

1 Introduction

Overview

The 2001 Florida Legislature created the Sharpening the Pencil Program to improve school district management and use of resources and identify cost savings. Florida law requires each school district to undergo a Best Financial Management Review once every five years, and provides a review schedule.

The best practices are designed to encourage school districts to

1. use performance and cost-efficiency measures to evaluate programs;
2. use appropriate benchmarks based on comparable school districts, government agencies, and industry standards;
3. identify potential cost savings through privatization and alternative service delivery; and
4. link financial planning and budgeting to district priorities, including student performance.

The Florida Legislature's Office of Program Policy Analysis and Government Accountability (OPPAGA) and the Auditor General developed the best practices, which were adopted by the Commissioner of Education. Under these reviews, OPPAGA and the Auditor General examine school district operations to determine whether districts are using the best practices to evaluate programs, assess operations and performance, identify cost savings, and link financial planning and budgeting to district policies. As illustrated in Exhibit 1-1, the practices address district performance in 10 broad areas.

Exhibit 1-1 Best Financial Management Practices Review Areas

Management Structures	Facilities Construction
Performance Accountability Systems	Facilities Maintenance
Educational Service Delivery	Student Transportation
Administrative and Instructional Technology	Food Service Operations
Personnel Systems and Benefits	Cost Control Systems

Districts found to be using the Best Financial Management Practices are awarded a Seal of Best Financial Management by the State Board of Education. Districts that are found not to be using the practices are provided a detailed action plan for meeting best practice standards within two years. The district school board must vote whether or not to implement this action plan.

Methodology

OPPAGA and the Auditor General used a variety of methods to collect information about the district's use of the Best Financial Management Practices. The evaluation team made several site visits to the Bradford County School District and public schools. The evaluators interviewed district and school-based administrators, held two public forums, conducted focus groups with teachers, and attended a school board meeting. Evaluators also gathered and reviewed many program documents, district financial data, data on program activities, and data on student performance.

To put the Bradford County School District's programs and activities in context with other Florida school districts, OPPAGA and the Auditor General gathered information from five peer districts around the state: Columbia, Jackson, Lafayette, Suwannee, and Walton. The peer districts were selected based on their similarities across a number of categories, including the size of the student population and demographic information.

County Profile

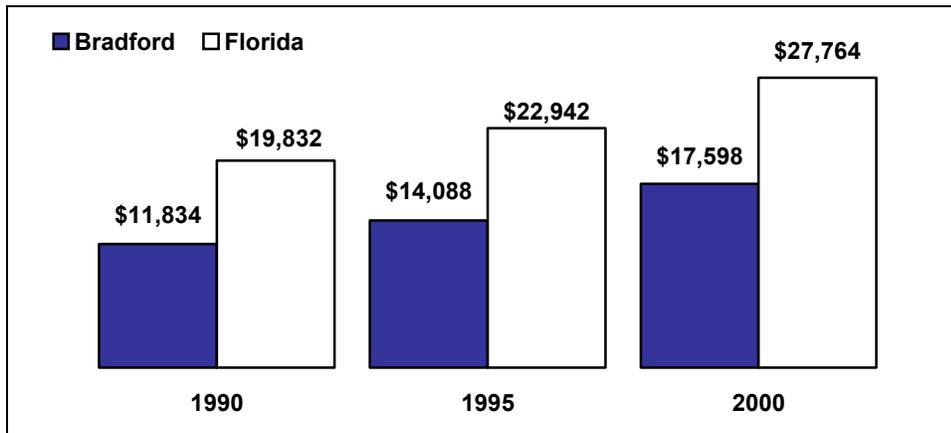
As of July 1, 2001, the U.S. Census Bureau estimated that the total population of Bradford County was 26,423. The county's population increased by 15.9% between 1990 and 2000, which was slower than the state's growth rate of 23.5% during that same time period. Most of the population of the county lives in unincorporated areas. The major population centers include Stark, Lawtey, Hampton, and Brooker.

Of the county's population, 98.8% consider themselves to be one race, while the remaining 1.2% considers themselves multi-racial. The largest percentage (76.3%) of the population is white, with persons of Hispanic or Latino origin comprising 2.4% of the population, a fraction of the statewide figure of 16.8%. In addition, 20.8% of the county's residents are Black or African American, which is higher than the statewide figure of 14.6%. These percentages are similar to the racial/ethnic composition of the student population.

