,929.13	22,908,419.47	3,805,852.01	425,691.98	1,945,572.46	1,247,395.27	4,534,852.36	700,000.00	(178,858.06)

** Please Note - Includes Revenue for the period ending June 30, 2025 including 4,537,821.36 not yet received from the County.

Assistant Superintendent Facilities — Susan Harun

CFO — Cindy Lesinski

Prepared by:
DL / Facilities Services
LL/ Accounting Services

December 23, 2025
Page 1 of 1

With Recommendations at IFBDAC Meeting #39:

Unofficial Summary of School Board Impact Fees Received and Reserved

Advisory Committees Impact Fee Project Approvals

Sum of PerAmount	Column Labels						
Row Labels	South Area Capacity	North Elementary Capacity	North Area Capacity	Separate Day School	Edgewood Robotics	Grand Total	Spend By Date
3/19/2021		$364,262.36				$364,262.36	3/19/2027
10/8/2021		$449,019.28				$449,019.28	10/8/2027
1/10/2022		$732,578.80				$732,578.80	1/10/2028
3/25/2022		$1,128,459.37				$1,128,459.37	3/25/2028
6/3/2022		$1,095,047.31				$1,095,047.31	6/3/2028
9/30/2022		$286,243.00				$286,243.00	9/30/2028
12/2/2022		$1,091,508.75				$1,091,508.75	12/2/2028
2/24/2023		$628,010.50				$628,010.50	2/24/2029
5/26/2023		$1,251,668.01				$1,251,668.01	5/26/2029
5/31/2024			$1,247,395.27		$700,000.00	$1,947,395.27	5/31/2030
10/18/2024	$5,429,420.33			$1,418,129.12		$6,847,549.45	10/18/2030
1/10/2025	$5,786,417.09			$1,893,861.48		$7,680,278.57	1/10/2031
3/28/2025	$4,084,098.47			$576,541.00		$4,660,639.47	3/28/2031
6/6/2025				$4,778,940.95		$4,778,940.95	6/6/2031
10/20/2025	$870,227.20			$295,459.15		$1,165,686.35	10/20/2031
12/5/2025				$9,903,325.44		$9,903,325.44	12/5/2031
TBD	$3,099,161.89			$1,287,062.66		$4,386,224.55	
Grand Total	**$19,269,324.98**	**$7,026,797.38**	**$1,247,395.27**	**$20,153,319.80**	**$700,000.00**	**$48,396,837.43**	

Impact Fee North	
Cumulative Collections through 12/31/2025	
Brevard County	$ 14,719,767.32
Cape Canaveral	$ 68,342.80
Cocoa	$ 7,290,841.20
Cocoa Beach	$ 186,179.10
Rockledge	$ 4,803,167.40
Satellite Beach	$ -
Titusville	$ 8,595,145.95
Interest Earned	$ 360,363.45
Retained for Administration	$ (134,449.19)
Total Revenues	$ 35,889,358.03
Disbursements to School Board	$ 34,602,295.37
Prior Year Refunds	
Total Expenditures	34,602,295.37
Available for Appropriation	$ 1,287,062.66

Impact Fee South	
Cumulative Collections through 12/31/2025	
Brevard County	$ 27,902,945.86
Indialantic	$ 89,028.50
Indian Harbour Beach	$ 151,788.25
Malabar	$ 753,072.20
Melbourne	$ 8,785,061.88
Melbourne Beach	$ 77,810.80
Melbourne Village	$ 10,193.00
Palm Bay	$ 74,988,963.50
Palm Shores	$ 15,289.50
Satellite Beach	$ 742,765.75
West Melbourne	$ 12,749,184.30
Grant/Valkaria	$ 4,338,625.60
Interest Earned	$ 1,327,628.07
Retained for Administration	$ (254,278.84)
Total Revenues	$ 131,678,078.37
Disbursements to School Board	$ 128,520,701.48
Prior Year Refunds	58,215.00
Total Expenditures	128,578,916.48
Available for Appropriation	$ 3,099,161.89