A significant percentage of Bradford County's population (21.9%) is of school age (under 18 years old) while an additional 5.5% are less than five years old. By contrast, 12.9% of the county's population is 65 years old or older. Approximately 74.2% of the county's residents aged 25 years or older are high school graduates, while 8.4% have graduated from college. These percentages are lower than the statewide figures of 79.9% and 22.3%, respectively. This means that the level of educational attainment in Bradford County is lower than it is across the state.

Bradford County's per capita income in 2000 was \$17,598, which was \$10,166 below the state average. As shown in Exhibit 1-2, the per capita income of Bradford County residents has been consistently lower than the per capita income of the state as a whole.

Exhibit 1-2
Per Capita Income of Bradford County Residents
Was \$10,166 Below the State Average in 2000



Source: Florida Research and Economic Database, 2002.

While 14.6% of the county’s residents live below the poverty level, a larger percentage of the county’s children (22.8%) live below the poverty level. These figures are higher than for the state as a whole. This corresponds with the relatively higher percentage of school children that are eligible for a free or reduced price lunch.

The unemployment rate in Bradford County has been lower than the state’s rate for the past four years. This suggests that students who graduate from high school in Bradford County should not have more difficulty finding employment than graduates in other parts of the state. Bradford County has a civilian workforce of 9,475 people. The county’s primary sources of employment include government services related to corrections, healthcare, and manufacturing.

School District Profile

The district operates 10 schools, as shown in Exhibit 1-3.

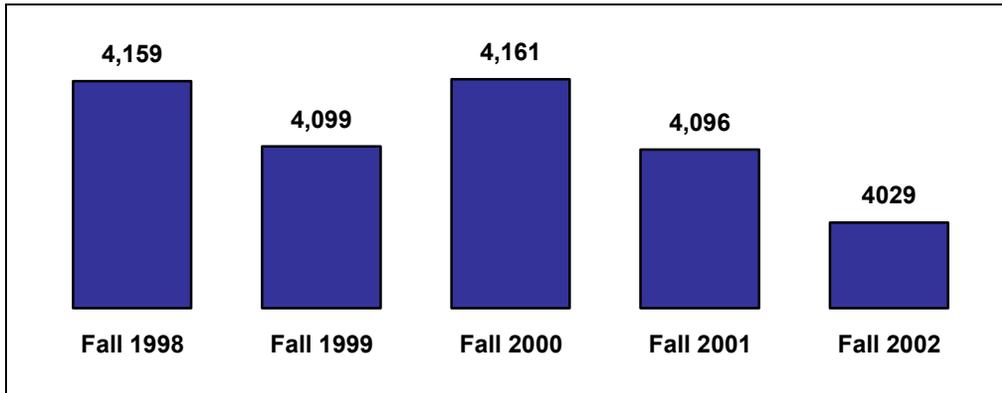
Exhibit 1-3
Bradford County Operates 10 Schools

Number and Type of School		
4 - Elementary Schools	2 - Other Types of Schools	0 - Charter Schools
1 - Middle School	1 - Vocational/Technical School	0 - Exceptional Student Education Schools
1 - High School	0 - Adult Schools	1 - Juvenile Justice Facility Schools

Source: Bradford County School Board.

With 4,029 students in the fall of 2002, the Bradford County School District is the 52nd largest school district in the state. The student population growth has fluctuated between fall 1998 and 2002, for a total net decrease of 3.13%, as shown in Exhibit 1-4. This rate was much smaller than the 8.71% increase in enrollment across the state.

**Exhibit 1-4
Enrollment Growth in Bradford Has Fluctuated Over the Past Five Years**



Source: Florida Department of Education, Membership in Florida's Public Schools, Fall 2002.

The Bradford County School District expended \$27.1 million for the 2001-02 fiscal year. The district receives revenues from federal, state, and local sources. Most of the revenue that the district receives from the state is generated through the Florida Education Finance Program (FEFP). The FEFP takes into consideration a number of factors in distributing funding to Florida's 67 school districts, such as varying local property tax bases, education program costs, costs of living, and costs for equivalent programs due to the sparsity and dispersion of the student population. This funding source, established by the Legislature, annually prescribes state revenues for education as well as the level of *ad valorem* taxes (property taxes) that can be levied by each school district in the state. It also includes some restricted funding provided through categorical programs, through which the Legislature funds specific programs such as instructional materials or student transportation. Exhibit 1-5 describes the district's revenue, expenditures, and fund balances for the 2001-02 fiscal year.

**Exhibit 1-5
District Funds Include Federal, State, and Local Sources and Expenditures
Are Primarily Related to Instruction**

Revenues and Expenditures		Total (Millions)
Revenues		
Federal Direct		\$ 142,918
Federal Through State		3,111,848
Federal Through Local		322,899
State		18,033,781
Local		5,231,302
Total Revenues		\$26,842,748
Expenditures		
Instruction		\$14,135,744
Pupil Personnel Services		943,641
Instructional Media Services		406,248
Instruction and Curriculum Development Services		653,077
Instructional Staff Training		67,655
Board of Education		216,780
General Administration		299,131
School Administration		1,884,141
Facilities Acquisition and Construction		36,396
Fiscal Services		265,265
Food Services		1,273,713
Central Services		455,232
Pupil Transportation Services		1,068,943
Operation of Plant		2,079,546
Maintenance of Plant		821,604
Community Services		266,434
Fixed Capital Outlay:		
Facilities Acquisition and Construction		1,050,467
Other Capital Outlay		1,040,998
Debt Service:		
Principal		55,000
Interest and Fiscal Charges		64,558
Total Expenditures		\$27,084,573
Excess (Deficiency) of Revenue Over Expenditure		\$ (241,825)
Other financing sources:		
Operating Transfers In		\$ 100,464
Insurance Loss Recoveries		21,149
Operating Transfers Out		(100,464)
Total other financing sources		21,149
Total Excess or Deficiency		\$ (220,676)
Fund Balances, July 1, 2001		4,430,465
Fund Balances, June 30, 2002		\$4,209,789

Source: Florida Auditor General Annual Audit, Ending Fiscal Year 2002.

Exhibit 1-6 illustrates the percentage of administrators and instructional staff in the Bradford County School District and districts used for comparison. Exhibit 1-7 illustrates the actual numbers of administrators, instructional personnel, and support positions in the district.

**Exhibit 1-6
Staffing Ratios Are Higher Than for Peer Districts**

School District	Staff Ratios					
	Administrators to Classroom Teachers	Administrators to Total Instructional Staff	Administrators to Total Staff	Classroom Teachers to Students ¹	Teacher Aides to Classroom Teachers	Guidance to Students
Columbia	1: 13.47	1: 14.64	1: 29.33	1: 16.92	1: 3.21	1: 478.90
Jackson	1: 12.10	1: 14.20	1: 27.05	1: 15.51	1: 2.93	1: 305.16
Lafayette	1: 11.33	1: 12.50	1: 24.33	1: 15.14	1: 3.77	1: 515.00
Suwannee	1: 11.28	1: 12.67	1: 23.39	1: 18.35	1: 5.44	1: 414.28
Walton	1: 11.18	1: 12.15	1: 25.37	1: 16.67	1: 3.25	1: 497.33
Bradford	1: 10.29	1: 11.29	1: 21.79	1: 16.58	1: 3.08	1: 512.12
State	1: 14.45	1: 16.20	1: 29.64	1: 18.26	1: 4.28	1: 455.37

Source: Florida Department of Education, Profiles of Florida School Districts, 2001-02.

**Exhibit 1-7
Bradford County School District Employed 523 Staff in Year 2001-02**

Full-Time Employees	Number	Percentage
Administrators	24	4.6%
Instructional	271	51.8%
Support	228	43.6%
Total	523	100.0%

Source: Profiles of Florida School Districts, 2001-02.

The Bradford County School District faces a number of distinct challenges. For example, the district has a declining student population resulting in falling state revenues. In addition, the district has FCAT scores below the state average; however, reading and math scores have risen steadily over the past three years. At the end of the 2002-03 school year, the district will lose seven administrators to retirement, creating a loss of institutional memory in a district with few written procedures. Most of the district's schools are over 30 years old and require renovations and a high level of maintenance. The district's food services program has low participation and is not self-sustaining. Within its limited resources, the district is confronted with the need for more training of classroom teachers, especially in the area of instructional technology. Many of the challenges and advantages faced by this district will be discussed throughout this review.

¹ This is not the same as average classroom size. This ratio is calculated by DOE by numbers reported through the EE0-5 survey of salaries in districts. The classroom teacher ratio includes all staff paid under the instructional salary schedule, and some of these positions may actually be administrative positions.