Total - All Districts	
Cumulative Collections through 12/31/2025	
Brevard County	$ 42,622,713.18
Cape Canaveral	$ 68,342.80
Cocoa	$ 7,290,841.20
Cocoa Beach	$ 186,179.10
Indialantic	$ 89,028.50
Indian Harbour Beach	$ 151,788.25
Malabar	$ 753,072.20
Melbourne	$ 8,785,061.88
Melbourne Beach	$ 77,810.80
Melbourne Village	$ 10,193.00
Palm Bay	$ 74,988,963.50
Palm Shores	$ 15,289.50
Rockledge	$ 4,803,167.40
Satellite Beach	$ 742,765.75
Titusville	$ 8,595,145.95
West Melbourne	$ 12,749,184.30
Grant/Valkaria	$ 4,338,625.60
Interest Earned	$ 1,687,991.52
Retained for Administration	$ (388,728.03)
Total Revenues	$ 167,567,436.40
Disbursements to School Board	$ 163,122,996.85
Prior Year Refunds	$ 58,215.00
Total Expenditures	$ 163,181,211.85
Available for Appropriation	$ 4,386,224.55

FISCAL YEAR 2025 SAP POSTINGS	
Cumulative Collections through 12/31/2025	
Brevard County	$ 3,996,306.50
Cape Canaveral	$ -
Cocoa	$ 871,179.00
Cocoa Beach	$ 7,762.00
Indialantic	$ 11,643.00
Indian Harbour Beach	$ -
Malabar	$ 547,264.00
Melbourne	$ 2,699,736.00
Melbourne Beach	$ -
Melbourne Village	$ -
Palm Bay	$ 10,829,886.50
Palm Shores	$ -
Rockledge	$ 81,778.50
Satellite Beach	$ 56,296.00
Titusville	$ 1,375,308.50
West Melbourne	$ 560,806.50
Grant/Valkaria	$ 439,555.50
Interest Earned	$ 376,146.13
Total Revenues	$ 21,853,668.13
Disbursements to School Board	$ 24,761,473.21
Prior Year Refunds	-
Other current charges	$ 18,751.40
Total Expenditures	$ 24,780,224.61

North District	$ 1,287,062.66
South District	$ 3,099,161.89
	$ 4,386,224.55
	Fund Balance
	$ 4,528,812.25
Investment	**$ (142,587.70)**
Available for Appropriation thru Dec 31, 2025	**4,386,224.55**

Summary of All Recommendations - IFBDAC Meeting #39 - 1/26/2026

Recommend use of new impact fees accrued from 10/1/2025 through 12/31/2025 (amounts provided by Brevard County):

Benefit District	Impact Fees Available	IFAC Meeting	Amount Recommended	Project Recommended
South	$3,099,161.89	1/26/2026	$3,099,161.89	South Area Capacity
North	$1,287,062.66	1/26/2026	$1,287,062.66	Separate Day School
Total	$4,386,224.55		$4,386,224.55	

EDUCATIONAL IMPACT FEE ADVISORY COMMITTEE MEETING #39

January 26, 2026

BENEFIT DISTRICT NORTH

RECOMMENDATION 1	AMOUNT	VOTE
Recommend the use of new impact fees accrued from 10/1/2025 through 12/31/2025 for use on Separate Day School:	**$1,287,062.66**	
Brevard County / Naomi Adkins-Hicks		Yes
Cape Canaveral / Connor Ford		Yes
Cocoa / Abigail Morgan		Yes
Cocoa Beach / Vacant		Vacant
Rockledge / Deanna Pomichter		Yes
Titusville / Christie Anderson		Yes
Brevard Public Schools / David Lindemann		Yes

EDUCATIONAL IMPACT FEE ADVISORY COMMITTEE MEETING #39

January 26, 2026

BENEFIT DISTRICT SOUTH

RECOMMENDATION 1	AMOUNT	VOTE
Recommend the use of new impact fees accrued from 10/1/2025 through 12/31/2025 for use on South Area Capacity:	**$3,099,161.89**	
Brevard County / Naomi Adkins-Hicks		Yes
Grant-Valkaria / Jason Mahaney		Yes
Indialantic / Michael Casey		Absent
Indian Harbour Beach / John Coffey		Yes
Malabar / Lisa Morrell		Yes
Melbourne / Todd Corwin		Yes
Palm Bay / Christina Hall		Yes
Satellite Beach / Sandra Leone		Yes
West Melbourne / Christy Fischer		Yes
Brevard Public Schools / David Lindemann		Yes

Brevard County
Educational Facilities Impact Fee Benefit Districts

Facilities Services
Planning and Project Management
Map by Karen Black
December, 2020